



P.O. Box 50,  
Nuku'alofa, Tonga,  
South West Pacific

## Tonga Audit Office

Tel.: (676) 21-600  
Fax: (676) 23-749 or 23-888  
Email: [togaudit@kalianet.to](mailto:togaudit@kalianet.to)



### AUDITOR GENERAL'S CERTIFICATE GOVERNMENT OF TONGA: PUBLIC FUNDS SUMMARY OF RECEIPTS AND PAYMENTS FOR THE QUARTER ENDED 31<sup>st</sup> MARCH, 2006

#### Audit Duty

I have examined the accompanying Public Funds Summary of Receipts and Payments for the quarter ended 31<sup>st</sup> March, 2006. The Quarterly Summary has been audited in terms of Section 36(2) of the Public Finance Management Act 2002 and the Audit Office Auditing Standards. The Quarterly Summary and the maintenance of effective control measures are the responsibilities of the Minister of Finance as the head of the Ministry of Finance. My responsibility is to certify the Quarterly Summary based on my audit.

#### Nature and Scope

I have conducted my audit in accordance with the Audit Office Auditing Standards. These standards follow the INTOSAI Auditing Standards which require that I plan and perform the audit to obtain reasonable assurance as to whether the Quarterly Summary is free of material misstatement. An audit includes an examination on a test basis, of evidence supporting amounts and disclosures in the Quarterly Summary. An audit also includes assessing the accounting principles used and the significant provisions made by the Minister as well as evaluating the overall presentation of the Quarterly Summary. I believe that my audit provides a reasonable assurance basis for the audit opinion.

#### Unqualified Audit Certificate

I certify that the accompanying Quarterly Summary shows the actual receipts and payments of public funds that channelled through the Treasury accounts for the quarter ended 31<sup>st</sup> March, 2006 and their accumulation during the period from 1<sup>st</sup> July 2005 to 31<sup>st</sup> March, 2006.

#### Appreciation

It is greatly appreciated the assistance rendered by the Treasury during the audit. Pertinent information and explanation were provided in respect of matters raised, which help to complete the audit more efficiently.

  
Dr Pohiva Tu'i'oneto FCA  
AUDITOR GENERAL



Nuku'alofa  
TONGA  
31<sup>st</sup> March, 2009



## TOHI FAKAMO'ONI 'A E 'ATITA SENIALE PULE'ANGA TONGA: FAKAMĀ'OPO'OPO 'O E PA'ANGA MA'U MAI MO E TOTONGI MEI HE SINO'I PA'ANGA 'A E PULE'ANGA KI HE KUATA NA'E NGATA KI HE 'AHO 31 'O MA'ASI, 2006

### Fatongia sivi- faka'atita

Kuo' u 'osi sivi-faka'atita 'a e Fakamā'opo'opo 'o e pa'anga ma'u mai mo e totongi mei he Sino'i Pa'anga 'a e Pule'anga' ki he kuata na'e ngata ki he 'aho 31 'o Ma'asi, 2006. Na'e sivi faka-'atita 'a e Fakamā'opo'opo Fakakuata 'o fakatatau ki he kupu 36(2) 'o e Lao ki hono Pule'i 'o e Pa'anga 'a e Pule'anga 2002 mo e ngaahi founa ngāue 'atita 'a e 'Ofisi 'Atita. Ko e Fakamā'opo'opo Fakakuata mo e fakahoko 'o e founa pule'i lelei 'o e fakahoko ngāue ko e fatongia ia 'o e Minisitā Pa'anga 'a ia 'oku pule 'i he Potungāue Pa'anga. Ko hoku fatongia' ke fakahaa'i 'a 'eku fakakaukau' 'i he Fakamā'opo'opo Fakakuata 'o makatu'unga 'i he'eku sivi faka'atita na'e fai'.

### Founa mo e makatu'unga fakahoko ngāue

Na'a' ku fakahoko 'eku sivi faka'atita' 'o fakatatau ki he founa ngaue 'atita 'a e 'Ofisi 'Atita. Ko e ngaahi founa ngaue 'atita ko ia 'oku nau muimui ki he founa ngāue 'atita 'a e Kautaha 'Atita Pule'anga Fakavaha'a pule'anga (INTOSAI) 'a ia 'oku fiema'u ke fatu mo fakahoko 'a e sivi faka'atita ko ia' ke ma'u kakato 'a e ngaahi fakamatala 'oku ou pehe 'oku totonu ke ne 'omai 'a e fakamo'oni fe'unga ke a'usia 'a e falala taau, ko e Fakamā'opo'opo Fakakuata' 'oku hao mei he hala 'oku fakatu'utamaki', tupu mei ha faihala. Ko e sivi faka'atita 'oku kau ai hono tesi, 'o 'ikai ko e sivi faka'aufuli, 'o e ngaahi fakamo'oni pe 'oku' nau pou pou'i 'a e ngaahi fika mo e ngaahi fakamatala makehe 'oku hā 'i he Fakamā'opo'opo Fakakuata. Ko e sivi faka'atita', 'oku kau ai hono vakai'i 'a e ngaahi tefito'i founa tauhitohi na'e ngāue'aki, pea mo e ngaahi fakafuofua lalahi na'e teuteu 'e he Minisitā Pa'anga', kae'uma'ā 'a hono toe fakamaau'i 'a e fe'unga fakakatoa hono fakahaa'i 'o e fakamatala 'i he Fakamā'opo'opo Fakakuata'. 'Oku ou tui ko 'eku sivi faka'atita na'e fakahoko kuo' ne 'omai 'a e makatu'unga fe'unga ke tala 'eku fakakaukau.

### Fakamo'oni faka'atita haohaoa

'Oku' ou fakamo'oni ko e Fakamā'opo'opo Fakakuata 'oku ne fakahaa'i 'a e kotoa 'o e pa'anga ma'u mai mo e totongi mei he Sino'i Pa'anga 'a e Pule'anga 'a ia 'oku fou mai 'i he Potungāue Pa'anga' ki he kuata na'e ngata ki he 'aho 31 'o Ma'asi, 2006 pea mei he kamata'anga 'o e ta'u fakapa'anga' 'oku kamata 'i he 'aho 1 'o Siulai, 2005 ki he 'aho 31 'o Ma'asi 2006.

### Fakamālō

'Oku houna 'aupito 'a e ngāue fietokoni na'e foaki mai 'e he Kaungāue 'a e Potungāue Pa'anga' lolotonga 'a e sivi-faka'atita. Ko e ngaahi fakamatala mo e lekooti na'e fiema'u' na'e vave 'aupito hono fakakakato mai 'o vave ai 'a e ngāue faka'atita.

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Dr Pohiva Tu'i'onetoa FCA  
'ATITA SENIALE



Nuku'alofa  
TONGA  
31 'o Ma'asi, 2009



GOVERNMENT OF THE KINGDOM OF TONGA (PULE'ANGA 'O TONGA)  
 Summary of the Receipts and Payments of the Public Fund for the quarter ended 31 March, 2006.  
 (Fakama'opo'opo 'o e Pa'anga Ma'u Mai mo e Totongi Atu mei he Sino'i Pa'anga 'a e Pule'anga  
 ki he kuata na'e ngata ki he 'aho 31 Ma'asi, 2006.)

	September Quarter (Kuata Sepitema) 2005 \$	December Quarter (Kuata Tisema) 2005 \$	March Quarter (Kuata Ma'asi) 2006 \$	Total (Katoa) \$
<b>OPERATING RECEIPTS (PA'ANGA HU MAI ANGAMAHENI)</b>				
Income Tax (Tukuhau Vahenga)	2,785,137	3,965,086	13,518,195	20,268,418
Trade Taxes (Tukuhau Fefakatau'aki)	9,136,577	12,691,720	10,130,109	31,958,405
Domestic fees and Licensing (Totongi Laisenti)	68,243	127,868	180,894	377,005
Taxes on Goods and Services (Tukuhau Koloa mo e Ngaue)	9,903,626	15,781,115	12,217,777	37,902,518
Excise Tax (Tukuhau 'Ekisia)	180,057	150,748	457,534	788,339
Entrepreneurial and Property Income (Pa'anga Hu Mai 'i he Ngaahi Pisinisi mo e Koloa 'a e Pule'anga)	1,411,960	788,971	1,444,757	3,645,687
Administrative Fees & Charges (Totongi ki he ngaahi Ngaue)	1,861,620	2,141,784	2,567,412	6,570,817
Miscellaneous Revenue (Pa'anga Hu mai kehe)	102,906	360,299	130,584	593,790
Transfers and Bond Receipts (Pa'anga Hu Mai mei he Ponite)	3,603,350	670	6,031	3,610,051
<b>Total Operating Receipts (Katoa Pa'anga hu mai angamaheni)</b>	<b>29,053,475</b>	<b>36,008,261</b>	<b>40,653,293</b>	<b>105,715,029</b>
<b>OPERATING PAYMENTS (PA'ANGA HU ATU ANGAMAHENI)</b>				
Established Staff (Kau Ngaue Tu'uma'u)	15,549,343	18,781,799	17,318,360	51,649,501
Unestablished Staff (Kau Ngaue Lau'aho)	494,976	614,294	438,871	1,548,141
Travel and Communication (Fefanonga'aki mo Fetu'ataki)	1,565,144	1,907,115	1,213,824	4,686,083
Maintenance and Operations (Tauhi mo Fakalele Ngaue)	1,482,131	1,596,894	1,286,630	4,365,655
Purchase of Goods and Services (Totongi Hu Koloa mo Ngaahi Ngaue)	3,602,696	4,267,610	5,158,076	13,028,381
Operational Grants and Transfers (Me'a'ofa Fakangaue mo e 'Inasi)	2,891,688	2,825,513	3,181,903	8,899,104
Public Debt (Ngaahi No Fakapule'anga)	5,394,587	3,220,310	857,864	9,472,761
Capital Transfer ('Inasi Pa'anga Tokoni)	-	-	-	0
Defence (Malu'i)	-	256,443	52,650	309,092
Capital Expenditure (Fakamole ki he Ngaahi Ngaue Lalahi)	476,357	1,775,663	84,447	2,336,467
Equity Payment (Totongi 'Inasi)	17,466	-	50	17,516
Privy Purse (Vahenga Faka-Tu'i)	58,641	94,486	77,131	230,258
<b>Total Operating Payments (Katoa Pa'anga hu atu angamaheni)</b>	<b>31,533,028</b>	<b>35,340,126</b>	<b>29,669,807</b>	<b>96,542,961</b>
	<b>(2,479,552)</b>	<b>668,135</b>	<b>10,983,485</b>	<b>9,172,068</b>
<b>OPERATING SURPLUS/(DEFICIT) (HULU/(FE'AMOKAKI) NGAUE ANGAMAHENI)</b>				
<b>DEVELOPMENT FUND (Pa'anga Fakalalaka)</b>				
Grants Receipts (Ngaahi Pa'anga Hu Mai Pa'anga Tokoni)	4,515,859	4,093,183	4,534,506	13,143,547
Expenditure from Grants (Ngaahi Pa'anga Hu atu Pa'anga Tokoni)	1,597,758	3,770,802	3,171,919	8,540,479
<b>Net Receipts/(Deficit) from Grants (Toenga Hulu/(Nounou) mei he Pa'anga Tokoni)</b>	<b>2,918,101</b>	<b>322,381</b>	<b>1,362,587</b>	<b>4,603,068</b>
	<b>438,549</b>	<b>\$990,516</b>	<b>\$12,346,072</b>	<b>\$13,775,136</b>
<b>INCREASE/(DECREASE) IN CASH FROM OPERATIONS (TUPU/(HOLO) 'I HE PA'ANGA FAKALUKUFUA)</b>				
<b>CHANGES IN CASH BALANCES : (NGAAHI FELILIU'AKI 'I HE TOENGA PA'ANGA FAKALUKUFUA) :</b>				
Beginning Cash at Bank and in Hand Balance (Palanisi pa'anga 'i he Pangike mo e Seifi 'i he 'aho kamata)	44,229,158	51,694,533	51,350,930	44,229,158
Ending Cash at Bank and in Hand Balance (Palanisi pa'anga 'i he Pangike mo e Seifi 'i he 'aho ngata ai)	51,694,533	51,350,930	58,825,451	58,825,451
<b>Net Increase /(Decrease) in Cash (Faka-katoa 'o e Tupu/(Holo) 'i he Pa'anga)</b>	<b>7,465,375</b>	<b>(343,603)</b>	<b>7,474,521</b>	<b>14,596,293</b>
Plus (Less): Net changes in Advances and Trust Money Accounts (Tanaki (To'o) : Faka-katoa feliliu'aki 'i he Fe'ave'aki Pa'anga mo e Ngaahi 'Akauni Talasiti)	(7,026,826)	1,334,119	4,871,551	(821,157)
<b>INCREASE/(DECREASE) IN CASH FROM OPERATIONS (TUPU/(HOLO) 'I HE PA'ANGA NGAUE FAKALUKUFUA)</b>	<b>438,549</b>	<b>\$990,516</b>	<b>\$12,346,072</b>	<b>\$13,775,136</b>

  
 Hon. 'Otenifi Afu'alo Matoto

Minister of Finance & National Planning  
 (Minisita Pa'anga mo e Palani Fakafonua)



Ministry of Finance & National Planning  
 (Potungaue Pa'anga & Palani Fakafonua)  
 Nuku'alofa

Date ('Aho) : 11 February (Fepueli), 2009.