



AUDITOR GENERAL'S CERTIFICATE

GOVERNMENT OF TONGA: PUBLIC FUNDS SUMMARY OF RECEIPTS AND PAYMENTS FOR THE QUARTER ENDED 31st March, 2019

Audit Assignment


I have examined the accompanying Public Funds Quarterly Summary of Receipts and Payments (Quarterly Summary), for the Quarter ended 31st March, 2019. The Quarterly Summary has been audited in terms of Section 36 (2) of the Public Finance Management Act 2002. The Quarterly Summary and the maintenance of effective control measures are the responsibilities of the Minister for Finance. My responsibility is to certify the Quarterly Summary, based on my audit.

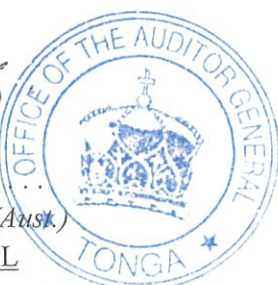
Nature and Scope

I have conducted my audit in accordance with the Audit Office Auditing Standards. These standards follow the International Standards for Supreme Audit Institutions, *ISSAIs*, which requires that I plan and perform the audit to obtain reasonable assurance as to whether the Quarterly Summary is free of material misstatement. The audit included an examination, on a test basis, of evidence supporting amounts and disclosures in the Quarterly Summary. The audit also included assessing the accounting principles used and the significant provision made by the Minister for Finance as well as evaluating the overall presentation of the Quarterly Summary. I believe that my audit provides a reasonable assurance basis for the audit certification.

Unqualified Audit Certificate

I certify that the accompanying Quarterly Summary, shows the actual receipts and payments of public funds that channeled through the Treasury accounts in the quarter ended 31st March, 2019 and their accumulation during the period from 1st January 2019 to 31st March, 2019.


.....
Sefita Tangi FCPA (Aus*)
AUDITOR GENERAL



2nd March, 2020


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GOVERNMENT OF THE KINGDOM OF TONGA (PULE'ANGA 'O TONGA)

Summary of Receipts and Payments of the Public Fund for the quarter ended 31st March, 2019

(Fakama'opo'opo 'o e Pa'anga Hu Mai Mo e Pa'anga Hu Atu Mei He Sino'i Pa'anga 'a e Pule'anga ki he kuata na'e ngata ki he 'aho 31 Ma'asi, 2019)

	September Quarter 2018 (Kuata Sepitema)	December Quarter 2018 (Kuata Tisema)	March Quarter 2019 (Kuata Ma'asi)	Total (Katoa)
	\$	\$	\$	\$
OPERATING RECEIPTS (PA'ANGA HU MAI ANGAMAHENI)				
Income Tax (Tukuhau Vahenga)	13,042,433	7,833,310	14,092,823	34,968,565
Trade Taxes (Tukuhau Fefakatau'aki)	4,279,831	5,150,970	8,080,612	17,511,412
Taxes on Goods and Services (Tukuhau Koloa mo e Ngaue)	20,918,101	21,548,047	27,286,027	69,752,176
Excise Tax (Tukuhau 'Ekisia)	14,309,794	11,717,503	16,091,335	42,118,632
Fees and Licensing (Totongi ki he Ngaahi Ngaue mo e Laiseni)	7,617,834	6,492,959	7,478,548	21,589,341
Entrepreneurial and Property Income (Pa'anga Hu Mai 'i he Ngaahi Pisinisi mo e Koloa 'a e Pule'anga)	696,919	486,250	5,974,651	7,157,820
Miscellaneous Revenue (Pa'anga Hu mai kehe)	128,430	115,391	97,169	340,990
Capital & Other Transfers ('Inasi moe Ngaahi Pa'anga Totongi kehe)	7,810,437	145,437	98,968	8,054,842
Revolving Fund (Pa'anga Ngaue)	338,177	274,482	798,938	1,411,597
Budget Support (Pa'anga Tokoni ki he Patiseti)	-	-	4,578,755	4,578,755
Total Operating Receipts (Katoa Pa'anga Hu Mai Angamaheni)	69,141,957	53,764,348	84,577,825	207,484,130
OPERATING PAYMENTS (PA'ANGA HU ATU ANGAMAHENI)				
Established Staff (Kau Ngaue Tu'uma'u)	29,775,260	32,232,420	-	62,007,680
Unestablished Staff (Kau Ngaue Lau'aho)	1,518,717	1,619,815	29,297,628	32,436,161
Travel and Communication (Fefononga'aki mo Fetu'utaki)	2,340,331	3,406,834	1,900,804	7,647,969
Maintenance and Operations (Tauhi mo Fakalele Ngaue)	3,875,192	3,322,505	2,690,353	9,888,050
Purchase of Goods and Services (Totongi Koloa mo e Ngaue)	9,950,929	7,180,385	4,540,249	21,671,564
Operational Grants and Transfers (Me'a'afa Fakangaue mo e 'Inasi)	7,606,641	7,227,767	10,162,664	24,997,073
Development Duties Expenditure (Fakamole Tute Ngaahi Poloseki Fakalakalaka)	48,292	252,632	10,021,882	10,322,806
Debt Management (Ngaahi No Fakapule'anga)	11,478,138	11,735,843	147,297	23,361,278
Contingency Fund (Pa'anga Talifaki)	-	-	2,314,594	2,314,594
Pension and Gratuities (Penisoni mo e Ngaahi Me'a'afa)	968,716	1,217,529	-	2,186,245
Assets (Ngaahi Koloa)	1,032,489	1,242,600	1,012,151	3,287,240
Equity Payment (Totongi 'Inasi)	-	-	1,673,801	1,673,801
Private Sector (Sekioa Taautaha)	-	-	-	-
Total Operating Payments (Katoa Pa'anga Hu Atu Angamaheni)	68,594,706	69,438,331	63,761,425	201,794,461
Net Operating Surplus/ (Deficit) with Budget Support (Faka-Katoa 'a e Hulu/ (Fe'amokaki) mo e Pa'anga Tokoni ki he Patiseti)	547,251.33	- 15,673,982.58	20,816,400	5,689,669
Development Fund Receipts : Grants and Loans (Ngaahi Pa'anga Ngaue Fakalakalaka Hu Mai: Tokoni mo e No)	2,149,410	6,979,848	32,771,579	41,900,837
Development Fund Expenditure: Grants and Loans (Ngaahi Pa'anga Ngaue Fakalakalaka Hu Atu: Tokoni mo e No)	5,370,077	15,161,389	6,623,686	27,155,152
Net Receipts/(Deficit) from Development Fund : Grants and Loans (Toenga Hulu/ (Fe'amokaki) mei he Pa'anga Ngaue Fakalakalaka: Tokoni mo e No)	- 3,220,667.20	- 8,181,540.61	26,147,893	14,745,685
INCREASE/(DECREASE) IN CASH FROM OPERATIONS (TUPU/(HOLO) 'I HE PA'ANGA FAKAHOKO NGAUE)	- 2,673,415.87	- 23,855,523.19	46,964,292	20,435,353
CHANGES IN CASH BALANCES : (NGAAHI FELILIU'AKI 'I HE TOENGA PA'ANGA) :				
Cash at Bank and in Hand - 1 July (Pa'anga 'i he Pangike mo e Seifi 'i he 'aho 1 Siulai)	178,739,129	152,686,076	135,699,572	467,124,777
Cash at Bank and in Hand - 31 March (Pa'anga 'i he Pangike mo e Seifi 'i he 31 Ma'asi)	177,472,932	135,699,572	178,739,129	491,911,633
Net Increase /(Decrease) in Cash (Faka-katoa 'o e Tupu/(Holo) 'i he Pa'anga)	- 1,266,197	- 16,986,504	43,039,557	24,786,856
Plus (Less): Net changes in Building Loans and Trust Money Accounts (Tanaki (To'o):Faka-katoa feliliu'aki 'i he Pa'anga No Langa'ale mo e Ngaahi 'Akauni Talasiti)	- 1,407,219	- 6,869,019	3,924,735	- 4,351,502
INCREASE/(DECREASE) IN CASH FROM OPERATIONS (TUPU/(HOLO) 'I HE PA'ANGA FAKAHOKO NGAUE)	- 2,673,416	- 23,855,523	46,964,292	20,435,353


 Hon. Tevita Lavemaau
 Minister of Finance



Ministry of Finance (Potungaue Pa'anga)
 Nuku'alofa
 Date ('Aho) : 02/03/2020

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AUDITOR GENERAL'S CERTIFICATE

GOVERNMENT OF TONGA: PUBLIC FUNDS SUMMARY OF RECEIPTS AND PAYMENTS FOR THE QUARTER ENDED 31st December, 2018

Audit Assignment

I have examined the accompanying Public Funds Quarterly Summary of Receipts and Payments (Quarterly Summary), for the Quarter ended 31st December, 2018. The Quarterly Summary has been audited in terms of Section 36 (2) of the Public Finance Management Act 2002. The Quarterly Summary and the maintenance of effective control measures are the responsibilities of the Minister for 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 International Standards for Supreme Audit Institutions, *ISSAIs*, which requires that I plan and perform the audit to obtain reasonable assurance as to whether the Quarterly Summary is free of material misstatement. The audit included an examination, on a test basis, of evidence supporting amounts and disclosures in the Quarterly Summary. The audit also included assessing the accounting principles used and the significant provision made by the Minister for Finance as well as evaluating the overall presentation of the Quarterly Summary. I believe that my audit provides a reasonable assurance basis for the audit certification.

Unqualified Audit Certificate

I certify that the accompanying Quarterly Summary, shows the actual receipts and payments of public funds that channeled through the Treasury accounts in the quarter ended 31st December, 2018 and their accumulation during the period from 1st October to 31st December, 2018.


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Sefita Tangi *FCPA (Aust.)*
AUDITOR GENERAL



2nd March, 2020

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GOVERNMENT OF THE KINGDOM OF TONGA (PULE'ANGA 'O TONGA)
Summary of Receipts and Payments of the Public Fund for the quarter ended 31st December, 2018

(Fakama'opo'opo 'o e Pa'anga Hu Mai Mo e Pa'anga Hu Atu Mei He Sino'i Pa'anga 'a e Pule'anga ki he kuata na'e ngata ki he 'aho 31 Tisema, 2018)

	September Quarter 2018 (Kuata Sepitema)	December Quarter 2018 (Kuata Tisema)	Total (Katoa)
	\$	\$	\$
OPERATING RECEIPTS (PA'ANGA HU MAI ANGAMAHENI)			
Income Tax (Tukuhau Vahenga)	7,833,310	14,092,823	21,926,132
Trade Taxes (Tukuhau Fefakatau'aki)	5,150,970	8,080,612	13,231,581
Taxes on Goods and Services (Tukuhau Koloa mo e Ngaue)	21,548,047	27,286,027	48,834,075
Excise Tax (Tukuhau 'Ekisia)	11,717,503	16,091,335	27,808,838
Fees and Licensing (Totongi ki he Ngaahi Ngaue mo e Laiseni)	6,492,959	7,478,548	13,971,507
Entrepreneurial and Property Income (Pa'anga Hu Mai 'i he Ngaahi Pisinisi mo e Koloa 'a e Pule'anga)	486,250	5,974,651	6,460,901
Miscellaneous Revenue (Pa'anga Hu mai kehe)	115,391	97,169	212,560
Capital & Other Transfers ('Inasi mo e Ngaahi Pa'anga Totongi kehe)	145,437	98,968	244,405
Revolving Fund (Pa'anga Ngaue)	274,482	798,938	1,073,420
Budget Support (Pa'anga Tokoni ki he Patiseti)	-	4,578,755	4,578,755
Total Operating Receipts (Katoa Pa'anga Hu Mai Angamaheni)	53,764,348	84,577,825	138,342,173
OPERATING PAYMENTS (PA'ANGA HU ATU ANGAMAHENI)			
Established Staff (Kau Ngaue Tu'uma'u)	32,232,420	-	32,232,420
Unestablished Staff (Kau Ngaue Lau'aho)	1,619,815	29,297,628	30,917,444
Travel and Communication (Fefononga'aki mo Fetu'utaki)	3,406,834	1,900,804	5,307,638
Maintenance and Operations (Tauhi mo Fakalele Ngaue)	3,322,505	2,690,353	6,012,858
Purchase of Goods and Services (Totongi Koloa mo e Ngaue)	7,180,385	4,540,249	11,720,635
Operational Grants and Transfers (Me'a'ofa Fakangaue mo e 'Inasi)	7,227,767	10,162,664	17,390,432
Development Duties Expenditure (Fakamole Tute Ngaahi Poloseki Fakalakalaka)	252,632	10,021,882	10,274,514
Debt Management (Ngaahi No Fakapule'anga)	11,735,843	147,297	11,883,140
Contingency Fund (Pa'anga Talifaki)	-	2,314,594	2,314,594
Pension and Gratuities (Penisoni mo e Ngaahi Me'a'ofa)	1,217,529	-	1,217,529
Assets (Ngaahi Koloa)	1,242,600	1,012,151	2,254,751
Equity Payment (Totongi 'Inasi)	-	1,673,801	1,673,801
Private Sector (Sekiota Taa'utaha)	-	-	-
Total Operating Payments (Katoa Pa'anga Hu Atu Angamaheni)	69,438,331	63,761,425	133,199,756
Net Operating Surplus/ (Deficit) with Budget Support (Faka-Katoa 'a e Hulu/ (Fe'amokaki) mo e Pa'anga Tokoni ki he Patiseti)	- 15,673,982.58	20,816,400	5,142,417
Development Fund Receipts : Grants and Loans (Ngaahi Pa'anga Ngaue Fakalakalaka Hu Mai: Tokoni mo e No)	6,979,848	32,771,579	39,751,427
Development Fund Expenditures: Grants and Loans (Ngaahi Pa'anga Ngaue Fakalakalaka Hu Mai: Tokoni mo e No)	15,161,389	6,623,686	21,785,075
Net Receipts/(Deficit) from Development Fund : Grants and Loans (Toenga Hulu/ (Fe'amokaki) mei he Pa'anga Ngaue Fakalakalaka: Tokoni mo e No)	- 8,181,540.61	26,147,893	17,966,352
INCREASE/(DECREASE) IN CASH FROM OPERATIONS (TUPU/(HOLO) 'I HE PA'ANGA FAKAHOKO NGAUE)	- 23,855,523.19	46,964,292	23,108,769
CHANGES IN CASH BALANCES :			
(NGAAHI FELILIU'AKI 'I HE TOENGA PA'ANGA) :			
Cash at Bank and in Hand - 1 July (Pa'anga 'i he Pangike mo e Seifi 'i he 'aho 1 Siulai)	152,686,076	135,699,572	288,385,648
Cash at Bank and in Hand - 31 December (Pa'anga 'i he Pangike mo e Seifi 'i he 30 'o Tisema)	135,699,572	178,739,129	314,438,701
Net Increase /(Decrease) in Cash (Faka-katoa 'o e Tupu/(Holo) 'i he Pa'anga)	- 16,986,504	43,039,557	26,053,053
Plus (Less): Net changes in Building Loans and Trust Money Accounts (Tanaki (To'o): Faka-katoa feliliu'aki 'i he Pa'anga No Langafale mo e Ngaahi 'Akauni Talasiti)	- 6,869,019	3,924,735	- 2,944,284
INCREASE/(DECREASE) IN CASH FROM OPERATIONS (TUPU/(HOLO) 'I HE PA'ANGA FAKAHOKO NGAUE)	- 23,855,523	46,964,292	23,108,769

Ministry of Finance (Potungaue Pa'anga)
Nuku'alofa
Date ('Aho) : 02/03/2020

Hon. Tevita Lavemaau
Minister of Finance



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AUDITOR GENERAL'S CERTIFICATE

GOVERNMENT OF TONGA: PUBLIC FUNDS SUMMARY OF RECEIPTS AND PAYMENTS FOR THE QUARTER ENDED 30th September, 2018

Audit Assignment

I have examined the accompanying Public Funds Quarterly Summary of Receipts and Payments (Quarterly Summary), for the Quarter ended 30th September, 2018. The Quarterly Summary has been audited in terms of Section 36 (2) of the Public Finance Management Act 2002. The Quarterly Summary and the maintenance of effective control measures are the responsibilities of the Minister for 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 International Standards for Supreme Audit Institutions, *ISSAIs*, which requires that I plan and perform the audit to obtain reasonable assurance as to whether the Quarterly Summary is free of material misstatement. The audit included an examination, on a test basis, of evidence supporting amounts and disclosures in the Quarterly Summary. The audit also included assessing the accounting principles used and the significant provision made by the Minister for Finance as well as evaluating the overall presentation of the Quarterly Summary. I believe that my audit provides a reasonable assurance basis for the audit certification.

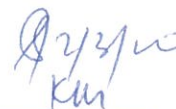
Unqualified Audit Certificate

I certify that the accompanying Quarterly Summary, shows the actual receipts and payments of public funds that channeled through the Treasury accounts in the quarter ended 30th September, 2018 and their accumulation during the period from 1st July to 30th September, 2018.


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Sefita Tangi FCPA (Inst.)
AUDITOR GENERAL



2nd March, 2020


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GOVERNMENT OF THE KINGDOM OF TONGA (PULE'ANGA 'O TONGA)

Summary of Receipts and Payments of the Public Fund for the quarter ended 30th September, 2018

(Fakama'opo'opo 'o e Pa'anga Hu Mai Mo e Pa'anga Hu Atu Mei He Sino'i Pa'anga 'a e Pule'anga ki he kuata na'e ngata ki he 'aho 30 Sepitema, 2018)

	September Quarter 2018 (Kuata Sepitema)	Total (Katoa)
	\$	\$
OPERATING RECEIPTS (PA'ANGA HU MAI ANGAMAHENI)		
Income Tax (Tukuhau Vahenga)	7,833,310	7,833,310
Trade Taxes (Tukuhau Fefakatau'aki)	5,150,970	5,150,970
Taxes on Goods and Services (Tukuhau Koloa mo e Ngaue)	21,548,047	21,548,047
Excise Tax (Tukuhau 'Ekisia)	11,717,503	11,717,503
Fees and Licensing (Totongi ki he Ngaahi Ngaue mo e Laiseni)	6,492,959	6,492,959
Entrepreneurial and Property Income (Pa'anga Hu Mai 'i he Ngaahi Pisinisi mo e Koloa 'a e Pule'anga)	486,250	486,250
Miscellaneous Revenue (Pa'anga Hu mai kehe)	115,391	115,391
Capital & Other Transfers ('Inasi mo e Ngaahi Pa'anga Totongi kehe)	145,437	145,437
Revolving Fund (Pa'anga Ngaue)	274,482	274,482
Budget Support (Pa'anga Tokoni ki he Patiseti)	-	-
Total Operating Receipts (Katoa Pa'anga Hu Mai Angamaheni)	53,764,348	53,764,348
OPERATING PAYMENTS (PA'ANGA HU ATU ANGAMAHENI)		
Established Staff (Kau Ngaue Tu'uma'u)	32,232,420	32,232,420
Unestablished Staff (Kau Ngaue Lau'aho)	1,619,815	1,619,815
Travel and Communication (Fefononga'aki mo Fetu'utaki)	3,406,834	3,406,834
Maintenance and Operations (Tauhi mo Fakalele Ngaue)	3,322,505	3,322,505
Purchase of Goods and Services (Totongi Koloa mo e Ngaue)	7,180,385	7,180,385
Operational Grants and Transfers (Me'a'ofa Fakangaue mo e 'Inasi)	7,227,767	7,227,767
Development Duties Expenditure (Fakamole Tute Ngaahi Poloseki Fakalakalaka)	252,632	252,632
Debt Management (Ngaahi No Fakapule'anga)	11,735,843	11,735,843
Contingency Fund (Pa'anga Talifaki)	-	-
Pension and Gratuities (Penisoni mo e Ngaahi Me'a'ofa)	1,217,529	1,217,529
Assets (Ngaahi Koloa)	1,242,600	1,242,600
Equity Payment (Totongi 'Inasi)	-	-
Private Sector (Sekitua Taautaha)	-	-
Total Operating Payments (Katoa Pa'anga Hu Atu Angamaheni)	69,438,331	69,438,331
Net Operating Surplus/ (Deficit) with Budget Support (Faka-Katoa 'a e Hulu/ (Fe'amokaki) mo e Pa'anga Tokoni ki he Patiseti)	- 15,673,983	- 15,673,983
Development Fund Receipts : Grants and Loans (Ngaahi Pa'anga Ngaue Fakalakalaka Hu Mai: Tokoni mo e No)	6,979,848	6,979,848
Development Fund Expenditures: Grants and Loans (Ngaahi Pa'anga Ngaue Fakalakalaka Hu Atu: Tokoni mo e No)	15,161,389	15,161,389
Net Receipts/(Deficit) from Development Fund : Grants and Loans (Toenga Hulu/ (Fe'amokaki) mei he Pa'anga Ngaue Fakalakalaka: Tokoni mo e No)	- 8,181,541	- 8,181,541
INCREASE/(DECREASE) IN CASH FROM OPERATIONS (TUPU/(HOLO) 'I HE PA'ANGA FAKAHOKO NGAUE)	- 23,855,523	- 23,855,523
Net Increase / (Decrease) in Cash (Faka-katoa 'o e Tupu/(Holo) 'i he Pa'anga)	- 16,986,504	- 16,986,504
Plus (Less): Net changes in Building Loans and Trust Money Accounts (Tanaki (To'o): Faka-katoa feliliu'aki 'i he Pa'anga No Langafale mo e Ngaahi 'Akauni Talasiti)	- 6,869,019	- 6,869,019
INCREASE/(DECREASE) IN CASH FROM OPERATIONS (TUPU/(HOLO) 'I HE PA'ANGA FAKAHOKO NGAUE)	- 23,855,523	- 23,855,523

Hon. Tevita Lavemaau
Minister of Finance



Ministry of Finance (Potungau Pa'anga)

Nuku'alofa

Date ('Aho) : 02/03/2020

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