



AUDITOR GENERAL'S CERTIFICATE

GOVERNMENT OF TONGA: PUBLIC FUNDS SUMMARY OF RECEIPTS AND PAYMENTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2017

Audit Assignment

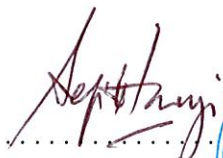
I have examined the accompanying Public Funds Quarterly Summary of Receipts and Payments (Quarterly Summary), for the Quarter ended 30th September, 2017. The Quarterly Summary has been audited in terms of Section 36 (2) of the Public Finance Management Act 2002. The Quarterly Summary and the maintenance of effective control measures are the responsibilities of the Minister of Finance and National Planning. 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 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 of Finance and National Planning 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, 2017 and their accumulation during the period from 1st July to 30th September, 2017.


Sefita Tangi FCPA (Aust.)
AUDITOR GENERAL



22nd February, 2019



**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
30 'O SEPITEMA, 2017**

Fatongia Sivi Faka-'atita

Na'a' ku '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 30 'o Sepitema, 2017. 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. 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 mo e Palani Fakafonua. 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 ngāue 'atita 'a e 'Ofisi 'Atita. Ko e ngaahi founa ngāue 'atita koia, 'oku nau muimui ki he founa ngāue 'atita 'a e Kautaha Fakamāmani lahi 'a e kau 'Atita FakaPule'anga (INTOSAI) 'a ia 'oku fiema'u ke fatu mo fakahoko 'a e sivi-faka-'atita ko ia ke malava 'o fakapapau'i 'oku ma'u kakato 'a e ngaahi fakamatala 'oku pehē '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 fehālaaki '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 poupou'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, pe mo e ngaahi fakafuofua lalahi na'e teuteu 'e he Ministā Pa'anga mo e Palani Fakafonua, kae'uma'ā 'a hono toe fakamaau'i 'a e fe'unga fakakātoa 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 ai '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 atu mei he Sino'i Pa'anga 'a e Pule'anga' 'a ia 'oku fou mai 'i he Potungāue Pa'anga mo e Palani Fakafonua ki he kuata na'e ngata ki he 'aho 30 'o Sepitema, 2017 pea mei he kamata'anga 'o e ta'u fakapa'anga 'oku kamata 'i he 'aho 1 'o Siulai ki he 'aho 30 Sepitema, 2017.

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Sefita Tangi FCPA (Aust.)
'ATITA SENIALE
22 'o Fepueli, 2019



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

Summary of Receipts and Payments of the Public Fund for the quarter ended 30 September, 2017

(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 2017)

	September Quarter 2017 (Kuata Sepitema 2017)	Total (Katoa)
	\$	\$
OPERATING RECEIPTS (PA'ANGA HU MAI ANGAMAHENI)		
Income Tax (Tukuhau Vahenga)	7,512,690	7,512,690
Trade Taxes (Tukuhau Fefakatau'aki)	5,277,644	5,277,644
Taxes on Goods and Services (Tukuhau Koloa mo e Ngaue)	22,253,887	22,253,887
Excise Tax (Tukuhau 'Ekisia)	14,078,278	14,078,278
Fees and Licensing (Totongi ki he Ngaahi Ngaue mo e Laiseni)	5,669,111	5,669,111
Entrepreneurial and Property Income (Pa'anga Hu Mai 'i he Ngaahi Pisinisi mo e Koloa 'a e Pule'anga)	1,427,019	1,427,019
Miscellaneous Revenue (Pa'anga Hu mai kehe)	80,086	80,086
Capital & Other Transfers (Inasi moe Ngaahi Pa'anga Totongi kehe)	182,737	182,737
Revolving Fund (Pa'anga Ngaue)	63,953	63,953
Total Operating Receipts (Katoa Pa'anga Hu Mai Angamaheni)	56,545,405	56,545,405
OPERATING PAYMENTS (PA'ANGA HU ATU ANGAMAHENI)		
Established Staff (Kau Ngaue Tu'uma'u)	28,182,075	28,182,075
Unestablished Staff (Kau Ngaue Lau'aho)	1,547,312	1,547,312
Travel and Communication (Fefononga'aki mo Fetu'utaki)	2,896,578	2,896,578
Maintenance and Operations (Tauhi mo Fakalele Ngaue)	2,975,853	2,975,853
Purchase of Goods and Services (Totongi Koloa mo e Ngaue)	7,183,696	7,183,696
Operational Grants and Transfers (Me'a'ofa Fakangaue mo e Inasi)	4,899,788	4,899,788
Development Duties Expenditure (Fakamole Tute Ngaahi Poloseki Fakalakalaka)	80,990.99	80,990.99
Debt Management (Ngaahi No Fakapule'anga)	4,601,039	4,601,039
Contingency Fund (Pa'anga Talifaki)	-	-
Pension and Gratuities (Penisoni mo e Ngaahi Me'a'ofa)	1,036,500	1,036,500
Assets (Ngaahi Koloa)	1,303,505	1,303,505
Equity Payment (Totongi Inasi)	-	-
Private Sector (Sekitoa Taautaha)	-	-
Total Operating Payments (Katoa Pa'anga Hu Atu Angamaheni)	54,707,338	54,707,338
Operating Surplus/ (Deficit) (Hulu/ (Fe'amokaki) Angamaheni)	1,838,067	1,838,067
Budget Support (Pa'anga Tokoni ki he Patiseti)		
Loan (Pa'anga No)	-	-
Grant (Pa'anga Me'a'ofa)	4,708,531	4,708,531
Total Budget Support (Katoa Pa'anga Tokoni ki he Patiseti)	4,708,531	4,708,531
Net Operating Surplus/ (Deficit) with Budget Support (Faka-Katoa 'a e Hulu/ (Fe'amokaki) mo e Pa'anga Tokoni ki he Patiseti)	6,546,598	6,546,598
Development Fund Receipts : Grants and Loans (Ngaahi Pa'anga Ngaue Fakalakalaka Hu Mai: Tokoni mo e No)	3,567,266	3,567,266
Development Fund Receipts: Grants and Loans (Ngaahi Pa'anga Ngaue Fakalakalaka Hu Atu: Tokoni mo e No)	5,397,273	5,397,273
Net Receipts/(Deficit) from Development Fund : Grants and Loans (Toenga Hulu/ (Fe'amokaki) mei he Pa'anga Ngaue Fakalakalaka: Tokoni mo e No)	(1,830,007)	(1,830,007)
INCREASE/(DECREASE) IN CASH FROM OPERATIONS (TUPU/(HOLO) 'I HE PA'ANGA FAKAHOKO NGAUE)	4,716,591	4,716,591
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)	109,411,624	109,411,624
Cash at Bank and in Hand - 30 September (Pa'anga 'i he Pangike mo e Seifi 'i he 30 'o Sepitema)	116,566,358	116,566,358
Net Increase/(Decrease) in Cash (Faka-katoa 'o e Tupu/(Holo) 'i he Pa'anga)	7,154,734	7,154,734
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)	(2,438,143)	(2,438,143)
INCREASE/(DECREASE) IN CASH FROM OPERATIONS (TUPU/(HOLO) 'I HE PA'ANGA FAKAHOKO NGAUE)	4,716,591	4,716,591

Hon. Pohiva Tu'i'onetoa
Minister of Finance & National Planning



Ministry of Finance & National Planning
(Pohungaue Pa'anga mo e Palani Fakafonua)
Nuku'alofa
Date ('Aho) : 22/02/2019

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