



AUDITOR GENERAL'S CERTIFICATE
GOVERNMENT OF TONGA: PUBLIC FUNDS SUMMARY OF RECEIPTS AND PAYMENTS
FOR THE QUARTER ENDED 30th SEPTEMBER, 2019

Audit Assignment

I have examined the accompanying Public Funds Quarterly Summary of Receipts and Payments (Quarterly Summary), for the Quarter ended 30th September, 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 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 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 include assessing the accounting principles used and the significant provision made by the Minister of 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, 2019 and their accumulation during the period from 1st July to 30th September, 2019.



Sefita Tangi FCPA (*Aust.*)

AUDITOR GENERAL



26th February, 2021



**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 2019**

Fatongia Sivi Faka-'atita

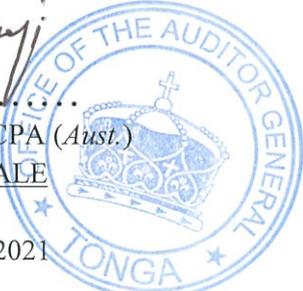
Na'a ku 'osi sivi faka-'atita 'a e Fakamā'opo'opo 'o e pa'anga ma'u mai mo e totongi mei he Sino'i Pa'anga 'a e Pule'anga ki he kuata na'e ngata ki he 'aho 30 'o Sepitema, 2019. Na'e sivi faka-'atita 'a e Fakamā'opo'opo Fakakuata 'o fakatatau ki he kupu 36 (2) 'o e Lao ki hono Pule'i 'o e Pa'anga 'a e Pule'anga 2002. Ko e Fakamā'opo'opo Fakakuata mo e fakahoko 'o e founga pule'i lelei 'o e fakahoko ngāue ko e fatongia ia 'o e Minisitā 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.

Founga mo e makatu'unga fakahoko ngāue

Na'a ku fakahoko 'eku sivi-faka'atita' 'o fakatatau ki he founga ngāue 'atita 'a e 'Ofisi 'Atita'. Ko e ngaahi founga ngāue 'atita koia', 'oku nau muimui ki he founga ngāue 'atita 'a e Kautaha Fakamāmani lahi 'a e kau 'Atita Faka-Pule'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'utāmaki, 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 founga tauhitohi na'e ngāue'aki, pea mo e ngaahi fakafuofua lalahi na'e teuteu 'e he Ministā Pa'anga', kae'uma'a '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 Haohao

'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 ki he kuata na'e ngata ki he 'aho 30 'o Sepitema, 2019 pea mei he kamata'anga 'o e ta'u fakapa'anga 'oku kamata 'i he 'aho 1 'o Siulai ki he 'aho 30 'o Sepitema, 2019.


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Sefita Tangi FCPA (Aust.)
'ATITA SENIALE


26 'o Fepueli, 2021

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, 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 30 'o Sepitema 2019)

	September Quarter 2019 (Kuata Sepitema)	Total (Katoa)
	\$	\$
OPERATING RECEIPTS (PA'ANGA HU MAI ANGAMAHENI)		
Income Tax (Tukuhau Vahenga)	8,295,895	8,295,895
Trade Taxes (Tukuhau Fefakatau'aki)	4,600,529	4,600,529
Taxes on Goods and Services (Tukuhau Koloa mo e Ngaue)	22,925,540	22,925,540
Excise Tax (Tukuhau 'Ekisia)	14,717,886	14,717,886
Fees and Licensing (Totongi ki he Ngaahi Ngaue mo e Laiseni)	7,849,472	7,849,472
Entrepreneurial and Property Income (Pa'anga Hu Mai 'i he Ngaahi Pisinisi mo e Koloa 'a e Pule'anga)	496,215	496,215
Miscellaneous Revenue (Pa'anga Hu mai kehe)	271,369	271,369
Capital & Other Transfers ('Inasi moe Ngaahi Pa'anga Totongi kehe)	5,147,237	5,147,237
Revolving Fund (Pa'anga Ngaue)	-	-
Budget Support (Pa'anga Tokoni ki he Patiseti)	-	-
Total Operating Receipts (Katoa Pa'anga Hu Mai Angamaheni)	64,304,142	64,304,142
OPERATING PAYMENTS (PA'ANGA HU ATU ANGAMAHENI)		
Established Staff (Kau Ngaue Tu'uma'u)	33,037,184	33,037,184
Unestablished Staff (Kau Ngaue Lau'aho)	2,034,662	2,034,662
Travel and Communication (Fefononga'aki mo Fetu'utaki)	3,808,819	3,808,819
Maintenance and Operations (Tauhi mo Fakalele Ngaue)	5,218,716	5,218,716
Purchase of Goods and Services (Totongi Koloa mo e Ngaue)	8,629,712	8,629,712
Operational Grants and Transfers (Me'a'ofa Fakangaue mo e 'Inasi)	7,223,453	7,223,453
Development Duties Expenditure (Fakamole Tute Ngaahi Poloseki Fakalakalaka)	107,941	107,941
Debt Management (Ngaahi No Fakapule'anga)	9,755,952	9,755,952
Contingency Fund (Pa'anga Talifaki)	-	-
Pension and Gratuities (Penisoni mo e Ngaahi Me'a'ofa)	1,195,259	1,195,259
Assets (Ngaahi Koloa)	1,518,714	1,518,714
Equity Payment (Totongi 'Inasi)	-	-
Private Sector (Sekitooa Taautaha)	-	-
Total Operating Payments (Katoa Pa'anga Hu Atu Angamaheni)	72,530,413	72,530,413
Net Operating Surplus/ (Deficit) with Budget Support (Faka-Katoa 'a e Hulu/ (Fe'amokaki) mo e Pa'anga Tokoni ki he Patiseti)	- 8,226,270.17	- 8,226,270
Development Fund Receipts : Grants and Loans (Ngaahi Pa'anga Ngaue Fakalakalaka Hu Mai: Tokoni mo e No)	6,193,617	6,193,617
Development Fund Receipts: Grants and Loans (Ngaahi Pa'anga Ngaue Fakalakalaka Hu Atu: Tokoni mo e No)	6,844,802	6,844,802
Net Receipts/(Deficit) from Development Fund : Grants and Loans (Toenga Hulu/ (Fe'amokaki) mei he Pa'anga Ngaue Fakalakalaka: Tokoni mo e No)	- 651,184	- 651,184
INCREASE/(DECREASE) IN CASH FROM OPERATIONS (TUPU/(HOLO) 'I HE PA'ANGA FAKAHOKO NGAUE)	- 8,877,454	- 8,877,454
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)	185,675,337	185,675,337
Cash at Bank and in Hand - 30 September (Pa'anga 'i he Pangike mo e Seifi 'i he 30)	182,327,908	182,327,908
Net Increase /(Decrease) in Cash (Faka-katoa 'o e Tupu/(Holo) 'i he Pa'anga)	- 3,347,429	- 3,347,429
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)	5,530,026	- 5,530,026
INCREASE/(DECREASE) IN CASH FROM OPERATIONS (TUPU/(HOLO) 'I HE PA'ANGA FAKAHOKO NGAUE)	- 8,877,454	- 8,877,454

Hon. Tevita Lavemaau
Minister of Finance
26th February, 2021



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AUDITOR GENERAL'S CERTIFICATE
GOVERNMENT OF TONGA: PUBLIC FUNDS SUMMARY OF RECEIPTS AND PAYMENTS
FOR THE QUARTER ENDED 31st DECEMBER, 2019

Audit Assignment

I have examined the accompanying Public Funds Quarterly Summary of Receipts and Payments (Quarterly Summary), for the Quarter ended 31st December, 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 of Finance. My responsibility is to certify the Quarterly Summary, based on my audit.

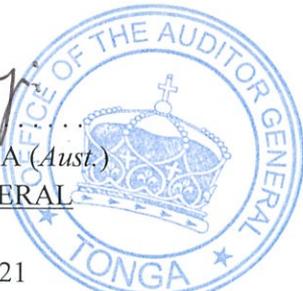
Nature and Scope

I have conducted my audit in accordance with the Audit Office Auditing Standards. These standards follow the INTOSAI Auditing Standards which 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 include assessing the accounting principles used and the significant provision made by the Minister of 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, 2019 and their accumulation during the period from 1st October to 31st December, 2019.


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Sefita Tangi FCPA (*Aust.*)
AUDITOR GENERAL



26th February, 2021



**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 TISEMA 2019**

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 31 'o Tisema, 2019. 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. 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 ko ia', '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'utāmaki, tupu mei ha faihala. Ko e sivi faka'atita' 'oku kau ai hono tesi 'o 'ikai ko e sivi faka'aufulu '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, 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 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 Haohao

'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 ki he kuata na'e ngata ki he 'aho 31 'o Tisema, 2019 pea mei he kamata'anga 'o e ta'u fakapa'anga 'oku kamata 'i he 'aho 1 'o 'Okatopa ki he 'aho 31 'o Tisema, 2019.


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Sefita Tangi FCPA (Aust.)
'ATITA SENIALE


26 'o Fepueli, 2021

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, 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 'o Tisema, 2019)

	September Quarter 2019 (Kuata Septema)	December Quarter 2019 (Kuata Tisema)	Total (Katoa)
	\$	\$	\$
OPERATING RECEIPTS (PA'ANGA HU MAI ANGAMAHEHI)			
Income Tax (Tukuhau Vahenga)	8,295,895	13,587,763	21,883,658
Trade Taxes (Tukuhau Fefakatau'aki)	4,600,529	5,667,216	10,267,744
Taxes on Goods and Services (Tukuhau Koloa mo e Ngaue)	22,925,540	27,251,127	50,176,667
Excise Tax (Tukuhau 'Ekisia)	14,717,886	16,378,350	31,096,236
Fees and Licensing (Totongi ki he Ngaahi Ngaue mo e Laiseni)	7,849,472	7,585,577	15,435,049
Entrepreneurial and Property Income			
(Pa'anga Hu Mai 'i he Ngaahi Pisinisi mo e Koloa 'a e Pule'anga)	496,215	6,511,620	7,007,836
Miscellaneous Revenue (Pa'anga Hu mai kehe)	271,369	1,086,065	1,357,434
Capital & Other Transfers (Inasi moe Ngaahi Pa'anga Totongi kehe)	5,147,237	300,994	5,448,231
Revolving Fund (Pa'anga Ngaue)	-	-	-
Budget Support (Pa'anga Tokoni ki he Patiseti)	-	4,134,860	4,134,860
Total Operating Receipts (Katoa Pa'anga Hu Mai Angamaheni)	64,304,142	82,503,572	146,807,714
OPERATING PAYMENTS (PA'ANGA HU ATU ANGAMAHEHI)			
Established Staff (Kau Ngaue Tu'uma'u)	33,037,184	33,570,573	66,607,757
Unestablished Staff (Kau Ngaue Lau'aho)	2,034,662	2,329,675	4,364,337
Travel and Communication (Fefononga'aki mo Fetu'utaki)	3,808,819	3,851,506	7,660,325
Maintenance and Operations (Tauhi mo Fakalele Ngaue)	5,218,716	6,991,994	12,210,711
Purchase of Goods and Services (Totongi Koloa mo e Ngaue)	8,629,712	12,535,697	21,165,409
Operational Grants and Transfers (Me'a'ofa Fakangaue mo e 'Inasi)	7,223,453	11,548,967	18,772,420
Development Duties Expenditure (Fakamole Tute Ngaahi Poloseki Fakalalakalaka)	107,941	170,330	278,271
Debt Management (Ngaahi No Fakapule'anga)	9,755,952	2,252,569	12,008,520
Contingency Fund (Pa'anga Talifaki)	-	-	-
Pension and Gratuities (Penisoni mo e Ngaahi Me'a'ofa)	1,195,259	1,387,050	2,582,310
Assets (Ngaahi Koloa)	1,518,714	2,792,845	4,311,559
Equity Payment (Totongi 'Inasi)	-	-	-
Private Sector (Sekitoo Taautaha)	-	-	-
Total Operating Payments (Katoa Pa'anga Hu Atu Angamaheni)	72,530,413	77,431,206	149,961,619
Net Operating Surplus/ (Deficit) with Budget Support (Faka-Katoa 'a e Hulu/ (Fe'amokaki) mo e Pa'anga Tokoni ki he Patiseti)	- 8,226,270.17	5,072,365.24	- 3,153,905
Development Fund Receipts : Grants and Loans (Ngaahi Pa'anga Ngaue Fakalalakalaka Hu Mai: Tokoni mo e No)	6,193,617	8,834,956	15,028,573
Development Fund Expenditures: Grants and Loans (Ngaahi Pa'anga Ngaue Fakalalakalaka Hu Atu: Tokoni mo e No)	6,844,802	13,434,700	20,279,502
Net Receipts/(Deficit) from Development Fund : Grants and Loans (Toenga Hulu/ (Fe'amokaki) mei he Pa'anga Ngaue Fakalalakalaka: Tokoni mo e No)	- 651,184	- 4,599,745	- 5,250,929
INCREASE/(DECREASE) IN CASH FROM OPERATIONS (TUPU/(HOLO) 'I HE PA'ANGA FAKAHOKO NGAUE)	- 8,877,454	472,620	- 8,404,834
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)	185,675,337	182,327,908	368,003,245
Cash at Bank and in Hand - 30 December (Pa'anga 'i he Pangike mo e Seifi 'i he 30 'o Tisema)	182,327,908	179,749,226	362,077,134
Net Increase/(Decrease) in Cash (Faka-katoa 'o e Tupu/(Holo) 'i he Pa'anga)	- 3,347,429	- 2,578,682	5,926,111
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)	- 5,530,026	3,051,303	- 2,478,723
INCREASE/(DECREASE) IN CASH FROM OPERATIONS (TUPU/(HOLO) 'I HE PA'ANGA FAKAHOKO NGAUE)	- 8,877,454	472,620	- 8,404,834

Hon. Tevita Lavemaau
Minister of Finance
26th February, 2021



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AUDITOR GENERAL'S CERTIFICATE
GOVERNMENT OF TONGA: PUBLIC FUNDS SUMMARY OF RECEIPTS AND PAYMENTS
FOR THE QUARTER ENDED 31st MARCH, 2020

Audit Assignment

I have examined the accompanying Public Funds Quarterly Summary of Receipts and Payments (Quarterly Summary), for the Quarter ended 31st March, 2020. 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. 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 include assessing the accounting principles used and the significant provision made by the Minister of 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, 2020 and their accumulation during the period from 1st January to 31st March, 2020.


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Sefita Tangi FCPA (Aust.)
AUDITOR GENERAL



26th February, 2021



**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 2020**

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 31 'o Ma'asi, 2020. 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'. 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 ko ia', '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'utāmaki, 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, 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 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 ki he kuata na'e ngata ki he 'aho 31 'o Ma'asi, 2020 pea mei he kamata'anga 'o e ta'u fakapa'anga 'oku kamata 'i he 'aho 1 'o Sanuali ki he 'aho 31 'o Ma'asi, 2020.


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Sefita Tangi FCPA (Aust.)
'ATITA SENIALE



26 'o Fepueli, 2021

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, 2020

(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, 2020)

	September Quarter 2019 (Kuata Sepitema)	December Quarter 2019 (Kuata Tisema)	March Quarter 2020 (Kuata Ma'asi)	Total (Katoa)
	\$	\$	\$	\$
OPERATING RECEIPTS (PA'ANGA HU MAI ANGAMAHENI)				
Income Tax (Tukuhau Vahenga)	8,295,895	13,587,763	12,720,219	34,603,877
Trade Taxes (Tukuhau Fefakatau'aki)	4,600,529	5,667,216	4,016,063	14,283,807
Taxes on Goods and Services (Tukuhau Koloa mo e Ngaue)	22,925,540	27,251,127	22,987,005	73,163,672
Excise Tax (Tukuhau 'Ekisia)	14,717,886	16,378,350	13,860,982	44,957,217
Fees and Licensing (Totongi ki he Ngaahi Ngaue mo e Laiseni)	7,849,472	7,585,577	7,353,355	22,788,404
Entrepreneurial and Property Income (Pa'anga Hu Mai 'i he Ngaahi Pisinisi mo e Koloa 'a e Pule'anga)	496,215	6,511,620	10,253,403	17,261,238
Miscellaneous Revenue (Pa'anga Hu mai kehe)	271,369	1,086,065	153,347	1,510,781
Capital & Other Transfers (Inasi moe Ngaahi Pa'anga Totongi kehe)	5,147,237	300,994	8,474,637	13,922,868
Revolving Fund (Pa'anga Ngaue)	-	-	150,714	150,714
Budget Support (Pa'anga Tokoni ki he Patiseti)	-	4,134,860	-	4,134,860
Total Operating Receipts (Katoa Pa'anga Hu Mai Angamaheni)	64,304,142	82,503,572	79,969,725	226,777,439
OPERATING PAYMENTS (PA'ANGA HU ATU ANGAMAHENI)				
Established Staff (Kau Ngaue Tu'uma'u)	33,037,184	33,570,573	36,004,345	102,612,101
Unestablished Staff (Kau Ngaue Lau'aho)	2,034,662	2,329,675	2,082,302	6,446,638
Travel and Communication (Fefononga'aki mo Fetu'utaki)	3,808,819	3,851,506	3,243,281	10,903,607
Maintenance and Operations (Tauhi mo Fakalele Ngaue)	5,218,716	6,991,994	5,615,208	17,825,919
Purchase of Goods and Services (Totongi Koloa mo e Ngaue)	8,629,712	12,535,697	10,433,029	31,598,438
Operational Grants and Transfers (Me'a'ofa Fakangaue mo e 'Inasi)	7,223,453	11,548,967	8,092,861	26,865,281
Development Duties Expenditure (Fakamole Tute Ngaahi Poloseki Fakalakalaka)	107,941	170,330	218,648	496,919
Debt Management (Ngaahi No Fakapule'anga)	9,755,952	2,252,569	9,348,263	21,356,783
Contingency Fund (Pa'anga Talifaki)	-	-	-	-
Pension and Gratuities (Penisoni mo e Ngaahi Me'a'ofa)	1,195,259	1,387,050	1,102,270	3,684,580
Assets (Ngaahi Koloa)	1,518,714	2,792,845	3,164,484	7,476,043
Equity Payment (Totongi 'Inasi)	-	-	-	-
Private Sector (Sekitoo Taautaha)	-	-	-	-
Total Operating Payments (Katoa Pa'anga Hu Atu Angamaheni)	72,530,413	77,431,206	79,304,690	229,266,309
Net Operating Surplus/ (Deficit) with Budget Support (Faka-Katoa 'a e Hulu/ (Fe'amokaki) mo e Pa'anga Tokoni ki he Patiseti)	- 8,226,270.17	5,072,365.24	665,034.26	- 2,488,871
Development Fund Receipts : Grants and Loans (Ngaahi Pa'anga Ngaue Fakalakalaka Hu Mai: Tokoni mo e No)	6,193,617	8,834,956	12,868,504	27,897,077
Development Fund Expenditures: Grants and Loans (Ngaahi Pa'anga Ngaue Fakalakalaka Hu Atu: Tokoni mo e No)	6,844,802	13,434,700	13,317,710	33,597,212
Net Receipts/(Deficit) from Development Fund : Grants and Loans (Toenga Hulu/ (Fe'amokaki) mei he Pa'anga Ngaue Fakalakalaka: Tokoni mo e No)	- 651,184	- 4,599,745	- 449,207	- 5,700,136
INCREASE/(DECREASE) IN CASH FROM OPERATIONS (TUPU/(HOLO) 'I HE PA'ANGA FAKAHOKO NGAUE)	- 8,877,454	472,620	215,828	- 8,189,006
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)	185,675,337	182,327,908	179,749,226	185,675,337
Cash at Bank and in Hand - 30 December (Pa'anga 'i he Pangike mo e Seifi 'i he 30 'o Tisema)	182,327,908	179,749,226	172,138,928	172,138,928
Net Increase/(Decrease) in Cash (Faka-katoa 'o e Tupu/(Holo) 'i he Pa'anga)	- 3,347,429	- 2,578,682	- 7,610,298	13,536,409
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)	- 5,530,026	3,051,303	7,826,126	5,347,403
INCREASE/(DECREASE) IN CASH FROM OPERATIONS (TUPU/(HOLO) 'I HE PA'ANGA FAKAHOKO NGAUE)	- 8,877,454	472,620	215,828	- 8,189,006

Hon. Tevita Lavemaau
Minister of Finance
26th February, 2021



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