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AUDITOR GENERAL'S CERTIFICATE GOVERNMENT OF TONGA: PUBLIC FUNDS SUMMARY OF RECEIPTS AND PAYMENTS FOR THE QUARTER ENDED 31st DECEMBER, 2007

Audit Duty

I have examined the accompanying Public Funds Summary of Receipts and Payments for the quarter ended 31st December, 2007. 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 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 31st December, 2007 and their accumulation during the period from 1st July 2007 to 31st December, 2007.

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'onetoa
AUDITOR GENERAL



Audit Office, Nuku'alofa
20 October, 2009



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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, 2007

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 Tisema, 2007. 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 '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'.

Founga mo e makatu'unga fakahoko ngāue

Na'a' ku fakahoko 'eku sivi faka'atita' 'o fakatatau ki he founga ngaue 'atita 'a e 'Ofisi 'Atita. Ko e ngaahi founga ngaue 'atita ko ia 'oku nau muimui ki he founga 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 founga tauhitohi na'e ngāue'aki, pea mo e ngaahi fakafuofua lalahi na'e teuteu 'e he Minisitā Pa'anga', kae'uma'a '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 Tisema, 2007 pea mei he kamata'anga 'o e ta'u fakapa'anga' 'oku kamata 'i he 'aho 1 'o Siulai, 2007 ki he 'aho 31 'o Tisema 2007.

Fakamālō

'Oku hounga '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.

Dr Pohiva Tu'i'onetoa
'ATITA SENIALE



'Ofisi 'Atita, Nuku'alofa
20 'o 'Okatopa, 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 December, 2007.
 (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 Tisema, 2007.)

	September Quarter (Kuata Septema) 2007 \$	December Quarter (Kuata Tisema) 2007 \$	Total (Katoa) \$
OPERATING RECEIPTS (PA'ANGA HU MAI ANGAMAHEHI)			
Income Tax (Tukuhau Vahenga)	3,612,095	6,532,092	10,144,187
Trade Taxes (Tukuhau Fefakatau'aki)	13,376,094	15,266,119	28,642,213
Domestic fees and Licensing (Totongi Laiseni)	65,216	63,681	128,897
Taxes on Goods and Services (Tukuhau Koloa mo e Ngaue)	14,943,326	15,447,462	30,390,788
Excise Tax (Tukuhau 'Ekisia)	316,735	667,525	984,259
Entrepreneurial and Property Income (Pa'anga Hu Mai 'i he Ngaahi Pistinisi mo e Koloa 'a e Pule'anga)	1,225,398	2,136,641	3,362,039
Administrative Fees & Charges (Totongi ki he ngaahi Ngaue)	1,920,473	1,580,375	3,500,848
Miscellaneous Revenue (Pa'anga Hu mai kehe)	371,970	133,202	505,172
Transfers and Bond Receipts (Pa'anga Hu Mai mei he Ponite)	0	1,231,078	1,231,078
Total Operating Receipts (Katoa Pa'anga hu mai angamaheni)	35,831,306	43,058,174	78,889,480
OPERATING PAYMENTS (PA'ANGA HU ATU ANGAMAHEHI)			
Established Staff (Kau Ngaue Tu'uma'u)	16,545,047	17,690,466	34,235,513
Unestablished Staff (Kau Ngaue Lau'aho)	738,619	740,242	1,478,861
Travel and Communication (Fefononga'aki mo Fetu'utaki)	1,653,829	2,494,054	4,147,883
Maintenance and Operations (Tauhi mo Fakalele Ngaue)	1,710,497	2,024,472	3,734,969
Purchase of Goods and Services (Totongi Hu Koloa mo Ngaahi Ngaue)	4,765,060	7,321,315	12,086,375
Operational Grants and Transfers (Me'a'ofa Fakangaue mo e 'Inasi)	4,285,216	2,894,547	7,179,763
Public Debt (Ngaahi No Fakapule'anga)	2,195,522	3,042,740	5,238,262
Capital Transfer ('Inasi Pa'anga Tokoni)	21,850	83,050	104,900
Defence (Malu'i)	30,334	16,300	46,634
Capital Expenditure (Fakamole ki he Ngaahi Ngaue Lalahi)	855,773	926,660	1,782,433
Equity Payment (Totongi 'Inasi)	500,000	550,206	1,050,206
	71,198	83,065	154,263
Total Operating Payments (Katoa Pa'anga hu atu angamaheni)	33,372,944	37,867,118	71,240,062
	2,458,362	5,191,056	7,649,418
OPERATING SURPLUS/(DEFICIT) (HULU)/(FE'AMOKAKI) NGAUE ANGAMAHEHI			
DEVELOPMENT FUND (Pa'anga Fakalalalaka)			
Grants Receipts (Ngaahi Pa'anga Hu Mai Pa'anga Tokoni)	2,630,439	2,828,298	5,458,737
Expenditure from Grants (Ngaahi Pa'anga Hu atu Pa'anga Tokoni)	3,125,230	5,479,870	8,605,101
Net Receipts/(Deficit) from Grants (Toenga Huhu/(Nounou) mei he Pa'anga Tokoni)	(494,791)	(2,651,572)	(3,146,364)
INCREASE/(DECREASE) IN CASH FROM OPERATIONS (TUPU/(HOLO) 'I HE PA'ANGA FAKALUKUFUA)	1,963,570	2,539,484	4,503,054
CHANGES IN CASH BALANCES : (NGAAHI FELILIU'AKI 'I HE TOENGA PA'ANGA FAKALUKUFUA) :			
Beginning Cash at Bank and in Hand Balance (Palanisi pa'anga 'i he Pangike mo e Seifi 'i he 'aho kamata)	29,229,061	31,283,223	29,229,061
Ending Cash at Bank and in Hand Balance (Palanisi pa'anga 'i he Pangike mo e Seifi 'i he 'aho ngata ai)	31,283,223	46,576,358	46,576,358
Net Increase /(Decrease) in Cash (Faka-katoa 'o e Tupu/(Holo) 'i he Pa'anga)	2,054,162	15,293,135	17,347,298
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)	(90,592)	(12,753,651)	(12,844,243)
INCREASE/(DECREASE) IN CASH FROM OPERATIONS (TUPU/(HOLO) 'I HE PA'ANGA NGAUE FAKALUKUFUA)	1,963,570	2,539,484	4,503,054

[Signature]

Hon. 'Otenifi Afu'alo Matoto
 Minister of Finance & National Planning
 (Minisita Pa'anga mo e Palani Fakafonua)



Ministry of Finance & National Planning
 (Potungau Pa'anga & Palani Fakafonua)
 Nuku'alofa
 Date ('Aho) : 14 October ('Okatopa), 2009.