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**AUDITOR GENERAL'S CERTIFICATE  
GOVERNMENT OF TONGA: PUBLIC FUNDS SUMMARY OF RECEIPTS AND PAYMENTS  
FOR THE QUARTER ENDED 31<sup>st</sup> DECEMBER, 2017**

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**Audit Assignment**

I have examined the accompanying Public Funds Quarterly Summary of Receipts and Payments (Quarterly Summary), for the Quarter ended 31<sup>st</sup> December, 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 31<sup>st</sup> December, 2017 and their accumulation during the period from 1<sup>st</sup> October to 31<sup>st</sup> December, 2017.

  
Sefita Tangi FCPA (Aust.)  
AUDITOR GENERAL  


22<sup>nd</sup> February, 2019



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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 2017**

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**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, 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 koia 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 Ministā Pa'anga mo 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 31 'o Tisema, 2017 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, 2017.

  
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 31 December, 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 31 Tisema 2017)*

	September Quarter 2017 (Kuata Sepitema 2017)	December Quarter 2017 (Kuata Tisema 2017)	Total (Katoa)
	\$	\$	\$
<b>OPERATING RECEIPTS (PA'ANGA HU MAI ANGAMAHENI)</b>			
Income Tax (Tukuhau Vahenga)	7,512,690	12,898,491	20,411,181
Trade Taxes (Tukuhau Fefakatau'aki)	5,277,644	5,497,773	10,775,418
Taxes on Goods and Services (Tukuhau Koloa mo e Ngaue)	22,253,887	24,848,559	47,102,446
Excise Tax (Tukuhau 'Ekisia)	14,078,278	17,201,513	31,279,791
Fees and Licensing (Totongi ki he Ngaahi Ngaue mo e Laiseni)	5,669,111	5,885,531	11,554,642
Entrepreneurial and Property Income (Pa'anga Hu Mai 'i he Ngaahi Pisini mo e Koloa 'a e Pule'anga)	1,427,019	6,264,195	7,691,214
Miscellaneous Revenue (Pa'anga Hu mai kehe)	80,086	2,305,531	2,385,617
Capital & Other Transfers (Inasi moe Ngaahi Pa'anga Totongi kehe)	182,737	6,220,843	6,403,580
Revolving Fund (Pa'anga Ngaue)	63,953	140,415	204,368
<b>Total Operating Receipts (Katoa Pa'anga Hu Mai Anga Maheni)</b>	<b>56,545,405</b>	<b>81,262,852</b>	<b>137,808,257</b>
<b>OPERATING PAYMENTS (PA'ANGA HU ATU ANGAMAHENI)</b>			
Established Staff (Kau Ngaue Tu'uma'u)	28,182,075	31,723,313	59,905,388
Unestablished Staff (Kau Ngaue Lau'aho)	1,547,312	1,459,051	3,006,364
Travel and Communication (Fefononga'aki mo Fetu'utaki)	2,896,578	2,226,656	5,123,234
Maintenance and Operations (Tauhi mo Fakalele Ngaue)	2,975,853	3,070,347	6,046,200
Purchase of Goods and Services (Totongi Koloa mo e Ngaue)	7,183,696	7,927,237	15,110,933
Operational Grants and Transfers (Me'a'ofa Fakangae mo e 'Inasi)	4,899,788	6,652,405	11,552,193
Development Duties Expenditure (Fakamole Tute Ngaahi Poloseki Fakalakalaka)	80,991	221,207,86	302,199
Debt Management (Ngaahi No Fakapule'anga)	4,601,039	7,337,819	11,938,859
Contingency Fund (Pa'anga Talifaki)	-	-	-
Pension and Gratuities (Penisoni mo e Ngaahi Me'a'ofa)	1,036,500	1,455,241	2,491,741
Assets (Ngaahi Koloa)	1,303,505	1,467,300	2,770,805
Equity Payment (Totongi 'Inasi)	-	-	-
Private Sector (Sekitoa Taautaha)	-	-	-
<b>Total Operating Payments (Katoa Pa'anga Hu Atu Angamaheni)</b>	<b>54,707,338</b>	<b>63,540,578</b>	<b>118,247,916</b>
<b>Operating Surplus/ (Deficit) (Hulu/ (Fe'amokaki) Angamaheni)</b>	<b>1,838,067</b>	<b>17,722,274</b>	<b>19,560,341</b>
<b>Budget Support (Pa'anga Tokoni ki he Patiseti)</b>			
Loan (Pa'anga No)	-	-	-
Grant (Pa'anga Me'a'ofa)	4,708,531	-	4,708,531
<b>Total Budget Support (Katoa Pa'anga Tokoni ki he Patiseti)</b>	<b>4,708,531</b>	<b>-</b>	<b>4,708,531</b>
<b>Net Operating Surplus/ (Deficit) with Budget Support (Faka-Katoa 'a e Hulu/ (Fe'amokaki) mo e Pa'anga Tokoni ki he Patiseti)</b>	<b>6,546,598</b>	<b>17,722,274</b>	<b>24,268,872</b>
<b>Development Fund Receipts : Grants and Loans (Ngaahi Pa'anga Ngaue Fakalakalaka Hu Mai: Tokoni mo e No)</b>	<b>3,567,266</b>	<b>12,766,166</b>	<b>16,333,432</b>
<b>Development Fund Receipts: Grants and Loans (Ngaahi Pa'anga Ngaue Fakalakalaka Hu Atu: Tokoni mo e No)</b>	<b>5,397,273</b>	<b>8,252,895</b>	<b>13,650,167</b>
<b>Net Receipts/(Deficit) from Development Fund : Grants and Loans (Toenga Hulu/ (Fe'amokaki) mei he Pa'anga Ngaue Fakalakalaka: Tokoni mo e No)</b>	<b>(1,830,007)</b>	<b>4,513,271</b>	<b>2,683,264</b>
<b>INCREASE/DECREASE) IN CASH FROM OPERATIONS (TUPU/(HOLO) 'I HE PA'ANGA FAKAHOKO NGAUE)</b>	<b>4,716,591</b>	<b>22,235,545</b>	<b>26,952,136</b>
<b>CHANGES IN CASH BALANCES :</b>			
<i>(NGAAHI FELILIU'AKI 'I HE TOENGA PA'ANGA) :</i>			
Cash at Bank and in Hand - 1 July (Pa'anga 'i he Pangike mo e Seifi 'i he 'aho I Siulai)	109,411,624	116,566,358	109,411,624
Cash at Bank and in Hand - 31 December (Pa'anga 'i he Pangike mo e Seifi 'i he 31 'o Tisema)	116,566,358	137,949,143	137,949,143
Net Increase / (Decrease) in Cash (Faka-katoa 'o e Tupu/(Holo) 'i he Pa'anga)	7,154,734	21,382,785	28,537,519
<i>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 'Akauri Talasiti)</i>	(2,438,143)	852,760	-1,585,383
<b>INCREASE/DECREASE) IN CASH FROM OPERATIONS (TUPU/(HOLO) 'I HE PA'ANGA FAKAHOKO NGAUE)</b>	<b>4,716,591</b>	<b>22,235,545</b>	<b>26,952,136</b>

Hon. Pohiva Tu'i'onetoa

Minister of Finance & National Planning



Ministry of Finance & National Planning  
(Potungaue Pa'anga mo e Palani Fakafonua)

Nuku'alofa

Date ('Aho) : 22/02/2019

A handwritten signature in black ink, appearing to read "Pohiva Tu'i'onetoa".