



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

Audit Assignment


I have examined the accompanying Public Funds Quarterly Summary of Receipts and Payments (Quarterly Summary), for the Quarter ended 31st December, 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 December, 2020 and their accumulation during the period from 1st October to 31st December, 2020.


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Sefita Tangi FCPA (Aust.)
AUDITOR GENERAL



30th June, 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 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 Tisema, 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.

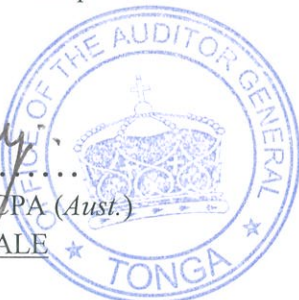
Founa mo e makatu'unga fakahoko ngāue

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 fakapapai' '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 pou pou' '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' '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' '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 Tisema, 2020 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, 2020.


Sefita Tangi FCPA (Aust.)
'ATITA SENIALE



30 'o Sune, 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, 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 30 'o Tisema, 2020)

	September Quarter 2020 (Kuata Sepitema) \$	December Quarter 2020 (Kuata Sepitema) \$	Total (Katoa) \$
OPERATING RECEIPTS (PA'ANGA HU MAI ANGAMAHEINI)			
Income Tax (Tukuhau Vahenga)	7,938,627	11,298,328	19,236,955
Trade Taxes (Tukuhau Fefakatau'aki)	4,507,815	4,590,977	9,098,792
Taxes on Goods and Services (Tukuhau Koloa mo e Ngaue)	24,447,546	24,352,149	48,799,695
Excise Tax (Tukuhau 'Ekisia)	13,374,202	17,857,921	31,232,123
Fees and Licensing (Totongi ki he Ngaahi Ngaue mo e Laiseni)	6,700,104	5,809,793	12,509,897
Entrepreneurial and Property Income			
(Pa'anga Hu Mai 'i he Ngaahi Pisinisi mo e Koloa 'a e Pule'anga)	312,745	5,749,917	6,062,662
Miscellaneous Revenue (Pa'anga Hu mai kehe)	94,409	208,906	303,315
Capital & Other Transfers ('Inasi moe Ngaahi Pa'anga Totongi kehe)	3,014,478	123,045	3,137,523
Revolving Fund (Pa'anga Ngaue)	-	-	-
Budget Support (Pa'anga Tokoni ki he Patiseti)	5,736,393	11,647,200	17,383,593
Total Operating Receipts (Katoa Pa'anga Hu Mai Angamaheni)	66,126,319	81,638,237	147,764,555
OPERATING PAYMENTS (PA'ANGA HU ATU ANGAMAHEINI)			
Established Staff (Kau Ngaue Tu'uma'u)	31,481,305	36,746,690	68,227,995
Unestablished Staff (Kau Ngaue Lau'aho)	2,393,557	2,508,758	4,902,315
Travel and Communication (Fefononga'aki mo Fetu'utaki)	2,617,746	2,411,184	5,028,930
Maintenance and Operations (Tauhi mo Fakalele Ngaue)	4,148,967	6,348,170	10,497,138
Purchase of Goods and Services (Totongi Koloa mo e Ngaue)	9,618,716	10,714,005	20,332,721
Operational Grants and Transfers (Me'a'ofa Fakangaue mo e 'Inasi)	7,835,159	7,931,372	15,766,531
Development Duties Expenditure (Fakamole Tute Ngaahi Poloseki Fakalalalaka)	252,601	75,487	328,089
Debt Management (Ngaahi No Fakapule'anga)	5,610,282	3,208,293	8,818,575
Contingency Fund (Pa'anga Talifaki)	-	-	-
Pension and Gratuities (Penisoni mo e Ngaahi Me'a'ofa)	926,191	1,048,345	1,974,536
Assets (Ngaahi Koloa)	1,454,810	1,559,406	3,014,216
Equity Payment (Totongi 'Inasi)	-	-	-
Private Sector (Sekitoo Taautaha)	-	-	-
Total Operating Payments (Katoa Pa'anga Hu Atu Angamaheni)	66,339,333	72,551,712	138,891,044
Net Operating Surplus/ (Deficit) with Budget Support (Faka-Katoa 'a e Hulu/ (Fe'amokaki) mo e Pa'anga Tokoni ki he Patiseti)	- 213,014.13	9,086,525	8,873,511
Development Fund Receipts : Grants and Loans (Ngaahi Pa'anga Ngaue Fakalalalaka Hu Mai: Tokoni mo e No)	14,054,654	73,692,150	87,746,804
Development Fund Receipts: Grants and Loans (Ngaahi Pa'anga Ngaue Fakalalalaka Hu Atu: Tokoni mo e No)	25,197,972	52,432,016	77,629,989
Net Receipts/(Deficit) from Development Fund : Grants and Loans (Toenga Hulu/ (Fe'amokaki) mei he Pa'anga Ngaue Fakalalalaka: Tokoni mo e No)	- 11,143,318	21,260,133	10,116,815
INCREASE/(DECREASE) IN CASH FROM OPERATIONS (TUPU/(HOLO) 'I HE PA'ANGA FAKAHOKO NGAUE)	- 11,356,332	30,346,658	- 11,356,332
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)	240,060,513	227,773,517	240,060,513
Cash at Bank and in Hand - 31st December (Pa'anga 'i he Pangike mo e Seifi 'i he 31 'o Tisema)	227,773,517	256,776,383	227,773,517
Net Increase / (Decrease) in Cash (Faka-katoa 'o e Tupu/(Holo) 'i he Pa'anga)	- 12,286,997	29,002,866	- 12,286,997
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)	930,665	1,343,792	930,665
INCREASE/(DECREASE) IN CASH FROM OPERATIONS (TUPU/(HOLO) 'I HE PA'ANGA FAKAHOKO NGAUE)	- 11,356,332	30,346,658	- 11,356,332

Hon. Tevita Lavemaau
Minister of Finance

