



Annual Plan 2017-18

Prepared pursuant to the
Requirements of section 22 of the Public Audit Act 2007(*as Amended*)



Legislative Assembly of Tonga

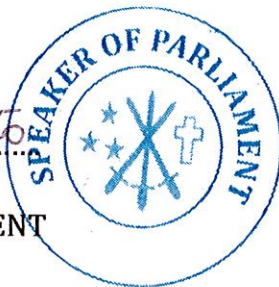
Lord Speaker's Foreword

I am pleased to present the "Completed Annual Plan" of the Auditor General for the financial year 2017-18 pursuant to section 22 of the Public Audit Act 2007, (the Act). It has been prepared by the Auditor General and his staff describing his proposed work programme for the financial year, 2017-18.

The Annual Plan development process as indicated in the Act, is a collaborative approach that seeks input from key stakeholders; the Hon Members of the Legislative Assembly, and considering areas receiving attention at across all government agencies. I am sure that the Annual Plan may well be subject to review and revision in which the Auditor General and his Office will continue to communicate with audited agencies throughout the year on any potential changes to their programs.

Ultimately, the Annual Plan outlines how the Auditor General will discharge his duties and apply the resources that have been made available to him in the forthcoming financial year. At the same time, it gives the Legislative Assembly an appropriate basis for holding the Auditor General to account for the performance of his Office during 2017-18.


Lord Tu'ivakanō
SPEAKER OF PARLIAMENT



30th June, 2017

Talateu

Ko e Palani Fakata'u'ni ko e 'uluaki me'angāue ia ki he fakamatala fatongia 'o hoku 'Ofisi. Ko e ngaahi ngāue 'atita mo e ngaahi lipooti 'oku palani 'e hoku 'Ofisi' ke fakahoko 'i he ta'u 2017-18 'oku 'oatu kotoa ia 'i he Palani Fakata'u'ni.

Hangē pē ko ia na'e fai 'i he ngaahi ta'u ki mu'a, na'e fakahū atu 'a e palani' ki he Hou'eiki Fakafofonga 'o e Falealea ki ha'anau tănaki mai 'o a'usia ai 'a e Palani Fakata'u kakato ko 'eni'. Pehē foki, 'oku fenāpasi 'a e ngaahi ngāue 'i he palani' mo e ivi ngāue mo e pa'anga na'e fakahū atu 'i he 'emau patiseti ki he 2017-18.

Ko e palani, 'i he fakalukufua, 'oku fekau'aki hangatonu ia mo e Palani Lōloa Fakata'u Tolu 'a e 'Ofisi, 2016-18, pehē foki ki he Palani Lōloa 'a Tonga hono II, 2015-2025, 'a ia 'oku makatu'unga 'i he ngaahi Taumu'a Fakalakalaka (SDGs) 'a e UN. Kuo'mau toki kamata 'a hono vakai' 'i 'o e mateuteu mo e 'i ai ha ngaahi me'afua 'i he ngaahi ngāue'anga kotoa 'a e Pule'anga' ki he feinga ke ma'u 'a e MDGs, pea 'e fakahoko 'a e ngāue lahi'ni 'i he ngaahi ta'u ka hook mai'.

Ko homau tūkuingata ke fakahoko homau fatongia' pea ke ma'u 'a e 'amanaki 'a e kau taki', ko e mahu'inga taha kiate kimaautolu'. Ko 'eku mēmipa ko ia 'i he Kōmiti Pa'anga 'a e Falealea mo e Kōmiti Vakai Faka'atita 'a e Kapineti' te'u malava ai 'o vakai ki ha ngaahi fokotu'u fakalelei ki he palani ko 'eni' pea ke kei tauhi pē 'a e tu'unga tau'atāina 'a e 'Atita Seniale.

Te'mau hokohoko atu pē hono 'oatu 'a e ngaahi fakamatala, fale'i mo e fakapapau 'oku totonu, tau'atāina mo fālala'anga ki he Falealea' mo e kau taki' hono kātoa, 'o 'emau tūkuingata kakato ki he ngāue faka'atita 'oku faitotonu ke'ne tokoni'i hake 'a e taliui mo e 'ata-ki-tu'a 'o e ngaahi ngāue hono kotoa pē 'a e pule'anga.


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Sefita Tangi
'ATITA SENIALE



30 'o Sune, 2017

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1 Our mandate and outputs

1.1 Our mandate

Under the *Public Audit Act 2007 (as Amended)*, the Auditor-General is the principal auditor for Government, responsible for the performing of financial, compliance, and performance audit of public funds. This includes the audit and report of results to the Legislature through the Speaker on the financial conditions of ministries, departments, agencies, public enterprises and development projects; and the review and approval of audited accounts of public enterprises that are audited by private firms.

We will provide objective reports, advice and assurance to the Legislature on the reliability of financial and performance information in statements and reports on management and control of public money and public resources.

The Auditor-General is an independent officer of Parliament, and is not subject to control or direction by either Parliament or the Government as to how he carries out his functions.

The *Public Audit Act 2007(as Amended)* is complemented by other legislation. For instance, the *Financial Management Act 2002* requires the Minister of Finance and National Planning (MoFNP) to provide annually to Parliament audited financial statements.

1.2 Our outputs

The Auditor-General is responsible for at least 212 audit units. These units include a breaking down of Government ministries, departments, and agencies (MDAs) to smaller units; and public enterprises, development projects, grants etc.

Our outputs for the year are classified into four (4) categories:

- **Output 1: Supports and Parliamentary services.**
Supports to other divisions of the Office and objective reports, assurance, advice and assistance to Parliament including the Standing Committee on Finance & Public Accounts (SCFPA), Members, Executive, public enterprises, and the public.
- **Output 2: Financial audits**
Audit of Government financial statements, including quarterly statements of Government, and public enterprises auditor and review.
- **Output 3: Performance audits and Reviews**
All performance audits and review functions of the Office.
- **Output 4: Compliance audits**
All compliance audits and development projects of MDAs functions of the Office.

Details of these outputs are presented in *Appendix B*

2 Proposed audit activities

2.1 Selection of areas of interest

2.1.1 Supports and Parliamentary services

The corporate division supports the other divisions of the Office and maintains a professional relationship with Parliament and related parties. They do so by delivery of timely, reliable, and objective reports, advice, assurance and assistance to Parliament including Standing Committee on Finance and Public Accounts (SCFPA), Members, Executive, public enterprises and the public.

2.1.2 Financial audit

The *Public Audit Act 2007(as Amended)* provides the mandate for the Auditor-General to ensure that all public enterprises are audited annually and to review and approve audited accounts of all public enterprises that are audited by private firms.

The Audit Office will ensure that public accounts of Government is audited in a timely manner and in line with Public Finance Management Act requirements. Further, the public accounts are audited to uniformly high standards with enhanced audit impacts, as required by International Standards of Supreme Audit Institution (ISSAI).

2.1.3 Performance audit

Areas of audit interest for performance audits are selected within a framework which considers public sector performances against the Kingdom of Tonga Strategic Development Framework (TSDF II) National Impact. The national impact and the national outcomes include

A more progressive Tonga supporting a higher quality of Life for all the people.

More inclusive and sustainable (I&S) Growth and Development

This is supported by seven national outcomes:

1:	<i>More Inclusive and Sustainable and Dynamic, Knowledge based economy</i>
2:	<i>More Inclusive and Sustainable and Balanced urban & rural development across island groups</i>
3:	<i>More Inclusive and Sustainable and Empowering human development with gender equality</i>
4:	<i>More Inclusive and Sustainable and Responsive good governance</i>
5:	<i>Successful provision & maintenance of infrastructure & technology</i>
6:	<i>Effective land & environment management resilience to climate & risk</i>
7:	<i>Consistent advancement of our external interests, security & sovereignty</i>

TSDF
2015-2025

National
Impact

National
Outcomes

Organisational
Outcomes (3.1)

TOAG
Outputs

Performance
Measures

Result Map Framework

"A more progressive Tonga supporting higher
quality of life for all"

"A more inclusive, sustainable and responsive
good-governance with law and order"

"A more efficient, effective, affordable, honest and transparent Public Service, with a
clear focus on priority needs, working both in capital and across the rest of the
country, with strong commitment to improved performance and better able to deliver
the required outputs of government to all people."

**Corporate Support
Services;**
To all audit engagements
and provide assurance
and advice to
Parliament, Executives,
and the people of Tonga
through; annual report,
special audit reports,
annual budget, annual
plans, and member of the
PAC and CAOC.

- Be effective through
timely and well
coordinate
communication and
proactive identification of
audit issues and
emerging development
- Present Annual Report
to Speaker/PM by 31st of
March.

**Financial and
Compliance Audit;**
Of all government's
Ministries, Departments,
and Agencies through;
audit management
reports; and audit
certifications.

- All audit results are
reported in timely and
transparent manner
- Number of audit
reviews on public sector
completed by 30th June
each financial year

Performance Audit;
Of selected topics chosen
from the financial
activities of government
which covered across
ministries, departments, and
public enterprises, and
agencies.

- All audits results are
reported in timely and
transparent manner.
- Performance audit topic
has to be relevant and
necessary

Public Enterprises;
Audit of public
enterprise's financial
statements and reviews
of audited financial
statements carried out by
other accounting firms
through; audit opinions;
review conclusions; and
audit management
letters.

- All audits are completed
and signed by Dec 31
- Number of reviews and
approval on public
Enterprises completed
within one months from
issue of audit opinion by
private firms of auditors.
- Number of reviews by
30th June each financial

Development Projects;
Audit of development
project's financial
statements and
performance review
through; audit opinions
and audit management
letters.

- All audits results are
reported in timely and
transparent manner
- Number of audit on
development project
completed by 30th June
each financial year.
- Total value of
development project
completed

**Public Accounts and
Performance
Assessment;**
Audit of the
Government's financial
statements, quarterly
statements, and
assessment of the
performance of
government ministries
and department through;
audit opinions, audit
certifications, audit
management letters and
performance assessment
reports.

- Public Account is
audited on time and
present to Parliament on
Time
- Review of MDAs

We seek to identify areas of audit that are major contributors to the achievement of TSDF Outcome Objectives. Consideration is also given to wastage and lack of probity or financial prudence in all audits undertaken.

This includes review for performance information framework of all MDAs.

2.1.4 Compliance audits

All Compliance audits of Ministries, Departments and all Development Projects should be carried out annually.

The *Public Audit Act 2007(as Amended)* provides the mandate for the Auditor-General to ensure that all major development projects are audited annually. This includes all development projects implemented and managed by all Government Ministries, Departments and Agencies (MDAs).

Criteria for audit selection include:

- The risk assessment and the effectiveness of the control environment within an entity supporting the preparation of the financial statements.
- Percentage of budget allocation in relation to total budget for the year.

Appendix B

Our outputs for 2017-18

We seek our budget resources for 2017-18 to be based upon four (4) output groups, namely:

- **Output 1:** Supports and Parliamentary services. They include support services to other divisions of the Office and all objective reports, assurance, advice and assistance to Parliament including SCFPA, Members, Executive, public enterprises and the public.
- **Output 2:** All Public Enterprises are audited timely as well as reviewing and approving audit conducted by outside firm. Also audit of Public Accounts is on a timely manner
- **Output 3:** Selected topics for performance audit are timely carried out and reported. Also audit of performance measurement of all MDAs is on a timely manner
- **Output 4:** All major compliance audit clients are audited annually as well as audit of development projects.

Our reporting products

We inform Parliament, our primary client of the results of our work through our reports. These reports provide Parliament with independent assurance on the adequacy of accountability and resource management practices in the public sector. Since the promulgation of the *Public Audit Act 2007(as Amended)*, we are mandated to report to Parliament on matters arising from:

- our program of performance audits, addressing issues of effectiveness, efficiency and economy in the management of public resources
- Special audit investigation into matters of importance such as illegal acts, misappropriation or frauds
- our reviews and audit of quarterly and annual financial statements of government (Public Accounts)
- the results of annual audits of public enterprises' financial and performance statements.
- the management reports on systems of internal controls and compliance

We also table the Auditor-General's Annual Plan and Annual Report to inform Parliament of our planned activity and actual performance respectively.

Other services we provide to Parliament

We complement our reports by providing a range of other services for Parliament. These services foster enhanced accountability and performance, while promoting better practice resource management in the public sector.

Services include:

- advice and assistance to Parliament, including submission to the Public Accounts Committee (PAC) on matters relevant to their inquiries
- responding to inquiries from Members of Parliament, Government MDAs and the public, which sometimes leads to the conduct of audits
- advice to executive and other public sector agencies, in such areas as draft legislation, financial management proposals, and the development of accountability frameworks
- guidance to public sector agencies, arising from our audit work, in specific areas of governance, management and accountability to support their improved future performance
- advice to external bodies on emerging developments associated with the public sector, including commentary on draft accounting and auditing pronouncements.

In providing this range of services, we seek to use the skills and experience of the TOAG to encourage sustained improvement on the integrity, accountability, and transparency in the management of public resources.

Output 1: Supports and Parliamentary Services.

Key attest functions

The main products under this output are the:

- manuals, policies and standards, web-sites, accounts, staffs developments and trainings;
- budget, corporate plan, annual plan and annual report;
- annual audited financial statements of the Audit Office; and
- other advisory services such as:
 - advice and assistances to Parliament including PAG, members, executive, other public sector agencies, and the general public.

Output forecast

Figure B1 outlines the output forecast for which we will be accountable for in 2017-18 as part of our delivery of the supports and Parliamentary reports and services output.

Figure B1
Output 1: Supports and Parliamentary services

Performance measures	Unit of measure	2017-18 target	2016-17 expected output	2016-17 target	2015-16 actual
Quantity					
Auditor-General's reports(a)	Number	5	5	5	6
Advisory Services (b)	Number	2	2	2	1
Supports services (c)	Number	6	77	8	16
Quality					
Overall level of external satisfaction with audits(d)	Score	8	8	8	8
Timeliness					
Auditor-General's Reports issued within the statutory deadlines	Percent	100	100	100	90
Advisory services provided within the agreed time frame	Percent	100	100	100	90
Support services provided within the agreed time frame	Percent	100	100	NIL	90
Cost					
Total output costs	\$thousand	\$739			

(a) Reports here include Budget, Corporate Plan, Annual Plan, Annual Reports, and Annual Audited Financial Statements of the Audit Office.

(b) Other Advisory Services include advice and assistances to Parliament including Finance and Public Accounts Committee, Members of Parliament, Executive and Other Public Sector Agencies or public.

(c) Support services such as Manuals, Standards, Policies, Office web-sites ,staffs developments and trainings

(d) Overall level of external satisfaction with audits is measured by scores of 1 to 10 where 1 represents poor and 10 represents excellent.

Performance measures

The main measurement of the team performance is expected to be assessed according to the followings:

- Achieving target outputs
- Meeting deadline, all reports are to be completed within statutory requirement and always meet the time set by the Auditor General.
- Individual team hours vs productive hours
- Accountable for all asset, stationery, printing records manage by the Office are updated at all times.
- Output within budget hours allocated.

Output 2: All Public Enterprises are audited timely as well as reviewing and approving audit conducted by outside firm. Also audit of Public Accounts is on a timely manner.

Key attest functions

The main products under this output are the:

- Issue of audit opinion on superannuation of Legislative Assembly, Public Accounts & Trust Fund
- Provision of audit opinions on the financial statements of public enterprises.
- Approval of audited financial statements of public enterprises audited by private firms
- Issuing of management reports to audited public enterprises conveying the findings of audits and management reports on audit of Public Accounts & Trust Fund
- Certificates issued on Quarterly Statements
- Advisory services relating to public enterprises and public accounts

Output forecast

Figure B2 outlines the performance measures for which we will be held to account for in 2017-18 as part of our delivery of the audit of public enterprises and public accounts output.

Figure B2
Output 2: Financial Audit

Performance measures	Unit of measure	2017-18 target	2016-17 expected output	2016-17 target	2015-16 actual
Quantity					
Audit Management reports issued conveying the findings of audits	Number	24	24	26	17
Audit Opinions	Number	15	14	15	12
Reviews, approvals and Certificates	Number	13	10	10	8
Audit special	Number		-	3	2
Quality					
Overall level of external satisfaction with audits	Score	9	8	8	8
Timeliness					
Audit Management Reports issued within agreed time frame	Percent	95	95	100	95
Audit Opinions issued within statutory deadlines	Percent	95	95	100	95
Reviews and approvals issued on agreed time frame	Percent	95	95	100	95
Audit special issued within the agreed time frame	Percent	95	100	100	95
Cost					
Total output costs	\$thousands	\$380			

Output 3: Selected topics for performance audit are timely carried out and reported.

Key attest functions

The main products under this output are the:

- Reports on performance audits
- Reports on performance reviews of MDAs

Output forecast

Figure B3 outlines the Output Forecast for which we will be held to account for in 2017-18 as part of our delivery of the performance audit output.

Figure B3
Output 3: Performance Audits

Performance measures	Unit of measure	2017-18 target	2016-17 expected outcome	2016-17 target	2015-16 actual
Quantity					
Performance Audit Reports	number	3	3	3	-
Performance Review of MDAs	number	6	-	4	-
Inquiry & Investigation	number				1
Quality					
Overall level of external satisfaction with audits	Score	8	8	8	8
Timeliness					
Performance Reports issued within established timeframes	Percent	100	75	100	90
Cost					
Total output costs	\$thousands	\$343			

Performance measures

The main measurement of the team performance is expected to be assessed according to the followings:

- Able to carry out and produce the Audit within the budget hours
- Achieving the target output
- Able to perform the audit according to the assigned and allocated tasks

Output 4: All major compliance audit clients are audited annually as well as audit of development projects.

Key attest functions

The main products under this output are the:

- Issuing of management letters to audited MDAs conveying the findings of audits and development project being audited
- Audit opinion issued on the financial statement of development project
- Certification of school grants.
- Advisory services relating to system of financial controls and compliance issues

Output forecast

Figure B4 outlines the main output forecast for which we will be held to account for in 2017-18 as part of our delivery of the audit reports on financial and compliance audits output.

Figure B4
Output 4: Compliance audits

Performance measures	Unit of measure	2017-18 target	2016-17 expected output	2016-17 target	2015-16 actual
Quantity					
Audit Management Reports issued conveying the findings of audits	Number	45	25	47	85
Audit Opinions	Number	11	10	9	11
Audit Certificates issued on the financial statements of school and TVET grant	Number	30	15	33	9
Audit special	Number	2	0	2	5
Quality					
Overall level of external satisfaction with audits	Score	8	8	8	8
Timeliness					
Audit Management Reports issued within the agreed time frame	Percent	100	75	100	90
Certificates issued within the agreed time frame	Percent	100	100	100	90
Audit special provided within the agreed time frame	Percent	100	100	100	90
Cost					
Total output costs	\$thousands	\$434			

Performance measures

The main measurement of the compliance team is expected to be assessed according to the followings:

- Actual number of audit management reports issues
- Actual time realized is within the approved budget
- Achieving target output. That is number of management letters and opinion issued
- Meeting deadlines. Budgeted hours of each clients audited against timetable schedule
- Staff hours on individual account areas as compared to budget hours.
- High level of compliance with ISSAI standards.

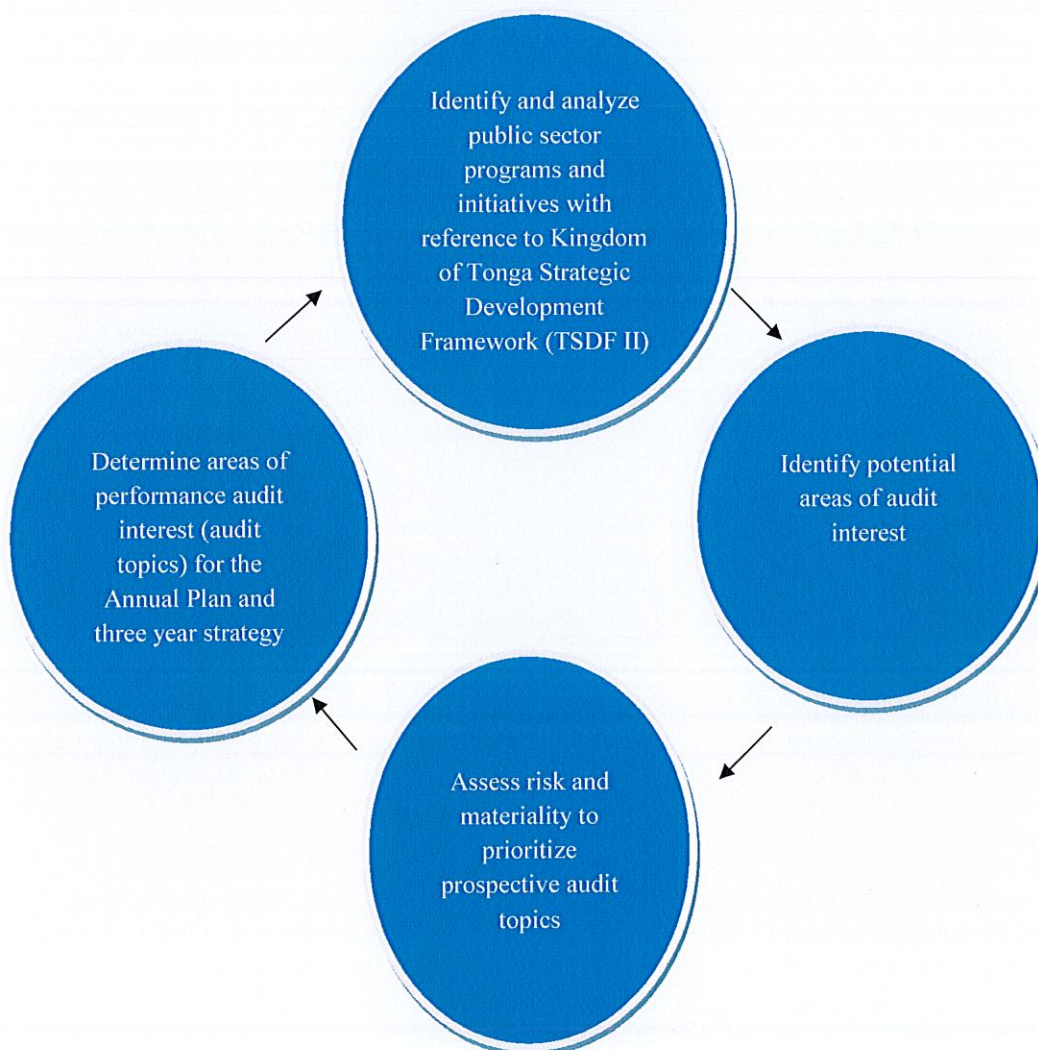
Appendix C

Performance audit topic selection framework

Figure C1 provides an overview of the framework we use for selecting performance audit topics.

Figure C1

Performance audit topic selection framework



Appendix D

Draft Budget Expenditure by Programs and Sub-programs 2017/18

03 'Ofisi 'o e 'Atita Seniale (Office of the Auditor General)

	<i>'Esitimeti Estimate 2015/16</i>	<i>'Esitimeti Fakatonutonu Revised Budget 2015/16</i>	<i>'Esitimeti Estimate 2016/17</i>	<i>'Esitimeti Estimate 2017/18</i>
<u>PA'ANGA HU ATU (EXPENDITURE)</u>				
Kaungāue tu'uma'u (Established Staff) (10xx)	1,285,900	1,278,700	1,425,500	1,493,500
Kaungāue lau'aho (Unestablished Staff) (11xx)	21,000	17,000	21,000	23,000
Fefononga'aki mo Fetu'utaki (Travel & Communications) (12xx)	124,000	68,4000	104,000	85,100
Tauhi mo fakalelei me'angāue (Maintenance & Operations) (13xx)	37,000	40,000	37,000	32,000
Totongi koloa mo e ngāue (Purchased of goods and services) (14xx)	485,700	258,200	262,500	262,300
Ngaahi Koloa (Assets) (20xx)	30,000	157,000	-	100
Pa'anga Fakakātoa Hū Atu (Total Expenditure)	1,983,600	1,789,300	1,850,000	1,896,000
<u>MA'U'ANGA PA'ANGA (SOURCE OF FUNDS)</u>				
Pa'anga mei he Pule'anga Tonga (Government of Tonga Fund) Cash	1,833,600	1,639,300	1,850,000	1,896,000
Pa'anga tokoni mei muli (Confirm Budget Support) In-kind	150,000	150,000		
Pa'anga Fakakātoa (Total Funding)	1,983,600	1,789,300	1,850,000	1,896,000

Fakamole Fakapolokalama (Expenditure by Program)

Polokalama 01 (Program 01): Pule'i mo Fale'i (Leadership and Policy Advice)

Polokalama si'i 01 (*sub-program 01*): 'Ofisi 'ulu 'o e potungāue (*Office of the Auditor General*)

	<i>'Esitimetri Estimate 2014/2015</i>	<i>'Esitimetri Fakatonutonu Revised Budget 2014/2015</i>	<i>'Esitimetri Estimate 2015/16</i>	<i>'Esitimetri Estimate 2016/2017</i>
Kaungāue tu'uma'u (Established Staff) (10xx)	123,300	115,000	147,000	148,200
Totongi kau Ngāue lau'aho (Unestablished Staff) (11xx)	-	-	-	-
Fefononga'aki mo Fetu'utaki (Travel & Communications) (12xx)	-	-	-	-
Tauhi mo e fakalelei me'angāue (Maintenance & Operations) (13xx)	-	-	-	-
Totongi koloa mo e ngāue (Purchased of goods and services) (14xx)	-	-	-	-
Fakamole ki he ngaahi ngāue lalahi (Capital expenses) (20xx)	-	-	-	-
Fakakātoa (Total)	123,300	115,000	150,000	148,200

Notes:

- 10 Vahenga (*Salaries*), **92,800**, 'Inasi 'o e Pule'anga ki he Vāhenga Malōlō (*Government contributions to retirement Fund*) **16,400**
 Ngaahi Monū'ia Makehe (*Other Allowances*) **27,000** Ngaahi
 Monu'ia ki he 'Atita Seniale (*Auditor General's Benefit*) **12,000**

Polokalama 01 (Program 01): Pule'i mo Fale'i (Leadership and Policy Advice)

Polokalama si'i 02 (sub-program 02): Poupou mo e ngaahi ngāue ki Fale Alea (Support and Parliamentary Services)

	<i>'Esitimeti Estimate 2015/16</i>	<i>'Esitimeti Fakatonutonu Revised Budget 2015/16</i>	<i>'Esitimeti Estimate 2016/17</i>	<i>'Esitimeti Estimate 2017/18</i>
Kaungāue tu'uma'u (Established Staff) (10xx)	190,100	311,000	196,500	209,500
Kau Ngāue lau'aho (Daily paid) (11xx)	7,000	4,900	8,300	8,300
Fefononga'aki mo Fetu'utaki (Travel & Communications) (12xx)	124,000	68,400	105,000	85,100
Tauhi mo e fakalelei me'angāue (Maintenance & Operations) (13xx)	153,000	40,000	32,000	32,000
Totongi koloa mo e ngāue (Purchased of goods and services) (14xx)	219,700	249,800	262,500	255,400
Fakamole ki he ngaahi ngāue lalahi (Capital expenses) (20xx)	20,000	155,000	0	100
Fakakātoa (Total)	713,800	829,100	604,300	590,400

Notes:

- 10 Vahenga (Salaries), 187,700 'Inasi 'o e Pule'anga ki he Vāhenga Malōlō (Government contributions to retirement Fund) 18,800 Le'ole'o ki he lakanga 'oku 'atā (Acting Allowance) 3,000
- 11 Totongi kau Ngāue lau'aho (Wages) 8,300
- 12 Totongi Telefoni (Telecommunication Charges) 20,000 Fefolau'aki ki Tu'apule'anga (overseas travel) 50,000 Fefolau'aki Fakalotofonua (Domestic Travel) 15,100
- 13 Totongi 'Utu 'o e me'alele (Fuel) 12,000, Fakalelei'i 'o e me'angāue (Maintenance Equipments) 10,000, Fakalelei'i 'o e me'alele (Maintenance Vehicles) 10,000
- 14 Tohi moe ngaahi Makasini (Books Periodical & Publications) 1,000, 'Uhila (Electricity) 8,800; Vai (Water) 1,500; Naunau Faka'ofisi (Office supplies) 11,100; Paaki mo fakatau naunau (Printing & Stationery) 10,000; Totongi Tuhau (Subscriptions) 5,000; Totongi ngāue'aki (Rental) 109,000.00, Ako Ngāue (Training & Conference) 10,000, Talitali kakai (Hospitality) 2,000.00 Ngaahi Totongi Fale'i mo e Tokoni Fakatekinikale Fakapalofesinale (Consultant & Technical Assistants Professional Fees) 45,000; Laiseni (Licences) 52,000, Naunau Fo'ou (New Equipment) 100

Polokalama 02 (Program 02): Ngaahi Ngāue Faka'atita ke fakahoko (Audit Operation)

Polokalama si'i 01 (*sub-program 01*): Sivi faka'atita 'o e ngaahi ngāue fakapa'anga (*Financial Audit*)

	<i>'Esitimeti Estimate 2015/16</i>	<i>'Esitimeti Fakatonutonu Revised Budget 2015/16</i>	<i>'Esitimeti Estimate 2016/17</i>	<i>'Esitimeti Estimate 2017/18</i>
Kaungāue tu'uma'u (Established Staff) (10xx)	456,700	448,400	519,200	368,700
Kau Ngāue lau'aho (Daily paid) (11xx)	7,000	6,200	8,200	8,200
Fefononga'aki mo Fetu'utaki (Travel & Communications) (12xx)	-	-	-	-
Tauhi mo e fakalelei me'angāue (Maintenance & Operations) (13xx)	-	-	-	-
Totongi koloa mo e ngāue (Purchased of goods and services) (14xx)	4,000	4,000	2,000	2,900
Fakamole ki he ngaahi ngāue lalahi (Capital expenses) (20xx)	-	-	-	-
Fakakātoa (Total)	467,700	458,600	529,400	379,800

Notes:

- 10 Vahenga (*Salaries*), **335,200**, 'Inasi 'o e Pule'anga ki he Vāhenga Malōlō (*Government contributions to retirement Fund*) **33,500**
- 11 Totongi kau Ngāue lau'aho (*Wages*) **8,200**
- 14 Naunau Faka'ofisi (*Office Supplies*) **2,900**

Polokalama 02 (Program 02): Ngaahi Ngāue Faka'atita ke fakahoko (Audit Operation)

Polokalama si'i 02 (sub-program 02): Sivi faka'atita 'o e Ola (Performance Audit)

	<i>'Esitimetri Estimate 2015/16</i>	<i>'Esitimetri Fakatonutonu Revised Budget 2015/16</i>	<i>'Esitimetri Estimate 2016/17</i>	<i>'Esitimetri Estimate 2017/18</i>
Kaungāue tu'uma'u (Established Staff) (10xx)	191,500	182,100	204,300	342,000
Kau Ngāue lau'aho (Daily paid) (11xx)	-	-	-	-
Fefononga'aki mo Fetu'utaki (Travel & Communications) (12xx)	-	-	-	-
Tauhi mo e fakalelei me'angāue (Maintenance & Operations) (13xx)	-	-	-	-
Totongi koloa mo e ngāue (Purchased of goods and services) (14xx)	2,000	2,000	1,000	1,000
Fakamole ki he ngaahi ngāue lalahi (Capital expenses) (20xx)	-	-	-	-
Fakakātoa (Total)	193,500	188,700	205,300	343,000

Notes:

- 10 *Vahenga (Salaries), 310,900, 'Inasi 'o e Pule'anga ki he Vāhenga Malōlō (Government contributions to retirement Fund) 31,100*
- 14 Naunau Faka'ofisi (Office Supplies), 1,000

Polokalama 02 (Program 02): Ngaahi Ngāue Faka'atita ke fakahoko (Audit Operation)

Polokalama si'i 03 (*sub-program 03*): Sivi faka'atita 'o e tauhi ki he ngaahi tu'utu'uni (*Compliance Audit*)

	<i>'Esitimet Estimate 2015/16</i>	<i>'Esitimet Fakatonutonu Revised Budget 2015/16</i>	<i>'Esitimet Estimate 2016/17</i>	<i>'Esitimet Estimate 2017/18</i>
Kaungāue tu'uma'u (Established Staff) (10xx)	324,300	307,200	355,500	425,100
Kau Ngāue lau'aho (Daily paid) (11xx)	7,000	5,900	6,500	6,500
Fefononga'aki mo Fetu'utaki (Travel & Communications) (12xx)	-	-	-	-
Tauhi mo e fakalelei me'angāue (Maintenance & Operations) (13xx)	-	-	-	-
Totongi koloa mo e ngāue (Purchased of goods and services) (14xx)	4,000	4,400	2,000	3,000
Fakamole ki he ngaahi ngāue lalahi (Capital expenses) (20xx)	-	-	-	-
Fakakātoa (Total)	335,300	317,500	364,000	434,600
GRAND TOTAL	1,983,600	1833,600	1,850,000	1,896,000

Notes:

- 10 Vahenga (*Salaries*), **386,500**, 'Inasi 'o e Pule'anga ki he Vāhenga Malōlō (*Government contributions to retirement Fund*) **38,600**
- 11 Totongi kau Ngāue lau'aho (*Wages*) **6,500**
- 14 Naunau Faka'ofisi (*Office Supplies*) **3,000**

Appendix E

Proposed Budget Revenue & Expenditure for 2017/18, 2018/19 and 2019/20

Min	Revised Code	Names	Budget 17/18	Budget 18/19	Budget 19/20
3	03-102000-0410-0000	Audit Fees	\$ 200,000.00	\$200,000.00	\$200,000.00
3	03-101111-1001-0000	Salaries	\$92,800	\$92,800	\$92,800
	03-101211-1003-0000	Other Allowance	27,000	27,000	27,000
	03-101111-1005-0000	Government Contribution	16,400	16,400	16,400
	03-101111-1030-0000	CEO/Minister Benefits	12,000	12,000	12,000
3	03-102111-1001-0000	Salaries	\$187,700	\$187,700	\$187,700
	03-102111-1005-0000	Government Contribution	18,800	18,800	18,800
	03-102111-1026-0000	Acting Allowance	3,000	3,000	3,000
	03-102111-1101-0000	Wages	8,300	8,300	8,300
	03-102111-1201-0000	Domestic Travel	15,100	29,100	33,100
	03-102111-1202-0000	Overseas Travel	50,000	50,000	50,000
	03-102111-1203-0000	Telecommunication	20,000	20,000	20,000
	03-102111-1301-0000	Fuel	12,000	12,000	12,000
	03-102111-1304-0000	Maintenance of Computer System		100	2,000
	03-102111-1308-0000	Maintenance of O/E	10,000	10,000	10,000
	03-102111-1309-0000	Maintenance of Vehicle	10,000	10,000	10,000
	03-102111-1401-0000	Books, Periodical & Publication	1,000	1,000	1,000
	03-102111-1402-0000	Electricity	8,800	8,800	8,800
	03-102111-1405-0000	Water	1,500	1,500	1,500
	03-102111-1406-0000	Office Supplies	11,100	5,100	5,100
	03-102111-1407-0000	Printing & Stationery	10,000	10,000	10,000
	03-102111-1411-0000	Subscription	5,000	5,000	5,000
	03-102111-1413-0000	Rental	109,000	109,000	109,000
	03-102111-1422-0000	Training and Conference	10,000	10,000	10,000
	03-102111-1422-0000	Hospitality	2,000	2,000	2,000
	03-102111-1435-0000	Licenses	52,000	75,000	90,000
	03-102111-1480-0000	Consultant & Technical Assistant Professional Fees	45,000	45,000	45,000
		New Equipment	100	30,000	50,000
	03-102111-1480-0000	Renovation			
	03102111-2005-0000	New Vehicles			

Min	Revised Code	Names	Budget 17/18	Budget 18/19	Budget 19/20
3	03-201111-1001-0000	Salaries	\$335,200	\$353,510	\$353,510
	03-201111-1005-0000	Government Contribution	33,500	35,351	35,351
	03-201111-1101-0000	Wages	8,200	8,200	8,200
	03-201111-1406-0000	Office Supplies	2,900	2,000	2,000
3	03-202111-1001-0000	Salaries	\$310,900	\$310,900	\$310,900
	03-202111-1005-0000	Government Contribution	31,100	31,100	31,100
	03-202111-1406-0000	Office Supplies	1,000	1,000	1,000
3	03-203111-1001-0000	Salaries	\$386,500	\$386,500	\$386,500
	03-203111-1005-0000	Government Contribution	38,600	38,600	38,600
	03-203111-1101-0000	Wages	6,500	6,500	6,500
	03-203111-1406-0000	Office Supplies	3,000	2,000	2,000
			\$1,896,000	\$1,975,261	\$2,016,161

Note: Audit of Public Enterprises is charged with audit fees. Audit of government MDAs are free of charge.