



# Annual Plan 2018-19

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

# Lord Speaker's Foreword

I am pleased to present the “Completed Annual Plan” of the Auditor General for the financial year 2018-19 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, 2018-19.

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 2018-19.

  
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Lord Fakafanua  
SPEAKER OF PARLIAMENT

The seal of the Speaker of Parliament is a circular emblem. It features a central design with a cross and stars, surrounded by the words "SPEAKER OF PARLIAMENT" in a circular border.

29<sup>th</sup> June, 2018

## Introduction

The Annual Plan is a primary accountability mechanism for my Office. The audit engagements and reports that my Office plans to produce in 2018-19 are presented in this Annual Plan.

As in previous years, the consultation with the Hon. Members of the Legislative Assembly has been undertaken hence, arriving at this “completed Annual Plan”. Moreover, the plan is consistent with the human and financial resources submitted in our annual budget for 2018-19.

The plan, overall, is aligned with the Office’s Corporate Plan, 2016-18, as well as to the Tonga Strategic Development Framework (TSDF) II, 2015-2025, which adopted the UN Sustainable Development Goals (SDGs). Similarly, we have commenced the review of MDAs’ preparedness and existence of performance information of their striving for the SDGs, and it will be part of our works for the coming financial years.

Our endeavor to fulfill our mandate as well as meeting the expectation of our key stakeholders is paramount in our plan. As an active member of the Public Account Committee as well as the Cabinet Audit Oversight Committee, I will take on board the inputs and suggested variations to the plan and at the same time upholding my independence as the Auditor General.

We will continue to provide objective reports, advices and assurances to the Legislature and all our stakeholders of our full commitment to audit integrity for enhanced accountability and transparency in all government activities.

  
Sefita Tangi  
AUDITOR GENERAL



29<sup>th</sup> June, 2018

# Contents

	<i>Pages</i>
Hon. Speaker's Foreword .....	1
Introduction by Auditor General .....	2
 1. Our mandate and outputs .....	 4
1.1 Our mandate .....	4
1.2 Our outputs .....	4
 2. Proposed audit activities .....	 5
2.1 Selection of areas of interest .....	5
2.1.1 Support and Parliamentary Services .....	5
2.1.2 Financial Audit .....	5
2.1.3 Performance Audit .....	5
2.1.4 Compliance Audit .....	6
 <b>Appendix A: Result Map .....</b>	 <b>7</b>
<b>Appendix B: Our Outputs for 2018-19 .....</b>	<b>8</b>
<b>Appendix C: Performance Audit Topic Selection Framework .....</b>	<b>17</b>
<b>Appendix D: Budget Expenditure by Programs and Sub-programs 2018/19 .....</b>	<b>18</b>
<b>Appendix E: Proposed Budget Revenue &amp; Expenditure for the next three (3) years .....</b>	<b>24</b>

# 1 Our mandate and outputs

## 1.1 Our mandate

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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

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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 includes:

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 &amp; 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 &amp; maintenance of infrastructure &amp; technology</i>
6:	<i>Effective land &amp; environment management resilience to climate &amp; risk</i>
7:	<i>Consistent advancement of our external interests, security &amp; sovereignty</i>

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 2018-19

We seek our budget resources for 2018-19 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;
- financial and compliance audit report; 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 2018-19 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	2018-19 target	2017-18 expected output	2017-18 target	2016-17 actual
<b>Quantity</b>					
Auditor-General's reports(a)	Number	6	5	5	5
Advisory Services (b)	Number	2	3	2	2
Supports services (c)	Number	9	9	6	77
<b>Quality</b>					
Overall level of external satisfaction with audits(d)	Score	8	8	8	8
<b>Timeliness</b>					
Auditor-General's Reports issued within the statutory deadlines	Percent	95	95	95	100
Advisory services provided within the agreed time frame	Percent	95	95	95	100
Support services provided within the agreed time frame	Percent	95	95	95	100
<b>Cost</b>					
Total output costs	\$thousand	\$732			

- (a) Reports here include Budget, Corporate Plan, Annual Plan, Annual Reports, Annual Audited Financial Statements of the Audit Office and financial & compliance audit report.
- (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 2018-19 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	2018-19 target	2017-18 expected output	2017-18 target	2016-17 actual
<b>Quantity</b>					
Audit Management reports issued conveying the findings of audits	Number	23	19	24	24
Audit Opinions	Number	9	9	15	14
Reviews, approvals and Certificates	Number	9	10	13	10
Audit special	Number	3	2		
<b>Quality</b>					
Overall level of external satisfaction with audits	Score	9	8	8	8
<b>Timeliness</b>					
Audit Management Reports issued within agreed time frame	Percent	95	95	95	95
Audit Opinions issued within statutory deadlines	Percent	95	95	95	95
Reviews and approvals issued on agreed time frame	Percent	95	95	95	95
Audit special issued within the agreed time frame	Percent	95	95	95	95
<b>Cost</b>					
Total output costs	\$thousands	\$384			

## Performance measures

The performance of the staff in the team is expected to be assessed according to the followings:

- Able to conduct audit in accordance with ISSAI standard
- 95% of audit is completed inside budget hours allocated
- 95% of audit is completed within timeframe agree with client.
- Able to understand International Financial Reporting Standards (IFRS)
- Build and maintain client relationship.
- Complete allocated tasks within the time allocated.
- Know and able to apply relevant accounting standards in performing allocated task.

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 2018-19 as part of our delivery of the performance audit output.

**Figure B3**  
**Output 3: Performance Audits**

Performance measures	Unit of measure	2018-19 target	2017-18 expected outcome	2017-18 target	2016-17 actual
<b>Quantity</b>					
Performance Audit Reports	number	2	2	3	
Performance Review of MDAs	number	6	2	6	
Inquiry & Investigation	number				
<b>Quality</b>					
Overall level of external satisfaction with audits	Score	8	8	8	8
<b>Timeliness</b>					
Performance Reports issued within established timeframes	Percent	95	95	95	90
<b>Cost</b>					
Total output costs	\$thousands	\$323			

### 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 2018-19 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	2018-19 target	2017-18 expected output	2017-18 target	2016-17 actual
<b>Quantity</b>					
Audit Management Reports issued conveying the findings of audits	Number	50	30	45	25
Audit Opinions	Number	11	13	11	10
Audit Certificates issued on the financial statements of school and TVET grant and certification of pensions etc	Number	42	100	30	158
Audit special	Number	2	0	2	
<b>Quality</b>					
Overall level of external satisfaction with audits	Score	9	9	9	9
<b>Timeliness</b>					
Audit Management Reports issued within the agreed time frame	Percent	95	95	95	100
Certificates issued within the agreed time frame	Percent	95	95	95	100
Audit special provided within the agreed time frame	Percent	95	95	95	100
<b>Cost</b>					
Total output costs	\$thousands	\$494			

## 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.

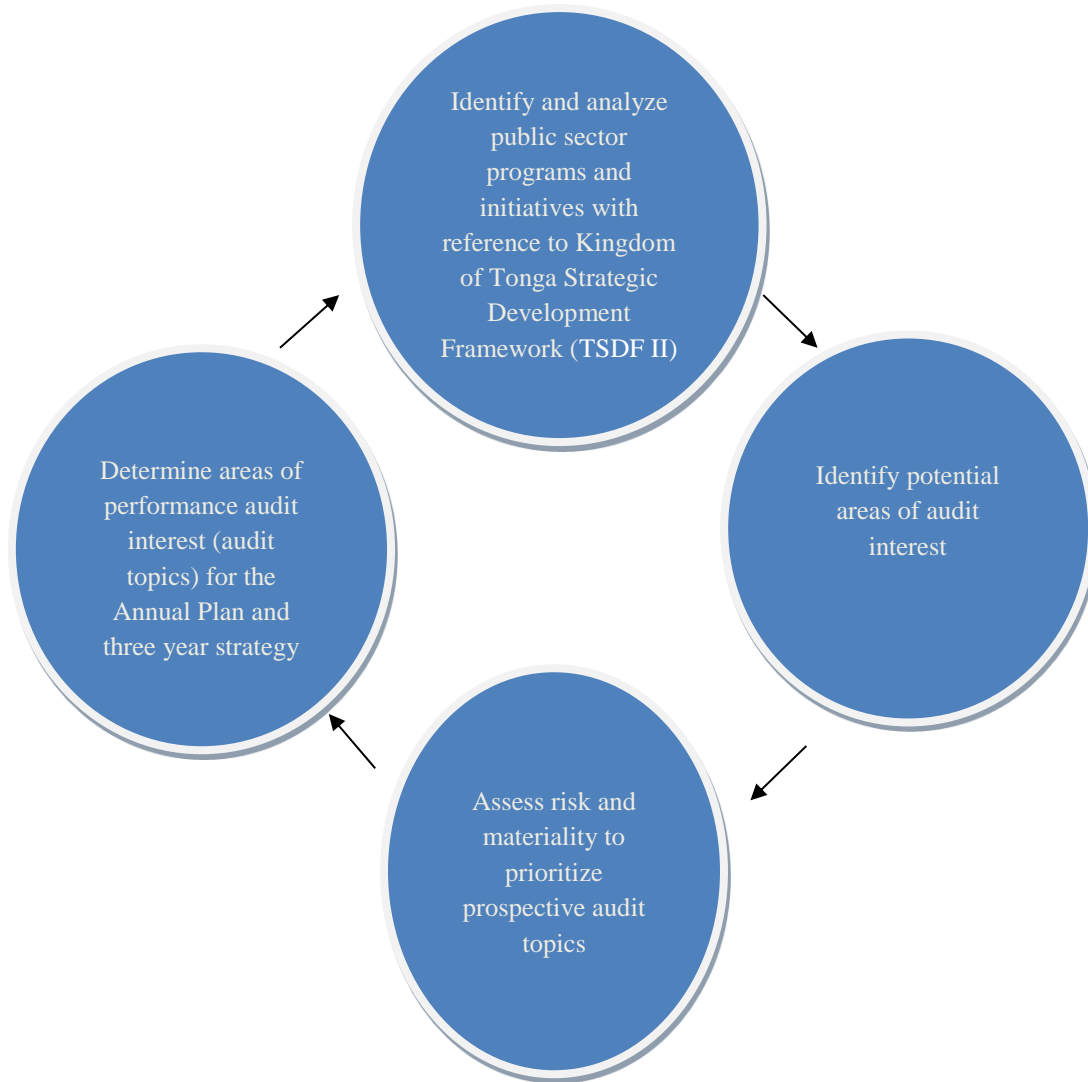
## Appendix C

### 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 2018-19

### **03 ‘Ofisi ‘o e ‘Atita Seniale (Office of the Auditor General)**

	<i>‘Esitimeti Estimate 2016/2017</i>	<i>‘Esitimeti Fakatonutonu Revised Budget 2016/2017</i>	<i>‘Esitimeti Estimate 2017/2018</i>	<i>‘Esitimeti Estimate 2018/2019</i>
<b><u>PA’ANGA HU ATU (EXPENDITURE)</u></b>				
Kaungāue tu’uma’u (Established Staff) (10xx)	1,425,500.00	1,199,617	1,493,500	1,531,900
Kaungāue lau’aho (Unestablished Staff) (11xx)	21,000	7,600	23,000	24,700
Fefononga’aki mo Fetu’utaki (Travel & Communications) (12xx)	104,000	101,263	85,100	85,100
Tauhi mo fakalelei me’angāue (Maintenance & Operations) (13xx)	37,000	26,689	32,000	28,000
Totongi koloa mo e ngāue (Purchased of goods and services) (14xx)	262,500	281,267	262,300	262,300
Ngaahi Koloa (Assets) (20xx)		148,050	100	100
<b>Pa’anga Fakakātoa Hū Atu (Total Expenditure)</b>	<b>1,850,000</b>	<b>1,764,486</b>	<b>1,896,000</b>	<b>1,932,100</b>
<b><u>MA’U’ANGA PA’ANGA (SOURCE OF FUNDS)</u></b>				
Pa’anga mei he Pule’anga Tonga (Government of Tonga Fund )	1,850,000	1,764,486.00	1,896,000.00	1,932,100.00
Cash				
Pa’anga tokoni mei muli (Confirm Budget Support) Cash				
Fefolau’aki ki Tu’apue’anga (Overseas Travel)				
Pa’anga Fakakātoa (Total Funding)	1,850,000	1,764,486.00	1,896,000.00	1,932,100.00

**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>'Esitimet Estimate 2016/2017</i>	<i>'Esitimet Fakatonutonu Revised Budget 2016/2017</i>	<i>'Esitimet Estimate 2017/2018</i>	<i>'Esitimet Estimate 2018/2019</i>
Kaungāue tu'uma'u (Established Staff) (10xx)	147,000	121,010	148,200	148,600
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)	-	86,910.00	-	-
<b>Fakakātoa (Total)</b>	<b>147,000</b>	<b>207,920</b>	<b>148,200</b>	<b>148,600</b>

**Notes:**

- 10 Vahenga (*Salaries*), **93,100**, 'Inasi 'o e Pule'anga ki he Vāhenga Malōlō (*Government contributions to retirement Fund*) **16,500**  
 Ngaahi Monū'ia Makehe (*Other Allowances*) **27,000**, Ngaahi Monu'ia ki he 'Atita Seniale (*Auditor General 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 2016/2017</i>	<i>'Esitimeti Fakatonutonu Revised Budget 2016/2017</i>	<i>'Esitimeti Estimate 2017/2018</i>	<i>'Esitimeti Estimate 2018/2019</i>
Kaungāue tu'uma'u (Established Staff) (10xx)	196,500	206,301	209,500	206,100
Kau Ngāue lau'aho (Daily paid) (11xx)	8,300	7,600	8,300	8,300
Fefononga'aki mo Fetu'utaki (Travel & Communications) (12xx)	105,000	101,263	85,100	85,100
Tauhi mo e fakalelei me'angāue (Maintenance & Operations) (13xx)	32,000	26,689	32,000	28,000
Totongi koloa mo e ngāue (Purchased of goods and services) (14xx)	262,500	281,267	255,400	255,400
Fakamole ki he ngaahi ngāue lalahi (Capital expenses) (20xx)	-	61,141	100	100
<b>Fakakātoa (Total)</b>	<b>604,300</b>	<b>684,261</b>	<b>590,400</b>	<b>583,000</b>

**Notes:**

- 10 Vahenga (*Salaries*), **181,000** 'Inasi 'o e Pule'anga ki he Vāhenga Malōlō (*Government contributions to retirement Fund*) **18,100**  
Le'ole'o ki he lakanga 'oku 'atā (*Acting Allowance*) **7,000**
- 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 Fakaloto fonua (*Domestic Travel*) **15,100**
- 13 Totongi 'Utu 'o e me'alele (*Fuel*) **10,000**, Fakalelei'i 'o e me'angāue (*Maintenance Equipments*) **10,000**,  
Fakalelei'i 'o e me'alele (*Maintenance Vehicles*) **8,000**
- 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 Tuku hau (*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**  
Ngaahi 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>‘Esitimet Estimate 2016/2017</i>	<i>‘Esitimet Fakatonutonu Revised Budget 2016/2017</i>	<i>‘Esitimet Estimate 2017/2018</i>	<i>‘Esitimet Estimate 2018/2019</i>
Kaungāue tu’uma’u (Established Staff) (10xx)	355,500	293,624	425,100	483,200
Kau Ngāue lau’aho (Daily paid) (11xx)	6,500	-	6,500	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)	2000	-	3,000	3,000
Fakamole ki he ngaahi ngāue lalahi (Capital expenses) (20xx)			-	-
<b>Fakakātoa (Total)</b>	<b>364,000</b>	<b>293,624</b>	<b>434,600</b>	<b>494,400</b>

**Notes:**

- 10 Vahenga (*Salaries*), **439,300**, ‘Inasi ‘o e Pule’anga ki he Vāhenga Malōlō (*Government contributions to retirement Fund*) **43,900**
- 11 Totongi kau Ngāue lau’aho (*Wages*) **8,200**
- 14 Naunau Faka’ofisi (*Office Supplies*) **3,000**

**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 2016/2017</i>	<i>‘Esitimetri Fakatonutonu Revised Budget 2016/2017</i>	<i>‘Esitimetri Estimate 2017/2018</i>	<i>‘Esitimetri Estimate 2018/2019</i>
Kaungāue tu’uma’u (Established Staff) (10xx)	204,300	160,051	342,000	321,400
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)	1000	-	1,000	1,000
Fakamole ki he ngaahi ngāue lalahi (Capital expenses) (20xx)	-	-	-	-
<b>Fakakātoa (Total)</b>	<b>205,300</b>	<b>160,051</b>	<b>343,000</b>	<b>322,400</b>

**Notes:**

- 10 *Vahenga (Salaries)*, **292,200**, ‘Inasi ‘o e Pule’anga ki he Vāhenga Malōlō (*Government contributions to retirement Fund*) **29,200**
- 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>‘Esitimeti Estimate 2016/2017</i>	<i>‘Esitimeti Fakatonuonu Revised Budget 2016/2017</i>	<i>‘Esitimeti Estimate 2017/2018</i>	<i>‘Esitimeti Estimate 2018/2019</i>
Kaungāue tu’uma’u (Established Staff) (10xx)	519,200	418,630	368,700	372,600
Kau Ngāue lau’aho (Daily paid) (11xx)	8,200	-	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)	2,000	-	2,900	2,900
Fakamole ki he ngaahi ngāue lalahi (Capital expenses) (20xx)	-	-	-	-
<b>Fakakātoa (Total)</b>	<b>529,400</b>	<b>418,630</b>	<b>379,800</b>	<b>383,700</b>
<b>GRAND TOTAL</b>	<b>1,850,000</b>	<b>1,764,486</b>	<b>1,896,000</b>	<b>1,932,100</b>

**Notes:**

- 10 Vahenga (*Salaries*), **338,700**, ‘Inasi ‘o e Pule’anga ki he Vāhenga Malōlō (*Government contributions to retirement Fund*) **33,900**
- 11 Totongi kau Ngāue lau’aho (*Wages*) **8,200**
- 14 Naunau Faka’ofisi (*Office Supplies*) **2,900**

## Appendix E

### Proposed Budget Revenue & Expenditure for 2018/19, 2019/20 and 2020/21

Min	Revised Code	Names	Budget 18/19	Budget 19/20	Budget 20/21
3	03-102000-0410-0000	Audit Fees	\$ 100,000.00	\$100,000.00	\$100,000.00
3	03-101111-1001-0000	Salaries	\$93,100	\$93,100	\$92,800
	03-101211-1003-0000	Other Allowance	27,000	27,000	27,000
	03-101111-1005-0000	Government Contribution	16,500	16,500	16,400
	03-101111-1030-0000	CEO/Minister Benefits	12,000	12,000	12,000
3	03-102111-1001-0000	Salaries	\$181,000	\$181,000	\$187,700
	03-102111-1005-0000	Government Contribution	18,100	18,100	18,800
	03-102111-1026-0000	Acting Allowance	7,000	7,000	3,000
	03-102111-1101-0000	Wages	8,300	8,300	8,300
	03-102111-1201-0000	Domestic Travel	15,100	15,100	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	10,000	10,000	12,000
	03-102111-1304-0000	Maintenance of Computer System			2,000
	03-102111-1308-0000	Maintenance of O/E	10,000	10,000	10,000
	03-102111-1309-0000	Maintenance of Vehicle	8,000	8,000	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	11,100	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	52,000	90,000
	03-102111-1480-0000	Consultant & Technical Assistant Professional Fees	45,000	45,000	45,000
		New Equipment	100	100	50,000

Min	Revised Code	Names	Budget 17/18	Budget 18/19	Budget 19/20
	03-102111-1480-0000	Renovation			
	03102111-2005-0000	New Vehicles			
3	03-201111-1001-0000	Salaries	\$338,700	\$338,700	\$353,510
	03-201111-1005-0000	Government Contribution	33,900	33,900	35,351
	03-201111-1101-0000	Wages	8,200	8,200	8,200
	03-201111-1406-0000	Office Supplies	2,900	2,900	2,000
3	03-202111-1001-0000	Salaries	\$292,200	\$292,200	\$310,900
	03-202111-1005-0000	Government Contribution	29,200	29,200	31,100
	03-202111-1406-0000	Office Supplies	1,000	1,000	1,000
3	03-203111-1001-0000	Salaries	\$439,300	\$439,300	\$386,500
	03-203111-1005-0000	Government Contribution	43,900	43,900	38,600
	03-203111-1101-0000	Wages	8,200	8,200	6,500
	03-203111-1406-0000	Office Supplies	3,000	3,000	2,000
			<b>\$1,932,100,000</b>	<b>\$1,932,100</b>	<b>\$2,016,161</b>

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