



# Annual Plan 2019 - 2020

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 2019-20 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, 2019-20.

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 2019-20.

  
.....  
Lord Fakafanua  
SPEAKER OF PARLIAMENT

The seal of the Speaker of Parliament is circular. It features a central emblem with a cross and four stars. The words "SPEAKER OF PARLIAMENT" are inscribed around the perimeter of the seal.

28<sup>th</sup> June, 2019

The Annual Plan is a primary accountability mechanism for my Office. The audit engagements and reports that my Office plans to produce in 2019-20 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 2019-20.

The plan, overall, is aligned with the Office’s Corporate Plan, 2019-24, 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



28<sup>th</sup> June, 2019

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# 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 (MoF) 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: Special Audit Report**  
Assurance and advice to Parliament, the Executive, and the general public through the TOAG annual report, annual budget, annual plan and special audit reports. Also supports to other divisions of the Office.
- **Output 2: Financial Audit Report**  
Audit of all financial audit reports: Government annual financial statements, quarterly summaries and trust funds, and public enterprises.
- **Output 3: Performance Audit Report**  
Selected topics for performance audit are timely carried out and reported.
- **Output 4: Compliance audits**  
Audit of line Ministries, Departments & Agencies (MDAs) and development projects.

Details of these outputs are presented in *Appendix B*

## 2 Proposed audit activities

### 2.1 Selection of areas of interest

#### 2.1.1 Special Audit Report

Assurance and advice to Parliament, the Executive, and the general public through the TOAG annual report, annual budget, annual plan and special audit reports. The Corporate Management Division also supports to other divisions of the Office.

#### 2.1.2 Financial Audit Report

The *Public Audit Act 2007(as Amended)* provides the mandate for the Auditor-General to 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*).

The Auditor General is also 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.

#### 2.1.3 Performance Audit Report

The Auditor General may at any time examine the economy, efficiency and effectiveness of employed, managed of public money and resources in carrying out the activities by MDAs.

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 (1&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 Audit Reports**

The Auditor General is to monitor compliance, review and confirm the discharge of financial management obligations, including maintenance of financial records and an adequate system of internal control to ensure that MDAs have complied with their financial management obligations under the law.

The Auditor-General is also 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:

- 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 A

### Result Map



## Appendix B

### Our outputs for 2019-20

We seek our budget resources for 2019-20 to be based upon four (4) output groups, namely:

- **Output 1:** Special Audit Report. Assurance and advice to Parliament, the Executive, and the general public through the TOAG annual report, annual budget, annual plan and special audit reports. This also include support services to other divisions of the Office.
- **Output 2:** Audit of Public Accounts is on a timely manner. Also all Public Enterprises are audited timely as well as reviewing and approving audit conducted by outside firm.
- **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:** Audit of all line ministries, departments and development projects are audited annually.

#### 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:

- assurance and advice to Parliament, the Executive and the general public 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: Special Audit Report

### Key attest functions

The main products under this output are the:

- manuals, policies and standards, maintain 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;
- provide support services to the Office; and
- other advisory services such as:
  - advice and assistances to Parliament including PAG, members, executive, other public sector agencies, and the general public.

### Resources

Corporate Management Division is responsible for Output 1: Special Audit Report which consists of ten (10) staff, headed by an Audit Manager. One (1) of the 10 staff is currently on scholarship. Each staff has allocated with productive hours where these hours will be charged to activities directly related with the Division's outputs as in *Figure 1*. In *Table 1.1* shows the staff allocated productive hours and in *Table 1.2*, the Division budget expenditure by sub-programs for 2019-20.

***Table 1.1:*** Staff total productive hours for 2019-20

Names	Position	Total Productive Hours
Lotomo'ua Tu'ungafasi	Audit Manager	796
Teuila Tai	Human Resource Officer	1,091
Felix Fe'iloaki	System Analyst	1,139
'Etita Tonga	Personal Assistant	1,163
Pateli Fanguna	Communication/Librarian	1,163
Vangana Fangaloka	Accounts/IT Support	1,163
Salome Manumu'a	Receptionist/Filing	1,163
Maamahelotu Moala	Driver/Groundsman	1,163
Taniela Lātū	Driver/Messenger	1,163
<b>Corporate Management Division's Total Productive hours</b>		<b>10,004</b>

***Table 1.2:*** Division budget expenditure (refer Total Program 01, which as 2 sub-programs details in Appendix D. pages 19-20)

Sub-program	Amount
Established Staff (10xx)	387,500
Daily Paid (11xx)	8,300
Travel & Communications (12xx)	105,100
Maintenance & Operations (13xx)	28,000
Purchased of goods and services (14xx)	322,000
Capital expenses (20xx)	20,000
<b>Total</b>	<b>\$870,900</b>

## Output forecast

Figure B1 outlines the output forecast for which we will be accountable for in 2019-20 as part of our delivery of the special audit report output.

**Figure B1**  
**Output 1: Special Audit Report**

Performance measures	Unit of measure	2019-20 target	2018-19 expected output	2018-19 target	2017-18 actual
<b>Quantity</b>					
Auditor-General's reports(a)	Number	6	6	6	5
Advisory Services (b)	Number	2	2	2	3
Supports services (c)	Number	9	9	9	9
<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	\$870			

- (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: Financial Audit Reports

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

### Resources

Financial Audit Division is responsible for Output 2, which consists of seven (7) staff and headed by an Audit Manager. This 7 staff has further divided into two (2) teams. Team 1 responsible for auditing of all the Public Enterprises and Team 2 responsible for auditing of the Government Accounts (Public Accounts). Each staff has allocated with productive hours where these hours will be charged to activities directly related with the Division's outputs as in *Figure 2*. In *Table 2.1* shows the staff allocated productive hours and in *Table 2.2*, the Division budget expenditure by sub-programs for 2019-20.

**Table 2.1:** Staff total productive hours for 2019-20

Names	Position	Total Productive Hours
Kelepi Makakaufaki	Audit Manager	896
<b>Team 1:</b>		
Sitiveni Nau	Audit Senior	1,163
Sivilaise Tonga	Auditor	593
Pauline Tupou	Auditor	1,163
Sokopeti Polutele	Audit Assistant Gr II	1,163
<b>Team 2:</b>		
Pita Taufatofua	Audit Senior	1,163
Lutimila Tafea	Audit Assistant Gr I	1,163
<b>Financial Audit Division's Total Productive hours</b>		<b>7,304</b>

**Table 2.2:** Division budget expenditure (refer Program 02, sub-program 01 details in Appendix D, page21)

Sub-programs	Amount
Established Staff (10xx)	355,200
Wages (11xx)	8,200
Purchased of goods and services (14xx)	2,900
<b>Total</b>	<b>366,300</b>

## Output forecast

Figure B2 outlines the performance measures for which we will be held to account for in 2019-20 as part of our delivery of the audit of public enterprises and public accounts output.

**Figure B2**  
**Output 2: Financial Audit Report**

Performance measures	Unit of measure	2019-20 target	2018-19 expected output	2018-19 target	2017-18 actual
<b>Quantity</b>					
Audit Management reports issued conveying the findings of audits	Number	18	15	23	18
Audit Opinions	Number	9	8	9	6
Reviews, approvals and Certificates	Number	10	6	9	11
Audit special	Number		1		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	\$366			

## 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: Performance Audit

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

### Resources

Performance Audit Division is responsible for Output 3, which consists of six (6) staff. One (1) of the 6 staff is currently on scholarship. Each staff has allocated with productive hours where these hours will be charged to activities directly related with the Division's outputs as in *Figure 3*. In *Table 3.1* shows the staff allocated productive hours and *Table 3.2*, the Division budget expenditure by sub-programs for 2019-20.

***Table 3.1:*** Staff total productive hours for 2019-20

Names	Position	Total Productive Hours
Fatafehi Taumoha'apai	Audit Manager	558
<b>Team 1:</b>		
Cathreen Mafi	Audit Senior	1,163
Popua Mafi	Auditor	1,163
<b>Team 2:</b>		
Mitolomoa Taka	Audit Senior	964
Siupeli Hakaumotu	Auditor	1,163
<b>Performance Audit Division's Total Productive hours</b>		<b>5,011</b>

***Table 3.2:*** Division budget expenditure (*refer to program 02, sub-program 02, Appendix D, page 22*)

Sub-program	Amount
Established Staff (10xx)	243,700
Purchased of goods and services (14xx)	1,000
<b>Total</b>	<b>\$244,700</b>

## Output forecast

Figure B3 outlines the Output Forecast for which we will be held to account for in 2019-20 as part of our delivery of the performance audit output.

**Figure B3**  
**Output 3: Performance Audit Report**

Performance measures	Unit of measure	2019-20 target	2018-19 expected outcome	2018-19 target	2017-18 actual
<b>Quantity</b>					
Performance Audit Reports	number	2	3	2	
Performance Review of MDAs	number	6	-	6	
<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	\$244			

## 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: Compliance Audit

MDAs and Government Grants 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
- Audit opinion and management letters issued on the audit of financial statements of development project
- Certification of school grants.
- Advisory services relating to system of financial controls and compliance issues

### Resources

Compliance Audit Division is responsible for Output 4, which consists of sixteen (17) staff. This 17 staff has further divided into three (3) teams, headed by an Audit Manager's. Team 1 responsible for auditing of the Constituency Fund, Team 2 responsible for auditing of all the Government Ministries, Departments and Agencies (MDAs) and Team 3 responsible for auditing of the Development Project. Each staff has allocated with productive hours where these hours will be charged to activities directly related with the Division's outputs as in Figure 4. . In Table 4.1 shows the staff allocated productive hours and in Table 4.2, the Division budget expenditure by sub-programs for 2019-20.

**Table 4.1:** Staff total productive hours for 2019-20

Names	Position	Total Productive Hours
<b>Team 1: MDAs</b>		
Luseane 'Aho	Audit Manager	896
Maile Kavaefiafi	Audit Assistant Gr II	1,163
<b>Team 2: MDAs</b>		
Kentucky Tai	Audit Senior	1,163
Sefita Toko	Audit Senior	1,163
Filatoa Vailea	Audit Senior	231
Sione Moala	Auditor	1,163
Mele Lupeitu'u	Auditor	1,163
Seini Fakalolo	Auditor	1,163
Paeahelotu Tonga'onevai	Auditor	1,163
'Olive Finau	Audit Assistant Gr I	743
Kalisi Tualau	Audit Assistant Gr II	1,163
Viliami Vatuvei	Audit Assistant Gr II	1,163
<b>Team 3: Development Projects</b>		
Sisilia Lutui	Audit Manager	896
Lavili Afu	Audit Senior	1,163
Taniela Mahe	Auditor	1,163
Taiala Fulivai	Auditor	1,163
Salome Lavemaau	Audit Assistant Gr I	1,163
<b>Compliance Audit Division's Total Productive hours</b>		<b>17,885</b>

**Table 4.2:** Division budget expenditure (refer to program 02, sub-program 03, Appendix D, page 23)

Sub-programs	Amount
Established Staff (10xx)	530,700
Daily Paid (11xx)	8,200
Purchased of goods and services (14xx)	3,000
<b>Total</b>	<b>\$541,900</b>

## Output forecast

Figure B4 outlines the main output forecast for which we will be held to account for in 2019-20 as part of our delivery of the audit reports on financial and compliance audits output.

**Figure B4**

### Output 4: Compliance Audit Report

Performance measures	Unit of measure	2019-20 target	2018-19 expected output	2018-19 target	2017-18 actual
<b>Quantity</b>					
Audit Management Reports issued conveying the findings of audits	Number	35	50	50	34
Audit Opinions	Number	10	11	11	11
Audit Certificates issued on the financial statements of school and TVET grant and certification of pensions etc	Number	50	70	42	132
Audit special	Number			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	\$541			

## 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.

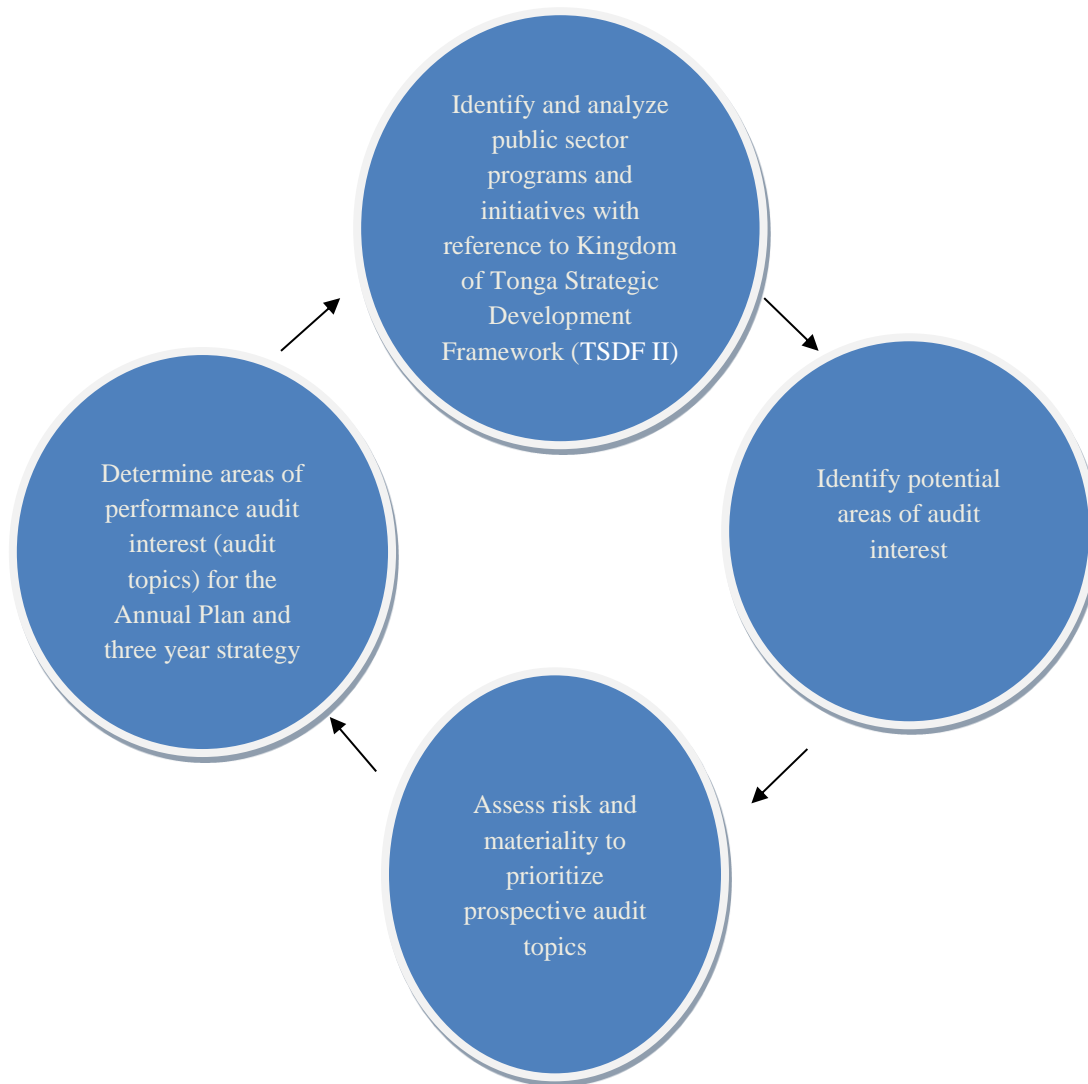
## Appendix C

### 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 2019-20

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

	<i>‘Esitimeti Estimate 2017/2018</i>	<i>‘Esitimeti Fakatonutonu Revised Budget 2017/2018</i>	<i>‘Esitimeti Estimate 2018/2019</i>	<i>‘Esitimeti Estimate 2019/2020</i>
<b><u>PA’ANGA HU ATU (EXPENDITURE)</u></b>				
Kaungāue tu’uma’u (Established Staff) (10xx)	1,493,500	1,122,413	1,531,900	1,517,100
Kaungāue lau’aho (Unestablished Staff) (11xx)	23,000	6,130	24,700	24,700
Fefononga’aki mo Fetu’utaki (Travel & Communications) (12xx)	85,100	74,655	85,100	105,100
Tauhi mo fakalelei me’angāue (Maintenance & Operations) (13xx)	32,000	13,557	28,000	28,000
Totongi koloa mo e ngāue (Purchased of goods and services) (14xx)	262,300	184,656	262,300	328,900
Ngaahi Koloa (Assets) (20xx)	100	88,999	100	20,000
<b>Pa’anga Fakakātoa Hū Atu (Total Expenditure)</b>	<b>1,896,000</b>	<b>1,490,410</b>	<b>1,932,100</b>	<b>2,023,800</b>
<b><u>MA’U’ANGA PA’ANGA (SOURCE OF FUNDS)</u></b>				
Pa’anga mei he Pule’anga Tonga (Government of Tonga Fund )	1,896,000	1,490,410.00	1,932,100.00	2,023,800.00
Cash				
Pa’anga tokoni mei muli (Confirm Budget Support) Cash				
Fefolau’aki ki Tu’apue’anga (Overseas Travel)				
Pa’anga Fakakātoa (Total Funding)	1,896,000	1,490,410.00	1,932,100.00	2,023,800.00

**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>'Esitimeti Estimate 2017/2018</i>	<i>'Esitimeti Fakatonutonu Revised Budget 2017/2018</i>	<i>'Esitimeti Estimate 2018/2019</i>	<i>'Esitimeti Estimate 2019/2020</i>
Kaungāue tu'uma'u (Established Staff) (10xx)	148,200	120,285	148,600	132,300
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)	-	-	-	-
<b>Fakakātoa (Total)</b>	<b>148,200</b>	<b>120,285</b>	<b>148,600</b>	<b>132,300</b>

**Notes:**

- 10 Vahenga (*Salaries*), **93,800**, 'Inasi 'o e Pule'anga ki he Vāhenga Malōlō (*Government contributions to retirement Fund*) **16,500**  
 Ngaahi Monū'ia Makehe (*Other Allowances*) **10,000**, 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*): Lipooti 'Atita Makehe (*Special Audit Report*)

	<i>'Esitimeti Estimate 2017/2018</i>	<i>'Esitimeti Fakatonutonu Revised Budget 2017/2018</i>	<i>'Esitimeti Estimate 2018/2019</i>	<i>'Esitimeti Estimate 2019/2020</i>
Kaungāue tu'uma'u (Established Staff) (10xx)	209,500	150,526	206,100	255,200
Kau Ngāue lau'aho (Daily paid) (11xx)	8,300	6,130	8,300	8,300
Fefononga'aki mo Fetu'utaki (Travel & Communications) (12xx)	85,100	74,655	85,100	105,100
Tauhi mo e fakalelei me'angāue (Maintenance & Operations) (13xx)	32,000	13,557	28,000	28,000
Totongi koloa mo e ngāue (Purchased of goods and services) (14xx)	255,400	184,656	255,400	322,000
Fakamole ki he ngaahi ngāue lalahi (Capital expenses) (20xx)	100	88,999	100	20,000
<b>Fakakātoa (Total)</b>	<b>590,400</b>	<b>518,523</b>	<b>583,000</b>	<b>738,600</b>

**Notes:**

- 10 Vahenga (*Salaries*), **225,600** 'Inasi 'o e Pule'anga ki he Vāhenga Malōlō (*Government contributions to retirement Fund*) **22,600**  
Le'ole'o ki he lakanga 'oku 'atā (*Acting Allowance*) **7,000**
- 11 Totongi kau Ngāue lau'aho (*Wages*) **8,300**
- 12 Fefolau'aki Fakalotofonua (*Domestic Travel*) **25,100** Fefolau'aki ki Tu'apule'anga (*overseas travel*) **80,000**
- 13 Totongi 'Utu 'o e me'alele (*Fuel*) **10,000**, Fakalelei'i 'o e me'angāue (*Maintennance 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*) **45,000**; Vai (Water) **1,500**;  
Naunau Faka'ofisi (*Office supplies*) **9,100**; Paaki mo fakatau naunau (*Printing & Stationery*) **9,000**;  
*Totongi Tukupau (Subscriptions)* **13,000**; Totongi ngāue'aki (*Rental*) **125,400.00**,  
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*) **61,000**
- 20 Ngaahi Naunau Fo'ou, (*New Equipment*), **20,000**

**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>‘Esitimetri Estimate 2017/2018</i>	<i>‘Esitimetri Fakatonutonu Revised Budget 2017/2018</i>	<i>‘Esitimetri Estimate 2018/2019</i>	<i>‘Esitimetri Estimate 2019/2020</i>
Kaungāue tu’uma’u (Established Staff) (10xx)	368,700	293,654	483,200	355,200
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)	2,900	-	3,000	2,900
Fakamole ki he ngaahi ngāue lalahi (Capital expenses) (20xx)	-	-	-	-
<b>Fakakātoa (Total)</b>	<b>379,800</b>	<b>293,654</b>	<b>494,400</b>	<b>366,300</b>

**Notes:**

- 10 Vahenga (*Salaries*), **322,900** ‘Inasi ‘o e Pule’anga ki he Vāhenga Malōlō (*Government contributions to retirement Fund*) **32,300**
- 11 Totongi kaungāue 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 Maa’usia ‘o e Ola (*Performance Audit*)

	<i>‘Esitimetri Estimate 2017/2018</i>	<i>‘Esitimetri Fakatonutonu Revised Budget 2017/2018</i>	<i>‘Esitimetri Estimate 2018/2019</i>	<i>‘Esitimetri Estimate 2019/2020</i>
Kaungāue tu’uma’u ( <i>Established Staff</i> ) (10xx)	342,000	252,786	321,400	243,700
Kau Ngāue lau’aho ( <i>Daily paids</i> ) (11xx)	-	-	-	-
Fefononga’aki mo Fetu’utaki ( <i>Travel &amp; Communications</i> ) (12xx)	-	-	-	-
Tauhi mo e fakalelei me’angāue ( <i>Maintenance &amp; Operations</i> ) (13xx)	-	-	-	-
Totongi koloa mo e ngāue ( <i>Purchased of goods and services</i> ) (14xx)	1,000	-	1,000	1,000
Fakamole ki he ngaahi ngāue lalahi ( <i>Capital expenses</i> ) (20xx)	-	-	-	-
<b>Fakakātoa (Total)</b>	<b>343,000</b>	<b>252,786</b>	<b>322,400</b>	<b>244,700</b>

**Notes:**

- 10 Vahenga (*Salaries*), **221,500**, ‘Inasi ‘o e Pule’anga ki he Vāhenga Malōlō (*Government contributions to retirement Fund*) **22,200**
- 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 faipau ki he lao (*Compliance Audit*)

	<i>'Esitimeti Estimate 2017/2018</i>	<i>'Esitimeti Fakatonutonu Revised Budget 2017/2018</i>	<i>'Esitimeti Estimate 2018/2019</i>	<i>'Esitimeti Estimate 2019/2020</i>
Kaungāue tu'uma'u (Established Staff) (10xx)	519,200	418,630	372,600	530,700
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)	2000	-	2,900	3,000
Fakamole ki he ngaahi ngāue lalahi (Capital expenses) (20xx)	-	-	-	-
<b>Fakakātoa (Total)</b>	<b>529,400</b>	<b>418,630</b>	<b>383,700</b>	<b>541,900</b>
<b>GRAND TOTAL</b>	<b>1,850,000</b>	<b>1,764,486</b>	<b>1,932,100</b>	<b>2,023,800</b>

**Notes:**

- 10 Vahenga (*Salaries*), **482,500**, 'Inasi 'o e Pule'anga ki he Vāhenga Malōlō (*Government contributions to retirement Fund*) **48,200**
- 11 Totongi kau Ngāue lau'aho (*Wages*) **8,200**
- 14 Naunau Faka'ofisi (*Office Supplies*) **3,000**

## Appendix E

### Proposed Budget Revenue & Expenditure for 2019/20, 2020/21 and 2021/22

Min	Revised Code	Names	Budget 19/20	Budget 20/21	Budget 21/22	Remarks
3	03-102000-0410-0000	Audit Fees	\$ 100,000.00	\$100,000.00	\$100,000.00	
3	03-101111-1001-0000	Salaries	\$ 93,800.00	\$98,490.00	\$103,414.50	
	03-101211-1003-0000	Other Allowance	\$ 10,000.00	\$10,500.00	\$11,025.00	
	03-101111-1005-0000	Government Contribution	\$ 16,500.00	\$9,870.00	\$10,363.50	
	03-101111-1030-0000	CEO/Minister Benefits	\$ 12,000.00	\$12,600.00	\$13,230.00	
3	03-102111-1001-0000	Salaries	\$ 225,600.00	\$187,425.00	\$196,796.25	
	03-102111-1005-0000	Government Contribution	\$ 22,600.00	\$18,795.00	\$19,734.75	
	03-102111-1026-0000	Acting Allowance	\$ 7,000.00	\$7,350.00	\$3,000.00	
	03-102111-1101-0000	Wages	\$ 8,300.00	\$3,675.00	\$3,675.00	
	03-102111-1201-0000	Domestic Travel	\$ 25,100.00	\$26,355.00	\$26,355.00	
	03-102111-1202-0000	Overseas Travel	\$ 80,000.00	\$60,000.00	\$60,000.00	- INCOSAI 2019, Sept 19 in Moscow, Russia - Also audit visit to all overseas mission offices in 2019/20
	03-102111-1203-0000	Telecommunication		\$0.00	\$0.00	
	03-102111-1301-0000	Fuel	\$ 10,000.00	\$10,000.00	\$10,000.00	
	03-102111-1304-0000	Maintenance of Computer System				
	03-102111-1308-0000	Maintenance of O/E	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	
	03-102111-1309-0000	Maintenance of Vehicle	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	
	03-102111-1401-0000	Books, Periodical & Publication	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
	03-102111-1402-0000	Electricity	\$ 45,000.00	\$47,250.00	\$47,250.00	
	03-102111-1405-0000	Water	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	

Min	Revised Code	Names	Budget 19/20	Budget 20/21	Budget 21/22	Remarks
	03-102111-1406-0000	Office Supplies	\$ 9,100.00	\$9,555.00	\$10,032.75	staff members: CPA Aust & ANZCA - S.Tangi; K.Makakaufaki; F.Taumoha'apai; S.Lutui: P.Tongilava; S.Tonga
	03-102111-1407-0000	Printing & Stationery	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	
	03-102111-1411-0000	Subscription	\$ 13,000.00	\$13,650.00	\$14,332.50	
	03-102111-1413-0000	Rental	\$ 125,400.00	\$ 125,400.00	\$ 125,400.00	
	03-102111-1422-0000	Training and Conference	\$ 10,000.00	\$10,000.00	\$10,000.00	staff attached to twinning program in Australia
	03-102111-1422-0000	Hospitality	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	
	03-102111-1435-0000	Licenses	\$ 61,000.00	\$64,050.00	\$67,252.50	
	03-102111-1480-0000	Consultant & Technical Assistant Professional Fees	\$ 45,000.00	45,000.00	45,000.00	
	03-102111-1480-0000	Renovation				
	03102111-2003-0000	New Equipments	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	
	03102111-2005-0000	New Vehicles	\$ -			
3	03-201111-1001-0000	Salaries	\$ 222,900.00	\$423,990.00	\$445,189.50	
	03-201111-1005-0000	Government Contribution	\$ 32,300.00	\$47,040.00	\$49,392.00	
	03-201111-1101-0000	Wages	8,200.00	\$0.00	\$0.00	
	03-201111-1406-0000	Office Supplies	\$ 2,900.00	\$ 2,900.00	\$ 2,900.00	
3	03-202111-1001-0000	Salaries	\$ 221,500.00	\$288,855.00	\$303,297.75	
	03-202111-1005-0000	Government Contribution	\$ 22,200.00	\$28,875.00	\$30,318.75	
	03-202111-1406-0000	Office Supplies	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	

Min	Revised Code	Names	Budget 19/20	Budget 20/21	Budget 21/22
3	03-203111-1001-0000	Salaries	\$ 482,500.00	\$427,350.00	\$448,717.50
	03-203111-1005-0000	Government Contribution	\$ 48,200.00	\$42,735.00	\$44,871.75
	03-203111-1101-0000	Wages	\$ 8,200.00	\$ 4,700.00	\$ 4,700.00
	03-203111-1406-0000	Office Supplies	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
	03-203111-1408-0000	Uniform			
			<b>\$ 2,023,800.00</b>	<b>\$2,081,910.00</b>	<b>\$2,161,749.00</b>

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

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