



Fakamatala Fakata'u

'a e

'Ofisi 'o e 'Atita Seniale

ki he

2017 - 2018

Nuku'alofa

Ma'asi, 2019



Our Reference: LC1052/393/19

Your Reference:

Date: 29 'o Ma'asi, 2019

'Eiki Sea

Fale Alea

'Oku'ou loto faka'apa'apa ke'u fakahū atu heni 'a e Fakamatala Fakata'u 'a e 'Ofisi 'o e 'Atita Seniale' ki he ta'u fakapa'anga 'oku ngata 'i he 'aho 30 'o Sune, 2018, 'o fakatatau ki he kupu 24 'o e *Lao ki he 'Atita 'a e Pule'anga 2007* (mo hono ngaahi fakatonutonu).

Sefita Tangi

'ATITA SENIALE



tatau: Ki he 'Eiki Palēmia

'Ofisi 'o e Palēmia

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KO E TALATEU MO E VAKAI ‘A E ‘ATITA SENIALE

‘Oku’ou faka’apa’apa ke’u fakahoko atu heni ‘a e Fakamatala Fakata’u ‘a e ‘Ofisi ‘o e ‘Atita Seniale (TOAG), ki he ta’u fakapa’anga 2017–18.

Na’e faka’ilonga’i ‘a e ta’u’ni ‘aki ‘a hono fakahoko ‘o e ngaahi ngāue faka’atita ki he ngaahi potungāue mo e ngaahi kautaha fakapule’anga pea ‘oatu ai ‘a e ngaahi lipooti mo e ngaahi fale’i tau’atāina mo taau ki he Fale Alea, Pule’anga, mo e ngaahi komiuniti. Hangē ko ia kuo fokotu’u ‘i he ‘emau visone, ko e taumu’a’ ke ma’u ha pule’anga ‘oku *anga haohaoa, taliui mo ‘ata ki tu’a*’ ene ngaahi ngāue fakapa’anga.

Ko e Vakai Fakalukufua

Na’a’mau fakahoko ‘a e ngaahi ‘atita ‘o e ngāue fakapa’anga mo e faipau ki he lao’ ‘o hangē ko ia na’e palani ki he ta’u 2017-18. Na’e lava ai ke’mau ‘atita ‘a e ngaahi fo’i ‘iuniti ‘atita ‘e 18, (‘i he ngaahi Potungāue mo e ngaahi kautaha ‘a e pule’anga), ngaahi fakamatala pa’anga ‘e 17, vakai’i ‘a e ngaahi fo’i ‘atita ‘e 11, fakatoto makehe ‘e 2 pea mo e ngaahi tohi fakamo’oni ‘e 132. Ko e ngaahi isiū ‘e 62 na’a’mau ‘oatu ‘i he ‘emau lipooti pea mo ha fokotu’u ‘e 150 ke fai ha tokanga mo fai ha ngāue ki ai ‘a e kau pule ngāue.

Na’e kakato foki mo e ‘atita ki he ngaahi Fakamatala Pa’anga ‘a e Pule’anga’ ki he ta’u ‘oku ngata ki he ‘aho 30 ‘o Sune, 2018 pea ‘oatu ‘a e tala fakakaukau ‘a e ‘Atita’ ‘i he ‘aho 27 ‘o Fepueli, 2019.

Hangē pe ko ia ko e aofangatuku faka’atita ‘o e ngaahi ta’u ki mu’a, na’e ‘oatu ‘a e tala fakakaukau ‘ikai haohaoa ‘a e ‘Atita. Ko e makatu’unga’ ko e ‘ikai muimui pau ‘a hono teuteu mo fai ‘o e ngaahi fakamatala pa’anga ki he Ngaahi Sipinga Tauhitohi Fakavaha’apule’anga ki he Pa’anga Fakapule’anga, *IPSAS*, Makatu’unga ‘i he Fehū’aki Pa’anga, kae ngāue’aki ‘a e founa tānaki atu ki ai ‘o mavahe mei he *IPSAS*. ‘Oku fai ‘a e feinga ko ‘eni ke fokotu’u ‘a e mahu’inga totonu ‘o e ngaahi koloa mo e ngaahi mo’ua ‘o e Pule’anga ‘i he fakamatala pa’anga ‘o e ta’u fakapa’anga ko ia. ‘Oku ngāue fakataha ‘a e ‘Ofisi ‘o e ‘Atita Seniale mo e ‘Ofisi ‘o e Minisitā Pa’anga mo Palani Fakafonua ke fakakakato ‘a e ngāue ko eni. Kae lolotonga ‘ene te’eki ai kakato’, ‘e kei tu’u tatau ai pē ‘a e aofanagtuku ‘a e ‘Atita.

Ko e ngaahi ola na’e ma’u mei he ngaahi ‘atita ‘o e ngāue fakapa’anga mo e faipau ki he lao’ lolotonga ‘a e ta’u’ ‘oku fakahoko atu ia ‘i he lipooti mavahe ki he Sea ‘o e Fale Alea, “‘Atita ‘o e Ngaahi Ngāue Fakapa’anga mo e Faipau ki he Lao 2017-18,” tatau pē mo e 2016-17.

Kaekehe, hangē ko e ngaahi ta’u ki mu’a, na’e kei nounou ‘aki pe ‘a ‘emau ‘atita’i ‘o e maa’usia ‘o e ola ‘i he ‘ikai ke maa’usia ‘o e palani ki he ta’u. Ko e pole lahi eni ki he TOAG he na’e te’eki ai ke ma’u ha taukei pe poto’i fe’unga ki he fakahoko ‘o e ‘atita ki he maa’usia ‘o e ola. ‘Oku’mau lolotonga feinga ki ha fa’ahinga faingamalie te’mau ala ma’u ke teuteu’i ai ha maheni pe taukei ngāue ‘i he ‘atita ‘o e maa’usia ‘o e ola.

Polokalama Ako Fakalakalaka Fakapolofesinale ‘o e Kaungāue

Na’e hokohoko mai pē ‘a e polokalama ako fakalakalaka fakapolofesinale ‘o e kaungāue lolotonga ‘a e ta’u. Ko e ‘Atita, Setila Eke na’e mavahe atu ia ‘o ako ki he Graduate Diploma ‘i he Tauhitohi Fakapolofesinale ‘i ‘Aokalani, Nu’usila. ‘Oku kei hokohoko atu pe ‘a e ako ‘a e ‘Atita Pule, Lotomo’ua Tu’ungafasi ki hono MA he Tauhitohi Fakapolofesinale ‘i he ‘Univēsi’i ‘o Niusauele, ‘Aositelelia pea ko e Tauhitohi, ‘Akuila Lomu ‘oku lolotonga ako ki hono BA ‘i he ‘Univēsi’i ‘o Vikatōlia ‘i Uelingatoni, Nu’usila. Kuo kakato ‘a e ako ‘a e ‘Atita Pule, Fatafehi Taumoha’apai ki hono MA he Tauhitohi Fakapolofesinale mei ‘Aokalani, Nu’usila pea mo e ‘Atita, Filatoa Vailea ki hono MA ‘i he ‘Ekonōmika mei Shanghai, Siaina pea kuo’na foki mai o hoko atu ‘o e fakahoko fatongia.

‘Oku kei hokohoko atu pe ‘a e ngaahi polokalama ako ‘a e *PASAI* ‘oku ‘omai ki he TOAG ‘i he ngaahi lēvolo kehekehe, ko e tanumaki ai pe ki he poto’i ngāue mo e taukei ‘a e kaungāue. ‘Oku’ou fie fakamālō’ia heni ‘a e ngaahi tokoni fakapa’anga kotoa pē mei he Pule’anga ‘Aositelelia, *DFAT*, ‘a ia ‘oku’ne fakapa’anga ‘a e ngaahi ako’ni. ‘Oku tokoni ia ki he feinga ‘a e ‘Ofisi ‘Atita’ ke lelei ange ‘emau fakahoko fatongia.

‘Oku kei hokohoko atu pe ‘a e ‘Ofisi hono kumi ha faingamālie ako ngāue ki ha ngaahi ‘ofisi ‘i muli ‘i he tafa’aki ‘o e ‘atita ki he maa’usia ‘o e ola. ‘Oku lolotonga lele lelei pe mo e ngaahi ako fakalakalaka fakapolofesinale ki he faka’ilonga CPA mo e CA. ‘Oku kei hoko pe ‘a e ‘Ofisi ‘o e ‘Atita Seniale’ ko e Ako’anga Tauhitohi Fakapolofesinale ‘i he malumalu ‘o e ‘Apiako Tauhitohi Fakapolofesinale ‘a ‘Aositelelia mo Nu’usila.

‘Atita’i ‘o e Ngaahi Fakamatala Pa’anga ‘a e ‘Ofisi ‘o e ‘Atita Seniale 2017-18.

Kuo kakato ‘a hono ‘atita’i tau’atāina ‘o e ngaahi fakamatala pa’anga ‘a e ‘Ofisi ‘o e ‘Atita Seniale’ ki he ta’u fakapa’anga na’e ngata ‘i he ‘aho 30 ‘o Sune, 2018 pea ‘oku ‘oatu heni ko e kongā 4 ‘o e fakamatala fakata’u’ ni. Ko e ‘Atita, Grant Thornton New Zealand Audit Partnership, na’a’ne fakamo’oni kakato ki he ngaahi fakamatala pa’anga’ tatau pē mo e ta’u 2017. Ko e toe makamaile eni ko e fakakau ‘o e fakamatala pa’anga ‘osi ‘atita’i ‘o e ‘Ofisi ‘o e ‘Atita Seniale’ ki he ‘ene fakamatala fakata’u ‘o e ta’u pe ko ia.

‘I hono fakakātoa, na’e ‘i lalo pe ‘a e fakakātoa ‘o e fakamole ‘i he patiseti ‘aki ‘a e \$405,590, fakafuofua ko e peseti ‘e 21 (21%). Ko e pa’anga ko ia’ ‘oku mei he ngaahi lakanga ‘oku kei ‘atā.

Ko e vave ‘a e kakato ‘o e ngaahi fakamatala pa’anga ‘a e ‘Ofisi ‘Atita, ‘atita’i tau’atāina pea fakamo’oni kakato ‘a e ‘Atita ki he ngaahi fakamatala pa’anga, pea fakahū atu fakataha mo e fakamatala fakata’u ‘a e ‘Atita Seniale, ko ha faka’ilonga ia ‘o e mātu’aki mateuteu ‘a e ‘Ofisi’ni ke’ne tokanga’i pē hono ‘inasi mei he patiseti mavahe mei he Falepa’anga ‘o kapau ‘e ‘i ai ha fokotu’utu’u pehē ‘i he kaha’u.

Polokalama Komipiuta Fo’ou ki he Ngāue Faka’atita, TeamMate

Ko e TeamMate ko e polokalama komipiuta ngāue faka’atita ia ‘oku ngāue lahi ‘aki ‘e he ngaahi ‘ofisi ‘atita lahi. Na’e vakai’i pea fakatau mai ‘a e polokalama’ni ‘e he ‘Ofisi ‘o e ‘Atita Seniale ‘i Me-Sune 2015. ‘Okū’mau lolotonga fakahoko hono ngāue’aki ‘o e polokalama’ni pea kuo ngāue’aki ‘e he ngaahi timi’ he ‘oku’ne tokoni pē mei he palani, ngāue ki tu’a, fakamā’opo’opo, ‘o a’u ki he fai ‘o e lipooti. ‘Okū’ne tokoni ki he kau ‘ofisa ‘atita’i he levolo kotoa pē ki he vave ange mo mau ange ‘o e fakahoko ‘o e ‘atita’. Kuo kau atu ‘a e ‘Ofisi ‘o e ‘Atita Seniale mo e ngaahi ‘Ofisi ‘Atita ‘o e ngaahi fonua fakalakalaka ‘i hono ngāue’aki ‘o e polokalama ‘atita’ni ke tokoni’i ‘ene ngaahi ngāue.

‘Okū lolotonga feinga lahi ‘a e TOAG ke ngāue’aki kakato ‘a e polokalama’ni pea ‘oku tokoni mai mo e kautaha ‘oku ‘anautolu ia’ pehē ki he Kautaha ‘a e Ngaahi ‘Ofisi ‘Atita ‘a e Pasifiki, PASAI.

Ko e Ngaahi Pole

Ko e pole lahi taha ke ‘ohake ‘o e pōto’i ngāue ‘o e kaungāue ki he tu’unga lelei mo fakapolofesinale ‘oku fakahoko ‘aki ‘a e ‘atita’ ke fenāpasi mo e fiema’u ke a’u ki ai ‘a e ngāue, pea ‘oku’mau ‘ilo’i pe ko e fekuki mo e pole’ni ‘e taimi lōloa. Ko e hokohoko atu ko ia ‘o e ako ki he kaungāue’ ‘i he ngaahi founa kotoa pē; ako mo e fakahinohino lolotonga ‘o e ngāue, kalasi ako makehe fakalele ‘e he ‘Ofisi, PASAI, IDI, ako ngāue taimi nounou ‘i he ‘Ofisi ‘o e ‘Atita Seniale ‘a Nu’usila mo ‘Aositelēlia, pea mo e polokalama ako fakapolofesinale ‘a e ‘Ofisi’ ‘oku fakataumu’a kōtoa pe ia ke tali ‘aki ‘a e pole ko ‘eni’ ‘i he taimi kotoa pe.

Ko homau ivi fakapa’anga ‘a ia ‘oku ‘omai ‘i he patiseti fakata’u ‘a e Pule’anga’ ‘oku hoko ma’u pe ia ko e pole ki he ‘emau ngāue pea pehē ki he tu’u tau’atāiana ‘a e ‘Ofisi ‘o e ‘Atita Seniale’. Na’e fakafiefia ko e fakalahi ‘o ‘emau patiseti ki he 2014–15 ‘o lava fakatau mai ai ‘a e Team Mate pea hoko mai ai pe ki he totongi fakata’u ki he kautaha’ni ‘i he patiseti ‘o e ta’u ni, 2017-18. ‘Okū mau ‘amanaki pē ‘e hokohoko atu hono fakafaingamālie’i mai ‘o ‘emau patiseti fakata’u’ ke malava lelei ‘a e ngaahi ngāue ‘a e ‘Ofisi’ tākaki fo’ou mai foki ki ai ‘a e totongi fakata’u ki he kautaha ‘oku ‘a’ana ‘a e Team Mate ki hono tauhi mo fakalakalaka fakata’u.

‘Okū mau fiefia ma’u pe ‘i he tu’u mai ‘a e ngaahi kautaha tokoni fakalakalaka ‘o tokoni ‘i he ngaahi tapa ‘oku ‘ikai malava ‘a ‘emau patiseti fakata’u ‘o fuesia. ‘Okū mau fakatauange pē ‘e hokohoko atu pē hono tokonia kimaotolu ‘e he ngaahi kautaha’ni ‘i he kaha’u’ na.

Ko e pole anga maheni pe foki ia ‘a e feinga ‘i he taimi kotoa pē ke kakato taimi totonu ‘a e ngaahi ‘atita’ pea ko e kupu ‘ikai le’eia ‘a e tōmui hono fakahū mai ‘o e fakamatala pa’anga ke ‘atita’i; fakamatala pa’anga ‘a e Pule’anga, ngaahi fakamatala faka-kuata, ngaahi kautaha fakapule’anga, pea pehē ki he ngaahi poloseki fakalakalaka. Ko ia, kuo mau kamata fakapolokalama’i leva ‘o fokotu’u ‘a e taimi tēpile ke kamata ai ‘a e fo’i ‘atita takitaha ‘o tufaki kiata kinautolu ngaahi kautaha pe potungāue ‘oku nau kaunga ki heni’ na’a tokoni ki hono matatali ‘o e pole’ni.

Ko e Vakai ki he Kaha’u

Ko e feinga ki he fakalakalaka ‘a e ‘Ofisi ‘o e ‘Atita Seniale’ ko e ‘asenita ia ‘oku hokohoko atu pē. Ko e feinga ke langa’i hake ‘a e mafai pōto’i ngāue ‘o e kaungāue’ ‘a e mahu’inga taha mo fai ki ai ‘a e fakamama’u’, he ko ia ia te ne langa’i hake ‘a e tu’unga lelei mo taau ‘o hono fakahoko ‘o e ngaahi ‘atita kotoa pē.

‘Oku’mau lolotonga feinga ki ha faingamālie ako ngāue ma’ae kau ‘ofisa mā’olunga ki he ngaahi ‘Ofisi ‘Atita mā’olunga mo fakalakalaka ange, kae tautautefito ki he ‘atita maa’usia ‘o e ola.

‘Oku’mau lolotonga ngāue’aki ‘a e polokalama komipiuta ko ia ko e TeamMate, ki he kotoa ‘o e ‘atita ‘o e ngaahi ngāue fakapa’anga mo e ‘atita ‘o e faipau ki he lao’ fakataha mo e ngaahi tokoni mei he kautaha ‘oku ‘anautolu ‘a e polokalama pehē mo e kautaha ‘a e ngaahi ‘ofisi ‘atita fakapule’anga ‘o e Pasifiki, PASAI. ‘Oku’mau feinga ke’mau ngāue kakato ‘aki ‘a e polokalama’ ni ‘i he kaha’u vave mai.

Ko e polokalama ako ki he tu’unga fakapolofesinale ‘o e kaungāue ‘oku hokohoko atu pe, ‘i he lolotonga’ni ‘oku lolotonga feinga ‘a e toko 4 ki honau CA pe CPA pea ko e toko 7 ‘oku’mau ngāue pē mo ako ki honau ‘uluaki mata’itohi ‘i he va’a USP ‘i Tonga’ni pe Va’a Ako Faka’univesiti ‘a Tonga (TIHE). ‘Oku fakalotolahi kiate kinautolu ‘e he ‘Ofisi pea mo e ngaahi tokoni kotoa pe ‘oku’mau malava ma’u.

Ko hono toe fōkotu’utu’u fō’ou ‘o e fa’unga ‘o e ‘Ofisi na’e hā atu ‘i he lipooti fakata’u 2015-16 na’e kamata ‘i he 2017-18 ‘aki ha va’a ngāue faka’atita pe ‘e tolu (3): Va’a ‘Atita ‘o e Ngāue Fakapa’anga; Va’a ‘Atita ‘o e Maa’usia ‘o e Ola; Va’a ‘Atita ‘o e Faipau ki he Lao’.

‘Oku’mau ngāue ke vāofi mo e Kōmiti Pa’anga ‘a e Falealea’ pehē ki he Kōmiti Vakai Faka’atita ‘a e Kapineti’ tautautefito ki hono siofi ‘o e ngaahi lipooti ‘a e ‘Atita’ mo e hā ‘a e ngaahi tali mo e ngaahi ngāue ki he lipooti ‘a e ngaahi sino na’e ‘atita’i. ‘E mātu’aki tokoni eni ki he anga haohaoa, fatongia taliui, mo e ‘ata-ki-tu’a ‘o e kotoa ‘o ‘etau ngaahi ngāue.

‘Oku hokohoko atu ai pē ‘emau feinga tūkuingata ki he’emau kaveinga ngāue, ‘a ia na’e kamata ‘i Sanuali 2016 ko e “*Anga Haohaoa, Taliui, mo e ‘Ata-ki-tu’a*” pea ‘oku kamata pe foki ‘iate kinautolu mo e kotoa ‘o ‘emau ngāue faka’atita, ‘emau ngaahi lipooti mo e ngaahi fale’i pea hoko atu kiate kinautolu ‘oku mau ‘atita’i, hē ‘e mātu’aki ‘aonga ia ki he ngāue fakalukufua ‘a e Pule’anga ko e kongā ‘o e ngaahi me’afua ki hono fakalahi hotau ivi mo ‘etau tupulekina.

Sefita Tangi

‘ATITA SENIALE

1. FAKAHOKO FATONGIA MO E IVI NGĀUE

1.1 Fakahoko fatongia

Ko e fatongia maheni 'o e TOAG' ke 'oatu 'a e fakamatala tau'atāina kuo fakapapau'i pea mo e fale'i ta'efilifilimānako ki he Sea 'o e Fale Alea, 'i he anga hono ngāue'aki mo hono fakamā'opo'opo 'e he ngaahi Potungāue 'a e Pule'anga' mo e ngaahi ngāue'anga kehekehe 'a e Pule'anga' 'a e pa'anga fakapule'anga. Ko e fatongia'ni 'oku fakahoko 'o e 'atita pea lipooti pē 'oku fakahoko mo fakamatala'i 'a e ngaahi ngāue 'a e pule'anga' 'o fakatatau mo e ngaahi lao, ngaahi makatu'unga fakatauhitohi mo faka'atita fakavaha'apule'anga, pea mo e ola na'e a'usia.

1.2 Tefito'i koloa 'oku ngaohi 'e he 'Ofisi

Ko e tefito'i koloa 'oku ngaohi 'i he 'Ofisi' 'i he ta'u 'oku fakakalakalasi ia ki he kalasi 'e fā (4):

- Poupou mo e ngaahi ngāue ki Fale Alea
- Sivi faka'atita 'a e ngaahi ngāue fakapa'anga
- Sivi faka'atita 'o e maa'usia 'o e ola
- Sivi faka'atita 'o e Faipau ki he Lao

(Fakaikiiki 'oku hā atu 'i he 2.1 mo e 3 'o e lipooti ko'eni)

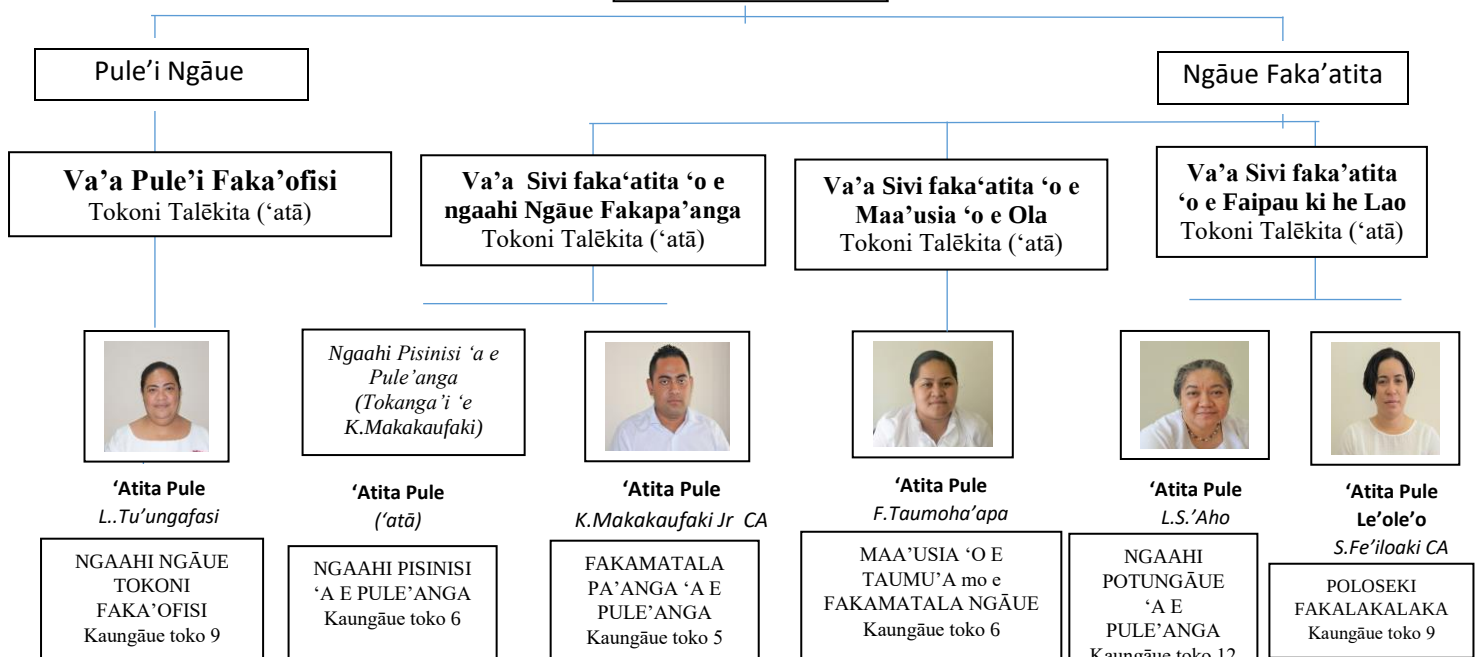
1.3 Fa'unga 'o e 'Ofisi

'Oku hā atu 'i he *Fakatātā 1* 'a e fa'unga 'o e 'Ofisi 'o e 'Atita Seniale (TOAG) 'i he 'aho 30 'o Sune, 2018. Ko e va'a ngāue 'e fā (4) 'o e Tafa'aki Pule'i mo e Tafa'aki Ngāue Faka'atita, 'a ia 'oku tataki 'e he kau Talēkita Pule 'e 4. Ko e Tafa'aki Pule'i 'oku tokanga ia ki he pule'i 'o e 'ofisi' mo e ngaahi ngāue tokoni ki he ngaahi Va'a kehe. Ko e Tafa'aki Ngāue Faka'atita 'oku vahevahe ia ki he va'a 'e tolu(3); (i) 'Atita'i 'o e fakamtala pa'anga pea 'oku nau sivi faka'atita 'o e fakamatala pa'anga 'a e ngaahi kautaha 'a e pule'anga mo e fakamatala pa'anga 'a e Pule'anga, (ii) 'atita'i e ola 'o e fakahoko fatongia mo hono vakai'i 'e ola 'o e ngāue, (iii) 'atita'i 'o e ngaahi potungāue 'a e pule'anga mo e ngaahi fakafofonga fakapule'anga kae'uma'a hono 'atita 'a e ngaahi poloseki fakalakalaka.

Fakatātā 1: Fa'unga lolotonga 'o e 'Ofisi 'o e 'Atita Seniale 'i he 'aho 30 'o Sune, 2018



'Atita Seniale
Sefita Tangi FCPA



1.3.1 Fakamatala ‘o e kaungāue

‘I he lolotonga e ta’u fakapa’anga 2017-18, ko e tokolahi ‘o e kaungāue ki he lakanga pē ‘e 42 pea mo e lakanga ‘oku ‘atā ‘e valu (8). Ko e kakai fefine ai ‘e 26 pea mo e kakai tangata ‘e 16. ‘Oku hā ‘i he *Tepile 1* ‘a e kaungāue tu’uma’u ‘a e ‘Ofisi ‘o e ‘Atita Seniale (TOAG) ‘o ‘ikai ke lau ai ‘a e ‘Atita Seniale.

Tepile 1: Kaungāue tu’uma’u ‘i he ‘aho 30 ‘o Sune, 2018

Lakanga	30 ‘o Sune 2018
Tokoni Talēkita	4(4 ‘atā)
‘Atita Pule	6(2 ‘atā)
‘Atita Ma’olunga	9
‘Ofisa Pule ki he kaungāue	1
‘Ofisa ki he me’a fakakomipiuta mo hono ‘analaiso e sisitemi	1
‘Atita	13 (1 ‘atā)
Tokoni Sekelitali	1
‘Akauniteni	1
‘Ofisa Fetu’utaki moe tauhi laipeli	1
Tokoni fakakomipiuta	1
‘Ofisa talikakai mo faile	1
Tokoni ‘atita Kalasi I	4(1 ‘ata)
Tokoni ‘Atita Kalasi II	3
Tokoni Atita Kalasi III	1
Faka’uli	2
Fakakātoa ‘o e ngaahi lakanga	49

1.3.2 Poaki mālōlō mei he ngāue’anga

‘Oku hā ‘i he *Tepile 2* ‘i lalo, ‘a e kaungāue na’a’ nau poaki mālōlō, ‘o nau hiki atu ki ha ngaahi ngāue’anga kehe lolotonga ‘a e ta’u.

Tepile 2: Kaungāue na’a’ nau poaki mālōlō lolotonga ‘o e ta’u

Hingoa	Lakanga	‘Aho na’e poaki mālōlō ai
1. Maamaloa L. Fotofili	‘Atita Pule	31 Siulai, 2017
2. ‘Utu’one Vena	‘Atita Pule	11 Me, 2018
3. ‘Ilaisaane Sikulu	‘Atita	11 Me, 2018
4. Tae Vehikite	Tokoni ‘Atita Kalasi 1	28 Sepitema, 2017

1.3.3 Ngaahi Polokalama Fakalakalaka ma'ae kaungāue

Na'e kei hokohoko atu pē 'a e tokanga mālohi 'a e 'Ofisi' ki he fakalakalaka fakapolofesinale 'a e kaungāue 'i he ngaahi founa kehekehe. Ko e toko fā (4) 'o e kau 'ofisa ma'olunga 'oku'nau lolotonga feinga ki honau faka'ilonga fakapolofesinale, CA or CPA 'i Nu'usila mo 'Aositelēlia. Ko e toko fitu (7) foki 'o e kau 'ofisa ma'ulalo 'oku'nau to'o lēsoni mei he 'Univēsiiti 'o e Pasifiki Tonga pea mo e Ako Ma'olunga ange 'a Tonga.

Lolotonga 'o e ta'u, na'e kau atu 'a e kaungāue ki he ngaahi polokalama ako na'e tataki 'e he PASAI, IDI, pea mo e ngaahi kupu fekau'aki mei muli. Ko e ngaahi 'elia: ko e fetu'utaki lelei, 'atita'i 'o e ngaahi koloa lalahi 'a e pule'anga, fakamālohi'i 'o e ngaahi me'angāue 'oku' ne tokanga'i hono ngāue'aki e pa'anga 'a e pule'anga, 'atita fakatahataha 'o e fakatau koloa lalahi mo e mateuteu 'a e Fonua ke fakahoko 'a e ngaahi polokalama fakalakalaka fakavaha'apule'anga (SDGs).

Na'e kau atu 'a e kaungāue ki he ako fe'ave'aki 'i he lolotonga 'o e ta'u'. Ko e 'Atita Ma'olunga, Cathreen Mafi mo e 'Atita, Sepiuta Felemi na'a'na fakakakato 'a e ako ki he ngaahi Taumu'a Fakalakalaka mo Tu'ulua na'e fakahoko mei Siulai ki 'Okatopa 2017. Ko e 'Ofisa ki he 'Analaiso mo e Polokalama, Felix Fe'iloaki na'a'ne fakakakato e polokalama ako ki he LMS ke'ne tokanga'i e CREFIAT mo e ARABSAI na'e fakahoko mei Mē ki Siulai 2018.

Lolotonga 'o e ta'u, na'e kau atu 'a e 'Atita Seniale ki he Fakataha hono 20 'a e PASAI, na'e fakahoko ki Tuvalu 'i 'Akosi 2017; Fakataha 'a e kōmiti 'atita mo e fakatu'utāmaki 'e ala hoko 'a e Pasifiki na'e fai ki Fisi, Fakataha 'a e Poate PASAI 'i Fepueli 2018; Konifelenisi 'a e kau 'Atita ki hono sivi 'o e fakahoko fatongia mo e ola ne fai 'i Senē 'i Ma'asi 2018. Kau taki 'o e ngaahi 'ofisi 'atita fakatu'apule'anga na'e fai 'i Ma'asi 2018 ki 'Initia. Fakataha 'a e Sekelitali 'a e Pasifiki 'i 'Epeleli 2018 'i Fisi, ngaahi me'afua 'o e fakahokofatongia mo hono lipooti na'e fai 'i 'Epeleli mo e fakataha 'a e Poate ki he Tauhitohi 'a e ngaahi va'a Fakapule'anga fakamāmani lahi na'e fai 'i Mē, 2018.

Ko e ngaahi potō'i mo e taukei ngāue ne 'omai 'e he kau ako mo e polokalama fakalakalaka mo e ngaahi fakataha 'oku hā atu 'i 'olunga' na'e tokoni lahi ki he polokalama ako 'a e TOAG.

1.4 Fakahoko fatongia fakapa'anga

'Oku hā 'i he Tepile 3 'a e fakamatala fakanounou 'a e 'esitimeti 'o e tāmaki pa'anga mo e fakamole 'a e TOAG ki he 2017-18 'o fakafehoanaki ki he pa'anga na'e tāmaki mo fakamoleki totonu. Ko e ngaahi mahu'inga fakapa'anga 'o e fakamatala 'oku fakahā atu 'o fakatatau ki he founa tauhitohi 'oku makatu'unga 'i he fetongi pa'anga 'ata'atā pē.

Tepile 3: Fakamatala fakanounou 'a e tāmaki pa'anga mo e fakamole

	'Esitimeti 2017-18	Lahi totonu 2017-18	Lahi totonu 2016-17
Kātoa pa'anga hūmai ¹	\$200,000	\$74,750	\$94,500
Kātoa pa'anga hūatu	\$1,896,000	\$1,490,410	\$1,764,486
Pa'anga hūatu haohaoa	\$1,696,000	\$1,415,660	\$1,669,986

¹ 'Oku 'ikai totongi 'a e sivi faka'atita 'o e ngaahi potungāue mo e ngaahi fakafofonga pule'anga

2. OLA 'O E NGĀUE KUO LAVA

2.1 Kātoa 'o e lipooti na'e 'oatu 'e he ngaahi va'a ngāue ki he 2017-18

'Oku hā atu 'i he *Tepile 4* 'i lalo 'a e fakaikiiki 'o e kotoa 'o e koloa ngaohi kuo lava lolotonga 'a e ta'u. Ko e ola totonu 'a e ngaahi 'atita kuo lava' na'e fakahā ia 'i hono tala 'o e fakakaukau 'a e 'Atita, ngaahi tohi ki he kau pule pea mo e ngaahi tohi fakamo'oni. 'Oku 'ikai ke kau heni 'a e ngaahi ngāue 'atita na'e kei lolotonga fakahoko ki ai 'a e ngāue 'i he 'ene a'u mai ki he 'aho 30 'o Sune 2018. Ko e ngaahi ngāue ko ia 'e toki fakahoko atu pe 'a hono lipooti 'i ha kakato 'a e ngāue.

Tepile 4: ko e kātoa 'o e lipooti na'e 'oatu 'e he 'Ofisi ki he 2017 – 18.

Koloa Ngaohi 1: Ngaahi Lipooti ki Fale Alea mo e ngaahi tokoni Kehe	Tāketi	Ola totonu
Ngaahi Lipooti 'a e 'Atita Seniale	5	5
Ngaahi Ngāue Tokoni Kehe	2	3
Ngaahi Ngāue Poupou	6	9
Koloa Ngaohi 2: Sivi faka'atita 'a e ngaahi ngāue fakapa'anga		
Lipooti 'a e ola 'o e 'Atita ki he kau pule	24	18
Ngaahi tala fakakaukau 'a e 'atita 'i he fakamatala pa'anga	15	6
Vakai'i mo tali 'o e ngaahi fakamatala pa'anga kuo 'osi 'atita'i mavahe	13	11
Ngaahi ngāue tokoni kehe		2
Koloa Ngaohi 3: Sivi faka'atita 'a e maa'usia 'o e ola		
Ngaahi lipooti 'o e 'atia'i 'o e ola	3	-
Vakai'i 'a e ola 'oe fakahoko fatongia	6	-
Koloa Ngaohi 4: Sivi faka'atita 'o e faipau ki he Lao		
Lipooti 'a e ola 'o e 'atita ki he kau pule	56	34
Ngaahi tala fakakaukau faka'atita 'i he ngaahi fakamatala pa'anga	11	11
Ngaahi tohi fakamo'oni	30	132
Ngaahi ngāue tokoni kehe	2	0
Kātoa	173	231

Ko e ngaahi fakamatala eni ki he ngaahi koloa ngaohi na'e 'ikai ma'u hono tāketi:

1. *Koloa ngaohi 2*, Na'e ngāue 'a e va'a'ni ki he ngāue 'e 2 na'e fiema'u mavahe mai pea na'e fakakakato ia. 'Oku tala 'e he ola totonu, 'a e lahi 'o e fakamatala pa'anga na'e fakahū mai lolotonga 'o e ta'u ke 'atita'i pea na'e lava lelei ia. Neonga na'a' mau palani mo e 'amanaki ki he fakakatoa', kā 'oku fakangatangata ma'u pē ki he ngaahi fakamatala pa'anga 'oku fakahū mai.
2. *Koloa ngaohi 3*, hangē ko e ngaahi ta'u ki mu'a, talu mei hono fokotu'u 'o e va'a'ni ko e taha eni ha pole ki he TOAG 'a e 'ikai ke ma'u ha taukei pe pōto'i fe'unga ke fakahoko 'a e ngāue 'atita ki he maa'usia 'o e taumu'a.
3. *Koloa ngaohi 4*, Na'e ngāue 'a e va'a'ni ki hono fakapapau'i 'o e pa'anga mālōlō (transfer value) 'a e kaungāue fakapule'anga laka hake he toko 100 na'e fiema'u ke fakakakato leva. Na'e fakatokanga'i ke fakakakato leva mo hono 'atita'i 'o e tokoni ki he ngaahi 'apiako 'ikai fakapule'anga 'a ia na'e tuku fakatatali mai, pea na'e ngāue ki ai 'a e va'a'ni 'o mavahe mei he kongā 'o 'ene palani ngāue ki he ta'u. Tanaki atu ki heni, na'e kau atu 'a e va'a'ni ki he poloseki ako ngāue mo e Kautaha Fakavaha'apule'anga 'a e 'Atita (INTOSAI).

2.2 'Ofisa 'Atita Tau'atāina 'oku hoko ko e tā sipinga lelei

'I he feinga ke fakalakalaka ki mu'a 'a 'emau pule'i 'o e ngāue, na'e kei hokohoko atu pē 'a e Va'a Ngāue Tokoni 'o e Tafa'aki Pule'i' ke pule'i lelei 'a e fakamole' ko e me'a mu'omu'a' ia. Ko e ngaahi kaveinga ngāue lalahi ke:

- Fakahoko 'a e founa pule'i lelei
- Fa'u mo pukepuke 'a e ngaahi founa lelei 'o e fakalele ngāue fakapisinisi
- Pule'i fakapotopoto 'a e ngaahi koloa 'a e 'Ofisi 'Atita.

'Oku hā atu 'i he *Tepile 5* 'i lalo 'a e tu'unga mahu'inga 'o e ngaahi ngāue lalahi 'i 'aho 30 'o Sune 2018. Hangē ko ia 'oku hā atu' ko e fakamole ki he fakahoko fatongia' 'a e mā'olunga taha, ko e \$759,704.00 'i he ta'u pē ko e pēseti 'e 52 (52%) 'o e mahu'inga fakakātoa (\$1,490,410) 'o e ngaahi ngāue kehekehe na'e fakahoko 'e he 'Ofisi' lolotonga 'a e ta'u 2017-18.

Tepile 5: Tu'unga mahu'inga 'o e ngaahi ngāue lalahi 'i he 'aho 30 'o Sune 2018

	Ngaahi ngāue	Mahu'inga(\$)	Pēseti (%)
Fatongia Felālāve'i:	1. Ngaahi Ngāue Faka'ofisi	51,122	3
	2. Ngaahi Ngāue Tokoni	82,047	6
	3. Ngaahi Ako Fakalakalaka	169,662	11
	4. Konifelenisi mo e ngaahi Fakataha	81,231	5
	5. Ngaahi mālōlō 'a e kaungāue	271,076	18
	6. Kōmiti Sosiale 'a e kaungāue	75,568	5
Kātoa ngaah fakamole 'ikai fakahangatonu ki he koloa ngaohi:		730,706	48
Kātoa ngaahi fakamole fakahangatonu ki he koloa ngaohi:			
	7. Fakahoko Fatongia Faka'atita	759,704	52
Fakakātoa 'o e ngaahi ngāue		1,490,410	100

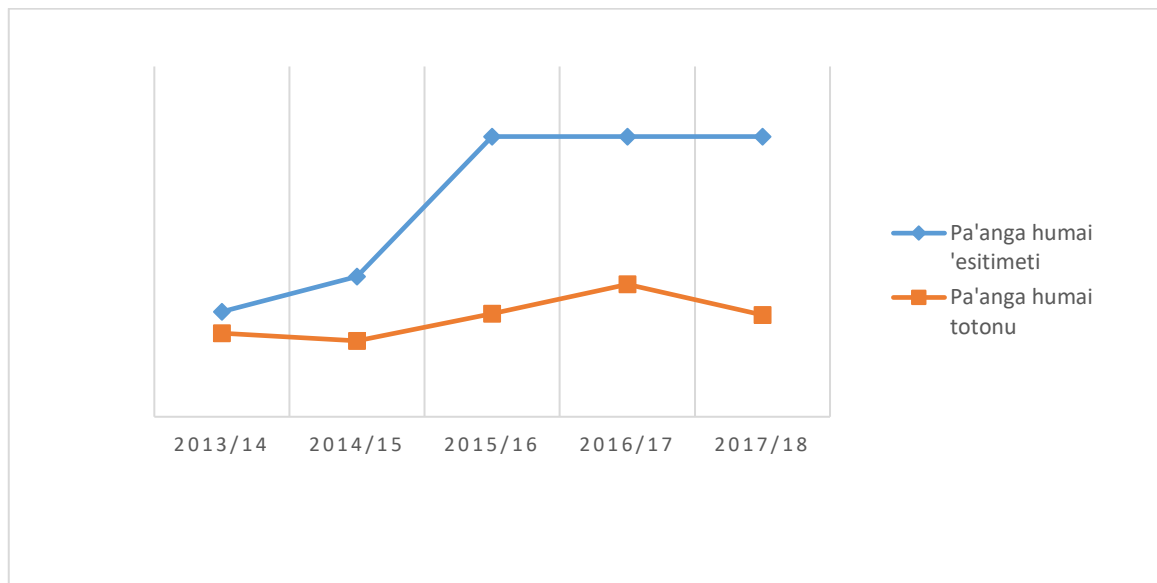
2.3 Fakafehoanaki 'o e pa'anga hūmai totonu mo e hūatu totonu 2013-14 ki he 2017-18

Pa'anga hūmai

Ko e kātoa 'o e pa'anga hūmai ki he 2017-18 na'e fe'unga mo e \$74,750 'a ia na'e nounou 'aki 'a e \$125,250 mei he pa'anga \$200,000 na'e 'esitimet. Ko e 'esitimet ki he pa'anga hūmai' na'e fu'u lahi pē he ko e 'atita ia 'o e kotoa 'o e ngaahi potungāue mo e ngaahi poloseki fakalakalaka' 'oku 'ikai totongi ia 'o lau ko e tokoni pe 'a e Pule'anga.

'Oku 'ikai foki ke lava mapule'i 'e he TOAG 'a e lahi 'o e ngaahi kautaha taaataha 'oku nau fakahū mai 'enau ngaahi fakamatala pa'anga ke sivi faka'atita pea mo vakai'i lolotonga ko ia 'a e ta'u.

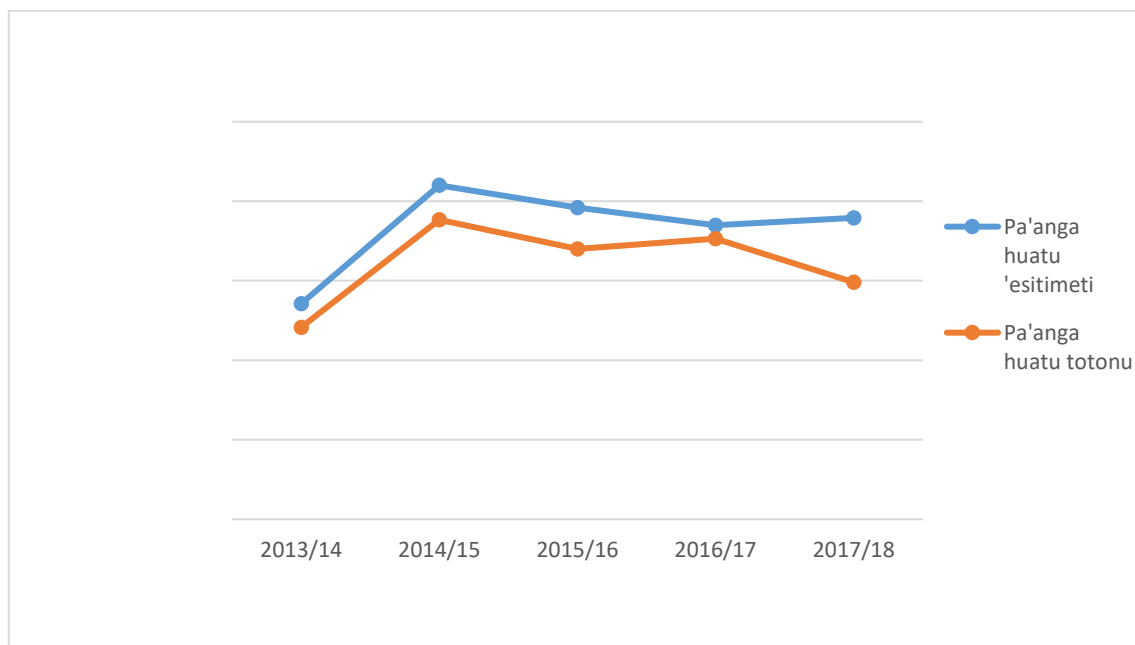
Fakatātā 2: ‘Oku ‘ne ‘omi ‘a e fakafehoanaki ‘o e pa’anga hūmai ‘esitimeti’ mo e pa’anga hūmai totonu ki he ta’u ‘e nima (5) kuohili.



Pa’anga hūatu

Ko e ngaahi fakamole ‘a e ‘Ofisi’ na’e \$1,490,410 ‘a ia na’e si’isi’i ‘aki ‘a e \$405,590 mei he ‘esitimeti pa’anga fakamole ‘a e potungāue. ‘Oku hā ‘i he Fakatātā 3 ‘i lalo ‘a e fakafehoanaki ‘a e pa’anga fakamole ‘a e potungāue mei he 2013/14 – 2017/18:

Fakatātā 3: Pa’anga hūatu ‘esitimeti vs pa’anga hūatu totonu



3. LIPOOTI 'O E NGAHI VA'A

'Oku 'oatu 'a e fakamatala fakanounou ki he katoa 'o e ola fakalukufua 'o e ngaahi ngāue na'e fakahoko lolotonga 'a e ta'u fakapa'anga 2017-18. Ko hono fakaikiiki 'oku hā atu 'i ha lipooti makehe 'a e ola fakakātoa 'o e ngāue faka'atita ki he ngaahi ngāue fakapa'anga mo e faipau ki he lao 'i he lolotonga 'o e ta'u fakapa'anga ko'eni.

3.1 Va'a Ngāue Tokoni Faka'ofisi

3.1.1 Puipuitu'a

Ko e va'a ngāue tokoni faka'ofisi 'oku'ne fakahoko 'e ia 'a e ngaahi ngāue poupu hangē ko e talitali kakai, tauhi ngaahi faile, Tekinolosia Faka-komipiuta (IT), ngaahi ngāue ki he me'a fakakaungāue, fakamo'oni 'i 'o e ngaahi monū'ia 'o kinautolu kuo nau penisoni, ngaahi 'esitimeti, tufaki 'o e ngaahi tohi, laipeli, naunau faka'ofisi, nofo'anga, tu'utu'uni kaungāue etc. 'Oku' nau toe fatongia'aki 'a e *Koloa Ngaohi 1*: Lipooti ki Fale Alea mo e ngaahi tokoni kehe.

Ko e kaungāue 'e toko 10 fakakātoa 'i he va'a'ni 'o taki ia 'e he 'Atita Pule, Lotomo'ua Tu'ungafasi. Lolotonga 'a e ta'u na'e kei mama'o atu ai 'a Lotomo'ua Tu'ungafasi mo ha 'Ofisa 'e tokotaha 'i ha faingamālie ako ki he fonua muli pea ko e 'Atita Seniale pē 'oku'ne tokanga'i ofi 'aupito 'a e va'a ko'eni.

3.1.2 Fakamā'opo'opo 'o e koloa ngaohi

Na'e palani mo patiseti 'a e va'a'ni ki he koloa ngaohi 'e 13 'i he houa ngāue 'e 9,199. 'I he faka'osinga 'o e ta'u, na'e lava 'e he va'a'ni ke' nau fakahoko kakato 'a e koloa ngaohi na'e palani' i 'i ha houa ngāue fakakātoa 'e 9,270 'o laka ia 'i he houa fakakātoa na'e patiseti. Ko e monū he na'e toe tākaki mai mo e houa (71) 'akinautolu 'o e kaungāue 'i he va'a'ni na'e toloi atu 'enau poaki mālōlō ka na'e 'osi papau ke fakahoko.

'I he *Tepile 6* 'i lalo ko e kotoa ia 'o e koloa ngaohi na'e lava ke fakahoko fakafehoanaki ki he Tāketi he 2017-18.

Tepile 6: Koloa Ngaohi 1 – Lipooti ki Fale Alea mo e ngaahi tokoni kehe

Me'afua ki he ngāue kuo lava	Me'afua ke ngāue'aki	2017-18 Tāketi	2017-18 ola totonu	2016-17 ola totonu	2015-2016 ola totonu
Lahi					
Lipooti 'a e 'Atita Seniale (a)	Mata'i fika	5	5	5	6
Ngaahi fale'i kehe (e)	Mata'i fika	2	3	2	1
Ngaahi ngāue totongi mavahe (f)	Mata'i fika	6	9	17	16

- (a) 'Oku kau he ngaahi lipooti 'a e 'Atita Seniale 'a e Palani Fakata'u Tolu, Palani Fakata'u, Patiseti, Lipooti Fakata'u mo e Fakamatala Pa'anga Fakata'u 'a e 'Ofisi 'Atita. 'Oku fakakau atu 'i he lipooti 'a e Fakamatala Pa'anga Fakata'u 'oku ngata ki he 'aho 30 'o Sune, 2018 kuo 'osi 'atita'.
- (e) Ko e ngaahi tokoni kehe faka'atita na'e 'ikai ke patiseti. Kā ko e ngaahi fale'i ki he Kōmiti Pa'anga 'a e Fale Alea na'e fakahoko pē ia lolotonga 'a e ta'u 'i he taimi na'e fiema'u ai.
- (f) Ko e ngaahi ngāue tokoni mavahe ko e ngaahi ngāue ia ki he 'ofisi' hangē ko hono fokotu'u ha peesi 'initaneti faka'ofisiale 'a e 'ofisi, tu'utu'uni ngāue ki hono tokanga'i 'a e 'ofisi.

3.1.3 Ngaahi Lipooti 'a e 'Atita Seniale

Na'e fakakakato 'a hono 'atita' i 'o e fakamatala pa'anga 'a e 'Ofisi ki he ta'u fakapa'anga 2017-18 'i Ma'asi 2019. 'Oku hā atu 'i he *Konga 4* 'i lalo 'a e fakamatala pa'anga fakataha mo e talafakakaukau 'a e 'Atita'.

3.2 Va'a Sivi Faka'atita 'a e ngaahi ngāue fakapa'anga

3.2.1 Sivi Faka'atita 'o e ngaahi Pisinisi 'a e Pule'anga

3.2.1.1 Puipuitu'a

Ko e va'a'ni 'oku'ne 'atita'i 'a e ngaahi pisinisi 'a e pule'anga' 'a ia 'oku ma'u 'inasi ai 'a e pule'anga, vakai'i mo tali 'a e ngaahi 'akauni 'a e ngaahi pisinisi 'a e pule'anga 'oku 'atita'i 'e ha kautaha 'Atita mei tu'a pea tākaki atu ki heni pea mo e ngaahi sino ngāue 'i tu'a he pule'anga (NGOs), sino 'oku'ne tokanga'i 'a e ngaahi sosaieti sivile mo e ngaahi pisinisi taautaha.

Ko e kaungāue fakakātoa 'e toko nima (5) 'i he va'a'ni 'o taki ia 'e he 'Atita Pule, 'Utu'one Vena. Na'e poaki mālōlō 'a U.Vena lolotonga 'a e ta'u pea tokanga'i pe 'a e va'a'ni 'e Kelepi Makakaufaki Jr.

3.2.1.2 Fakamā'opo'opo 'o e ngaahi koloa ngaohi

'Oku hā 'i he *Tepile 7* 'i lalo, 'oku fakahoa heni 'a e lahi 'o e ngāue na'e palani'i ke fakahoko pea mo e ngāue na'e lava 'o fakakakato 'i he ta'u fakapa'anga 2017-18. 'I he faka'osinga 'o e ta'u, ko e houa fakakātoa na'e ngāue'aki 'e he va'a'ni ko e houa 'e 4,369.

Tepile 7: Kautaha ngaahi pisinisi 'a e pule'anga

Me'afua ki he ngāue kuo lava	Me'afua ke ngāue'aki	2017-18 taketi	2017/18 ola totonu	2016-17 ola totonu	2015-16 ola totonu
Lahi					
Tala fakakaukau	Mata'i fika	10	5	10	10
Lipooti 'o e ola 'o e 'atita ne fakahoko	Mata'i fika	22	16	11	15
Vakai'i mo tali 'o e ngaahi 'atita tau'atāina	Mata'i fika	10	8	4	5
Ngaahi ngāue tokoni	Mata'i fika		2	1	

'Oku 'oatu heni 'a e fakamatala 'i he vaha'a 'o e ngāue kuo lava pea mo e ngāue na'e palani'i.

- Tala Fakakaukau**
 Na'e fakahoko 'e he va'a'ni 'a e fo'i 'atita fakakātoa 'e nima (5) mei he hongofulu (10) na'e palani'i. Ko e 'atita 'e ua (2), Kautaha Fakatahataha 'a e Ngaahi Pisinisi 'a Tonga, mo e Senitā ki he Ngaahi Pisinisi 'a Tonga, na'e 'atita'i 'e he ngaahi kautaha 'atita ki tu'a. Na'e 'ikai to e fakahū mai ha fakamatala pa'anga 'a e Sosaieti Sivile 'a Tonga ki he ta'u fakapa'anga 2016/17. Ko e 'Atita ki he Poate ki he Palani Sino'i Pa'anga ki he Ngaahi Monū'ia Mālōlō 'a e Fale Alea ki he ongo ta'u fakapa'anga 2015/16 mo e 2016/17, na'e 'ikai lava fakakakato pea fakatou toloi ki he palani ngāue 'o e ta'u fakapa'anga hoko 2018/19.
- Lipooti ki he kau pule ngāue**
 Ko e lipooti ki he kau pule ngāue 'e hongofulu-mā-ono (16) na'e lava 'o fakakakato 'a ia ko e; nima (5) ai felāve'i mo e tala fakakaukau; ua (2) lipooti felāve'i mo e lau koloa; taha (1) ko e lipooti mei he ta'u fakapa'anga kuo'osi; pea mo e valu (8) ki he lipooti vakai'i mo tali ngaahi 'atita pisinisi 'a e pule'anga.
- Vakai'i makehe**
 Ko e ngaahi 'atita 'e ua (2) na'e 'ikai ke fai hano vakai'i makehe 'e he 'atita lolotonga 'a e ta'u fakapa'anga. Na'e makatu'unga ia 'i he ngaahi 'uhinga ko 'eni:

Hingoa	'UHINGA
1. Kautaha Fe'ave'aki Meili	Toloi ki he ta'u fakapa'anga hoko 'i 'ikai ke ma'u mai 'a e faile 'atita ke fakahoko 'aki 'a e ngāue.
2. Kautaha ki he Pule'i 'a e Ngaahi Koloa 'a Tonga	Toloi ki he ta'u fakapa'anga hoko 'i he 'ikai ke ma'u mai 'a e faile 'atita ke fakahoko 'aki 'a e ngāue

- Fale'i makehe
Lolotonga 'a e ta'u, ko e fo'i ngāue fale'i makehe pe 'e ua (2) na'e fakahoko:
- Taha (1) na'e felāve'i mo e Kautaha Fetu'utaki 'a Tonga (TCC); mo e
- Ngāue makehe ki he Poate Liiki 'a Tonga (TNRL) 'i he ta'u 'e fā (4) kuohili.

Fakatou kakato 'a e TCC mo e TNRL

3.2.2 Fakamatala Pa'anga 'a e Pule'anga

3.2.2.1 Puipuitu'a

Ko e va'a'ni 'oku fakafatongia'aki hono 'atita'i 'o e ngaahi Fakamatala Pa'anga 'a e Pule'anga, Pa'anga Talifaki mo e 'oatu ngaahi Setifikeiti ki he fakamatala pa'anga fakakuata 'a e Pule'anga.

Ko e kaungāue fakakātoa 'e toko nima (5) 'i he va'a'ni 'o taki ia 'e he 'Atita Pule, Kelepi Makakaufaki.

3.2.2.2 Fakamā'opo'opo 'o e ngaahi koloa kuo ngaohi

'Oku hā 'i he *Tepile 8* 'i lalo, 'oku fakahoa heni 'a e lahi 'o e ngāue na'e palani'i ke fakahoko pea mo e ngāue na'e lava 'o fakakakato he ta'u fakapa'anga 2017-18. 'I he faka'osinga 'o e ta'u, ko e houa fakakātoa na'e ngāue'aki 'e he va'a'ni ko e houa 'e 3,212.5.

Tepile 8: Fakamatala pa'anga 'a e pule'anga mo e fua 'o e fakahoko fatongia

Me'afua ki he ngāue kuo lava	Me'afua ke ngāue'aki	2017-18 tāketi	2017/18 ola totonu	2016-17 ola totonu	2015-16 ola totonu
Lahi					
Tala Fakakaukau (a)	Mata'i fika	5	1	3	2
Lipooti ki he kau taki ngāue 'o e ola e sivi faka'atita (e)	Mata'i fika	2	2	6	2
Setifikeiti (f)	Mata'i fika	3	3	3	3

- Ko e tala fakakaukau tau'atāina 'a e 'Atita 'i he Pa'anga 'a e Pule'anga(1) mo e Pa'anga Talifaki 'a Tonga hili e kakato hono 'atita'i(0);*
- Ko e Lipooti ki he kau taki ngāue 'o e ola e sivi faka'atita ne fakahoko ki he Fakamatala Pa'anga 'a e Pule'anga (1), Pa'anga Talifaki 'a Tonga (0)*
- Ko e ngaahi setifikeiti 'a e 'Atita hili hono 'atita'i 'a e ngaahi lipooti fakakuata 'a e Pa'anga 'a e Pule'anga (3)*

3.3 Va'a Sivi Faka'atita 'o e maa'usia 'o e ola

3.3.1 Puipuitu'a

Ko e ngāue tefito 'a e tafa'aki ko 'eni, ke fakahoko 'a e 'atita ke vakai'i 'oku a'usia 'a e ola na'e makatu'unga ai hono fakahoko 'a e ngāue ko ia' 'o fakatatau ki he *Kupu 10A 'o e Lao 'Atita 2012 (mo hono fakatonutonu)*. 'Ikai koia pē ka 'oku toe fakahoko foki 'e he va'a ko 'eni hono vakai'i 'a e ngaahi fakamatala ngāue 'a e ngaahi potungāue 'a e pule'anga'.

'I he ta'u fakapa'anga ko 'eni' 'oku tokanga'i 'e he 'Atita Pule, Fatafehi Taumoha'apai mo e kau ngāue 'e toko nima (5) 'a hono fakahoko 'a e 'atita ki he va'a ko 'eni. Ko e taha (1) 'o e kau ngāue ko 'eni' 'oku kei mavahe atu ia ko e feinga fakaako.

3.3.2 Fakamā'opo'opo 'a e ngaahi koloa ngaahi kuo ngaahi

'Oku hā atu 'i he *Tepile 9* 'i lalo, hangē ko e ngaahi ta'u mei mu'a, talu mei hono fokotu'u 'a e va'a 'ni, 'oku te'eki pē ke 'osi mo kakato ha ngāue faka'atita ia ki he maa'usia 'o e ola, 'a ia na'e fokotu'u ke fakahoko. Ko e te'eki ke ma'u ha taukei pe poto'i fe'unga 'a e kau ngāue ke fakahoko ha fo'i 'atita 'i ha kaveinga kuo fili 'i he palani ngāue. 'I he faka'osinga 'o e ta'u, ko e houa fakakātoa na'e ngāue'aki 'e he va'a'ni ko e 5,029.

Tepile 9: Koloa Ngaahi: Lipooti ki Fale Alea, ngaahi 'atita ki he maa'usia 'o e ola mo e ngaahi fakamatala ngāue

Me'afua ki he ngāue kuo lava	Me'afua ke ngāue'aki	2017-18 tāketi	2017-18 ola totonu	2016-17 ola totonu	2015-16 ola totonu
Lahi					
Lipooti 'Atita 'i he maa'usia 'o e taumu'a (a)	Mata'i fika	3	-	-	-
Ngaahi Fakamatala ngāue (e)	Mata'i fika	6	-	-	-

(a) *Lipooti 'a e 'Atita Seniale 'i he ngaahi 'atita a'usia 'o e taumu'a*

(b) *Lipooti 'a e 'Atita Seniale 'i he ngaahi fakamatala ngāue 'a e ngaahi potungāue 'a e pule'anga*

Ko e fo'i 'atita 'e ua (2) 'o e maa'usia 'o e ola na'e lolotonga fakahoko 'i he ta'u fakapa'anga ko 'eni pea 'e faka'osi ia ki he ta'u fakapa'anga ka hoko. 'A ia ko e 'atita'i 'o e Tokanga'i 'o e ngaahi koloa tu'uma'u 'a e Pule'anga pea mo hono 'atita'i 'o e Ola 'o e founa teuteu 'oku ngāue'aki 'e he Pule'anga Tonga ki hono fakahoko 'o e Ngaahi Taumu'a Fakalakalaka mo Tu'uloa (ko e 'atita ko 'eni na'e fakahoko ia 'e he Kautaha 'Atita 'a e Pasifiki ki he Ngaahi 'Ofisi 'Atita ki hono 'atita'i 'o e a'usia 'o e taumu'a).

Ko e fuofua fakahoko 'eni 'e he 'Ofisi' 'a e vakai'i 'a e ngaahi fakamatala ngāue 'a e ngaahi potungāue 'a e pule'anga' 'a ia ko e fo'i 'atita pe 'e ua (2) na'e lolotonga fakahoko 'i he ta'u fakapa'anga ko 'eni: ko e 'atita'i 'o e 'Ofisi 'o e 'Atita Seniale pea pehē foki ki he Fale Alea 'o Tonga'. 'Oku 'i ai 'a e 'amanaki 'e faka'osi 'a e 'atita ko 'eni 'i he ta'u fakapa'anga ka hoko.

Na'e teuteu'i foki 'a e pepa ki he "Ngaahi taumu'a 'o e Fakamatala Ngāue" 'e he va'a ko 'eni pea 'oku tokoni mai ki ai 'a e Potungāue Pa'anga mo e Palani Fakafonua. Ko e pepa ko 'eni 'oku feinga' i ke fakakakato ia ke hoko ko ha tokoni ki he ngaahi potungāue 'a e pule'anga ki hono fakamatala'i 'o 'enau ngaahi ngāue'.

Ko e taha 'o e pole 'oku a'usia 'e he tafa'aki ko 'eni' ko e 'ikai ke fe'unga 'a e 'ilo moe taukei ki hono fakahoko 'a e 'Atita'i 'o e a'usia 'o e taumu'a pea pehē foki ki hono fakahoko 'o e vakai'i 'o e ngaahi fakamatala ngāue 'a e ngaahi potungāue 'a e pule'anga'. Ka 'oku 'i ai 'a e 'amanaki 'a e 'Ofisi'ni ke ako ngāue ha ni'ihi 'o e kau ngāue 'i he va'a 'ni ki he ngaahi 'Ofisi 'Atita kuo lele lelei 'a 'enau fakahoko 'a e 'atita ki he maa'usia 'o e ola.

3.4 Sivi Faka'atita 'o e Faipau ki he Lao

3.4.1 Ngaahi Potungāue 'a e Pule'anga (MDAs)

3.4.1.1 Puipuitu'a

Ko e va'a ni 'oku'ne 'atita'i 'a e ngaahi potungāue 'a e pule'anga'.

Ko e kau ngāue fakakātoa 'e toko tahataha (11) 'i he va'a ni 'o taki ia 'e he 'Atita Pule, Luseane S. 'Aho.

3.4.1.2 Fakamā'opo'opo 'o e ngaahi koloa ngaahi

Na'e palani 'a e va'a' ni ke kakato 'a e tohi ki he ola 'oe 'atita na'e fakahoko e 45 mo e setifikeiti 'atita e 30. Na'e malava pe ke kakato e tohi 'e 23 ki he ola 'o e 'atita na'e fakahoko moe setifikeiti 'atita 'e 132. Ko e houa ngāue na'e palani ke ngāue'i 'e he kau ngāue 'e 11 na'e 'i he houa e 15,506. 'Oku hā atu 'i he *Tepile 10* 'i lalo, 'a e fakaikiiki 'o e ngāue kuo lava.

Tepile 10: Ola moe fakahokofatongia 'a e timi

Me'afua ki he ngāue kuo lava	Me'afua ke ngāue'aki	2017-18 taketi	2017-18 ola totonu	2016-17 ola totonu	2015-16 ola totonu
Lahi					
Lipooti e ola 'oe 'atita ne fakahoko (a)	Mata'i fika	45	23	22	73
Setifikeiti (e)	Mata'i fika	23	132	225	9
Ngaahi ngāue tokoni	Mata'i fika	2	0	2	5

- (a) Lipooti e ola 'o e 'atita ne fakahoko 'oku kau ki ai e Lipooti ki he ngāue 'i he ngaahi potungāue kotoa 'a e Pule'anga
- (b) Ko e ngaahi setifikeiti 'a e 'Atita hili hono 'atita'i 'a e tokoni fakapa'anga ki he ngaahi ako, penisoni moe fakapapau'i 'a e pa'anga vāhenga mālōlō 'o e kaungāue fakapule'anga 'e 102.

Na'e 'ikai ke maa'usia 'a e ngaahi ngāue na'e palani ki ai 'a e timi' ka koe sio ki he ola fakalukufua 'o e ngāue 'a e timi na'e fakafiēmālie pe. Na'e 'i ai 'a e ngaahi ngāue na'e ikai ke fakahoko'i he ta'u 'e 2 (2014 moe 2015) ki he ngaahi ako'anga 'ikai fakapule'anga pea na'e 'ikai ke kau ia ki he palani ngāue 'a e va'a ni he 2017-18. 'I he 'ene pehē na'e fiema'u ai ke fakakakato 'a e ngaahi ngāue ko'eni kae lava ke hoko atu hono 'atita'i e tokoni ki he ngaahi 'ako'anga ko 'eni ki he ta'u 2016 moe 2017. Na'e fiema'u ke fakamu'omu'a hono fakahoko e 'atita'i 'o e ngaahi ngāue ko'eni pea ke 'ave kakato ki ai 'a e taimi mo e kaungāue 'o e va'a' ni ke fakahoko 'a e 'atita ko'eni. Kuo lava ke kakato mai 'a e ngaahi ngāue ko'eni tukukehe 'a e ako 'a e ngaahi siasi Uesiliana Tau'ataina 'o Tonga oku kei fai 'a e ngāue ki hono 'atita'i 'o e tokoni ki he 2016 mo e 2017. 'Oku hoko ia ko ha makamaille ki he va'a ko'eni pea 'oku tokoni ia ki hono fakalalakala'i 'o e ngāue aonga mo lavame'a ki hono 'atita'i 'o e ngaahi tokoni a'e Pule'anga ki he ngaahi 'ako'anga 'ikai fakapule'anga.

Na'e 'i ai 'a e feima'u vivili ke fakapapau'i 'a e ngaahi pa'anga ki he vāhenga mālōlō 'e 100 pea na'e fakamu'omu'a mo eni pea lava pe 'o kakato 'i he taimi na'e fiema'u mai ai. Na'e 'ikai ke kau mo 'eni 'i he palani ngāue 'a e va'a ni ka 'oku'ne fakahā mahino ai 'a e ngaahi ngāue na'e ngāue ki ai 'a e va'a' ni he lolotonga 'o e ta'u.

'Oku kau atu foki mo e va'a' ni ki hono pailate'i e poloseki ki he ngāue faka'atita 'o fai 'o fakatatau mo e founa ngāue fakamamani lahi ki hono fai 'oe 'atita (ISSAI)'aia ne kamata'i 'ehe kautaha fakamamani lahi 'a e 'Atita (INTOSAI) ke fakamalohi'i 'a e poto'ingae' a e ofisi ke fakapapau'i 'oku fai o fakatatau moe founa ngāue fakamamani lahi ko'eni. 'Oku 'iai e konga e kaungāue 'o e va'a ni 'oku nau kau ki he ngaahi ako felāve'i mo e poloseki ko'eni.

'Oku kei hokohoko atu pe 'a e ngāue'aki 'a e polokalama faka'atita koe Teammate ki he ngāue 'a e va'a pea' oku kei 'iai pē ngaahi ako ke fakalalakala'i e kau ngāue he va'a' ni. 'Oku ha'u fakataha foki 'a e tekinolosia mo e ngaahi pole ki he ilo, founa mo e taukei pea 'oku fiema'u ke fakataukei'i kau ngāue mo muimu'i pau 'enau fakahoko fatongia. 'E kei hokohoko atu pe 'a e va'a' ni ke ako mo ngāue'aki e ngaahi 'ilo fo'ou'ni 'i he feinga ke fakalalakala 'o e ola 'o e ngāue 'a e va'a' ni.

3.4.2 Poloseki Fakalalakala

3.4.2.1 Puipuitu'a

Ko e poloseki fakalalakala' ko e ngaahi poloseki ia mo e ngaahi ngäue 'oku fakapa'anga ia mei he nō pea mo e tokoni ki he ngaahi Potungäue, ngaahi ngäue'anga, mo e ngaahi fakafofonga 'a e Pule'anga. Ko e lahi taha e ngaahi Poloseki kuo 'osi 'atita'i ko e fakapa'anga ia mei he Pangikē 'a māmani pea moe Pangikē Fakalalakala 'a 'Esia.

Ko e tefito'i ngäue 'a e va'a ko'eni' ko hono 'atita'i mo fakapapau'i 'oku muimui pau 'a e ngaahi poloseki ki he ngaahi aleapau mo e fiema'u 'a e ngaahi kautaha tokoni'.

Ko e kaungäue fakakātoa 'e toko fā (4) 'i he va'a'ni 'o taki ia 'e he 'Atita Pule Le'ole'o, Sisilia Fe'iloaki.

3.4.2.2 Fakamā'opo'opo 'a e ngaahi koloa kuo ngaohi

Na'e kakato kātoa 'a e fo'i ngäue 'atita ko ia 'e 22 na'e palani'i. 'I he faka'osinga 'o e ta'u, ko e houa fakakātoa ne ngäue'aki 'e he va'a'ni ko e houa 'e 3,306. 'Oku hā 'i he *Tepile 11* 'a e fakaikiiki 'o e ngäue kuo lava.

Tepile 11: Koloa Ngaohi – Poloseki Fakalalakala

Me'afua ki he ngäue kuo lava	Me'afua ke ngäue'aki	2017-18 Taketi	2017-18 ola totonu	2016-17 ola totonu	2015-16 ola totonu
Lahi					
Tala Fakakaukau	Mata'i fika	11	11	9	11
Lipooti 'atita ki he kau pulengäue 'i he ola 'o e ngäue	Mata'i fika	11	11	9	12

4. Fakamatala pa'anga 'a e 'Ofisi 'o e 'Atita Seniale kuo 'osi 'atita'i 2017-18



AUDITOR-GENERAL'S REPORT

The Auditor-General presents this report together with the financial statements of the Tonga Office of the Auditor General (TOAG) for the year ended 30th June, 2018 and the auditors' report thereon.

State of Affairs

The Auditor General is the principal auditor of government, responsible for performing financial, compliance and performance audits of public funds. This includes the audit and reporting of results to the Legislature through the Speaker on the financial conditions of Ministries, Departments, Agencies, Public Enterprises and Development Projects: and for the review and approval of audited accounts of public enterprises that are audited by private firms.

On the 6th January, 2014 all staff are now under the management of the Auditor General since the amendment of the Public Audit Act 2012.

Corporate Governance

There is no separate bank account for TOAG, Ministry of Finance and National Planning keeps all the bank accounts for all Ministries, Department and Agencies (MDAs). Therefore the government accounting system is centralized in the Ministry of Finance and National Planning. The TOAG during this time used the current system for preparing the financial statements.

All MDAs are required to maintain copies of accounting records when payments are made. A monthly reconciliation of TOAG manual vote book against the Ministry of Finance and National Planning is required to be carried out. Financial rules and regulations are set by the Ministry of Finance and National Planning for all financial matters of the Government to be followed.


Sefita Tangi *FCPA (Aust.)*
AUDITOR GENERAL

Dated: 11.03.2019

LIPOOTI ‘A E ‘ATITA SENIALE

‘Oku ‘oatu ‘e he ‘Atita Seniale ‘a e lipooti ko ‘eni’ fakataha mo e ngaahi fakamatala fakapa’anga ‘o e ‘Ofisi ‘o e ‘Atita Seniale ‘o Tonga ki he ta’u na’e ngata ‘i he ‘aho 30 ‘o Sune 2018 mo e lipooti ‘a e ‘atita ki ai.

Tu’unga ‘o e Ngāue

Ko e ‘Atita Seniale’ ko e ‘atita pule ia ‘a e pule’anga’, ‘oku’ ne fakahoko ‘a e ngaahi ‘atita fakapa’anga, ‘atita fai pau ki he lao’ mo e ‘atita’i ‘o e ola ‘o e ngaahi pa’anga ‘a e pule’anga. ‘Oku kau heni ‘a e ‘atita mo e lipooti ‘o e ngaahi ola ki he Fale Alea ‘o fou ‘i he ‘Eiki Sea ‘o e ngaahi tu’unga fakapa’anga ‘o e Ngaahi Potungāue ‘a e Pule’anga, Ngaahi Kautaha Fakafongā, Ngaahi Kautaha ‘a e Pule’anga mo e ngaahi poloseki fakalakalaka; pea mo toe vakai’i mo hono tali ‘o e ngaahi fakamatala pa’anga kuo ‘atita’i ‘o e ngaahi kautaha ‘a e pule’anga ‘a ia kuo ‘atita’i ‘e he ngaahi kautaha ‘atita taautaha.

‘I he ‘aho 6 ‘o Sanuali, 2014 ko e kotoa ‘o e kaungāue ‘oku nau ‘i he malumalu ‘o e pule ‘a e ‘Atita Seniale talu mei hono fakatonutonu ‘a e Lao ki he ‘Atita ‘a e Pule’anga 2012.

Pule Lelei Fakakautaha

‘Oku ‘ikai ha ‘akauni pangikē mavahe ma’ae ‘Ofisi ‘o e ‘Atita. ‘Oku tauhi pē ‘e he Potungāue Pa’anga mo e Palani Fakafonua ‘a e kotoa ‘o e ngaahi ‘akauni pangikē ma’ae kotoa ‘o e Ngaahi Potungāue ‘a e Pule’anga fakalukufua. Ko ia ai ‘oku fakatahataha’i ‘a e founa tauhitohi ki he Potungāue Pa’anga mo e Palani Fakafonua. Na’e ngāue’aki ‘e he ‘Ofisi ‘o e ‘Atita Seniale ‘a Tonga ‘i he taimi ko ‘eni’ ‘a e founa ngāue lolotonga ki hono teuteu’i ‘o e ngaahi fakamatala fakapa’anga.

‘Oku fiema’u ‘a e kotoa ‘o e ngaahi potungāue fakapule’anga ke tauhi ‘a e ngaahi tatau ‘o e ngaahi lekooti fakatauhitohi ‘i he taimi ‘oku fakahoko ai ha totongi ‘o e ngaahi fakamole. ‘Oku fiema’u ke fakahoko he māhina kotoa hono fakafehoanaki ‘o e tohi vouti ‘a e ‘Ofisi ‘o e ‘Atita ki he Potungāue Pa’anga mo e Palani Fakafonua. ‘Oku fokotu’u ‘e he Potungāue Pa’anga mo e Palani Fakafonua ‘a e ngaahi tu’utu’uni ki he kotoa ‘o e ngaahi me’a fakapa’anga ‘a e Pule’anga ke muimui kotoa ki ai.

Fakamo’oni hingoa

Sefita Tangi

‘ATITA SENIALE

‘aho 11 ‘o Ma’asi, 2019

(Liliu faka-Tonga ‘e he ‘Ofisi ‘o e ‘Atita Seniale ‘o Tonga ki he’ene Lipooti Fakata’u Fakat-Tonga)

Independent Auditor's Report

Grant Thornton New Zealand
Audit Partnership
Grant Thornton House
152 Fanshawe Street
PO Box 1961
Auckland 1140
Telephone +64 (0)9 308 2570
Fax +64 (0)9 309 4892
www.granthornton.co.nz

To the Speaker of the Tonga Legislative Assembly

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the Tonga Office of the Auditor General on pages 7 to 11 which comprise the Statement of Cash Receipts and Payments and Statement of Comparison of Budget and Actual Amount for the year ended 30 June 2018, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the Statement of Cash Receipts and Payments and Comparison of Budget and Actual Amounts for the year ended 30 June 2018 in accordance with "Financial Reporting Under the Cash Basis of Accounting" issued by the International Public Sector Standards Board.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Group in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in the Tonga Office of the Auditor General.

Other Information

The Auditor General is responsible for the other information. The other information comprises the Auditor General's Report and Statement of Responsibilities, but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on

the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Auditor General's Responsibilities for the Financial Statements

The Auditor General is responsible on behalf of the Tonga Office of the Auditor General for the preparation and fair presentation of these financial statements in accordance with "Financial Reporting Under the Cash Basis of Accounting" issued by the International Public Sector Standards Board and for such internal control as the Auditor General determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, those charged with governance are responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the governing body either intends to liquidate the Entity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the New Zealand External Reporting Board's website at:

<https://www.xrb.govt.nz/standards-for-assurance-practitioners/auditors-responsibilities/audit-report-8/>

Restriction on use of our report

This report is made solely to the members of the Tonga Legislative Assembly, as a collective body. Our audit work has been undertaken so that we might state to the members, as a collective body those matters which we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Tonga Office of the Auditor General and the members, as a collective body, for our audit work, for this report or for the opinion we have formed.



Grant Thornton New Zealand Audit Partnership
Auckland, New Zealand
11 March 2019

Chartered Accountants
Member of Grant Thornton International Ltd

Lipooti ‘a e ‘Atita Tau’atāina

Ki he ‘Eiki Sea ‘o e Fale Alea ‘o Tonga

Lipooti ki hono ‘atita’i ‘a e ngaahi fakamatala pa’anga

Fakakaukau Faka’atita

Kuo mau ‘atita’i ‘a e ngaahi fakamatala fakapa’anga ‘a e ‘Ofisi ‘o e ‘Atita Seniale ‘o Tonga ‘i he peesi 7 ki he 11, ‘a ia ‘oku kau ki ai ‘a e Fakamatala ‘o e Ngaahi Pa’anga Hūmai mo Totongi Atu mo e Fakamatala ‘o e Fakafehoanaki ‘o e Patiseti mo e Mahu’inga Totonu ki he ta’u na’e ngata ki he ‘aho 30 ‘o Sune, 2018 mo ha fakamā’opo’opo ‘o e ngaahi tefito’i taumu’a ngāue fakatauhitohi mo e ngaahi fakamatala fakamahino kehe.

‘I he’emau fakakaukau, ko e ngaahi fakamatala pa’anga ‘oku nau fakahā totonu, ‘i he tapa mahu’inga kotoa pē, ‘a e Fakamatala ‘o e Pa’anga Hūmai mo Totongi Atu mo e Fakamatala ‘o e Fakafehoanaki ‘o e Patiseti mo e Mahu’inga Totonu ki he ta’u na’e ngata ki he ‘aho 30 ‘o Sune 2018, ‘o fakataui ki he “Sīpinga Fakamatala Ngāue’aki ‘a e Fehū’aki Pa’anga” ‘oku tukumai ‘e he Poate Fakavaha’apule’anga ‘o e Ngaahi Makatu’unga ki he Sekitoa Fakapule’anga.

Makatu’unga ‘o e Fakakaukau Faka’atita.

Na’e fakahoko ‘emau ‘atita ‘o fakataui mo e Ngaahi Tu’unga Fakavaha’apule’anga ‘o e ‘Atita (‘oku ngāue’aki ‘i Nu’usila) (ISAs, NZ). Ko homau fatongia ‘oku ‘omai ‘e he ngaahi tu’unga ko ia’ ‘oku toe fakamatala’i ‘i he kongia ki he *Ngaahi Fatongia ‘o e ‘Atita ki hono ‘Atita’i ‘o ha Fakamatala Pa’anga* ‘o ‘emau lipooti. ‘Oku mau ta’u’atāina mei he Kulupu ‘o hangē ko ia ko e Tu’unga Fakapalofesinale mo Faka’efika 1 (kuo fakalelei’i) *Lao Faka’efika ki he Kau Ngāue Faka’atita* kuo tukumai ‘e he Poate ki he Ngaahi Tu’unga Faka’atita mo Fakapapau’i ‘a Nu’usila, pea kuo mau fakakato ‘a e ngaahi tu’utu’uni faka’efika makehe ‘o fakataui ki he ngaahi fiema’u ko ia’. ‘Oku mau tui ko e ngaahi fakamo’oni faka’atita na’a mau ma’u’ ‘oku fe’unga mo taau ke makatu’unga ai ‘emau talafakakaukau faka’atita’.

Tukukehe ange mei homau fatongia ko e ‘atita’ ‘oku ‘ikai ha’amau fekau’aki mo e, pe ha kaunga ki he ‘Ofisi ‘o e ‘Atita Seniale ‘o Tonga.

Fakamatala Makehe.

Ko e fatongia ‘o e ‘Atita Seniale’ ko hono fakakato ‘o e ngaahi fakamatala makehe’. Ko e ngaahi fakamatala makehe’ ‘oku kau ki ai ‘a e Lipooti ‘a e ‘Atita Seniale’ pea mo e Fakamatala hono Ngaahi Fatongia’, ‘o ‘ikai kau heni ‘a e fakamatala pa’anga mo ‘emau lipooti ‘atita ki ai’. Ko ‘emau tala fakakaukau ‘i he fakamatala pa’anga’ ‘oku ‘ikai fakakau ki ai ‘a e fakamatala makehe’ pea ‘oku ‘ikai ke ‘oatu ai ha’amau tala fakakaukau pe fakapapau aofangatuku ki he ngaahi fakamatala ko ia’. Felāve’i mo ‘emau ‘atita’i ‘o e fakamatala pa’anga, ko homau fatongia ke lau ‘a e ngaahi fakamatala makehe’ pea vakai pe ‘oku ‘i ai, pe hā mai, ha faikehekehe lahi mo e fakamatala pa’anga pe ko ‘emau ‘ilo mei he ‘emau ‘atita’. Kapau na’a mau aofangatuku na’e ‘i ai ha faikehekehe lahi ‘i he ngaahi fakamatala makehe’, ‘oku fiema’u ia ke mau lipooti ‘a e mo’oni ko ia’. ‘Oku ‘ikai ke ‘i ai ha me’a pehē ke lipooti heni.

Ngaahi Fatongia ‘o e ‘Atita Seniale ki he Fakamatala Pa’anga.

Ko e fatongia ‘o e ‘Atita Seniale’ ma’ae ‘Ofisi ‘o e ‘Atita Seniale ‘o Tonga ko hono teuteu mo tukumai ‘a e fakamatala pa’anga’ ‘o fakataui ki he “Sīpinga Fakamatala Pa’anga Ngāue’aki ‘a e Fehū’aki Pa’anga” ‘oku tukumai ‘e he Poate Fakavaha’apule’anga ‘o e Ngaahi Makatu’unga ki he Sekitoa Fakapule’anga pea mo e founa ngāue malu fakaloto’i potungāue ‘a ia ‘oku tu’utu’uni ‘e he ‘Atita Seniale ‘oku taau ke malava hono teuteu mei ai ‘o e ngaahi fakamatala fakapa’anga ‘oku hao mei he hala ‘oku fakatu’utāmaki, tupu mei ha fehālaaki pe ngaue kākā.

‘I he teuteu ‘o e fakamatala pa’anga’, ko e fatongia ‘o e kau pule’ hono vakai’i ‘a e ‘Ofisi’ ni mo ‘ene malava ke kei hoko atu ‘ene fakahoko fatongia’, pea ke fakahā ‘a e ngaahi me’a mahu’inga felāve’i mo e kei malava ke ne hokohoko atu ‘ene faifatongia’ ‘o ngāue’aki ‘a e makatu’unga fakatauhitohi ki ai’ tukukehe ka kuo pehē ‘e he kau pule ke ta’ofi ā ‘a e faifatongia ‘a e ‘Ofisi, pe kuo ‘ikai’ i ai ha toe fakakaukau ‘e sai ange ka ko e fakangata pē.

Fatongia ‘o e ‘Atita ki hono ‘Atita’i ‘o e Fakamatala Pa’anga.

Ko ‘emau taumu’a ke ma’u ‘a e fakapapau fe’unga ko e fakamatala pa’anga kakato ‘oku hao mei he hala ‘oku fakatu’utāmaki, tupunga mei ha ngāue kākā pe fehālaaki, pea ke ‘oatu ‘a e lipooti faka’atita ‘oku ‘i ai ‘emau tala fakakaukau faka’atita. Ko e fakapapau fe’unga ko ia’ ko e fakapapau ia ‘oku mā’olunga, ka ‘oku ‘ikai ko e fakamatematee’ ia ‘e ‘ilo’i ma’u pē ‘e he ‘atita ‘oku fakahoko ‘o fakatatau mo e founa’atita fakavaha’apule’anga, ISAs (NZ) ‘a e hala fakatu’utāmaki kotoa pē, kapau ‘oku hoko. Ko e hala fakatu’utāmaki’ ‘oku malava ke hoko mei he ngāue kākā pe ko e fehālaaki pea ‘oku lau ‘oku fakatu’utāmaki kapau, ‘i hono lau tautaha pe tātaki fakakāto kinautolu, te nau malava uesia ‘a e ngaahi tu’utu’uni faka’ekonōmika ‘a e kau faitu’utu’uni’ makatu’unga ia ‘i he fakatahataha’i ‘o e ngaahi fakamatala pa’anga’.

‘E toe malava ke ma’u ‘a e fakamatala tātaki mai ki he fatongia ki hono ‘atita’i ‘o e fakamatala pa’anga mei he uepisaiti ‘a e Poate ‘a Nu’u Sila ki he Ngaahi Lipooti Kitu’a ‘i he <http://www.xrb.govt.nz/standards-for-assurance-practitioners/auditors-responsibilities/audit-report-8/>

Fakangatangata hono ngāue’aki ‘emau lipooti.

Ko e lipooti ‘ni ‘oku fakataumu’a pē ia ki he Hou’eiki Mēmipa ‘o e Fale Alea ‘o Tonga, ko e Sino ‘e taha. Kuo mau fakahoko ‘emau ngāue koe’uhi ke mau fakahā ki he Hou’eiki Mēmipa’, ko e Sino ‘e taha, ‘a e ngaahi me’a ‘oku fiema’u ke mau fakahā ‘i he lipooti ‘atita’ ‘o ‘ikai mo ha toe taumu’a kehe. ‘I he tu’unga kotoa pē kuo fakangofua ‘e he lao, ‘oku ‘ikai ai ke mau tali, pe ke taliui ki ha taha tukukehe pē ‘a e ‘Ofisi ‘o e ‘Atita Seniale’ mo e Hou’eiki Mēmipa, ko e Sino ‘e taha, ki he ‘emau ngāue, ki he lipooti’ ni pe ko e tala fakakaukau kuo mau foku’u’.

Fakamo’oni Hingoa

Grant Thornton New Zealand Audit Partnership

‘Aokalani, Nu’usila

11 ‘o Ma’asi 2019

(Liliu faka-Tonga ‘e he ‘Ofisi ‘o e ‘Atita Seniale ‘o Tonga ki he’ene Lipooti Fakata’u Faka-Tonga)



STATEMENT OF RESPONSIBILITIES

The Accounting System of the Government of Tonga for all Ministries, Departments and Agencies (MDAs), including the Tonga Office of the Auditor General (TOAG), is centralized at the Ministry of Finance and National Planning. Therefore, annual financial reporting for government as a whole is the responsibility of the Minister of Finance and National Planning. However, due to the requirement of Section 33 of the *Public Audit Act*, the TOAG prepares annual financial statements based on International Public Sector Accounting Standards (IPSAS) as if it is a legal entity by itself separate from Government. The TOAG believes this is a good practice, and should be a way forward for all MDAs to prepare their own annual financial statements as part of their annual reports.

We accept the responsibility for the integrity of the financial statements of the TOAG, their contents, their compliance with the *Public Audit Act 2007 (as amended)* and IPSAS Cash Basis.

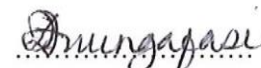
In my opinion the information set out in the financial statements and attached notes to those statements fairly reflect the TOAG financial results for the year ended 30th June, 2018.

Signed:


.....
Sefita Tangi *FCPA (Aust.)*
AUDITOR GENERAL

Dated: 11. 03. 2019

Countersigned:


.....
Lotomoua F Tuungafasi
SUPERVISOR OF ACCOUNT

Dated: 11/03/2019

FAKAMATALA ‘O E NGA’AHI FATONGIA

Ko e Founa Tauhitohi ‘o e Pule’anga ‘o Tonga ma’ae kotoa ‘o e ngaahi potungāue fakapule’anga fakalukufua, kau ki ai ‘a e ‘Ofisi ‘o e ‘Atita Seniale, ‘oku fakatahataha’i ia ‘i he Potungāue Pa’anga mo Palani Fakafonua. Ko e fakamatala pa’anga ‘a e pule’anga fakalukufua ko e tefito’i fatongia ia ‘a e Potungāue Pa’anga mo Palani Fakafonua. Ka koe’uhi, ko e fiema’u ‘a e Kupu 33 ‘o e Lao ki he ‘Atita Fakapule’anga ‘i hono fakatonutonu, ‘oku teuteu ai ‘e he ‘Ofisi ‘o e ‘Atita Seniale’ ha ngaahi fakamatala fakapa’anga ‘o makatu’unga ‘i he Ngaahi Tu’unga Fakatauhitohi Fakavaha’a pule’anga ‘a e Sekitoa Pule’anga, (IPSAS), ‘o hangē pe ko ha sino fakalao ia ‘oku mavahe mei he Pule’anga. ‘Oku tui ‘a e ‘Ofisi ‘o e ‘Atita Seniale’ ko e founa ngāue lelei eni pea ‘oku totonu ke hoko ia ko e founa ke lalaka ai ki mu’a ‘a e kotoa ‘o e ngaahi potungāue fakapule’anga ke teuteu’i ‘enau ngaahi fakamatala fakapa’anga fakata’u ko e kongā ‘o ‘enau ngaahi lipooti fakata’u.

‘Oku ou tali ‘a e tokangaēkina ‘a e tu’unga totonu ‘o e ngaahi fakamatala fakapa’anga ‘o e ‘Ofisi ‘o e ‘Atita Seniale, hono ngaahi kakano, ‘enau fai pau ki he Lao ki he ‘Atita Fakapule’anga 2007 (‘i hono fakatonutonu) mo e Ngaahi Tu’unga Fakatauhitohi Fakavaha’apule’anga ‘a e Sekitoa Pule’anga (IPSAS).

‘I he ‘eku tui ko e fakamatala ‘oku hā’i he ngaahi fakamatala pa’anga mo e ngaahi fakamatala ‘oku fakakau atu ‘i he ngaahi fakamatala ko ia ‘oku ‘ata totonu mei ai ‘a e ngaahi ngāue ola fakapa’anga ‘a e ‘Ofisi ‘o e ‘Atita Seniale ki he ta’u ‘oku ngata ki he ‘aho 30 ‘o Sune, 2018.

Fakamo’oni hinga

Kaunga fakamo’oni

Sefita Tangi

Lotomo’ua F Tu’ungafasi

‘ATITA SENIALE

SUPAVAISA ‘O E ‘AKAUNI

‘Aho 11 ‘o Ma’asi, 2019

‘Aho 11 ‘o Ma’asi, 2019

(Liliu faka-Tonga ‘e he ‘Ofisi ‘o e ‘Atita Seniale ‘o Tonga ki he’ene Lipooti Fakata’u Faka-Tonga)

‘OFISI ‘O E ‘ATITA SENIALE ‘O TONGA
TONGA OFFICE OF THE AUDITOR GENERAL
Fakamatala ‘o e ngaahi pa’anga ne t̄naki mo e ngaahi pa’anga fakamole
Statement of Cash Receipts and Payments
Ki he ta’u ngata ki he ‘aho 30 ‘o Sune, 2018
For the year ended 30th June 2018

	<u>2018 (TOP)</u>	<u>2017 (TOP)</u>
PA’ANGA T̄NAKI (Receipts)		
Government Appropriations	1,896,000	1,850,000
Audit Fees	74,750	94,500
K̄ATO A PA’ANGA T̄NAKI (Total Receipts)	<u>1,970,750</u>	<u>1,944,500</u>
PA’ANGA FAKAMOLE (Payments)		
V̄ahenga (salaries)	997,668.93	1,068,577
Totongi kaungāue lau’aho (Wages)	6,130.00	7,600
V̄ahenga Le’ole’o (Acting Allowance)	6,220.43	10,611
Ngaahi Monū’ia ‘o e Pulengāue (CEO Other Allowances)	11,616.25	11,890
‘Inasi ‘o e Pule’anga ki he kau v̄ahenga mālōlō (Government Contribution)	106,907.23	108,539
Fefolau’aki Fakaloto fonua (Domestic Travel)	17,074.00	6,410
Fefolau’aki Fakatu’apule’anga (Overseas Travel)	39,512.21	79,898
Totongi ‘o e Fetu’utaki Telefoni Telecommunication Charge)	18,069.22	14,954
‘Utu ‘o e Me’alele (Fuel)	5,889.67	7,009
Tauhi ‘o e Polokalama Fakakomipiuta (Maintenance of Computer System)		13,679
Tauhi ‘o e me’a ngāue faka’ofisi (Maintenance of Office equipment)	5,673.07	2,824
Tauhi ‘o e ngaahi me’alele (Maintenance of Vehicles)	1,994.11	3,177
Tohi, mo e ngaahi makasini (Books, Periodicals & Publications)	993.00	1,338
‘Uhila (Electricity)	5,777.14	6,972
Vai (Water)	483.61	633
Naunau faka’ofisi (Office supplies)	23,592.37	21,534
Paaki mo e kumi ‘o e naunau (Printing & Stationery)	9,982.55	33,898
Totongi memipa (Subscription)	4,706.32	5,776
Totongi ngāue’aki (Rental)	108,568.20	108,568
Akongāue mo Konifelenisi (Training & Conference)	3,145.55	2,908
Talitali mo tokanga’i kau ‘a’ahi (Hospitality)	1,982.00	1,846
Laiseni (License)	4,950.00	76,349
Tokoni fakatekinikale (Technical Assistance & Consultation)	20,474.79	21,446
Koloa tu’uma’u t̄naki mai (Assets Additions)	88,999.35	148,050
Tauhi ngaahi fale mo e konga kekele (Maintenance of Building and Compound)	-	
Ngaahi Fakalelei ki he Ngaahi Fale (Renovations)	-	
K̄ATO A NGA AHI FAKAMOLE (TOTAL PAYMENTS)	<u>1,490,410.00</u>	<u>1,764,486</u>

‘OFISI ‘O E ‘ATITA SENIALE ‘O TONGA
TONGA OFFICE OF THE AUDITOR GENERAL
Fakamatala ‘o e fakafehoanaki ‘o e mahu’inga patiseti mo e mahu’inga totonu
Statement of Comparison of Budget and Actual Amount
ki he ta’u ngata ki he ‘aho 30 ‘o Sune, 2018
for the year ended 30th June, 2018

Nouti	Ola totonu <i>(Actuals amounts)</i>	Patiseti(Original <i>Budget)</i>
	\$	\$
Kaungāue Tu’uma’u (<i>Established Staff</i>)	1,122,412.84	1,493,500
Totongi kaungāue lau’aho (<i>Unestablished Staff</i>)	6,130.00	23,000
Fefononga’aki mo fetu’utaki (<i>Travel and Communication</i>)	74,655.43	85,100
Tauhi mo e fakalelei me’angāue (<i>Maintenance and Operation</i>)	13,556.85	32,000
Totongi koloa mo e ngāue (<i>Purchases of Goods and Services</i>)	184,655.53	262,300
Totongi ngaahi koloa (<i>Purchases of Assets</i>)	88,999.35	100
Kātoa Fakamole (<i>Total Expenditure</i>)	1,490,410.00	1,896,000.00

‘OFISI ‘O E ‘ATITA SENIALE ‘O TONGA
TONGA OFFICE OF THE AUDITOR GENERAL
Ngaahi nouti ki he fakamatala pa’anga
Notes to the Financial Statement
Ki he ta’u ngata ki he ‘aho 30 ‘o Sune, 2018
For the year ended 30th June, 2018

1. NGAahi TU’UTU’UNI NGĀUE FAKATAUHITOHI (ACCOUNTING POLICIES)

a) Makatu’unga ‘o e teuteu (Basis of Preparation)

Na’e teuteu’i ‘a e ngaahi fakamatala fakapa’anga’ ‘o fakatatau ki he Founa Fakatauhitohi Fakamāmani Lahi ma’ae pule’anga ‘i he Makatu’unga Fakapa’anga ‘o e Tauhitohi. Na’e ngāue’aki ‘a e ngaahi tu’utu’uni ngāue fakatauhitohi *(The financial statements have been prepared in accordance with Cash Basis IPSAS “Financial Reporting under the Cash Basis of Accounting.” The accounting policies have been applied consistently throughout the period).*

e) Sino Lipooti (Reporting Entity)

Ko e ngaahi fakamatala fakapa’anga ma’aha sino ‘i he sekitoa fakapule’anga: ‘Ofisi ‘o e ‘Atita Seniale Tonga (ko e ‘TOAG’). Ko e ngaahi fakamatala pa’anga ‘oku fakamahino pau ‘i he lao fekau’aki (ko e *Lao ki he ‘Atita Fakapule’anga 2007 ‘i hono fakatonutonu*). Ko eni ia ‘oku’ne fa’u ‘a e TOAG ‘a ia ‘oku pule’i ‘e he pule’anga fakafonua ‘o Tonga. Ko e fatongia tefito ‘o e TOAG ke tuku atu ha ngaahi ngāue faka’atita ke tokoni ki hono tokanga’i mā’olunga ‘o e ngāue’aki ‘o e ngaahi sino’i pa’anga fakapule’anga’ mo e ngaahi naunau *(The financial statements are for a public sector entity: Tonga Office of the Auditor General (the ‘TOAG’). The financial statements encompass the reporting entity as specified in the relevant legislation (the Public Audit Act 2007 as amended). This comprises the TOAG which is controlled by the national government of Tonga. The principal activity of the TOAG is to provide audit services to assist the executive supervision of the use of public funds and resources).*

‘Oku ‘ikai ngāue’aki ‘e he TOAG ha’a’ne ‘akauni pangikē pē ‘a’ana. ‘Oku tauhi ‘e he Potungāue Pa’anga mo e Palani Fakafonua ‘a e kotoa ‘o e ngaahi ‘akauni pangikē ma’ae kotoa ‘o e Ngaahi Potungāue Fakapule’anga Fakalukufua ‘o ha fatongia faka-falepa’anga fakatahataha ‘a ia ‘oku’ne pule’i ‘a e ngaahi fakamole pa’anga kuo fakahoko ‘e he kotoa ‘o e ngaahi potungāue lolotonga ‘o e ta’u fakapa’anga. Ko e ngaahi fakamole kotoa ‘oku totongi ‘i he ‘akauni ko’eni, ‘a ia ‘oku fakahā ia ‘i he Fakamatala ‘o e Ngaahi Pa’anga ne Tānaki mo e Ngaahi Fakamole. ‘Oku ‘ikai fakahoko ha ngaahi fakamole ‘e ha fa’ahi hono tolu mei tu’a *(The TOAG does not operate its own bank account. The Ministry of Finance and National Planning maintain all bank accounts for all Ministries, Departments and Agencies (MDAs) and a centralized treasury function administers cash expenditures incurred by all departments during the financial year. All payments are made on this account, and are disclosed in the Statement of Cash Receipts and Payments. There are no payments by external third parties).*

f) Pa’anga Ngāue’aki (Reporting Currency)

Ko e pa’anga ‘oku ngāue’aki ko e Pa’anga Tonga *(The reporting currency is Tongan Pa’anga).*

‘OFISI ‘O E ‘ATITA SENIALE ‘O TONGA
TONGA OFFICE OF THE AUDITOR GENERAL
Ngaahi nouti ki he fakamatala pa’anga
Notes to the Financial Statement
Ki he ta’u ngata ki he ‘aho 30 ‘o Sune, 2018
For the year ended 30th June, 2018

2. PATISETI ‘O E NGAHI PA’ANGA KUO FAKAHŪ ATU KI HE NGAHI NGĀUE ‘A E PULE’ANGA (BUDGET APPROPRIATIONS)

Ko e patiseti ma’ae TOAG ‘oku pule’i ia ‘o fou ‘i ha ‘akauni fakatahataha ‘oku pule’i ‘e he ‘Ofisi ‘o e Fale Pa’anga. ‘Oku ‘ikai pule’i ‘e he TOAG ‘a e pa’anga ko ‘eni’ kā ‘oku tuku atu ia ‘e he ‘Ofisi ke’ne tokanga’i ki he’ene ngaahi ngāue ‘i hono teuteu ‘a e pepa poupu mo fakamafai ki he’ene fakamole pea fakahū ki he Potungāue Pa’anga mo e Palani Fakafonua ke totongi (*Amounts appropriated to TOAG are managed through a central account administered by the Office of the Treasury. These amounts are not controlled by TOAG but are deployed on the Office’s behalf by the central account administrator on presentation of appropriate documentation and authorization*).

3. ‘AHO ‘O E FAKANGOFUA (AUTHORISATION DATE)

Ko e ngaahi fakamatala fakapa’anga’ na’e fakangofua ia ‘i he ‘aho **5 ‘o Ma’asi, 2019** ‘e he ‘Atita Seniale (*The financial statements were authorised on 3rd March, 2019 by the Auditor General*).

4. PA’ANGA MO’UA MAI (ACCOUNTS RECEIVABLE)

‘Oku fe’unga kātoa mo e \$7,000 ‘a e pa’anga mo’ua mai ngata ki he ‘aho 30 ‘o Sune 2018. Ko e Kautaha Tonga Asset Management Association Limited – 2015/16 (\$2,000); Tonga Health Promotion Foundation – 2017 (\$3,000.00) Civil Society Forum Tonga – 2014/15 (\$2,000), (30th June 2017 totaled to \$14,000)

5. KOLOA TU’U’ANGA MO E NAUNAU (PROPERTY PLANT AND EQUIPMENT)

Ko e nouti’ ‘oku kau ki ai mo hono fakahā kakato ‘a e koloa, naunau mo e me’angāue ‘i hono totongi totonu pea to’o mei ai e holo hono totongi ki hono ngāue’aki. Ko e holo ko eni’ ‘oku hā ‘oku ngāue’aki ia ‘i he founa laine hangatonu ki he kalasi koloa ko ia. (*The notes include the disclosure of property, plant and equipment stated at cost less accumulated depreciation. Depreciation is disclosed using the following straight line methods on asset classes:*)

‘OFISI ‘O E ‘ATITA SENIALE ‘O TONGA
TONGA OFFICE OF THE AUDITOR GENERAL
Ngaahi nouti ki he fakamatala pa’anga
Notes to the Financial Statements
Ki he ta’u ngata ki he ‘aho 30 ‘o Sune, 2018
For the year ended 30th June, 2018

Ko e tu’unga ‘o e holo ‘i he tu’unga ‘o e koloa’ ‘oku makatu’unga ia ‘i he vaha’ataimi ‘oku ‘aonga ai ‘a e koloa. (*Depreciation rates are based upon the expected useful life of assets*).

Ngaahi Komipiuta (<i>Computers</i>)	50%
Naunau Fale mo e Ngaahi Naunau Kehe (<i>Furniture and Fitting</i>)	10%
Ngaahi Saliote Misini (<i>Motor Vehicles</i>)	25%
Naunau ‘Ofisi (<i>Office Equipment</i>)	10%

2018

Fa’ahinga ‘o e koloa	Mahu’inga	Tanaki	Tuku atu	KĀTOA	Holo fakata’u ‘o e mahu’inga	Tanaki kotoa ‘o e holo fakata’u	Mahu’inga ‘i he ta’u fakapa’anga
Ngaahi Komipiuta	325,230	11,136	-	336,366	100,114	317,018	19,348
Naunau Fale	73,332	11,679	-	85,011	6,891	51,749	33,263
Saliote Misini	220,976	-	-	220,976	51,519	114,408	106,568
Naunau ‘Ofisi	93,237	66,184	-	159,421	6,576	40,959	118,462
	712,775	88,999	-	801,774	165,100	524,133	277,641

2017

Ngaahi Komipiuta	308,680	16,550	-	325,230	92,827	302,159	23,071
Naunau Fale	73,332	-	-	73,332	6,795	44,852	28,480
Saliote Misini	134,066	86,910	-	220,976	29,792	62,889	158,087
Naunau ‘Ofisi	48,646	44,591	-	93,237	2,096	34,642	58,595
	564,724	148,051	-	712,775	131,510	444,542	268,233

‘OFISI ‘O E ‘ATITA SENIALE ‘O TONGA
TONGA OFFICE OF THE AUDITOR GENERAL
Ngaahi nouti ki he fakamatala pa’anga
Notes to the Financial Statements
Ki he ta’u ngata ki he ‘aho 30 ‘o Sune, 2018
For the year ended 30th June, 2018

6. ALEAPAU LISI KUO FOKOTU’U (OPERATING LEASE COMMITMENTS)

‘Oku lolotonga ‘i ai ‘a e lisi kuo fokotu’u ki hono ngāue’aki ‘e he TOAG mo e aleapau lisi ko eni *(The TOAG currently have an operating lease for their offices with the following lease commitments):*

2018	\$
‘I loto ‘i he ta’u ‘e 1 <i>(within 1 year)</i>	109,000
‘I loto ‘i he ta’u ‘e 2 <i>(within 2 years)</i>	109,000
Ta’u ‘e 2-5 <i>(2-5 years)</i>	218,000
5+	-
Kātoa (Total)	436,000

2017	\$
‘I loto ‘i he ta’u ‘e 1 <i>(within 1 year)</i>	109,000
‘I loto ‘i he ta’u ‘e 2 <i>(within 2 years)</i>	109,000
Ta’u ‘e 2-5 <i>(2-5 years)</i>	327,000
5+	-
Kātoa (Total)	545,000

7. ‘ULUAKI PATISETI MO E PATISETI AOFANGATUKU (ORIGINAL AND FINAL BUDGET)

‘Oku fa’u ‘a e patiseti kuo fakangofua ‘i he makatu’unga fakatauhitohi tatau (makatu’unga ‘i he pa’anga), makatu’unga fakama’ala’ala tatau, mo e vaha’ataimi tatau (mei he ‘aho 1 Siulai 2017 ki he 30 Sune 2018) ‘o e ngaahi fakamatala fakapa’anga. Ko e ‘uluaki patiseti na’e fakangofua ia ‘i ha ngāue fakalao. *(The approved budget is developed on the same accounting basis (cash basis), same classification basis, and for the same period (from 1 July 2017 to 30 June 2018) as for the financial statements. The original budget was approved by legislative action.)*

Ko e mahu’inga totonu fakakātoa ‘o e fakamole na’e si’i hifo ia ‘i he ‘uluaki patiseti na’e fakangofua ‘e he ngāue ‘a e fale alea. *(The actual total expenditure was less than the original budget approved by legislative action).*
