



Completed Annual Plan 2021-22

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



OFFICE OF THE SPEAKER

LORD SPEAKER'S FOREWORD

I am pleased to present the "Completed Annual Plan" of the Auditor General for the financial year 2021-22 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, 2021-22.

The Completed 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 Completed 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 Completed 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 2021-22.




.....
Lord Fakafanua

SPEAKER OF THE LEGISLATIVE ASSEMBLY OF TONGA

29th June, 2021

The Completed Annual Plan is a primary accountability mechanism for my Office. The audit engagements and reports that my Office plans to produce in 2021-22 are presented in this Completed 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 2021-22.

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.


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Sefita Tangi
AUDITOR GENERAL



29th June, 2021

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1 Our mandate and outputs

1.1 Our mandate

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

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

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

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

1.2 Our outputs

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

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

- **Output 1: Special Audit Reports**
Assurance and advice to Parliament, the Executive, and the general public through the TOAG annual report, annual budget, annual plan, special audit reports and advisory services. Also supports to other divisions of the Office.
- **Output 2: Financial Audit Reports**
Audit of all financial audit reports: Government annual financial statements, quarterly summaries and trust funds, and public enterprises.
- **Output 3: Performance Audit Reports**
Selected topics for performance audit are timely carried out and reported.
- **Output 4: Compliance Audit Reports**
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 Reports

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

2.1.2 Financial Audit Reports

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 Reports

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 Growth and Development

This is supported by seven national outcomes:

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

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

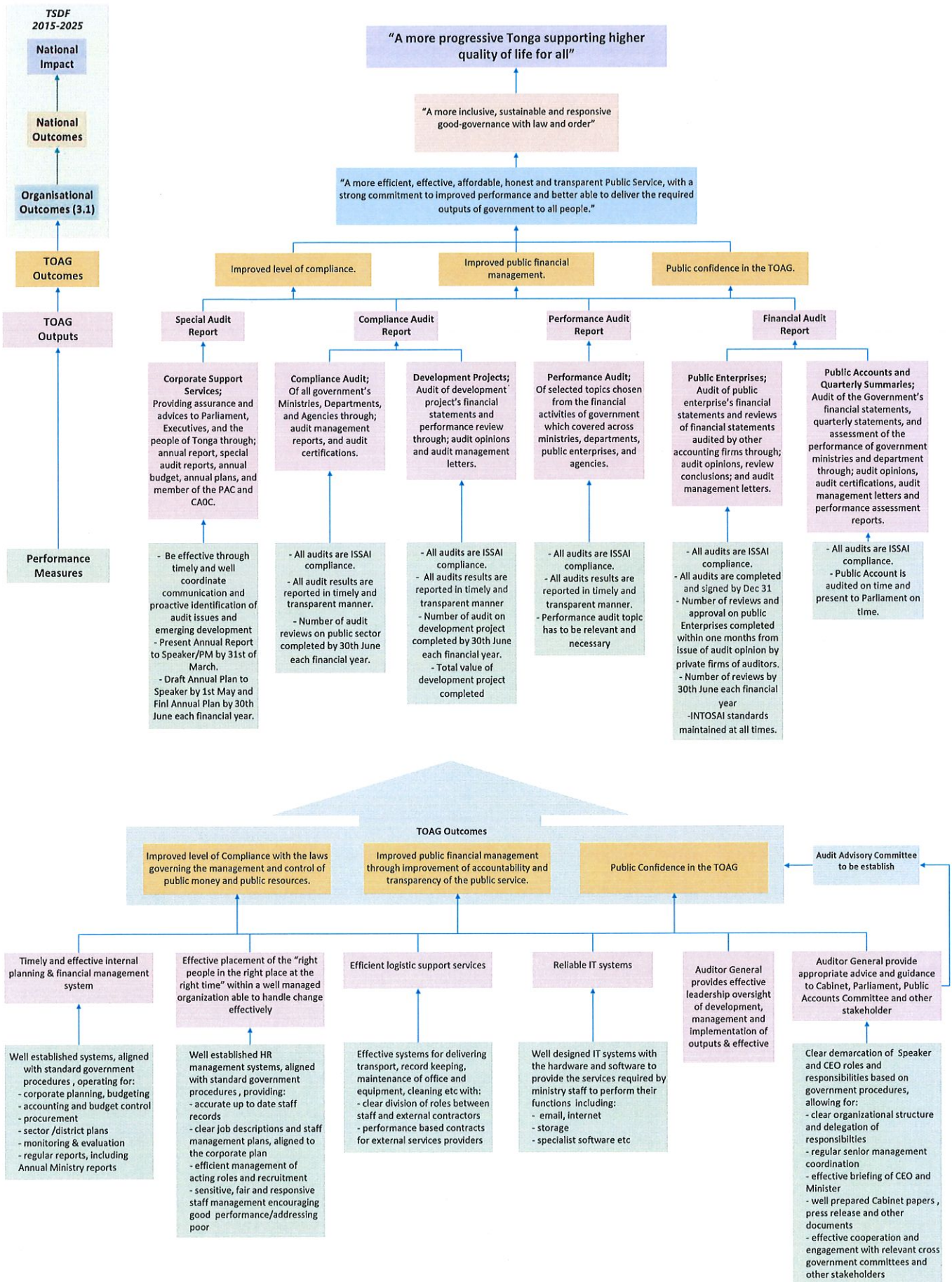
The Auditor General is to monitor compliance, review and confirm the discharge of financial management obligations, including maintenance of financial records and an adequate system of internal control to ensure that MDAs have complied with their financial management obligations under the law.

The Auditor-General is also to ensure that all major development projects are audited annually. This includes all development projects implemented and managed by 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.

Result Map Framework



Appendix B

Our outputs for 2021-22

We seek our budget resources for 2021-22 to be based upon four (4) output groups, namely:

- **Output 1:** Special Audit Reports. Assurance and advice to Parliament, the Executive, and the general public through the TOAG annual report, annual budget, annual plan, special audit reports and advisory services. This also include support services to other divisions of the Office.
- **Output 2:** Financial Audit Reports. 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:** Performance Audit Reports. 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:** Compliance Audit Reports. MDAs and Government Grants audited annually as well as audit of Development Projects.

Our reporting products

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

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

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

Other services we provide to Parliament

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

Services include:

- 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 Reports

Key attest functions

The main products under this output are the:

- budget, corporate plan, annual plan and annual report;
- annual audited financial statements of the Audit Office;
- financial and compliance audit report;
- staffs developments and trainings, manuals, policies and standards, maintain web-sites, accounts;
- 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 Unit is responsible for Output 1: Special Audit Report which consists of ten (10) staff. Each staff has allocated with productive hours where these hours will be charged to activities directly related with the Unit's outputs as in *Figure 1*. In *Table 1.1* shows the staff allocated productive hours and in *Table 1.2*, the Unit budget expenditure by sub-programs for 2021-22.

Table 1.1: Staff total productive hours for 2021-22

Names	Position	Total Productive Hours
(vacant)	Executive Director	0
Teuila Tai	Human Resource Manager	1,077
Tevita Tu'amoheloa	System Analyst	1,149
'Etita Tonga	Personal Assistant	1,149
Vangana Fangaloka	Accountant	1,149
Pateli Fanguna	Assistant System Analyst	1,149
'Olive Finau	Audit Assistant Gr I	1,149
Grace Filimoehala	Communication Officer/Librarian	1,149
Salome Manumu'a	Receptionist/Filing	1,149
Maamahelotu Moala	Driver/Groundsman	1,149
Taniela Lātū	Driver/Messenger	1,149
Corporate Management Unit's Total Productive hours		11,418

Table 1.2: Unit budget expenditure (refer Total Program 01, which as 2 sub-programs details in Appendix D. pages 20-21)

Sub-program	Amount
Established Staff (10xx)	342,300
Daily Paid (11xx)	8,300
Travel & Communications (12xx)	82,100
Maintenance & Operations (13xx)	31,800
Purchased of goods and services (14xx)	313,300
Capital expenses (20xx)	53,100
Total	\$830,900

Output forecast

Figure B1 outlines the output forecast for which we will be accountable for in 2021-22 as part of our delivery of the special audit report output.

Figure B1
Output 1: Special Audit Report

Performance measures	Unit of measure	2021-22 target	2020-21 expected output	2020-21 target	2019-20 actual
Quantity					
Auditor-General's reports(a)	Number	6	6	6	6
Advisory Services (b)	Number	2	3	2	2
Supports services (c)	Number	6	6	6	9
Quality					
Overall level of external satisfaction with audits(d)	Score	8	8	8	8
Timeliness					
Auditor-General's Reports issued within the statutory deadlines	Percent	95	95	95	95
Advisory services provided within the agreed time frame	Percent	95	95	95	95
Support services provided within the agreed time frame	Percent	95	95	95	95
Cost					
Total output costs	\$thousand	\$830			

(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 staffs developments and trainings, Manuals, Standards, Policies, Office web-sites,

(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 Unit is responsible for Output 2, which consists of nine (9) staff and headed by an Executive Director. This 9 staff has further divided into two (2) Division. Division 1 responsible for auditing of all the Public Enterprises and Division 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 Unit budget expenditure by sub-programs for 2021-22.

Table 2.1: Staff total productive hours for 2021-22

Names	Position	Total Productive Hours
Kelepi Makakaufaki	Executive Director-FAU	883
Division 1:		
Sitiveni Nau	Audit Manager	1,149
Lovely Afu	Audit Senior	1,149
Seini M Fakalolo	Auditor	1,149
'Akuila M P Lomu	Auditor	1,149
Division 2:		
Pita Taufatofua	Audit Manager	1,149
Taniela Mahe	Audit Senior	1,149
Pauline Tonutonu	Auditor	729
Sokopeti Polutele	Auditor	1,149
Financial Audit Unit's Total Productive hours		9,655

Table 2.2: Unit budget expenditure (refer Program 02, sub-program 01 details in Appendix D, page 22)

Sub-programs	Amount
Established Staff (10xx)	375,100
Purchased of goods and services (14xx)	2,900
Total	378,000

Output forecast

Figure B2 outlines the performance measures for which we will be held to account for in 2021-22 as part of our delivery of the audit of public enterprises and public accounts output.

Figure B2
Output 2: Financial Audit Reports

Performance measures	Unit of measure	2021-22 target	2020-21 expected output	2020-21 Target	2019-20 actual
Quantity					
Audit Management reports issued conveying the findings of audits	Number	19	15	18	16
Audit Opinions	Number	13	14	12	11
Reviews, approvals and Certificates	Number	7	5	7	7
Audit special	Number		2		-
Quality					
Overall level of external satisfaction with audits	Score	9	8	8	8
Timeliness					
Audit Management Reports issued within agreed time frame	Percent	95	95	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
Cost					
Total output costs	\$thousands	\$378			

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 Reports

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 Unit is responsible for Output 3, which consists of six (6) staff, headed by an Executive Director (position is currently vacant but the Auditor General took over the supervision of this Unit). One (1) of the 6 staff is currently on scholarship and expected to resume duty early on this financial year. This Unit has further divided into two (2) Divisions. Each staff has allocated with productive hours where these hours will be charged to activities directly related with the Unit's outputs as in *Figure 3*. In *Table 3.1* shows the staff allocated productive hours and *Table 3.2*, the Unit budget expenditure by sub-programs for 2021-22.

Table 3.1: Staff total productive hours for 2021-22

Names	Position	Total Productive Hours
(Vacant)	Executive Director	
Cathreen Mafi	Audit Manager	883
Division 1:		
Filatoa Vailea	Audit Senior	806
Popua Mafi	Audit Senior	869
Siupeli A Jr Hakaumotu	Auditor	1,149
Division 2:		
Mitolomoa Taka	Audit Senior	1,149
Kalisi Tualau	Auditor	1,149
Performance Audit Unit's Total Productive hours		6,005

Table 3.2: Division budget expenditure (*refer to program 02, sub-program 02, Appendix D, page 23*)

Sub-program	Amount
Established Staff (10xx)	296,800
Purchased of goods and services (14xx)	1,000
Total	\$297,800

Output forecast

Figure B3 outlines the Output Forecast for which we will be held to account for in 2021-22 as part of our delivery of the performance audit output.

Figure B3
Output 3: Performance Audit Report

Performance measures	Unit of measure	2021-22 target	2020-21 expected outcome	2020-21 target	2019-20 actual
Quantity					
Performance Audit Reports	number	2	1	2	1
Performance Review of MDAs	number	4	2	6	-
Quality					
Overall level of external satisfaction with audits	Score	8	8	8	8
Timeliness					
Performance Reports issued within established timeframes	Percent	95	95	95	90
Cost					
Total output costs	\$thousands	\$297			

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 Reports

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 Unit is responsible for Output 4, which consists of eighteen (18) staff headed by an Executive Director. This 18 staff has further divided into two (2) Divisions, both supervised by an Audit Manager. Division 1 responsible for auditing of the Constituency Fund and auditing of all the Government Ministries, Departments and Agencies (MDAs), whilst Division 2 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 Unit's outputs as in *Figure 4. .* In *Table 4.1* shows the staff allocated productive hours and in *Table 4.2*, the Unit budget expenditure by sub-programs for 2021-22.

Table 4.1: Staff total productive hours for 2021-22

Names	Position	Total Productive Hours
Lotomo'ua Tu'ungafasi	Executive Director	993
Division 1:		
Luseane 'Aho	Audit Manager	1,149
Inverness Filise	Audit Senior	1,149
Sefita Toko	Audit Senior	1,149
Sione Moala	Auditor	1,149
'Elina Koloamatangi	Auditor	1,149
Paeahelotu Tonga'onevai	Auditor	1,149
Salome Halapua	Auditor	1,149
Makelesi Maile	Audit Assistant Gr I	1,149
Tevita Fotofili	Audit Assistant Gr I	1,149
Semisi Vaikona	Audit Assistant Gr II	1,149
Malia Tauvaka	Audit Assistant Gr II	1,149
Division 2:		
Kentucky Tai	Audit Manager	1,149
Mele Lupeitu'u	Audit Senior	1,149
Taiala Fulivai	Auditor	1,149
Maile F Kavaefiafi	Auditor	1,149
Maletino T Mafi	Auditor	1,149
Lutimila Tafea	Audit Assistant Gr I	729
Compliance Audit Division's Total Productive hours		20,106

Table 4.2: Unit budget expenditure (refer to program 02, sub-program 03, Appendix D, page 24)

Sub-programs	Amount
Established Staff (10xx)	458,000
Purchased of goods and services (14xx)	3,000
Total	\$461,000

Output forecast

Figure B4 outlines the main output forecast for which we will be held to account for in 2021-22 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	2021-22 target	2020-21 expected output	2020-21 target	2019-20 actual
Quantity					
Audit Management Reports issued conveying the findings of audits	Number	40	35	35	54
Audit Opinions	Number	10	10	10	12
Audit Certificates issued on the financial statements of school and TVET grant and certification of pensions etc	Number	53	40	50	99
Audit special	Number			1	1
Quality					
Overall level of external satisfaction with audits	Score	9	9	9	9
Timeliness					
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
Cost					
Total output costs	\$thousands	\$461			

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.

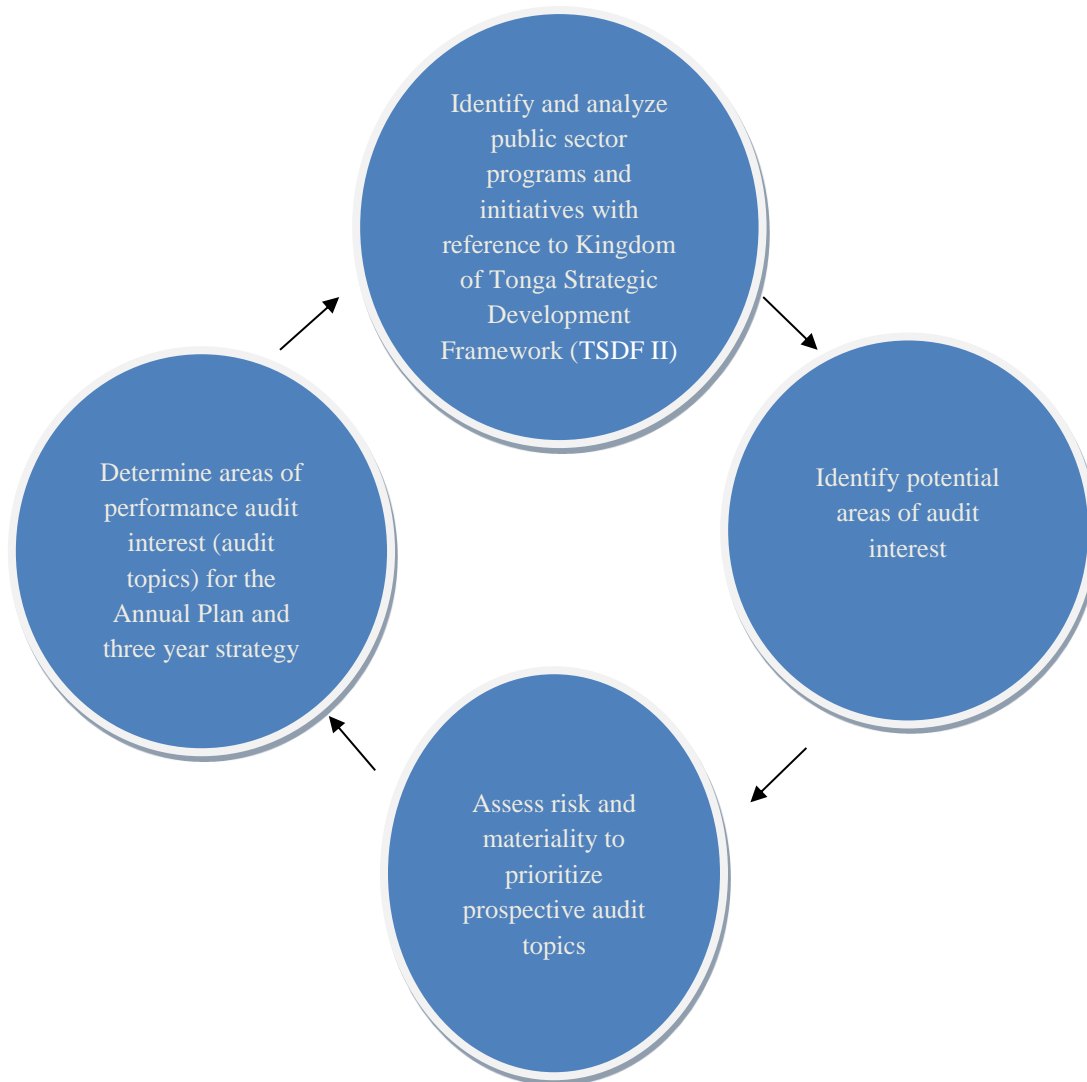
Appendix C

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 2021-22

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

	Esitimeti (Estimate) 2019/20	Esitimeti Fakatonutonu (Revised Budget) 2019/20	Esitimeti (Estimate) 2020/21	Esitimeti (Estimate) 2021/22
PA'ANGA HU ATU (EXPENDITURE)				
Kaungaue Tu'uma'u (<i>Established Staff</i>) (10xx)	1,517,100	1,083,679	1,515,800	1,472,200
Kaungaue Lau'aho (<i>Unestablished Staff</i>) (11xx)	24,700	0	8,300	8,300
Fefononga'aki mo Fetu'utaki (<i>Travel & Communications</i>) (12xx)	105,100	114,057	60,600	82,100
Tauhi mo fakalelei me'angaue (<i>Maintenance & Operations</i>) (13xx)	28,000	14,370	30,800	31,800
Totongi koloa mo e ngaue (<i>Purchased of goods and services</i>) (14xx)	328,900	224,731	525,800	320,200
Ngaahi Koloa (<i>Assets</i>) (20xx)	20,000	51,960	100	53,100
Pa'anga Fakakatoa Hu Atu (Total Expenditure)	2,023,800	1,488,797	2,141,400	1,967,700
MA'U'ANGA PA'ANGA (SOURCE OF FUNDS)				
Panga mei he Pule'anga Tonga (<i>Government of Tonga Fund</i>) Cash	2,023,800	1,488,797	2,141,400	1,967,700
Pa'anga tokoni mei muli (<i>Confirm Budget Support</i>)				Cash
Fefolau'aki ki Tu'apule'anga (<i>Overseas Travel</i>)				
Pa'anga Fakakatoa (Total Funding)	2,023,800	1,488,797	2,141,400	1,967,700

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

	Esitimeti (<i>Estimate</i>) 2019/20	Esitimeti Fakatonutonu (<i>Revised Budget</i>) 2019/20	Esitimeti (<i>Estimate</i>) 2020/21	Esitimeti (<i>Estimate</i>) 2021/22
Kaungaue Tu'uma'u (<i>Established Staff</i>) (10xx)	132,300	122,638	123,100	130,900
Kaungaue Lau'aho (<i>Unestablished Staff</i>) (11xx)				
Fefononga'aki mo Fetu'utaki (<i>Travel & Communications</i>) (12xx)				
Tauhi mo fakalelei me'angaue (<i>Maintenance & Operations</i>) (13xx)				
Totongi koloa mo e ngaue (<i>Purchased of goods and services</i>) (14xx)				
Fakamole ki he ngaahi ngaue lalahi (<i>Capital expenses</i>) (20xx)				
Pa'anga Fakakatoa Hu Atu (<i>Total Expenditure</i>)	132,300	122,638	123,100	130,900

Nouti (Notes):

- 10 Vahenga (*Salaries*) **94,100**; Ngaahi monu'ia makehe (*Other allowances*) **100**; 'Inasi 'o e Pule'anga ki he Vahenga Malolo (*Government Contribution to Retirement Fund*) **23,700**; Ngaahi monu'ia ki he 'Atita Seniale (*CEO Benefits*) **13,000**.

Polokalama 01 (Program 01): Pule'i mo Fale'i (Leadership and Policy Advice)
Polokalama si'i 02 (Sub-Program 02): Ngaahi Ngaue Poupou (Corporate Services)

	Esitimeti (Estimate) 2019/20	Esitimeti Fakatonutonu (Revised Budget) 2019/20	Esitimeti (Estimate) 2020/21	Esitimeti (Estimate) 2021/22
Kaungaue Tu'uma'u (Established Staff) (10xx)	255,200	167,650	220,300	211,400
Kaungaue Lau'aho (Unestablished Staff) (11xx)	8,300		8,300	8,300
Fefononga'aki mo Fetu'utaki (Travel & Communications) (12xx)	105,100	114,057	60,600	82,100
Tauhi mo fakalelei me'angaue (Maintenance & Operations) (13xx)	28,000	14,370	30,800	31,800
Totongi koloa mo e ngaue (Purchased of goods and services) (14xx)	322,000	217,969	318,900	313,300
Fakamole ki he ngaahi ngaue lalahi (Capital expenses) (20xx)	20,000	51,960	100	53,100
Pa'anga Fakakatoa Hu Atu (Total Expenditure)	738,600	566,006	639,000	700,000

Nouti (Notes):

- 10 Vahenga (Salaries) **185,800**; 'Inasi 'o e Pule'anga ki he Vahenga Malolo (Government Contribution to Retirement Fund) **18,600**; Le'ole'o ki he lakanga 'oku 'ata (Acting Allowances) **7,000**.
- 11 Totongi kaungaue lau'aho (wages) **8,300**.
- 12 Fefolau'aki Fakalotofonua (Domestic Travel) **35,600**; Fefolau'aki ki Tu'apule'anga (Overseas Travel) **44,800**; Totongi fe'ave'aki meili (Postal Charges) **200**; Totongi Tu'uaki (Advertising & Public) **500**; Telecommunication Charges (Totongi telefoni) **1,000**.
- 13 Totongi 'utu 'o e me'alele (Fuel) **10,000**; Totongi fe'ave'aki meili (Freight) **300**; Fakalelei 'o e me'angaue (Maintenance of Office Equipment) **9,000**; Fakalelei 'o e me'angaue faka-Komipiuta (Maintenance Computer System) **1,000**; Fakalelei 'o e me'alele (Maintenance of Vehicles) **8,000**; Fakalelei 'o e Fale (Maintenance of Building & Compounds) **3,500**.
- 14 Tohi mo e ngaahi makasini (Books, Periodical & Publication) **2,000**; 'Uhila (Electricity) **43,300**; Vai (Water) **1,500**; Naunau Faka'ofisi (Office Supplies) **9,100**; Paaki mo Fakatau Naunau (Printing & Stationery) **8,000**; Teunga Ngaue (Uniform) **11,000**; Totongi Tukupuu (Subscriptions) **13,000**; Totongi Ngaue'aki (Rental) **125,400**; Ngaahi totongi fale'i mo e ako ngaue (Training & Conference) **17,400**; Talitali kakai (Hospitality) **2,000**; Laiseni (Licenses) **36,600**; Tauhi ma'a 'a e ngaue'anga (Cleanings) **900**; Ngaahi totongi fale'i mo e tokoni fakatekinikale fakapolofesinale (Consultant & Technical Assistants Professional Fees) **38,000**; Computer Supplies (Naunau faka-Komipiuta) **3,000**; Technical Supplies (Naunau Fakatekinikale) **100**; Catering & Refreshment **2,000**.
- 20 Ngaahi naunau faka'ofisi fo'ou (New Office Equipments) **10,100**; New Computer (Ngaahi Komipiuta fo'ou) **40,000**; Technical Equipment **3,000**.

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

Polokalama si'i 01 (Sub-Program 01): Sivi Faka'atita 'o e Ngaahi Ngaue Fakapa'anga (Financial Audit)

	Esitimeti (Estimate) 2019/20	Esitimeti Fakatonutonu (Revised Budget) 2019/20	Esitimeti (Estimate) 2020/21	Esitimeti (Estimate) 2021/22
Kaungaue Tu'uma'u (Established Staff) (10xx)	355,200	195,445	397,200	375,100
Kaungaue Lau'aho (Unestablished Staff) (11xx)	8,200			
Fefononga'aki mo Fetu'utaki (Travel & Communications) (12xx)				
Tauhi mo fakalelei me'angaue (Maintenance & Operations) (13xx)				
Totongi koloa mo e ngaue (Purchased of goods and services) (14xx)	2,900	2,876	2,900	2,900
Fakamole ki he ngaahi ngaue lalahi (Capital expenses) (20xx)				
Pa'anga Fakakatoa Hu Atu (Total Expenditure)	366,300	198,321	400,100	378,000

Nouti (Notes):

- 10 Vahenga (Salaries) **341,000**; 'Inasi 'o e Pule'anga ki he Vahenga Malolo (Government Contribution to Retirement Fund) **34,100**.
- 14 Naunau Faka'ofisi (Office Supplies) **2,900**.

Polokalama 02 (Program 02): Ngaahi Ngaue 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)

	Esitimeti (Estimate) 2019/20	Esitimeti Fakatonutonu (Revised Budget) 2019/20	Esitimeti (Estimate) 2020/21	Esitimeti (Estimate) 2021/22
Kaungaue Tu'uma'u (Established Staff) (10xx)	243,700	139,288	315,400	296,800
Kaungaue Lau'aho (Unestablished Staff) (11xx)				
Fefononga'aki mo Fetu'utaki (Travel & Communications) (12xx)				
Tauhi mo fakalelei me'angaue (Maintenance & Operations) (13xx)				
Totongi koloa mo e ngaue (Purchased of goods and services) (14xx)	1,000	932	1,000	1,000
Fakamole ki he ngaahi ngaue lalahi (Capital expenses) (20xx)				
Pa'anga Fakakatoa Hu Atu (Total Expenditure)	244,700	140,220	316,400	297,800

Nouti (Notes):

- 10 Vahenga (Salaries) **269,800**; 'Inasi 'o e Pule'anga ki he Vahenga Malolo (Government Contribution to Retirement Fund) **27,000**.
- 14 Naunau Faka'ofisi (Office Supplies) **1,000**.

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

Polokalama si'i 03 (Sub-Program 03): Sivi Faka'atita 'o e Faipau ki he Lao (Compliance Audit)

	Esitimeti (Estimate) 2019/20	Esitimeti Fakatonutonu (Revised Budget) 2019/20	Esitimeti (Estimate) 2020/21	Esitimeti (Estimate) 2021/22
Kaungaue Tu'uma'u (Established Staff) (10xx)	530,700	458,658	459,800	458,000
Kaungaue Lau'aho (Unestablished Staff) (11xx)	8,300			
Fefononga'aki mo Fetu'utaki (Travel & Communications) (12xx)				
Tauhi mo fakalelei me'angaue (Maintenance & Operations) (13xx)				
Totongi koloa mo e ngaue (Purchased of goods and services) (14xx)	2,900	2,954	3,000	3,000
Fakamole ki he ngaahi ngaue lalahi (Capital expenses) (20xx)				
Pa'anga Fakakatoa Hu Atu (Total Expenditure)	541,900	461,612	462,800	461,000
GRAND TOTAL	2,023,800	1,488,797	1,941,400	1,967,700

Nouti (Notes):

- 10 Vahenga (Salaries) **416,400**; 'Inasi 'o e Pule'anga ki he Vahenga Malolo (Government Contribution to Retirement Fund) **41,600**.
- 14 Naunau Faka'ofisi (Office Supplies) **3,000**.

Appendix E

Proposed Budget Revenue & Expenditure for 2020/21, 2021/22 and 2022/23

Min	Revised Code	Names	Budget Estimate 2021/22	Budget 22/23	Budget 23/24
3	03-102000-0410-0000	Audit Fees	75,000	75,000	75,000
3	03-101111-1001-0000	Salaries	94,100	94,100	94,100
3	03-101111-1003-0000	Other Allowances	100	100	100
3	03-101111-1005-0000	Government Contribution to Retirement Fund	23,700	23,700	23,700
3	03-101111-1030-0000	CEO/Minister Benefits	13,000	13,000	13,000
3	03-102111-1001-0000	Salaries	185,800	185,800	185,800
3	03-102111-1005-0000	Government Contribution to Retirement Fund	18,600	18,600	18,600
3	03-102111-1026-0000	Acting Allowance	7,000	7,000	7,000
3	03-102111-1101-0000	Wages	8,300	8,300	8,300
3	03-102111-1201-0000	Domestic Travel	35,600	35,600	35,600
3	03-102111-1202-0000	Overseas Travel	44,800	44,800	44,800
3	03-102111-1204-0000	Postal Charges	200	200	200
3	03-102111-1206-0000	Advertising & Publicity	500	500	500
3	03-102111-1301-0000	Fuel	10,000	10,000	10,000
3	03-102111-1302-0000	Freight	300	300	300
3	03-102111-1308-0000	Maintenance of Office Equipment	9,000	9,000	9,000
3	03-102111-1309-0000	Maintenance of Vehicles	8,000	8,000	8,000
3	03-102111-1318-0000	Maintenance of Buildings & Compounds	3,500	3,500	3,500
3	03-102111-1401-0000	Books, Periodicals & Publications	2,000	2,000	2,000
3	03-102111-1402-0000	Electricity	43,300	43,300	43,300
3	03-102111-1405-0000	Water	1,500	1,500	1,500
3	03-102111-1406-0000	Office Supplies	9,100	9,100	9,100
3	03-102111-1407-0000	Printing	8,000	8,000	8,000
3	03-102111-1408-0000	Uniforms	11,000	11,000	11,000
3	03-102111-1411-0000	Subscription	13,000	13,000	13,000
3	03-102111-1413-0000	Rental	125,400	125,400	125,400
3	03-102111-1418-0000	Training & Conferences	17,400	17,400	17,400

Min	Revised Code	Names	Budget Estimate 2021/22	Budget 22/23	Budget 23/24
3	03-102111-1422-0000	Hospitality	2,000	2,000	2,000
3	03-102111-1435-0000	Licences	36,600	36,600	36,600
3	03-102111-1448-0000	Cleaning Supplies	500	500	500
3	03-102111-1480-0000	Consultants & Technical Assistants Professional Fees	38,000	38,000	38,000
3	03-102111-2003-0000	New Office Equipment	100	100	100
3	03-102111-1450-0000	Computer Supplies	3,000	3,000	3,000
3	03-102111-1417-0000	Technical Supplies	100	100	100
3	03-102111-1427-0000	Catering/Refreshment	2,000	2,000	2,000
3	03-102111-1304-0000	Maintenance of Computer System	1,000	1,000	1,000
3	03-102111-2004-0000	New Computers	30,000	30,000	30,000
3	03-102741-1493-0000	COVID19			
3	03-102741-1448-0000	Cleaning Supplies	400	400	400
3	03-102741-2004-0000	New Computers	10,000	10,000	10,000
3	03-102741-2003-0000	New Office Equipment	10,000	10,000	10,000
3	03-102741-2011-0000	Technical Equipment	3,000	3,000	3,000
3	03-102741-1203-0000	Telecommunication Charge	1,000	1,000	1,000
3	03-201112-1001-0000	Salaries	341,000	341,000	341,000
3	03-201112-1005-0000	Government Contribution to Retirement Fund	34,100	34,100	34,100
3	03-201112-1101-0000	Wages			
3	03-201112-1406-0000	Office Supplies	2,900	2,900	2,900
3	03-202112-1001-0000	Salaries	269,800	269,800	269,800
3	03-202112-1005-0000	Government Contribution to Retirement Fund	27,000	27,000	27,000
3	03-202112-1406-0000	Office Supplies	1,000	1,000	1,000
3	03-203112-1001-0000	Salaries	416,400	416,400	416,400
3	03-203112-1005-0000	Government Contribution to Retirement Fund	41,600	41,600	41,600
3	03-203112-1101-0000	Wages			
3	03-203112-1406-0000	Office Supplies	3,000	3,000	3,000
3	13-101111-1418-1111	Training & Conferences		200,000	200,000
			1,967,700	2,167,700	2,167,700

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