



# Completed Annual Plan 2023-2024

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

## Lord Speaker’s Foreword

I am pleased to present the “Completed Annual Plan” of the Auditor General for the financial year 2023-24 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, 2023-24.

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 2023-24.

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Lord Fakafanua

**SPEAKER OF THE LEGISLATIVE ASSEMBLY OF TONGA**

3<sup>rd</sup> July, 2023


The Completed Annual Plan is a primary accountability mechanism for my Office. The audit engagements and reports that my Office plans to produce in 2023-24 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 2023-24.

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).

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, I will take on board the inputs and suggested variations to the plan and at the same time upholding my independence as the Auditor General.

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

  
Sefita Tangi  
AUDITOR GENERAL



3<sup>rd</sup> July, 2023

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# 1 Our mandate and outputs

## 1.1 Our mandate

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

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

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

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

## 1.2 Our outputs

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

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

- **Output 1: Special Audit 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

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

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

This includes review for performance information framework of all MDAs.

#### **2.1.4 Compliance Audit Reports**

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

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

Criteria for audit selection include:

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

# Appendix A

## Result Map



## Appendix B

### Our outputs for 2023-24

We seek our budget resources for 2023-24 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, headed by an Executive Director (*Auditor General currently took up the supervision role of this Unit as position is currently vacant*). 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 2023-24.

**Table 1.1:** Staff total productive hours for 2023-24

Names	Position	Total Productive Hours
(vacant)	Executive Director	0
Teuila Tai	Human Resource Manager	1,035
Tevita Tu'amoheloa	Chief System Analyst	1,142
'E'itita Tonga	Assistant Secretary	1,107
Pateli Fanguna	Auditor	1,142
Vangana Fangaloka	Accountant	1,142
'Olive Gутtenbeil	Progress Management Officer	1,142
Loleto Falevai	Communication Officer/Librarian	1,142
Jennifer Faka'osi	Receptionist/Filing	1,142
Maamahelotu Moala	Driver/Groundsman	1,142
Taniela Lātū	Driver/Messenger	1,142
<b>Corporate Management Unit's Total Productive hours</b>		<b>11,278</b>

**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)	332,900
Daily Paid (11xx)	100
Travel & Communications (12xx)	96,000
Maintenance & Operations (13xx)	24,400
Purchased of goods and services (14xx)	260,800
Capital expenses (20xx)	67,600
<b>Total</b>	<b>\$781,600</b>

## Output forecast

Figure B1 outlines the output forecast for which we will be accountable for in 2023-24 as part of our delivery of the special audit report output.

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

Performance measures	Unit of measure	2023-24 target	2022-23 expected output	2022-23 target	2021-22 actual
<b>Quantity</b>					
Auditor-General's reports(a)	Number	6	6	6	6
Advisory Services (b)	Number	2	2	2	2
Supports services (c)	Number	6	6	6	8
<b>Quality</b>					
Overall level of external satisfaction with audits(d)	Score	8	8	8	8
<b>Timeliness</b>					
Auditor-General's Reports issued within the statutory deadlines	Percent	95	95	95	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
<b>Cost</b>					
Total output costs	\$thousand	\$781			

- (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 twelve (12) staff and headed by an Executive Director. This 12 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 2023-24.

**Table 2.1:** Staff total productive hours for 2023-24

Names	Position	Total Productive Hours
Kelepi Makakaufaki	Executive Director-FAU	877
<b>Division 1:</b>		
Sitiveni Nau	Audit Manager	1,142
Lovely Afu	Audit Senior	1,142
Seini M Fakalolo	Audit Senior	1,142
'Akuila M P Lomu	Auditor	1,142
Tevita Fotofili	Auditor	1,142
<b>Division 2:</b>		
Pita Taufatofua	Audit Manager	1,142
Taniela Mahe	Audit Senior	1,142
Pauline Tonutonu	Audit Senior	1,142
Sokopeti Polutele	Auditor	1,142
Lutimila Tafea	Auditor	1,142
'Atelaite Ma'afu	Auditor	1,142
<b>Financial Audit Unit's Total Productive hours</b>		<b>13,439</b>

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

Sub-programs	Amount
Established Staff (10xx)	517,400
Purchased of goods and services (14xx)	100
<b>Total</b>	<b>517,500</b>

## Output forecast

Figure B2 outlines the performance measures for which we will be held to account for in 2023-24 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	2023-24 target	2022-23 expected output	2022-23 Target	2021-22 actual
<b>Quantity</b>					
Audit Management reports issued conveying the findings of audits	Number	22	20	20	19
Audit Opinions	Number	17	17	17	13
Reviews, approvals and Certificates	Number	6	3	3	7
<b>Quality</b>					
Overall level of external satisfaction with audits	Score	9	8	8	8
<b>Timeliness</b>					
Audit Management Reports issued within agreed time frame	Percent	95	95	95	95
Audit Opinions issued within statutory deadlines	Percent	95	95	95	95
Reviews and approvals issued on agreed time frame	Percent	95	95	95	95
Audit special issued within the agreed time frame	Percent	95	95	95	95
<b>Cost</b>					
Total output costs	\$thousands	\$517			

## 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 four (4) staff, headed by an Acting Executive Director. 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 2023-24.

**Table 3.1:** Staff total productive hours for 2023-24

Names	Position	Total Productive Hours
Cathreen Mafi	Acting Executive Director	877
<b>Division 1:</b>		
Popua Mafi	Audit Senior	1,142
<b>Division 2:</b>		
Mitolomoa Taka	Audit Senior	1,142
Kalisi Tualau	Auditor	1,142
<b>Performance Audit Unit's Total Productive hours</b>		<b>4,303</b>

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

Sub-program	Amount
Established Staff (10xx)	320,100
Purchased of goods and services (14xx)	100
<b>Total</b>	<b>\$320,200</b>

## Output forecast

Figure B3 outlines the Output Forecast for which we will be held to account for in 2023-24 as part of our delivery of the performance audit output.

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

Performance measures	Unit of measure	2023-24 target	2022-23 expected outcome	2022-23 target	2021-22 actual
<b>Quantity</b>					
Performance Audit Reports	number	2	2	2	-
Performance Review of MDAs	number	4	1	4	-
<b>Quality</b>					
Overall level of external satisfaction with audits	Score	8	8	8	8
<b>Timeliness</b>					
Performance Reports issued within established timeframes	Percent	95	95	95	90
<b>Cost</b>					
Total output costs	\$thousands	\$320			

## 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 fifteen (15) staff headed by an Executive Director (*Auditor General currently took up the supervision role of this Unit as position is currently vacant*). This 15 staff has further divided into two (2) Divisions. 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 2023-24.

**Table 4.1:** Staff total productive hours for 2023-24

Names	Position	Total Productive Hours
(vacant)	Executive Director	0
<b>Division 1:</b>		
Inverness Filise	Audit Senior	1,142
Filatoa Vailea	Audit Senior	1,142
Mele Lupeitu'u	Audit Senior	1,142
Sione Moala	Auditor	1,142
Paeahelotu Tonga'onevai	Auditor	1,142
Salome Halapua	Auditor	1,142
Maile Fonua	Auditor	1,142
Makelesi Maile	Auditor	1,142
<b>Division 2:</b>		
Kentucky Tai	Audit Manager	1,142
Taiala Fulivai	Audit Senior	1,142
'Elina Koloamatangi	Audit Senior	1,142
Semisi Vaikona	Auditor	1,142
Malia Tauvaka	Auditor	1,142
Grace Filimoehala	Auditor	1,142
Sulia Falase	Auditor	1,142
<b>Compliance Audit Division's Total Productive hours</b>		<b>17,130</b>

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

Sub-programs	Amount
Established Staff (10xx)	517,400
Purchased of goods and services (14xx)	100
<b>Total</b>	<b>\$517,500</b>

## Output forecast

Figure B4 outlines the main output forecast for which we will be held to account for in 2023-24 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	2023-24 target	2022-23 expected output	2022-23 target	2021- 22 actual
<b>Quantity</b>					
Audit Management Reports issued conveying the findings of audits	Number	40	40	40	63
Audit Opinions	Number	18	15	10	18
Audit Certificates issued on the financial statements of school and TVET grant and certification of pensions etc.	Number	53	53	53	49
<b>Quality</b>					
Overall level of external satisfaction with audits	Score	9	9	9	9
<b>Timeliness</b>					
Audit Management Reports issued within the agreed time frame	Percent	95	95	95	100
Certificates issued within the agreed time frame	Percent	95	95	95	100
Audit special provided within the agreed time frame	Percent	95	95	95	100
<b>Cost</b>					
Total output costs	\$thousands	\$517			

## 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.

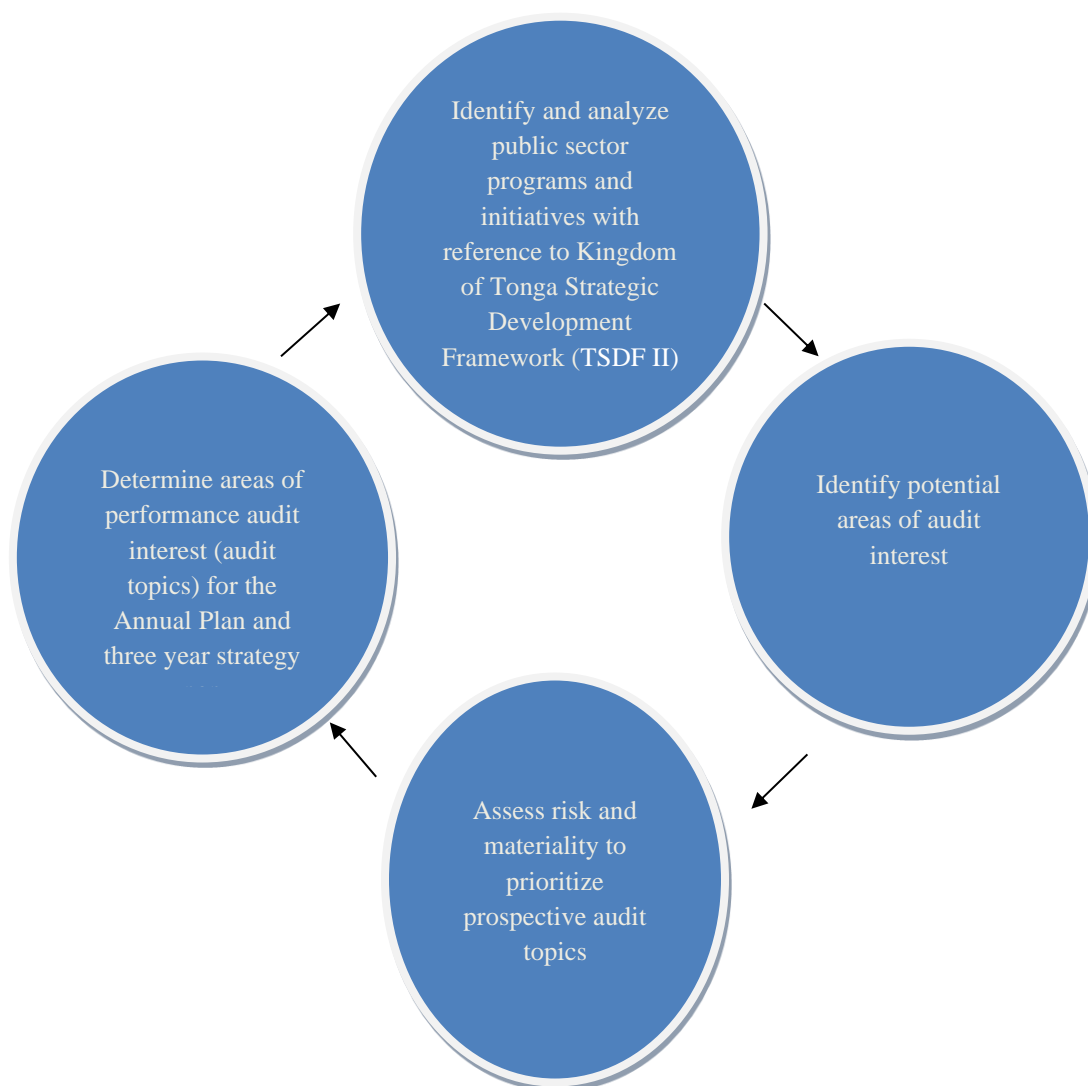
## Appendix C

# 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 2023-24

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

	Esitimeti (Estimate) 21/22	Esitimeti Fakatonutonu (Revised Budget) 21/22	Esitimeti (Estimate) 2022/23	Esitimeti (Estimate) 2023/24
<b>PA'ANGA HU ATU (EXPENDITURE)</b>				
Kaungaue Tu'uma'u (Established Staff) (10xx)	1,472,200	1,233,665	1,666,600	1,707,200
Kaungaue Lau'aho (Unestablished Staff) (11xx)	8,300	0	8,300	100
Fefononga'aki mo Fetu'utaki (Travel & Communications) (12xx)	82,100	-584	82,100	96,000
Tauhi mo fakalelei me'angaue (Maintenance & Operations) (13xx)	31,800	15,752	31,800	24,400
Totongi koloa mo e ngaue (Purchased of goods and services) (14xx)	320,200	236,114	356,500	261,100
Ngaahi Koloa (Assets) (20xx)	53,100	21,315	50,100	67,600
<b>Pa'anga Fakakatoa Hu Atu (Total Expenditure)</b>	<b>1,967,700</b>	<b>1,506,262</b>	<b>2,195,400</b>	<b>2,156,400</b>
<b>MA'U'ANGA PA'ANGA (SOURCE OF FUNDS)</b>				
Panga mei he Pule'anga Tonga (Government of Tonga Fund) Cash	1,967,700	1,506,262	2,195,400	2,156,400
Pa'anga tokoni mei muli (Confirm Budget Support)	Cash			
Fefolau'aki ki Tu'apule'anga (Overseas Travel)				
<b>Pa'anga Fakakatoa (Total Funding)</b>	<b>1,967,700</b>	<b>1,506,262</b>	<b>2,195,400</b>	<b>2,156,400</b>

**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> ) 21/22	Esitimeti Fakatonutonu ( <i>Revised Budget</i> ) 21/22	Esitimeti ( <i>Estimate</i> ) 2022/23	Esitimeti ( <i>Estimate</i> ) 2023/24
Kaungaue Tu'uma'u ( <i>Established Staff</i> ) (10xx)	130,900	130,593	130,900	136,200
Kaungaue Lau'aho ( <i>Unestablished Staff</i> ) (11xx)				
Fefononga'aki mo Fetu'utaki ( <i>Travel &amp; Communications</i> ) (12xx)				
Tauhi mo fakalelei me'angaue ( <i>Maintenance &amp; 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)				
<b>Pa'anga Fakakatoa Hu Atu (<i>Total Expenditure</i>)</b>	<b>130,900</b>	<b>130,593</b>	<b>130,900</b>	<b>136,200</b>

**Nouti (Notes):**

- 10 Vahenga (*Salaries*) **98,500**; Ngaahi monu'ia makehe (*Other allowances*) **100**; 'Inasi 'o e Pule'anga ki he Vahenga Malolo (*Government Contribution to Retirement Fund*) **24,600**; 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) 21/22	Esitimeti Fakatonutonu (Revised Budget) 21/22	Esitimeti (Estimate) 2022/23	Esitimeti (Estimate) 2023/24
Kaungaue Tu'uma'u (Established Staff) (10xx)	211,400	182,416	196,000	196,700
Kaungaue Lau'aho (Unestablished Staff) (11xx)	8,300		8,300	100
Fefononga'aki mo Fetu'utaki (Travel & Communications) (12xx)	82,100	-584	82,100	96,000
Tauhi mo fakalelei me'angaue (Maintenance & Operations) (13xx)	31,800	15,752	31,800	24,400
Totongi koloa mo e ngaue (Purchased of goods and services) (14xx)	313,300	229,666	349,600	260,800
Fakamole ki he ngaahi ngaue lalahi (Capital expenses) (20xx)	53,100	21,315	50,100	67,600
<b>Pa'anga Fakakatoa Hu Atu (Total Expenditure)</b>	<b>700,000</b>	<b>448,565</b>	<b>717,900</b>	<b>645,600</b>

**Nouti (Notes):**

- 10 Vahenga (Salaries) **177,000**; 'Inasi 'o e Pule'anga ki he Vahenga Malolo (Government Contribution to Retirement Fund) **17,700**; Le'ole'o ki he lakanga 'oku 'ata (Acting Allowances) **2,000**.
- 11 Totongi kaungaue lau'aho (wages) **100**.
- 12 Fefolau'aki Fakalotofonua (Domestic Travel) **46,500**; Fefolau'aki ki Tu'apule'anga (Overseas Travel) **47,800**; Totongi fe'ave'aki meili (Postal Charges) **200**; Fetu'utaki Telefoni (Telecommunication) **1,000**; Totongi Tu'uaki (Advertising & Public) **500**.
- 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) **5,000**; 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) **100**.
- 14 Tohi mo e ngaahi makasini (Books, Periodical & Publication) **2,000**; 'Uhila (Electricity) **43,300**; Vai (Water) **3,500**; Naunau Faka'ofisi (Office Supplies) **10,000**; Paaki mo Fakatau Naunau (Printing & Stationery) **8,000**; Teunga Ngaue (Uniform) **1,000**; Totongi Tukupou (Subscriptions) **11,000**; Totongi Ngaue'aki (Rental) **125,400**; Ngaahi totongi fale'i mo e ako ngaue (Training & Conference) **15,400**; Talitali kakai (Hospitality) **2,000**; Laiseni (Licenses) **28,400**; Tauhi ma'a 'a e ngaue'anga (Cleanings) **500**; Ngaahi totongi fale'i mo e tokoni fakatekinikale fakapolofesinale (Consultant & Technical Assistants Professional Fees) **5,000**; Computer Supplies (Naunau faka-Komipiuta) **3,000**; Technical Supplies (Naunau Fakatekinikale) **300**; Catering & Refreshment **2,000**
- 20 Ngaahi naunau faka'ofisi fo'ou (New Office Equipments) **5,100**; New Computer (Ngaahi Komipiuta fo'ou) **30,500**; Technical Equipment **2,000**; Furniture & Fittings **30,000**

**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) 21/22	Esitimeti Fakatonutonu (Revised Budget) 21/22	Esitimeti (Estimate) 2022/23	Esitimeti (Estimate) 2023/24
Kaungaue Tu'uma'u (Established Staff) (10xx)	375,100	347,200	501,600	536,800
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)	2,900	2,777	2,900	100
Fakamole ki he ngaahi ngaue lalahi (Capital expenses) (20xx)				
<b>Pa'anga Fakakatoa Hu Atu (Total Expenditure)</b>	<b>378,000</b>	<b>349,977</b>	<b>504,500</b>	<b>536,900</b>

**Nouti (Notes):**

- 10 Vahenga (Salaries) **488,000**; 'Inasi 'o e Pule'anga ki he Vahenga Malolo (Government Contribution to Retirement Fund) **48,800**.
- 14 Naunau Faka'ofisi (Office Supplies) **100**.

**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) 21/22	Esitimeti Fakatonutonu (Revised Budget) 21/22	Esitimeti (Estimate) 2022/23	Esitimeti (Estimate) 2023/24
Kaungaue Tu'uma'u (Established Staff) (10xx)	296,800	193,349	310,800	320100
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	513	1,000	100
Fakamole ki he ngaahi ngaue lalahi (Capital expenses) (20xx)				
<b>Pa'anga Fakakatoa Hu Atu (Total Expenditure)</b>	<b>297,800</b>	<b>193,862</b>	<b>311,800</b>	<b>320,200</b>

**Nouti (Notes):**

- 10 Vahenga (Salaries) **291,000**; 'Inasi 'o e Pule'anga ki he Vahenga Malolo (Government Contribution to Retirement Fund) **29,100**.
- 14 Naunau Faka'ofisi (Office Supplies) **100**.



**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 ( <i>Estimate</i> ) 21/22	Esitimeti Fakatonutonu ( <i>Revised Budget</i> ) 21/22	Esitimeti ( <i>Estimate</i> ) 2022/23	Esitimeti ( <i>Estimate</i> ) 2023/24
Kaungaue Tu'uma'u ( <i>Established Staff</i> ) (10xx)	458,000	380,107	527,300	517,400
Kaungaue Lau'aho ( <i>Unestablished Staff</i> ) (11xx)				
Fefononga'aki mo Fetu'utaki ( <i>Travel &amp; Communications</i> ) (12xx)				
Tauhi mo fakalelei me'angaue ( <i>Maintenance &amp; Operations</i> ) (13xx)				
Totongi koloa mo e ngaue ( <i>Purchased of goods and services</i> ) (14xx)	3,000	2,893	3,000	100
Fakamole ki he ngaahi ngaue lalahi ( <i>Capital expenses</i> ) (20xx)				
<b>Pa'anga Fakakatoa Hu Atu (<i>Total Expenditure</i>)</b>	<b>461,000</b>	<b>383,000</b>	<b>530,300</b>	<b>517,500</b>
<b>GRAND TOTAL</b>	<b>1,967,700</b>	<b>1,505,997</b>	<b>2,195,400</b>	<b>2,156,400</b>

**Nouti (Notes):**

- 10 Vahenga (*Salaries*) **470,400**; 'Inasi 'o e Pule'anga ki he Vahenga Malolo (*Government Contribution to Retirement Fund*) **47,000**.
- 14 Naunau Faka'ofisi (*Office Supplies*) **100**

## Appendix E

### Proposed Budget Revenue & Expenditure for 2023/24, 2024/25, 2025/26

<i>Min</i>	<i>Revised Code</i>	<i>Hingoa (Names)</i>	<i>Patiseti Esitimetri 2023/24</i>	<i>Patiseti 24/25</i>	<i>Patiseti 25/26</i>
3	03-102000-0410-0000	Totongi 'Atita ( <i>Audit Fees</i> )	139,000	139,000	139,000
3	03-101111-1001-0000	Vahenga ( <i>Salaries</i> )	98,500	98,500	98,500
3	03-101111-1003-0000	Ngaahi monu'ia makehe ( <i>Other Allowances</i> )	100	100	100
3	03-101111-1005-0000	Inasi 'o e Pule'anga ki he Vahenga Malolo ( <i>Government Contribution to Retirement Fund</i> )	24,600	24,600	24,600
3	03-101111-1030-0000	Ngaahi monu'ia ki he 'Atita Seniale ( <i>CEO/Minister Benefits</i> )	13,000	13,000	13,000
3	03-102111-1001-0000	Vahenga ( <i>Salaries</i> )	177,000	177,000	177,000
3	03-102111-1005-0000	Inasi 'o e Pule'anga ki he Vahenga Malolo ( <i>Government Contribution to Retirement Fund</i> )	17,700	17,700	17,700
3	03-102111-1026-0000	Le'ole'o ki he lakanga 'ata ( <i>Acting Allowance</i> )	2,000	2,000	2,000
3	03-102111-1101-0000	Totongi kaungaue lau'aho ( <i>Wages</i> )	100	100	100
3	03-102111-1201-0000	Fefolau'aki Fakalotofonua ( <i>Domestic Travel</i> )	46,500	46,500	46,500
3	03-102111-1202-0000	Fefolau'aki ki Tu'apule'anga ( <i>Overseas Travel</i> )	47,800	47,800	47,800
3	03-102111-1204-0000	Totongi Fe'ave'aki Meili ( <i>Postal Charges</i> )	200	200	200
3	03-102111-1206-0000	Totongi Tu'uaki ( <i>Advertising &amp; Publicity</i> )	500	500	500
3	03-102111-1301-0000	Totongi 'Utu 'o e Me'alele ( <i>Fuel</i> )	10,000	10,000	10,000
3	03-102111-1302-0000	Totongi Fe'ave'aki Meili ( <i>Freight</i> )	300	300	300
3	03-102111-1304-0000	Fakalelei mo e Naunau Faka-Komiputa ( <i>Maintenance of Computer System</i> )	1,000	1,000	1,000
3	03-102111-1308-0000	Fakalelei 'o e me'angaue Faka'ofisi ( <i>Maintenance of Office Equipment</i> )	5,000	5,000	5,000
3	03-102111-1309-0000	Fakalelei 'o e Saliote Misini ( <i>Maintenance of Vehicles</i> )	8,000	8,000	8,000
3	03-102111-1318-0000	Fakalelei 'o e Fale ( <i>Maintenance of Buildings &amp; Compounds</i> )	100	100	100
3	03-102111-1401-0000	Tohi mo e ngaahi makasini ( <i>Books, Periodical &amp; Publication</i> )	2,000	2,000	2,000
3	03-102111-1402-0000	Totongi 'Uhila ( <i>Electricity</i> )	43,300	43,300	43,300
3	03-102111-1405-0000	Vai ( <i>Water</i> )	3,500	3,500	3,500
3	03-102111-1406-0000	Naunau Faka'ofisi ( <i>Office Supplies</i> )	10,000	10,000	10,000
3	03-102111-1407-0000	Paaki ( <i>Printing</i> )	8,000	8,000	8,000
3	03-102111-1408-0000	Teunga Ngaue ( <i>Uniforms</i> )	1,000	1,000	1,000
3	03-102111-1411-0000	Totongi Tukupau ( <i>Subscription</i> )	11,000	11,000	11,000
3	03-102111-1413-0000	Totongi Ngaue'aki ( <i>Rental</i> )	125,400	125,400	125,400

<i>Min</i>	<i>Revised Code</i>	<i>Hingoa</i>	<i>Patiseti Esitimeti 2023/24</i>	<i>Patiseti 24/25</i>	<i>Patiseti 25/26</i>
3	03-102111-1418-0000	Ngaahi totongi fale'i mo e ako kaungaue ( <i>Training &amp; Conferences</i> )	15,400	15,400	15,400
3	03-102111-1422-0000	Talitali Kakai ( <i>Hospitality</i> )	2,000	2,000	2,000
3	03-102111-1435-0000	Laiseni ( <i>Licences</i> )	28,400	28,400	28,400
3	03-102111-1448-0000	Naunau ke ma'a 'a e 'Ofisi ( <i>Cleaning Supplies</i> )	100	100	100
3	03-102111-1480-0000	Ngaahi totongi fale'i mo e tokoni fakatekinikale fakapolofesinale ( <i>Consultant &amp; Technical Assistants Professional Fees</i> )	5,000	5,000	5,000
3	03-102111-2003-0000	Naunau Faka'ofisi Fo'ou ( <i>New Office Equipment</i> )	100	100	100
3	03-102111-1450-0000	Naunau Faka-Komipiuta ( <i>Computer Supplies</i> )	3,000	3,000	3,000
3	03-102111-1417-0000	Naunau Faka-Teknikale ( <i>Technical Supplies</i> )	300	300	300
3	03-102111-1427-0000	Catering/Refreshment	2,000	2,000	2,000
3	03-102111-2004-0000	Komipiuta Fo'ou ( <i>New Computers</i> )	30,000	30,000	30,000
3	03-102111-2022-0000	Furniture & Fittings	30,000	30,000	30,000
3	03-102374-1493-0000	COVID19			
3	03-102374-1448-0000	Naunau ke ma'a 'a e 'Ofisi ( <i>Cleaning Supplies</i> )	400	400	400
3	03-102374-2004-0000	Komipiuta Fo'ou ( <i>New Computers</i> )	500	500	500
3	03-102374-2003-0000	Naunau Faka'ofisi Fo'ou ( <i>New Office Equipment</i> )	5,000	5,000	5,000
3	03-102374-2011-0000	Me'angaue Fakatekinikale ( <i>Technical Equipment</i> )	2,000	2,000	2,000
3	03-102374-1203-0000	Totongi Fetu'utaki Telefoni ( <i>Telecommunication Charge</i> )	1,000	1,000	1,000
3	03-201112-1001-0000	Vahenga ( <i>Salaries</i> )	488,000	488,000	488,000
3	03-201112-1005-0000	Inasi 'o e Pule'anga ki he Vahenga Malolo ( <i>Government Contribution to Retirement Fund</i> )	48,800	48,800	48,800
3	03-201112-1101-0000	Totongi kaungaue lau'aho ( <i>Wages</i> )			
3	03-201112-1406-0000	Naunau Faka'ofisi ( <i>Office Supplies</i> )	100	100	100
3	03-202112-1001-0000	Vahenga ( <i>Salaries</i> )	291,000	291,000	291,000
3	03-202112-1005-0000	Inasi 'o e Pule'anga ki he Vahenga Malolo ( <i>Government Contribution to Retirement Fund</i> )	29,100	29,100	29,100
3	03-202112-1406-0000	Naunau Faka'ofisi ( <i>Office Supplies</i> )	100	100	100
3	03-203112-1001-0000	Vahenga ( <i>Salaries</i> )	470,400	470,400	470,400
3	03-203112-1005-0000	Inasi 'o e Pule'anga ki he Vahenga Malolo ( <i>Government Contribution to Retirement Fund</i> )	47,000	47,000	47,000
3	03-203112-1101-0000	Totongi kaungaue lau'aho ( <i>Wages</i> )			
3	03-203112-1406-0000	Naunau Faka'ofisi ( <i>Office Supplies</i> )	100	100	100
			<b>2,156,400</b>	<b>2,156,400</b>	<b>2,156,400</b>

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