



# **Fakamatala Fakata'u**

**'a e**

**'Ofisi 'o e 'Atita Seniale**

**ki he**

**2018 - 2019**

Nuku'alofa

Ma'asi, 2019



Our Reference: LC1052/324/20

Your Reference:

Date: 27 'o Ma'asi, 2020

Lord Fakafanua

'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, 2019, '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

The seal of the Office of the Auditor General, Tonga. It is a circular emblem with a crown at the top, the text 'OFFICE OF THE AUDITOR GENERAL' around the inner circle, and 'TONGA' at the bottom. There are two stars on either side of the word 'TONGA'.

cc: Hon. Rev. Dr Pohiva Tu'i'onetoa

'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 2018-19.

Na'e faka'ilonga'i 'a e ta'u'ni 'aki 'a hono fakahoko 'o e ngaahi ngāue faka'atita fakatatau ki hoku fatongia 'oku 'omai 'e he *Lao ki he 'Atita Fakapule'anga 2007*. Na'a mau 'oatu 'a e ngaahi lipooti mo e ngaahi fale'i tau'atāina ki he Falealea, ki he Pule'anga, mo e 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*.

### 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 2018-19. Na'e lava ke mau 'atita 'a e ngaahi fo'i 'iuniti 'atita 'e 26, ('i he ngaahi Potungāue mo e ngaahi Kautaha 'a e Pule'anga), ngaahi fakamatala pa'anga 'e 21, fakapapau'i 'a e ngaahi 'atita kehe 'e 4, 'atita mo e fale'i makehe 'e 3, ngaahi tohi fakamo'oni 'atita 'e 200, 'atita 'o e a'usia 'o e ola 'e 2 mo e pepa fakataukei ki he ngaahi fakamatala 'o e ola 'e 1. Na'a mau 'oatu mo e ngaahi fokotu'u 'e 445 'i he 'emau ngaahi lipooti 'atita', ke fai ha tokanga mo fai ha ngāue ki ai 'e he kau pule ngāue.

Na'e kakato 'a e 'atita 'o e Ngaahi Fakamatala Pa'anga 'a e Pule'anga' ki he ta'u 'oku ngata ki he 'aho 30 'o Sune, 2019 pea 'oatu 'a e tala fakakaukau 'a e 'Atita' 'i he 'aho 2 'o Ma'asi, 2020.

Hangē pe ko ia ko e aofangatuku 'o e ngaahi ta'u ki mu'a, na'e 'ikai ke'u fakamo'oni kakato ki he ngaahi fakamatala pa'anga. Ko e makatu'unga' ko e 'ikai muimui pau 'a hono teuteu mo fakahoko 'o e ngaahi fakamatala pa'anga, fa'unga fakamatala, ki he Ngaahi Sīpinga 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 'o e 'aho faka'osi 'o e ta'u fakapa'anga 'i he fakamatala pa'anga, pea ko e ngāue'ni 'oku kei hokohoko atu pe. Kae lolotonga 'ene te'eki ai kakato', ko e aofangatuku 'a e 'Atita 'oku kei tatau ai pe kae'oua leva ke kakato 'a e ngāue' pea mo faipau 'a e ngaahi fakamatala pa'anga ki he *IPSAS*, 'o nau fakamatala'i kakato 'a e ngaahi koloa mo e ngaahi mo'ua 'o e Pule'anga 'i he 'aho faka'osi 'o e ta'u fakapa'anga.

Tānaki atu ki he Lipooti Fakata'u'ni, 'oku lipooti mavahe atu ki he 'Eiki Sea 'o e Fale Alea' 'a e fakamā'opo'opo 'o e ngaahi 'atita 'o e ngaahi fakamatala pa'anga mo e faipau ki he lao, "'Atita 'o e Ngaahi Ngāue Fakapa'anga mo e Faipau ki he Lao 2018-19'", faitatau pe mo e ngaahi ta'u ki mu'a.

Na'e kakato pea fakahū atu ki Fale Alea 'a 'emau 'Atita 'o e Ola 'e ua, (2), 'a ia ko e; (i) Tokateu ki hono Fakahoko 'o e Ngaahi Taumu'a Fakalalakala Tu'uloa (*SDGs*), mo e (ii) Tokanga'i 'o e Ngaahi Koloa Tauhi Tu'uma'u 'a e Pule'anga. Ko e 'uluaki fakahū atu 'eni 'o e Lipooti 'Atita 'o e Ola' ki he Fale Alea' pea ko e makamaile ia ki he 'Iuniti 'Atita 'o e Ola' mo e *TOAG*. Na'a mau kau fakataha mo e Ngaahi 'Ofisi 'Atita 'o e ngaahi fonua lahi 'i hono fakahoko 'o e 'atita 'o e Tokateu ki hono Fakahoko 'o e *SDGs*. 'Oku'ou fiefia ke fakahā heni na'e to'o 'a e ki'i konga mei he 'emau lipooti'ni 'e he Makasini Fakavaha'a-pule'anga ki he 'Atita fakapule'anga' 'a ia 'oku tokanga'i 'e he 'Ofisi 'Atita 'o 'Amelika, (USA), 'o fakakau 'i he 'enua fakamatala, (article), 'o e 'atita'ni mei he Pasifiki, *PASAI*.

Na'a mau fakakakato foki mo e ki'i pepa tokoni, (Guide), ki he Ngaahi Fakamatala Fakamo'oni 'o e Ola, 'a ia na'e tali 'e he Kapineti 'o tufaki ki he ngaahi Potungāue kātoa. Ko e kamata'anga ia 'o e fakakaukau ki hono vakai'i 'o e 'i ai mo ngāue lelei 'a e fa'unga 'o e Ngaahi Fakamatala Fakamo'oni 'o e Ola' 'a e Potungāue takitaha. Kuo mau kamata 'a e vakai ko 'eni' neongo 'oku te'eki ai malava fakakakato ha taha. 'Oku' mau kei hokohoko atu pe 'a e feinga ki ha fa'ahinga faingamalie te mau ala ma'u ke mau ako ai ki he taukei mo e pōto'i 'atita 'o e ola.

## Polokalama Ako Fakalalaka Fakapolofesinale 'o e Kaungāue

Na'e hokohoko atu pe 'a e polokalama ako fakalalaka fakapolofesinale 'o e kaungāue' lolotonga 'o e ta'u. Kuo kakato 'a e ako 'a e 'Atita Pule, Lotomo'ua Tu'ungafasi, ki hono MA he Tauhitohi Fakapolofesinale mei he 'Univēsi 'o Niusauele, 'Aositelēlia, pea kuo'ne foki mai 'o ngāue. 'Oku kei hoko atu pe 'a e ako 'a e Tokoni 'Atita Kalasi 1, 'Akuila Lomu, ki hono BA 'i he 'Univēsi 'o Vikatōlia 'i Uelingatoni, Nu'usila. Ko e 'Atita Mā'olunga, Inverness Filise, na'e mavahe atu ia 'i Fepueli 2019 'o ako ki hono MA he Tauhitohi Fakapolofesinale 'i 'Aokalani, Nu'usila.

'Oku kei hokohoko mai pe 'a e tokoni 'a e va'a akongaue 'a e INTOSAI 'a ia ko e IDI, pehe foki ki he PASAI 'a e ngaahi polokalama ako ma'ae ngaahi lēvolo kehekehe 'o e kaungāue. 'Oku'ou fie fakamālō'ia heni 'a e ngaahi tokoni fakapa'anga kotoa pē mei he Pule'anga 'Aositelēlia, DFAT, 'a ia 'oku'ne fakapa'anga 'a e ngaahi ako'ni. 'Oku tokoni ia ki he feinga 'a e TOAG ke lelei ange 'emau fakahoko fatongia.

'Oku kei hokohoko atu pē 'a e 'ofisi' hono kumi ha faingamālie ngāue mo ako ki ha ngaahi 'ofisi 'i muli 'i he tafa'aki 'o e 'atita' 'i 'o e ola. 'Oku lolotonga lele lelei pe mo e ngaahi ako fakalalaka fakapolofesinale 'i he tafa'aki 'o e mēmipa ki he tauhitohi fakamāmani lahi hangē ko e CPA mo e CA, mo ha ngaahi faka'ilonga mā'olunga ange. 'Oku kei hoko pē 'a e TOAG' ko e 'ofisi akongāue kuo tali 'e he kautaha tauhitohi fakapolofesinale 'a 'Aositelelia mo Nu'usila.

## 'Atita' 'i 'o e Fakamatala Pa'anga 'a e TOAG, 2018-19

Kuo mau kakato hono fakahoko 'a e ngaahi fakamatala pa'anga 'a e TOAG ki he ta'u fakapa'anga 'oku ngata ki he 'aho 30 'o Sune, 2019 pea 'oku hā atu 'i he konga 4 'o e lipooti'ni. Ko e 'Atita, Grant Thornton New Zealand Audit Partnership, na'a'ne fakamo'oni kakato ki he fakamatala pa'anga', tatau pe mo e ta'u, 2018. Ko e toe makamaile eni ko e fakakau 'o e fakamatala pa'anga 'osi 'atita' 'i 'o e TOAG 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 \$357,216, fakafuofua ko e peseti ia 'e 18 (18%). Ko e pa'anga ko ia' 'oku mei he ngaahi lakanga 'oku kei 'atā.

## Polokalama Komipiuta Fo'ou ki he Ngāue Faka'atita, Team Mate

Ko e Team Mate ko e polokalama komipiuta ngāue faka'atita ia 'oku ngāue lahi 'aki 'e he ngaahi 'ofisi 'atita lahi. Na'e vakai' pea fakatau mai 'a e polokalama'ni 'e he 'Ofisi 'o e 'Atita Seniale 'i Me/Sune 2015. 'Oku' 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. 'Oku'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 fakalalaka' 'i hono ngāue'aki 'o e polokalama 'atita'ni ke tokoni' 'i 'ene ngaahi ngāue.

'Oku 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.

## 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 pē 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 kātoa pe ia ke tali 'aki 'a e pole ko 'eni' 'i he taimi kotoa pē.

Tānaki atu ki ai, 'oku tupulaki 'a e mole atu 'o 'emau kau ngāue 'i he levolo polofesinale. 'Oku lau ma'ui'ui ma'u ange pe 'a e kaikai'anga 'o e levolo polofesinale 'o e ngāue fakatauhitohi' mo e fakatauhipa'anga' 'i he ngaahi kautaha 'i tu'a 'i he ngāue fakapule'anga, pea 'oku' nau hiki atu ai ki he vāhenga 'oku lelei 'aupito ange. 'Oku' mau puke ma'u ki he polokalama tokoni' 'i 'o e ako fakapolofesinale 'o e kaungāue.

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'. Ka 'oku' 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. 'Oku' mau fakatauange pē 'e hokohoko atu hono tokonia kimautilu '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 kiate kinautilu ngaahi kautaha pe potungāue 'oku' nau kaunga ki heni' na'a tokoni ki hono matatali 'o e pole' ni. Tānaki atu foki ki he pole'ni 'a e mahu'inga hono tauhi kakato 'o e ngaahi lekooti mo e ngaahi fakamatala fakapa'anga.

### Ko e vakai ki he kaha'u

Ko e feinga ki he fakalakalaka 'a e TOAG' ko e 'asenita ia 'oku hokohoko ma'u 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 fatongia kotoa'aki pe hono toutou vaka'i'i 'o e taau mo e fe'unga 'o 'emau ngāue hokohoko ki he kaha'u.

Ko e polokalama ako ki he tu'unga fakapolofesinale 'o e kaungāue 'oku hokohoko atu pe ki he kaha'u, 'i he lolotonga' ni 'oku lolotonga feinga 'a e toko ua (2) ki honau CA pe CPA pea ko e toko nima (5) 'oku' nau ngāue pē mo ako ki honau 'uluaki mata'itohi 'i Va'a USP 'i Tonga' ni pe Va'a Ako Faka'univesiti 'a Tonga (TIHE). 'Oku fakalotolahi kiate kinautilu 'e he 'Ofisi' pea mo e ngaahi tokoni kotoa pe 'oku' mau malava ma'u.

'Oku lolotonga fakahoko 'uluaki 'iate kimautilu 'a e poloseki mo e IDI ki hono ngāue'aki kakato 'o e ISSAI ki he 'emau 'atita kotoa, 'Atita 'o e Ngaahi Fakamatala Pa'anga, 'Atita 'o e Ola, mo e 'Atita 'o e Faipau ki he Lao, pea mo tokanga ki he ngaahi fakatu'utāmaki 'e malava hoko 'i he 'elia takitaha, (risk approach). 'Oku feinga mo e faka'amu 'e kakato lelei 'a e poloseki' 'i he ta'u ngāue hoko, 2020-21. 'Oku fie fakamālō heni ki he DFAT, IDI, mo e PASAI, ko 'enau tokoni' 'oku malava ai 'a e poloseki'ni 'o kamata 'iate kimautilu pea 'e hoko atu ki he ngaahi 'ofisi 'atita kehe 'i he Pasifiki.

'Oku' mau ngāue 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 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 ko e "**Anga Haohaoa, Taliui, mo e 'Ata-ki-tu'a**" pea 'oku kamata pe foki 'iate kimautilu mo e kotoa 'o 'emau ngāue faka'atita, 'emau ngaahi lipooti mo e ngaahi fale'i pea hoko atu kiate kinautilu '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 *FCA(Aust.)*  
'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 pe 'oku fakahoko mo fakamatala'i 'a e ngaahi ngāue 'a e pule'anga' 'o fakatautu 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 ngaahi 'e he 'Ofisi

Ko e tefito'i koloa 'oku ngaahi '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 ngāue fakapa'anga
- Sivi faka'atita '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 I* 'a e fa'unga 'o e TOAG' 'i he 'aho 30 'o Sune, 2019. Ko e ngaahi va'a ngāue tefito 'e fā (4) 'o e Tafa'aki Pule'i' mo e Tafa'aki Ngāue Faka'atita, 'oku tataki ia 'e he kau Talēkita Pule 'e toko fā (4). Ko e kotoa 'o e ngaahi lakanga ko ia' 'oku kei 'atā, Ko e Tafa'aki Pule'i' 'oku tokanga ia ki he pule'i 'o e 'ofisi' mo e ngaahi ngāue poupou ki he ngaahi va'a kehe. Ko e Tafa'aki Ngāue Faka'atita' 'oku vahevahe ia ki he va'a 'e tolu (3); (i) Sivi Faka'atita 'a e Ngaahi Ngāue Fakapa'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 'o e Ngaahi Ola 'o e fakahoko fatongia mo hono vakai'i e Ola 'o e Ngāue, (iii) 'Atita'i 'o e Faipau ki he Lao pea 'oku' nau tokanga ki hono 'atita'i 'o e ngaahi Potungāue 'a e Pule'anga mo e ngaahi Fakafofonga Fakapule'anga (MDAs) kae'uma'ā hono 'atita'i 'o e ngaahi Poloseki Fakalakalaka

### 1.3.1 Fakamatala 'o e Kaungāue

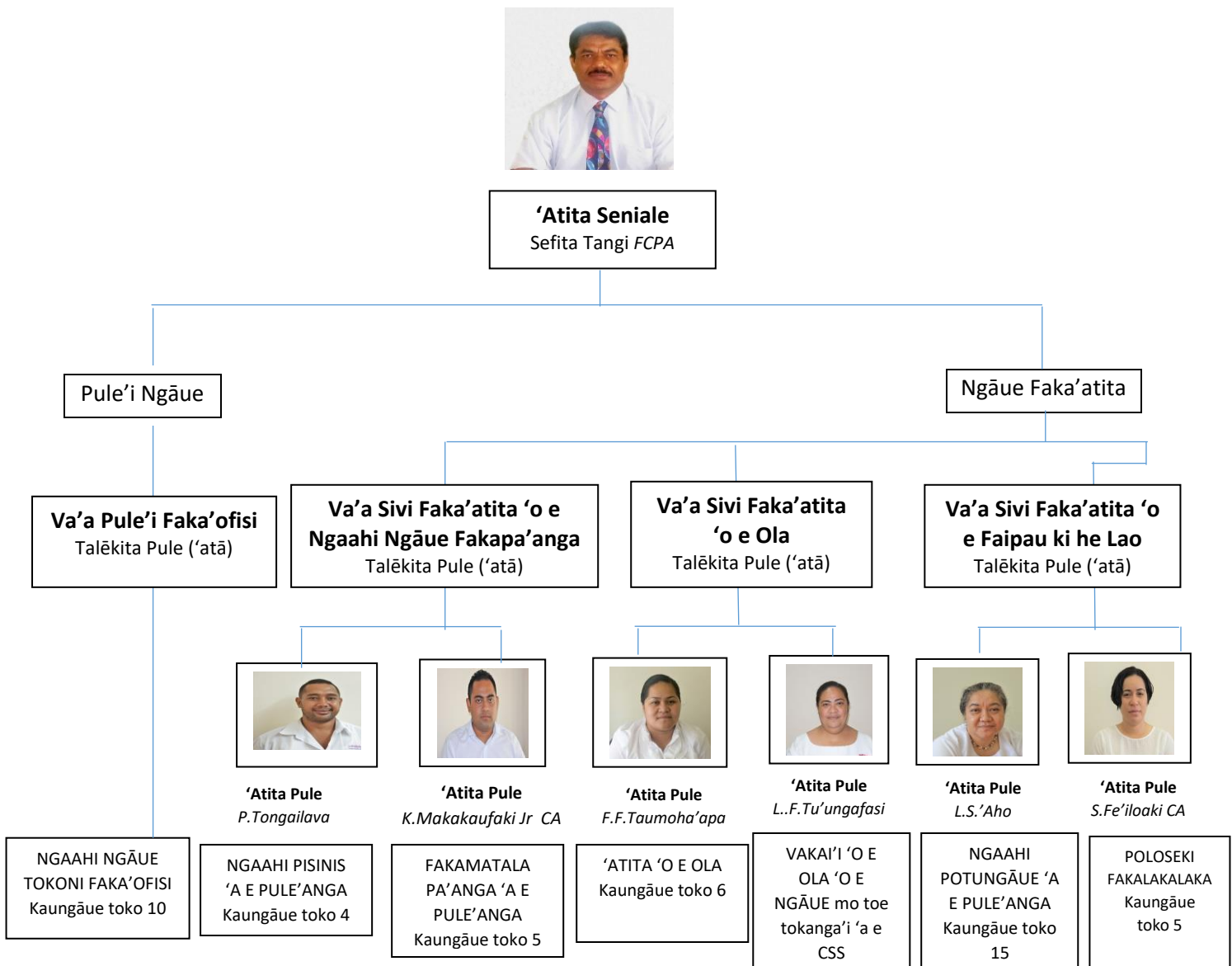
'I he lolotonga 'o e ta'u fakapa'anga 2018-19, ko e tokolahi 'o e kaungāue ki he lakanga pe 'e 41 pea mo e lakanga 'oku 'atā 'e honofulu (10). Ko e kakai fefine ai 'e toko 26 pea mo e kakai tangata 'e 15. 'Oku hā 'i he *Tepile I* 'a e kaungāue tu'uma'u lolotonga 'a e TOAG' 'o 'ikai lau ki ai 'a e 'Atita Senilae.

#### *Tepile 1: Kaungāue tu'uma'u 'i he 'aho 30 'o Sune, 2019*

Lakanga	30 'o Sune, 2019
Talēkita Pule	4(4 'atā)
'Atita Pule	6(1 'atā)
'Atita Mā'olunga	9
'Ofisa Pule ki he kaungāue	1
'Ofisa ki he me'a fakakomipiuta mo hono 'analaiso 'o e sisitemi	1
'Atita	14(4 'atā)
Tokoni Fakafo'ituitui	1
'Akauniteni	1
'Ofisa Fetu'utaki/Tauhi Laipeli	1
Tokoni Fakakomipiuta	1
'Ofisa Talitali Kakai/Faile	1

Lakanga	30 'o Sune, 2019
Tokoni 'Atita Kalasi I	4
Tokoni 'Atita Kalasi II	3
Tokoni 'Atita Kalasi III	1(1 'atā)
Faka'uli	2
<b>Kātoa 'o e ngaahi lakanga</b>	<b>50</b>

Fakatātā 1: Fa'unga 'o e 'Ofisi 'o e 'Atita Seniale 'i he 'aho 30 'o Sune, 2019





### 1.3.2 Hikihihi lakanga kaungāue

‘Oku fakahoko ai pe ‘a hono fakatokanga’i ‘a e ngaahi tokoni, ngāue mālohi mo ‘osikiavelenga ‘a e kaungāue ‘a e ‘Ofisi ‘Atita’. Lolotonga ‘o e ta’u’ na’e hiki hake ki he lakanga fo’ou ‘a e kau ‘ofisa ko ‘eni’.

<i>Hingoa</i>	<i>Lakanga</i>	<i>Lakanga hiki ki ai</i>	<i>‘Aho</i>
1. Sisilia F. Lutui	‘Atita Mā’olunga	‘Atita Pule	01/10/18
2. Patetele Tongilava	‘Atita Mā’olunga	‘Atita Pule	01/10/18
3. Pita Taufatofua	‘Atita	‘Atita Mā’olunga	01/10/18
4. Sitiveni Nau	‘Atita	‘Atita Mā’olunga	01/10/18
5. Mitolomoa Taka	‘Atita	‘Atita Mā’olunga	08/04/19
6. Filatoa Vailea	‘Atita	‘Atita Mā’olunga	08/04/19
7. Maile Fuimaono Kavaefiafi	Tokoni ‘Atita Kalasi III	Tokoni ‘Atita Kalasi I	08/04/19

### 1.3.3 Kaungāue fokotu’u fo’ou

Na’e ‘i ai mo e kaungāue fokotu’u fo’ou ‘e toko fā (4) ‘i he lolotonga ‘o e ta’u’ pea ko kinautolu eni:

<i>Hingoa</i>	<i>Lakanga</i>	<i>‘Aho</i>
1. Taiala Paea-‘i-Funga Manono Fulivai, Returning Scholar	‘Atita	07/01/19
2. Seini Mele Fakalolo	‘Atita	08/02/19
3. Siupeli Afu Jr Hakaumotu	‘Atita	08/04/19
4. Paea-he-lotu ‘Akanete Tonga’onevai	‘Atita	24/04/19

### 1.3.4 Poaki mālōlō mei he ngāue’anga

Lolotonga ‘o e ta’u, ko kinautolu eni ‘a e kaungāue na’a nau poaki mālōlō mei he ngāue’anga ‘o nau hiki atu ki he ngaahi ngāue’anga kehekehe.

<i>Hingoa</i>	<i>Lakanga</i>	<i>‘Aho</i>
1. Patetele Tongilava	‘Atita Pule	29/06/19
2. Tevita Tu’ipulotu Potesio	‘Atita Mā’olunga	11/08/18
3. Sisilia Mohulamu Finau	‘Atita Mā’olunga	16/10/18
4. Sepiuta Nanasipau’u Felemi	‘Atita	26/01/19
5. Setila Eke	‘Atita	20/05/19

### 1.3.5 Poaki mālōlō ‘i he folau he sipoti

Na’e kau atu ‘a e tokotaha ‘o e kaungāue ‘i he folau ‘a e sipoti fakafonua ‘i he lolotonga ‘o e ta’u.

<i>Hingoa</i>	<i>Lakanga</i>	<i>‘Aho</i>
1. Viliami Fa Vatuvei	Tokoni ‘Atita Kalasi II	9-20/08/18

### 1.3.6 Ngaahi Polokalamata Fakalalaka mā’a e kaungāue

Na’e kei hokohoko atu pe ‘a e tokanga mālohi ‘a e ‘Ofisi’ ki he fakalalaka fakapolofesinale ‘a e kaungāue ‘i he ngaahi founa kehekehe. Ko e toko ua (2) ‘o e kau ‘ofisa mā’olunga ‘oku’ nau lolotonga feinga ki honau faka’ilonga fakapolofesinale, CPA pe CA ‘i Nu’usila pe ‘Aositelelia. Ko e toko nima (5) ‘o e kau ‘ofisa mā’ulalo ‘oku’ nau to’o lesoni mi he ‘Univēsiiti ‘o e Pasifiki Tonga pea mo e Ako Mā’olunga ange ‘a Tonga ‘i Tonga’ni pe.

Lolotonga ‘o e ta’u, na’e kau atu ‘a e kaungāue’ ki he ngaahi polokalama ako na’e tatakai ‘e he *PASAI, IDI*, pea mo e ngaahi kupu fekau’aki mei muli. Ko e ngaahi ‘elia: fakafetu’utaki lelei, anga hono ‘atita’i ‘o e ngaahi koloa fakapule’anga, fakamālohi ange hono tokanga’i ‘o e ngaahi fatongia fakapa’anga, ‘atita fakatahataha ‘o e fakatau fakapule’anga, pea mo e tokateu ‘a Tonga ki hono fakahoko ‘o e Ngaahi Taumu’a Fakalalakalaka Tu’uloa, *SDGs*.

Lolotonga ‘o e ta’u, na’e kau atu ‘a e ‘Atita Seniale ki he: Fakataha hono 19 ‘a e Poate Pule ‘a e *PASAI*, pea mo e Konifelenisi hono 21 ‘a e *PASAI*, na’e fakahoko ki Kuinisilani, ‘Aositelelia, ‘i ‘Aokosi 2018; Konifelenisi ‘a e kau ‘Atita ki hono sivi ‘o e fakahoko fatongia mo e ola (*SPMR*) na’e fakahoko ki he ‘Otu motu Kuki ‘i Novema 2018; Fakataha hono 20 ‘a e Poate Pule ki ‘Aokalani, Nu’usila, ‘i Fepueli 2019; Fakataha ‘e ua (2) ‘a e Sekelitali ‘o e Pasifiki mo e Komiti Si’i na’e fakahoko fakatou’osi pe ki Suva, Fisi i he ‘aho 16 ‘Epeleli, 2019 mo e 12 Sune, 2019.

Ko e ngaahi poto’i mo taukei ngāue na’e ‘omai ‘e he kau ako’ mo e polokalama fakalalakalaka mo e ngaahi fakataha ‘oku hā atu ‘i ‘olunga’ na’e tokoni lahi ia ki he polokalama ako ‘a e *TOAG*.

‘Oku mēmipa ‘a e ‘Atita Seniale’ ‘i he Kōmiti Pa’anga ‘a e Fale Alea pea mo e Kōmiti Vakai Faka’atita ‘a e Kapineti. ‘Oku’ne toe mēmipa foki ‘i he Poate Pule ‘a e *PASAI*, ko e fakafongia’i ‘o e ngaahi ‘otu motu Polinisia mei ‘Aokosi 2016 pea mo mēmipa ‘i he Komiti si’i ‘o e Ngaahi Fonua ‘o e Pasifiki ‘i he tokanga ki he ngaahi fakatu’utamaki ‘e ala malava ke hoko he ‘atita, mei Novema 2015.

## 1.4 Fakahoko fatongia fakapa’anga

‘Oku hā ‘i he *Tepile 2* ‘a e fakamatala fakanounou ‘a e ‘esitimeti ‘o e tānaki pa’anga mo e fakamole ‘a e *TOAG* ki he 2018-19 ‘o fakafehoanaki ki he pa’anga na’e tānaki mo fakamoleki totonu. Ko e ngaahi mahu’inga fakapa’anga ‘o e fakamatala’ ‘oku fakahā atu ‘o fakatahu ki he founga tauhitohi ‘oku makatu’unga ‘i he fetongi pa’anga ‘ata’atā pē.

*Tepile 2: Fakamatala fakanounou ‘o e tānaki pa’anga’ mo e fakamole’*

	‘Esitimeti 2018-19	Lahi totonu 2018-19	Lahi totonu 2017-18
Kotoa ‘o e pa’anga hūmai <sup>1</sup>	\$100,000	\$74,000	\$74,750
Kotoa ‘o e pa’anga hūatu	\$1,932,100	\$1,574,884	\$1,490,410
Pa’anga hūatu haohaoa	\$1,832,100	\$1,500,884	\$1,417,660

<sup>1</sup> ‘Oku ‘ikai totongi ‘a e sivi faka’atita ‘o e ngaahi potungāue mo e ngaahi fakafongia 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 2018-19

'Oku hā 'i he *Tepile 3* '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 'i 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, 2019. Ko e ngaahi ngāue ko ia' 'e toki fakahoko atu pe 'a hono lipooti' 'i he kakato 'a e ngāue.

*Tepile 3: Fakaikiiki 'a e kotoa 'o e Koloa Ngaohi mei he ngaahi va'a ngāue ki he 2018-19*

<b>Koloa Ngaohi 1: Ngaahi Lipooti ki Fale Alea mo e ngaahi tokoni kehe</b>	<b>Tāketi</b>	<b>Ola totonu</b>
Ngaahi Lipooti 'a e 'Atita Seniale	6	6
Ngaahi Ngāue Tokoni Kehe	2	2
Ngaahi Ngāue Poupou (Polokalama ako fakalalaka fakapolofesinale 'a e kaungāue)	9	17
<b>Koloa Ngaohi 2: Sivi faka'atita 'a e ngaahi ngāue fakapa'anga</b>	<b>Tāketi</b>	<b>Ola totonu</b>
Lipooti 'a e ola 'o e 'atita ki he kau pule	23	16
Ngaahi tala fakakaukau 'a e 'Atita 'i he fakamatala pa'anga	9	9
Vakai'i mo tali 'o e ngaahi fakamatala pa'anga kuo 'osi 'atita'i mavahe	9	7
Ngaahi ngāue tokoni makehe	3	1
<b>Koloa Ngaohi 3: Sivi faka'atita 'o e ola mo hono vakai'i 'a e ola 'o e fakahoko fatongia</b>	<b>Tāketi</b>	<b>Ola totonu</b>
Ngaahi lipooti 'atita'i 'o e ola	2	2
Vakai'i 'a e ola 'o e fakahoko fatongia 'a e <i>MDAs</i>	6	0
<b>Koloa Ngaohi 4: Sivi faka'atita 'o e faipau ki he Lao</b>	<b>Tāketi</b>	<b>Ola totonu</b>
Lipooti ki he kau pule 'a e ola 'o e 'atita	50	48
Ngaahi tala fakakaukau 'a e 'Atita 'i he ngaahi fakamatala pa'anga	11	12
Ngaahi tohi fakamo'oni ki he ngaahi fakamatala pa'anga mei he ngaahi tokoni ki he ngaahi ako'anga, TVET pea mo e ngaahi pension	42	197
Ngaahi ngāue tokoni makehe	2	1

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

1. *Koloa ngaohi 2*, Ko e ngaahi pisinisi 'e ni'ihi na'e kau hono palani'i ka na'e te'eki ai ke fakahū mai 'a 'enau ngaahi fakamatala pa'anga' ke 'atita'i.
2. *Koloa ngaohi 3*, Na'e kakato 'a e lipooti ki he 'atita'i 'o e ola' kā ko hono vakai'i 'o e ola 'o e fakahoko fatongia 'a e *MDAs* na'e te'eki ke kakato.
3. *Koloa ngaohi 4*, Na'e fakatokanga'i heni 'a e maa'usia 'e he va'a sivi faka'atita 'o e faipau ki he lao 'a 'enau tāketi.

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

'I he feinga ke fakalalaka ki mu'a 'a 'emau founa pule'i 'o e ngāue, na'e kei hokohoko atu pe 'a e va'a ngāue poupou 'i hono leva'i 'o e fakamole' he ko e me'a mu'omu'a' ia. Ko e ngaahi kaveinga 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 'o e *TOAG*

'Oku hā atu 'i he *Tepile 4* 'i lalo' 'a e tu'unga mahu'inga 'o e ngaahi ngāue lalahi 'i he 'aho 30 'o Sune, 2019. Hangē koia 'oku hā atu' ko e fakamole ki he fakahoko fatongia' 'a e mā'olunga taha', ko e \$818,219.50 pe peseti 'e 52 (52%) 'o e mahu'inga fakakātoa (\$1,574,884) 'o e ngaahi ngāue kehekehe na'e fakahoko 'e he 'Ofisi' lolotonga 'o e ta'u 2018-19.

Tepile 4: Tu'unga mahu'inga 'o e ngaahi ngāue lalahi 'i he 'aho 30 'o Sune, 2019

	Ngaahi ngāue	Mahu'inga(\$)	Peseti (%)
Fatongia Felālāve'i:	1. Ngaahi ngāue faka'ofisi	44,668.00	3
	2. Ngaahi ngāue tokoni	114,774.00	7
	3. Ngaahi ako fakalalakaka	196,151.00	12
	4. Konifelenisi mo e ngaahi fakataha	72,166.50	5
	5. Ngaahi mālōlō 'a e kaungāue	311,785.00	20
	6. Komiti sosiale 'a e Kaungāue	17,120.00	1
	Kātoa 'o e ngaahi fakamole 'ikai fakahangatonu ki he koloa ngaohi	756,664.50	48
Kātoa ngaahi fakamole fakahangatonu ki he koloa ngaohi:	7. Fakahoko Fatongia Faka'atita	818,219.50	52
<b>Fakakātoa 'o e ngaahi ngāue</b>		<b>1,574,884</b>	<b>100</b>

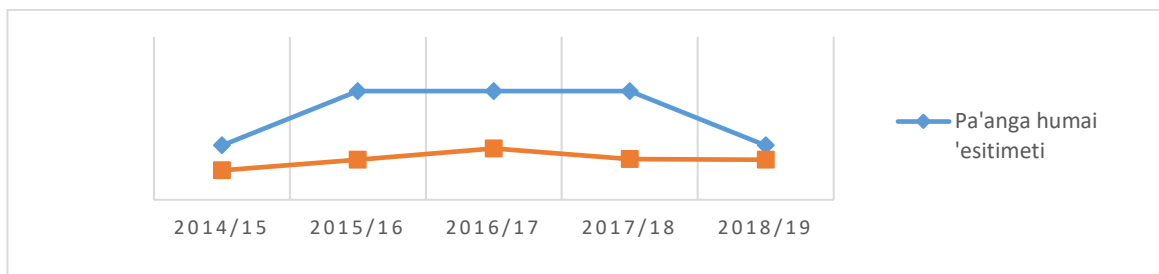
### 2.3 Fakafehoanaki 'o e pa'anga hūmai totonu mo e hūatu totonu 2014/15 - 2018/19

#### Pa'anga hūmai

Ko e kātoa 'o e pa'anga hūmai ki he 2018-19 na'e fe'unga mo e \$74,000 'a ia na'e nounou 'aki 'a e \$26,000 mei he \$100,000 na'e 'esitimeti. Ko e 'esitimeti ki he pa'anga hūmai' na'e fu'u lahi pē he ko e 'atita ia 'o e kotoa 'o e ngaahi potungāue 'a e pule'anga' mo e ngaahi poloseki fakalalakaka' 'oku 'ikai totongi ia 'o lau ko e tokoni pe 'a e Pule'anga.

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

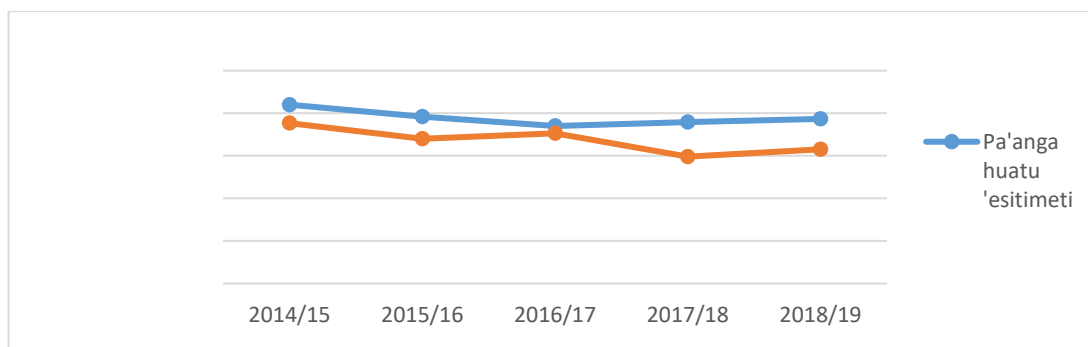
Fakatātā 2: 'Oku'ne 'omai 'a e fakafehoanaki 'o e pa'anga hūmai 'esitimeti' mo e pa'anga hūmai totonu' ki he ta'u 'e nima (5) kuohili.



#### Pa'anga hūatu

Ko e ngaahi fakamole 'a e 'Ofisi' na'e \$1,574,884 'a ia na'e si'isi'i 'aki 'a e \$357,216 mei he 'esitimeti pa'anga fakamole 'a e TOAG. 'Oku hā atu 'i he Fakatātā 3 'i lalo' 'a e fakafehoanaki 'o e pa'anga fakamole 'a e TOAG mei he 2014/15 – 2018/19.

Fakatātā 3: Pa'anga hūatu 'esitimeti vs pa'anga hūatu totonu



### 3. LIPOOTI 'O E NGAHI 'IUNITI

'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 2018-19. Ko hono fakaikiiki 'oku hā atu 'i he lipooti mavahe '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.

#### 3.1 'Iuniti 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 pou pou hangē ko e talitali kakai, tauhi 'o e ngaahi faile, Tekinolosia Faka-komipiuta (IT), ngaahi ngāue ki he me'a fakakaungāue, fakamatala pa'anga mo e patiseti, tufaki 'o e ngaahi tohi, laipeli, naunau faka'ofisi, nofo'anga, tu'utu'uni kaungāue etc. 'Oku'nau to e fatongia'aki 'a e *Koloa Ngaohi 1*: Lipooti ki Fale Alea mo e ngaahi pou pou kehe.

Ko e kaungāue 'e toko 10 fakakātoa 'o taki ai 'a e 'Atita Pule, Lotomo'ua Tu'ungafasi. Lolotonga 'o e ta'u foki mai 'a Lotomo'ua hili ia 'a 'ene lava'i lelei 'a e feinga ako ki hono MA 'i he Tauhitohi Fakapolofesinale. Ko e 'Ofisa Tauhitohi 'a e 'iuniti' 'oku lolotonga feinga ako 'i Nu'usila ki hono BA.

##### 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 8,744. '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 10,125 'o laka ia 'i he houa ngāue fakakātoa na'e patiseti. Ko e monū he na'e to e tānaki mai mo e houa (1,381) 'akinautolu 'o e kaungāue 'i he va'a ni na'e toloi atu 'a 'enau poaki mālōlō ka na'e 'osi papau ke fakahoko, tānaki atu mo e vave foki mai 'a e 'Atita Pule 'o e va'a ni 'i hono lava'i lelei 'a e polokalama ako na'e kau atu ki ai.

'I he *Tepile 5* 'i lalo' ko e kotoa ia 'o e koloa ngaohi na'e lava ke fakahoko 'o fakafehoanaki ki he 2018-19

*Tepile 5: Koloa Ngaohi 1 – Lipooti ki Fale Alea mo e ngaahi pou pou kehe*

Me'afua 'o e fakahoko ngāue	Me'afua	2018-19 Tāketi	2018-19 Ola totonu	2017-18 Ola totonu	2016-17 Ola totonu
<b>Lahi</b>					
Lipooti 'a e 'Atita Seniale (a)	Fika	6	6	5	5
Ngaahi fale'i kehe (e)	Fika	2	2	3	2
Ngaahi ngāue pou pou makehe (f)	Fika	9	17	9	17

(a) 'Oku kau 'i 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 TOAG kuo 'osi 'atita'i 'e he kautaha 'atita mei tu'a ki he ta'u fakapa'anga 'oku ngata ki he 'aho 30 'o Sune, 2019 'a ia 'oku kau atu 'i he lipooti'ni.

(e) Ngaahi fale'i kehe faka'atita na'e 'ikai ke patiseti: Kā ko e ngaahi fale'i ki he Komiti 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 pou pou makehe hangē ko e ako fakalalaka 'a e kaungāue.

##### 3.1.3 Ngaahi Lipooti 'a e 'Atita Seniale

Na'e fakakakato 'a hono 'atita'i 'o e fakamatala pa'anga 'a e TOAG ki he ta'u fakapa'anga 2018-19 'i Fepueli 2020. 'Oku hā atu 'i he *Konga 4* 'o e lipooti'ni 'a e fakamatala pa'anga' fakataha mo e talafakakaukau 'a e 'Atita.

## 3.2 'Iuniti Sivi Faka'atita 'a e ngaahi ngāue fakapa'anga

### 3.2.1 Puipuitu'a

Ko e 'iuniti'ni 'oku fakafatongia'aki 'a hono 'atita'i 'o e ngaahi pisinisi 'a e pule'anga 'a ia 'oku ma'u 'inasi ai 'a e pule'anga, fakamatala pa'anga fakalukufua, ngaahi fakamatala pa'anga fakakuata 'a e pule'anga pea mo ha ngaahi fiema'u makehe mei he Fale Alea pe Kapineti. 'Oku toe fakafatongia'aki foki 'a e 'iuniti'ni ki hono vakai'i mo tali 'a e ngaahi fakamatala pa'anga 'a e ngaahi pisinisi 'a e pule'anga 'oku 'atita'i 'e ha kautaha 'Atita mei tu'a pea tānaki atu ki heni pea mo e ngaahi sino ngāue 'i tu'a he pule'anga (NGOs), ngaahi sosaieti sivile mo e ngaahi pisinisi taautaha.

Ko e kaungāue fakakātoa 'e hiva (9) 'i he 'iuniti'ni pea 'oku toe vaeua 'i he timi ngāue 'e ua (2) 'o taki ai ha ongo 'Atita Pule ko Kelepi Makakaufaki mo Patetele Tongilava.

### 3.2.2 Fakamā'opo'opo 'o e ngaahi koloa ngaohi

'Oku hā 'i he *Tepile 6* 'i lalo' 'a e ngaahi koloa ngaohi 'a e 'iuniti'ni 'a ia 'oku fakahoa 'a e ngāue na'e palani'i mo e ola totonu 'i he ta'u 2018/19. 'I he faka'osinga 'o e ta'u, ko e houa fakakātoa na'e ngāue'aki 'e he va'a'ni ki he fakahoko fatongia faka'atita ko e 7,192.

*Tepile 6:* Koloa ngaohi 2 – Sivi faka'atita 'o e ngaahi fakamatala fakapa'anga

Me'afua 'o e fakahoko fatongia	Me'afua	2018-19 Tāketi	2018-19 Ola totonu	2017-18 Ola totonu	2016-17 Ola totonu
<b>Lahi</b>					
Ngaahi lipooti ki he kau pule ngāue (a)	Fika	23	16	11	11
Tala fakakaukau haohaoa (e)	Fika	9	9	10	10
Vakai'i mo tali 'a e ngaahi 'atita tau'atāina mo e ngaahi setifikeiti (f)	Fika	9	7	4	4
Ngaahi ngāue tokoni kehe (h)	Fika	3		1	1

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

a) Ngaahi lipooti ki he kau pule ngāue

Na'e patiseti ke 'oatu 'e he 'iuniti'ni ha tohi ki he kau pule ngāue 'e 23 lolotonga 'a e ta'u. Makatu'unga 'i he 'ikai ke fakahū taimi totonu mai 'a e ngaahi fakamatala pa'anga mo hono vakai'i 'o e ngaahi fakamatala pa'anga kuo 'osi 'atita'i na'e 'ikai ke maa'usia ai 'a e patiseti 'i he lolotonga 'o e ta'u. Ko e fo'i 'atita 'e ua (2) 'i he 'atita koia na'e toloi.

e) Tala fakakaukau haohaoa

Lolotonga 'a e ta'u na'e 'oatu 'a e tala fakakaukau haohaoa 'a e 'atita ki he ngaahi fakamatala pa'anga 'e 9 'a ia na'e patiseti.

f) Vakai'i mo tali 'a e ngaahi 'atita tau'atāina

Na'e palani ke 'atita'i 'a e fakamatala pa'anga na'e 'osi 'atita'i 'e he kautaha mei tu'a 'e 6 pea mo e setifikeiti 'e 3 'o e ngaahi fakamatala kuata, 'o fakata'au ki *he kupu 10(2) 'o e Lao 'Atita 'a e Pule'anga (monomono)*. 'I he 2018-19 na'e kakato ai 'a hono vakai'i mo e ngaahi fakamatala pa'anga 'osi 'atita'i 'e 4 pea mo e ngaahi setifikeiti 'e 3.

g) Fale'i makehe

Na'e palani'i 'a e ngaue ki he fale'i makehe 'e 3 'i he ta'u 'o fakatefito 'i he ngaahi ngāue 'oku fa'a 'omai he ngaahi ta'u ki mu'a. Ka neongo ia na'e 'ikai ha toe fale'i makehe 'e 'omai he ta'u fakapa'anga ko 'eni ki he 'Atita Seniale.

### 3.3 'Iuniti Sivi Faka'atita 'o e Ola

#### 3.3.1 Puipuitu'a

Ko e 'iuniti ko eni 'oku'ne fakahoko 'a hono 'atita'i 'o e ola' pea pehē foki ki hono vakai'i 'o e ngaahi fakamatala ngāue 'a e ngaahi potungāue 'a e pule'anga'.

Ko e ta'u 'eni 'e ua (2) 'a e hoko 'a e Talēkita Pule ko Fatafehi Taumoha'apai ko e tokotaha na'e fakafatongia'aki ki hono tokanga'i 'o e 'iuniti ko 'eni' 'a ia 'oku 'i ai 'a e kaungāue fakakātoa 'e toko nima (5). Ko e kaungāue 'e toko tolu (3) na'a nau maheva atu mei'he ngāue' lolotonga 'o e ta'u fakapa'anga ko 'eni'. Ko e toko ua (2) 'o e kaungāue na'a'na mavahe ko e feinga ako 'i he fonua muli' pea mo e tokotaha na'a'ne poaki mālōlō mei'he ngāue'anga

#### 3.3.2 Fakamā'opo'opo 'o e ngaahi koloa ngaohi

Ko e ta'u foki ko 'eni na'e faka'ilonga'i ai 'a e lava me'a 'a e 'iuniti ko 'eni'. Na'e lava foki 'o fakahū 'a e lipooti 'atita 'o e maa'usia 'o e ola ki he Fale Alea'. Ko e talu 'a e fokotu'u 'a e 'iuniti ko 'eni' 'i he 2010, ko e fuofua lipooti 'eni na'e fakahū ki he Fale Alea'. Na'e fa'u foki 'e he 'iuniti ko 'eni' 'a e pepa fakahinohino ki hono fakamatala ngāue''o ha fakahoko fatongia pea na'e tali ia 'e he Kapineti ke ngāue'aki 'e he ngaahi potungāue 'a e pule'anga'.

*Tepile 7: Koloa ngaohi 3 – Sivi faka'atita 'o e ola*

Me'afua 'o e fakahoko ngāue	Me'afua	2018-19 Tāketi	2018-19 Ola totonu	2017-18 Ola totonu	2016-17 Ola totonu
<b>Lahi</b>					
Ngaahi Lipooti 'atita 'o e ola (a)	Fika	2	2	-	-
Ngaahi 'atita 'o e sivi 'o e fakahoko fatongia (e)	Fika	6	1	-	-

(a) Ngaahi lipooti 'a e 'Atita Seniale 'i he ngaahi 'atita 'o e ola

(e) Ngaahi lipooti 'a e 'Atita Seniale 'o kau ai 'a e lipooti ki he ngaahi fakamatala fakamo'oni

Na'e fakatokanga'i foki 'a e holo 'o e houa ngāue 'o e ta'u fakapa'anga'ni ki he houa fakakātoa 'e 4,628 fakatatau ki he houa ngāue 'o e ta'u kuo'osi ko e 5,029. Ko e 'uhinga pe ki heni ko e mavahe atu 'a e kaungāue 'o e 'iuniti ko 'eni' 'i ha ngaahi taumu'a kehekehe pe.

Neongo na'e a'usia 'a hono 'atita'i 'o e maa'usia 'o e ola' ka na'e 'ikai ke malava 'o fakahoko ha vakai'i 'o e 'atita'i 'o e ngaahi fakamatala ngāue'. Ko e 'uhinga ki heni' ko e fakatatali 'o e 'atita' kae 'oleva kuo tali 'e he Kapineti' 'a e tohi fakahinohino ki he fakamatala ngāue' pea ke ngāue'aki 'e he ngaahi potungāue 'a e pule'anga'. 'Oku 'i ai 'a e 'amanaki ki he kaha'u' 'e malava 'o kakato 'a hono vakai'i 'o e atita'i 'o e ngaahi fakamatala ngāue 'a e ngaahi potungāue 'a e pule'anga'.

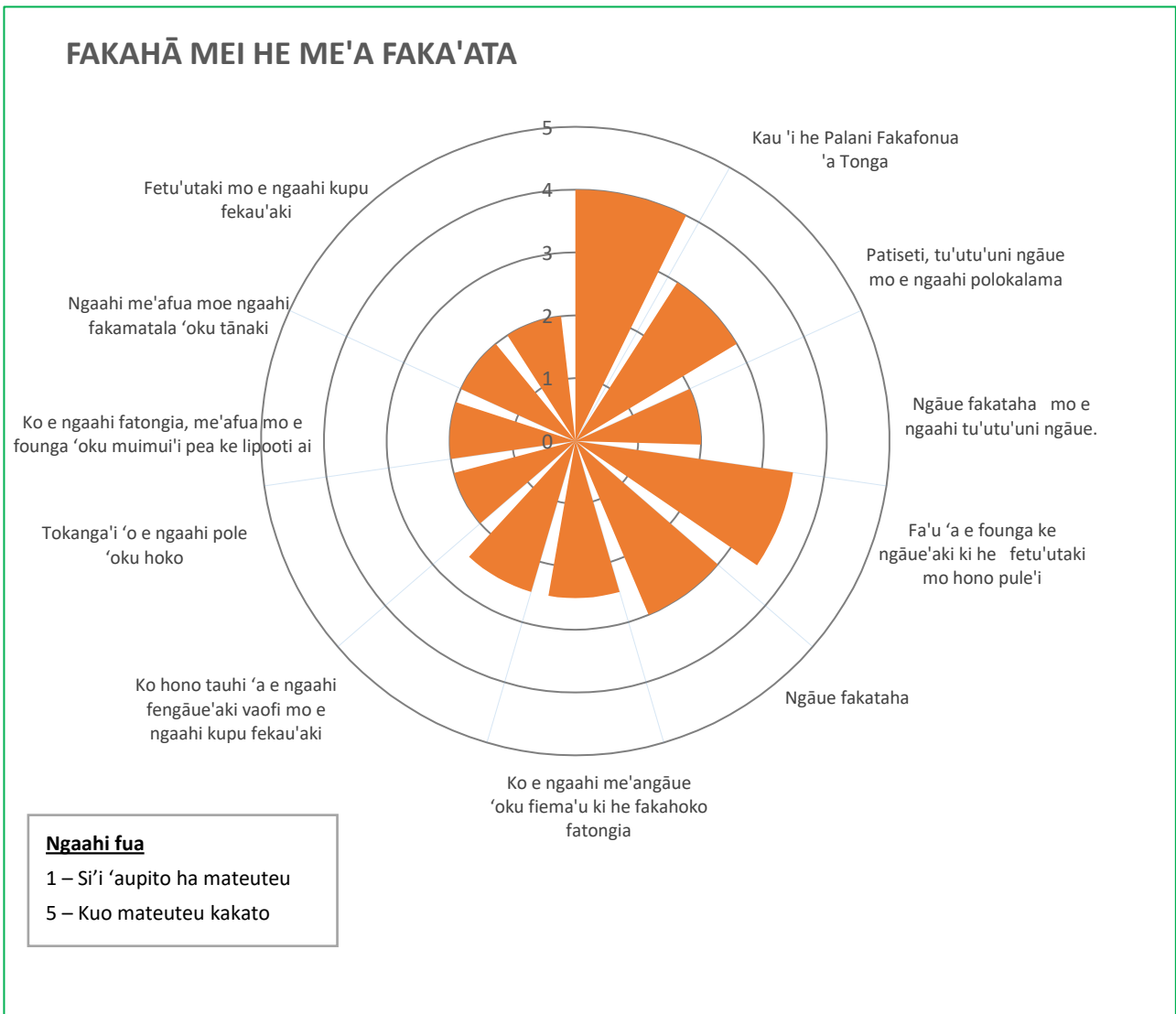
Koe'uhi' ko e Fale Alea 'a e sino tefito 'oku lipooti kiai 'a e 'iuniti ko 'eni' ko e fakamā'opo'opo 'eni 'o e ongo lipooti na'e 'ave ki he Fale Alea': (1) Ko e lipooti 'atita ki he Tokateu ki hono Fakahoko 'o e Ngaahi Taumu'a Fakalalaka Tu'uloa' (NTFT) pea mo e (2) lipooti 'atita ki hono Tokanga'i 'o e Ngaahi Koloa Tauhi Tu'uma'u 'a e Pule'anga.

1. Tokateu ‘a Tonga ki hono Fakahoko ‘o e Ngaahi Taumu’a Fakalalaka Tu’uloa (SDGs)

Fekau’aki mo e ngaahi ngāue kuo fakahoko ‘e Tonga ‘ni ‘i he tokateu ki hono ngāue’i ‘o e *NTFT* ko e me’a faka’ata’ ‘oku’ne fakahā mai ko hono fakakau ‘o e *NTFT* ki he palani fakafonua ‘a e tu’unga lelei taha kuo a’usia’ pea ko e ngaahi tu’unga kei fiema’u ke fai ha ngāue ki ai: ‘a hono fakatahataha’i mo hono fakahoko ‘o e ngaahi tu’utu’uni ngāue; fakamahino ‘a e ngaahi fatongia kotoa pe; ngaahi fakafekau’aki; ngaahi founga ngāue ki hono muimui’i mo toe vakavakai’i pea mo hono lipooti; ngaahi me’afua ‘o e ola mo e ngaahi fakamatala ki ai; pea mo e fakafetu’utaki mo e ngaahi kupu fekau’aki mo fai tu’utu’uni.

Fakakātoa, kuo ‘osi hanga ‘e Tonga ‘o fakakau ‘a e *NTFT* ‘i he ‘enau Fa’unga Palani Langa Fakalalaka ‘a Tonga II. ‘Oku fokotu’u foki ‘e he Fale Alea ‘a e ngaahi Komiti kehekehe kenau ngāue fakataha ki hono vakai’i mo tokanga’i ‘o e *NTFT*. Ko e Sisitemi Ngāue Fakataha (*One Process Systems*) ‘oku ne hanga ‘o fakatokanga’i ‘o e ngaahi fakatamaki ‘e malava hoko mo e mateuteu ke matatali ‘a e ngaahi fakatamaki koia ‘o ka nau ka hoko mai. ‘Oku kei fakahoko ‘a e feinga ke mā’opo’opo ha sisitemi ki hono fua ‘o e fakahoko fatongia pea pehē foki ki hono tānaki ‘o e ngaahi fakamatala.

‘Oku fakamā’opo’opo atu ‘i he me’a faka’ata:



Na’a mau ‘oatu ‘a e ngaahi fokotu’u ‘e fitu (7) ke fakatokanga’i mo fakahoko ha ngāue ki ai ko ha fakalelei ki he fononga ki he kaha’u.



## 2. Pule'i 'o e Ngaahi Koloa 'a e Pule'anga

'Oku fakahoko 'a e 'atita ko 'eni' ke 'oatu ha sio tau'atāina ki he ngaahi potungāue 'a e pule'anga' pehē foki ki he ngaahi pisinisi 'a e pule'anga' ki he ngaahi founa ke fakamālohi'i hono pule'i fakalelei 'a e ngaahi koloa 'a e pule'anga' pea ke fakapapau'i 'oku malava ke a'usia 'a e ngaahi kaveinga ngāue na'e palani ki ai'.

Fakakātoa, kuo tali 'a e fokotu'u na'e 'ohake mei he Potungāue Pa'anga ke fa'u ha Fa'unga Pule'i 'o e Ngaahi Koloa 'a e Pule'anga' ke ngāue'aki 'e he MDAs. Kuo 'i ai eni 'a e ngaahi MDAs mo e PEs kuo nau 'osi fa'u 'a 'enau takitaha tu'utu'uni ngāue pea tohi fakahino 'o e founa hono pule'i 'o e ngaahi koloa'ni .

Na'a mau 'oatu 'a e ngaahi fokotu'u 'e ono (6) ke fakatokanga'i mo fakahoko ha ngāue ki ai ko ha fakalelei ki he fononga ki he kaha'u.

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

### 3.4.1 Puipuitu'a

Ko e va'a'ni, Sivi Faka'atita 'o e Faipau ki he Lao 'oku'nau fakahoko 'a hono 'atita'i 'o e ngaahi Potungāue 'a e Pule'anga (MDAs) pea mo e ngaahi Poloseki Fakalalakala..

Ko e kaungāue fakakātoa 'e 20 'i he 'iuniti'ni. 'I he kaungāue 'e toko 20 ko 'eni' 'oku to e vahevahe ia 'i ha timi 'e ua (2), 'o taki ai ha ongo 'Atita Pule. Ko e Timi 1 'oku fakafatongia'aki 'a hono sivi faka'atita 'o e MDAs pea ko e Timi 2 'oku fatongia'aki kinautolu 'a hono 'atita'i 'o e ngaahi Poloseki Fakalalakala.

#### 3.1.2 Fakamā'opo'opo 'o e ngaahi koloa ngaahi

'Oku hā 'i he Tepile 8 'i lalo 'a e ngaahi koloa ngaahi 'a e va'a'ni 'i he 'ene fakahoa 'a e ngaahi ngaue na'e palani'i mo e ola totonu 'o e 2018-19. 'I he faka'osinga 'o e ta'u fakapa'anga, ko e houa fakakātoa na'e ngaue'aki 'e he 'iuniti'ni ki he fakahoko fatongia faka'atita ko e 17,593.

Tepile 8: Output 4 – Sivi faka'atita 'o e faipau ki he lao

Me'afua 'o e fakahoko ngā	Me'afua	2018-19 Tāketi	2018-19 Ola totonu	2017-18 Ola totonu	2016-17 Ola totonu
<b>Lahi</b>					
Ngaahi lipooti ki he kau taki ngāue 'o fakahoko 'a e ola 'o e sivi faka'atita (a)	Fika	50	48	23	22
Ngaahi Tala fakakaukau faka'atita (e)	Fika	11	12	13	10
Ngaahi tohi fakamo'oni (f)	Fika	42	197	132	225
Ngaahi ngāue tokoni mavahe	Fika	2	-		2

(a) Lipooti e ola 'o e 'atita ne fakahoko 'oku kau ki ai e lipooti ki he ngāue ki he MDAs.

(e) Tala fakakaukau faka'atita 'o e Ngaahi Poloseki Fakalalakala

(f) Ko e ngaahi setifikeiti 'a e 'Atita hili hono 'atita'i 'o e ngaahi tokoni fakapa'anga ki he ngaahi ako, pension mo e fakapapau'i 'a e pa'anga vāhenga mālōlō.

Na'e 'i ai 'a e hiki hake 'i he kotoa 'o e ngaahi setifikeiti ki he ta'u fakapa'anga ko'eni makatu'unga 'i hono 'atita'i 'o e ta'u ngāue 'e fā (4): 2014, 2015, 2016 mo e 2017 'o e tokoni 'a e pule'anga ki he ngaahi ako 'ikai fakapule'anga pea kakato ia. Tānaki atu', ko e 'Akauni Liliu Tauhi (Transfer Values) 'a e kau ngāue 'o e Potungāue Ako & Ako ngāue, honau ngaahi ta'u ngāue lolotonga 'oku te'eki ke ma'u ha faka'ilonga fakafaiako (untrained years) na'e 'ikai fakakau he ngaahi ta'u ki mu'a ka kuo fakakau atu eni 'i hono fika'i 'o e 'Akauni Liliu Tauhi.

'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 'i ai pē ngaahi ako ke fakalalakala'i e kaungāue 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.

4. Fakamatala pa'anga 'a e TOAG kuo 'osi 'atita'i 2018-19

**TONGA OFFICE OF THE AUDITOR GENERAL**

*(‘Ofisi ‘o e ‘Atita Seniale ‘a Tonga)*

**Financial Statements**

*(Fakamatala Pa'anga kuo 'osi 'atita'i)*

**For year ended 30<sup>th</sup> June, 2019**

*(Ki he ta'u 'oku ngata ki he 30 'o Sune, 2019)*



## 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 30<sup>th</sup> June, 2019 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 6<sup>th</sup> 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 *F CPA (Aust.)*  
**AUDITOR GENERAL**



Dated: 02. 02. 2020

## 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 2019 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 Fakafongua, Ngaahi Kautaha 'a e Pule'anga mo e ngaahi poloseki fakalalakalaka; 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 4 'o Fepueli, 2020

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



# Independent Auditor's Report

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## 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 2019, 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 2019 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 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  
4 February 2020



Grant Thorntorn

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, 2019 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 tapā 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 2019, ‘o fakatatau 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 Sekitōa Fakapule’anga.

**Makatu’unga ‘o e Fakakaukau Faka’atita.**

Na’e fakahoko ‘emau ‘atita ‘o fakatatau 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 kongā 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 fakakakato ‘a e ngaahi tu’utu’uni faka’efika makehe ‘o fakatatau 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 fakakakato ‘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 fakatatau 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 Sekitōa Fakapule’anga pea mo e founga 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 taautaha pe tānaki fakakātoa 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 tānaki 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 fokotu'u'.

*Fakamo'oni Hingoa*

Grant Thornton New Zealand Audit Partnership

'Aokalani, Nu'usila

4 'o Fepueli 2020

*(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 30<sup>th</sup> June, 2019.


Signed:

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



Dated: 04. 02. 2020

Countersigned:

  
.....  
Lotomoua F. Tu'ungafasi  
SUPERVISOR OF ACCOUNT

Dated: 04/02/2020

## TONGA OFFICE OF THE AUDITOR GENERAL

### Statement of Cash Receipts and Payments

For the year ended 30<sup>th</sup> June, 2019

	2019 TOP	2018 TOP
<b>RECEIPTS</b>		
Government Appropriations	1,932,100	1,896,000
Audit Fees	74,000	74,750
<b>TOTAL RECEIPTS</b>	<b><u>2,006,100</u></b>	<b><u>1,970,750</u></b>
<b>PAYMENTS</b>		
Salaries	956,855.62	997,668.93
Wages	9,096.31	6,130.00
Acting Allowance	4,711.02	6,220.43
CEO Other Allowances	11,925.00	11,616.25
Government Contribution	98,817.34	106,907.23
Domestic Travel	65,246.00	17,074.00
Overseas Travel	82,892.57	39,512.21
Telecommunication Charge	13,253.87	18,069.22
Fuel	7,368.99	5,889.67
Maintenance of Office Equipment	2,200.39	5,673.07
Maintenance of Vehicles	6,750.08	1,994.11
Books, Periodicals & Publications	1,789.95	993.00
Electricity	19,147.30	5,777.14
Water	858.09	483.61
Office Supplies	6,259.73	23,592.37
Printing & Stationery	6,888.35	9,982.55
Subscription	10,651.53	4,706.32
Rental	107,800.00	108,568.20
Training & Conferences	11,748.45	3,145.55
Hospitality	2,942.20	1,982.00
License	83,193.17	4,950.00
Technical Assistance & Consultation	18,702.70	20,474.79
Assets Additions	45,785.03	88,999.35
<b>TOTAL PAYMENTS</b>	<b><u>1,574,883.69</u></b>	<b><u>1,490,410.00</u></b>

**TONGA OFFICE OF THE AUDITOR GENERAL**

**Statement of Comparison of Budget and Actual Amount**

**For the year ended 30<sup>th</sup> June, 2019**

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	<b>Notes</b>	<b>Actuals Amounts \$</b>	<b>Original Budget \$</b>
Established Staff		1,072,308.98	1,531,900
Unestablished Staff		9,096.31	24,700
Travel and Communications		161,392.44	85,100
Maintenance and Operations		16,319.46	28,000
Purchases of Goods and Services		269,981.47	262,300
Purchases of Assets		45,785.03	100
<b>Total Expenditure</b>		<b><u>1,574,883.69</u></b>	<b><u>1,932,100</u></b>





# TONGA OFFICE OF THE AUDITOR GENERAL

## Notes to the Financial Statements

For the year ended 30<sup>th</sup> June, 2019

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### 1. ACCOUNTING POLICIES

#### a) Basis of Preparation

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.

#### b) Reporting Entity

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.

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

#### c) Reporting Currency

The reporting currency is Tongan Pa’anga.

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### 2. BUDGET APPROPRIATIONS

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. AUTHORISATION DATE

The financial statements were authorised on 4<sup>th</sup> February, 2020 by the Auditor General.



# TONGA OFFICE OF THE AUDITOR GENERAL

## Notes to the Financial Statements

For the year ended 30<sup>th</sup> June, 2019

### 4. ACCOUNT RECEIVABLE

Payments yet to be received as of 30<sup>th</sup> June 2019 totalled to \$2,000. Tonga Development Bank review 2016/17 (\$2,000). (30<sup>th</sup> June 2018 totalled to \$7,000)

### 5. PROPERTY PLANT AND EQUIPMENT

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:

Depreciation rates are based upon the expected useful life of assets.

Computers	50%
Furniture and Fitting	10%
Motor Vehicles	25%
Office Equipment	10%

#### 2019

Asset Category	Cost	Addition	Disposal	TOTAL	Depreciation	Accumulated Depreciation	Closing Book Value
Computers	336,366	29,500	-	365,866	13,843	330,861	35,005
Furniture and Fittings	85,011	2,700	-	87,711	6,631	58,380	29,331
Motor Vehicle	220,976	-	-	220,976	51,520	165,928	55,048
Office Equipment	159,421	13,585	-	173,006	6,883	47,842	125,164.
	<b>801,774</b>	<b>45,785</b>	<b>-</b>	<b>847,559</b>	<b>78,877</b>	<b>603,011</b>	<b>244,548</b>

#### 2018

Computers	325,230	11,136	-	336,366	100,114	317,018	19,348
Furniture and Fittings	73,332	11,679	-	85,011	6,891	51,749	33,263
Motor Vehicle	220,976	-	-	220,976	51,519	114,408	106,568
Office Equipment	93,237	66,184	-	159,421	6,576	40,959	118,462
	<b>712,775</b>	<b>88,999</b>	<b>-</b>	<b>801,774</b>	<b>165,100</b>	<b>524,133</b>	<b>277,641</b>



# TONGA OFFICE OF THE AUDITOR GENERAL

## Notes to the Financial Statements

For the year ended 30<sup>th</sup> June, 2019

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### 6. OPERATING LEASE COMMITMENTS

During June 2019 a new lease was entered into effective 1 July, 2019, expiring 30 June 2031. The TOAG currently have an operating lease for their offices with the following lease commitments:

2019	\$
Within 1 year	125,350
Within 2 years	125,350
2-5 years	376,050
5+	877,450
Total	<u>1,504,200</u>

2018	\$
Within 1 year	109,000
Within 2 years	109,000
2-5 years	218,000
5+	-
Total	<u>436,000</u>

### 7. ORIGINAL AND FINAL BUDGET

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The approved budget is developed on the same accounting basis (cash basis), same classification basis, and for the same period (from 1 July 2018 to 30 June 2019) as for the financial statements. The original budget was approved by legislative action.

The actual total expenditure was less than the original budget approved by legislative action.

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