



TONGA GOVERNMENT GAZETTE EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 5

FRIDAY 29th, APRIL

1994.

MINISTERIAL ACTING APPOINTMENT

His Majesty the King, by virtue of the powers vested in Him by Clause 51 of the Constitution of Tonga, has been pleased to appoint:-

HON. 'AKAU'OLA

Minister of Police, to be acting Prime Minister during the absence of Baron Vaea from the Kingdom, with effect from 21st April, 1994 until resumption of Duty of the Prime Minister.

Dated at the Royal Palace, Nuku'alofa, this 21st day of April, 1994.

By Command
'Ofa Tu'i'onetoa
Private Secretary to His Majesty

ACTING APPOINTMENT

EKE, 'Aisake Valu, Deputy Accountant General to substitute as Secretary for Finance, Ministry of Finance, as from 1st April 1994. PF. 5674

NOTICE

CIVIL AVIATION REGULATIONS 1992

(Regulation 169)

The Minister of Civil Aviation, pursuant to Regulation 169 of the Civil Aviation Regulation 1992, and as approved by Cabinet in Decision No. 144 of 2 February 1994, DELEGATES to Aviation Services Limited of Wellington, New Zealand, certain powers and functions pertaining to the administration of flight crew and aircraft maintenance engineer licences as set out in the Instrument of Delegation dated 21 March 1994, which came into effect on the same day.

Secretary for Civil Aviation

ERRADUM

TONGA TRUST FUND ACCOUNTS 31.1.94

Reference is made to the above accounts published in Tonga Government Gazette No. 1, 31st January, 1994. Regrettably there has been a shortfall in disclosure on the "Attachment A" which has subsequently been amended and cleared by the Audit Office.

NOTIFICATION

In exercise of the power conferred by section 5 of the Price and Wage Control Act, Chapter 113, the Competent Authority hereby declares that these will be the prices for PMS (Motor Spirit), ADO (Diesolene) and DPK (Kerosene) for Tongatapu, Ha'apai, Vava'u and the Niuas.

These prices will be effective on Friday, 08th April, 1994.

PRICES FOR TONGATAPU

	Wholesale Prices			Retail Prices		
	PMS	ADO	DPK	PMS	ADO	DPK
Shell Co. Ltd	53.67	58.34	48.55	59.50	64.41	54.13
B Pet (SWP)	54.01	59.51	49.95	59.86	65.64	55.60

PRICES FOR HA'APAI

	Wholesale Prices			Retail Prices		
	PMS	ADO	DPK	PMS	ADO	DPK
Shell Co. Ltd	59.67	64.34	54.55	65.80	70.71	60.43
B Pet (SWP)	58.41	63.91	54.35	64.48	70.26	60.22

PRICES FOR VAVA'U

	Wholesale Prices			Retail Prices		
	PMS	ADO	DPK	PMS	ADO	DPK
Shell Co. Ltd	54.96	59.63	49.84	60.86	65.76	55.48

PRICES FOR NIUATOPUTAPU IF PURCHASED FROM TONGATAPU

	Wholesale Prices			Retail Prices		
	PMS	ADO	DPK	PMS	ADO	DPK
Shell Co. Ltd	80.70	85.84	75.05	87.15	92.71	81.06
B Pet (SWP)	81.07	87.13	76.59	87.56	94.11	82.72

PRICES FOR NIUATOPUTAPU IF PURCHASED FROM VAVA'U

	Wholesale Prices			Retail Prices		
	PMS	ADO	DPK	PMS	ADO	DPK
Shell Co. Ltd	75.82	80.97	70.17	81.88	87.44	75.79

PRICES FOR NIUAFO'OU IF PURCHASED FROM TONGATAPU

	Wholesale Prices			Retail Prices		
	PMS	ADO	DPK	PMS	ADO	DPK
Shell Co. Ltd	87.45	92.60	81.80	94.44	100.00	88.35
B Pet (SWP)	87.82	93.89	83.35	94.85	101.40	90.01

PRICES FOR NIUAFO'OU IF PURCHASED FROM VAVA'U

	Wholesale Prices			Retail Prices		
	PMS	ADO	DPK	PMS	ADO	DPK
Shell Co. Ltd	82.57	87.72	76.93	89.18	94.74	83.08

Secretary
Competent Authority Committee

THE COMPANIES ACT
(Section 68)
CERTIFICATE OF REGISTRATION

I hereby certify that **AUSTRALIA AND NEW ZEALAND BANKING GROUP LIMITED** whose registered office is situated at **NUKU'ALOFA**, is this day **REGISTERED** under Section 68 of the Companies Act, 1912, as amended from time to time, as a company incorporated outside Tonga but establishing a place of business at **NUKU'ALOFA**, Tonga

Given under my hand this Fourth day of February, One Thousand Nine Hundred and Ninety Four.

Company Registration No. 439

Hon. K. T. Fakafanua
Registrar of Companies

THE COMPANIES ACT
(Section 12-14)
CERTIFICATE OF INCORPORATION

I hereby certify that **TRIDENT HEAVY ENGINEERING COMPANY LIMITED** whose registered office is situated at **MA'UFANGA**, Tonga, is this day **INCORPORATED** as a **PRIVATE COMPANY** under the Companies Act (Cap 27) as amended from time to time and that the **LIABILITY** of the members is **LIMITED**.

Given under my hand this twenty-fifth day of March, One Thousand Nine Hundred and Ninety Four.

Company Incorporation No: 448.

Hon. K. T. Fakafanua
Registrar of Companies

THE COMPANIES ACT
(Section 12-14)
CERTIFICATE OF INCORPORATION

I hereby certify that **LEIOLA DUTY FREE SHOPS TONGA LIMITED** whose registered office is situated at **VUNA ROAD, NUKU'ALOFA**, Tonga, is this day **INCORPORATED** as a **PRIVATE COMPANY** under the Companies Act (Cap 27) as amended from time to time and that the **LIABILITY** of the members is **LIMITED**.

Given under my hand this twenty-fifth day of March, One Thousand Nine Hundred and Ninety Four.

Company Incorporation No: 449.

Hon. K. T. Fakafanua
Registrar of Companies

THE COMPANIES ACT
(Section 12-14)
CERTIFICATE OF INCORPORATION

I hereby certify that **INTERNATIONAL DATELINE HOTEL LIMITED** whose registered office is situated at **VUNA ROAD, NUKU'ALOFA**, Tonga, is this day **INCORPORATED** as a **PRIVATE COMPANY** under the Companies Act (Cap 27) as amended from time to time and that the **LIABILITY** of the members is **LIMITED**.

Given under my hand this twenty-fifth day of March, One Thousand Nine Hundred and Ninety Four.

Company Incorporation No: 450.

Hon. K. T. Fakafanua
Registrar of Companies

THE COMPANIES ACT
(Section 12-14)
CERTIFICATE OF INCORPORATION

I hereby certify that **VAKATAUMAI DEVELOPMENT LIMITED** whose registered office is situated at **MA'UFANGA, NUKU'ALOFA, Tonga**, is this day **INCORPORATED** as a **PRIVATE COMPANY** under the Companies Act (Cap 27) as amended from time to time and that the **LIABILITY** of the members is **LIMITED**.

Given under my hand this twenty-eight day of March, One Thousand Nine Hundred and Ninety Four.

Company Incorporation No: 451.

Hon. K. T. Fakafanua
Registrar of Companies

FAKANOFU FAKAMINISITA LE'OLE'O

Kuo finangalo lelei 'a 'Ene 'Afio ko e Tu'i, 'i hono ngaahi mafai kuo foaki kiate ia 'e he kupu 51 'o e Konisitutone 'o Tonga ke fakanofu 'a:-

HON. 'AKAU'OLA

Minisita Polisi, ke ne Palemia Le'ole'o lolotonga 'a e mama'o 'a Paloni Vaea mei he Pule'anga ni, 'o kamata mei he 'aho 21 'o 'Epeleli, 1994 kae'oua kuo foki mai 'a e Palemia ki hono lakanga.

Na'e faka'aho 'i Palasi, Nuku'alofa, 'i hono 'aho 21 'o 'Epeleli, 1994.

'I he Fekau
'Ofa Tu'i'onetua
Sekelitali ki he 'Ene 'Afio

FOKOTU'U LE'OLE'O

EKE, 'Aisake Valu, Tokoni Pule Tauhi Tohi, ke le'ole'o he Sekelitali Ngaue Fakapa'anga, Potungau Ngaue Fakapa'anga, 'o lau mei he 'aho 1 'Epeleli, 1994. PF. 5674

FANONGONONGO

NGAAHI TU'UTU'UNI KI HE FOLAU VAKAPUNA SIVILE 1992

(Tu'utu'uni 169)

Fakatatau ki he Tu'utu'uni 169 'o e Ngaahi Tu'utu'uni ki he Folau Vakapuna Sivile 1992, pea hanga ko ia ne tali 'e he Kapineti 'i he Tu'utu'uni Fika 144 'i he 'aho 2 'o Fepueli 1994, 'oku Foaki ai 'e he Minisita ki he Folau Vakapuna Sivile ki he Kautaha Sevesi Folau Vakapuna mei Uelingatoni, Nu'usila ha ngaahi mafai mo ha ngaahi fatongia 'o fel ve'i mo hono pule'i 'o e kau kauvaka mo e ngaahi laiseni 'a e 'enisinia 'oku ne monomono 'a e vakapuna 'o hanga 'oku fokotu'u 'i he Tohi Foaki Mafai 'o e 'aho 21 'o Ma'asi 1994, 'a ia na'e kamata ng ue'aki 'i he 'aho tatau pe.

Sekelitali ki he Folau Vakapuna Sivile

FAKATONUTONU

'AKAUNI PA'ANGA TALIFAKI 'A TONGA 31 'O MA'ASI 1994

Fel ve'i mo e ngaahi 'akauni 'oku h atu 'i 'olunga 'a ia na'e pulusi atu 'i he Kasete Fika 1 'a e Pule'anga Tonga, 'i hono 'aho 31 'o Sanuali 1994. Fakamolemole na'e 'i ai 'a e feh laaki 'i he'ene h atu 'i he "Attachment A" hili ia hono fakatonutonu mo faka'at mei he 'Ofisi 'o e 'Atita.

FANONGONONGO

'I hono ng ue'aki 'a e mafai kuo foaki 'e he Kupu 5, vahe 113 'o e Lao ki hono Pule'i 'o e Totongi Koloa mo e Totongi Ng ue, kuo fokotu'u ai 'e he Komiti Pule Fe'unga 'a e ngaahi totongi ko 'eni ki he Penisini, Lolo Tisolo mo e Kalasini 'o anga pehā ni ki he Vahefonua Tongatapu, Ha'apai, Vava'u mo e Ongo Niua.

Ko e totongi fo'ou ko 'eni 'e kamata ng ue'aki ia 'i he 'aho Falaite ko hono 08 'o 'Epeleli, 1994.

TOTONGI KI TONGATAPU

	PMS	Totongi Fakalukufua		PMS	Totongi Fakamovetevete	
		ADO	DPK		ADO	DPK
Shell Co. Ltd	53.67	58.34	48.55	59.50	64.41	54.13
B Pet (SWP) Ltd	54.01	59.51	49.95	59.86	65.64	55.60

TOTONGI KI HA'APAI

	PMS	Totongi Fakalukufua		PMS	Totongi Fakamovetevete	
		ADO	DPK		ADO	DPK
Shell Co. Ltd	59.67	64.34	54.55	65.80	70.71	60.43
B Pet (SWP) Ltd	58.41	63.91	54.35	64.48	70.26	60.22

TOTONGI KI VAVA'U

	PMS	Totongi Fakalukufua		PMS	Totongi Fakamovetevete	
		ADO	DPK		ADO	DPK
Shell Co. Ltd	54.96	59.63	49.84	60.86	65.76	55.48

TOTONGI KI NIUATOPUTAPU 'OKA FAKATAU MEI TONGATAPU

	PMS	Totongi Fakalukufua		PMS	Totongi Fakamovetevete	
		ADO	DPK		ADO	DPK
Shell Co. Ltd	80.70	85.84	75.05	87.15	92.71	81.06
B Pet (SWP) Ltd	81.07	87.13	76.59	87.56	94.11	82.72

TOTONGI KI NIUATOPUTAPU 'OKA FAKATAU MEI VAVA'U

	PMS	Totongi Fakalukufua		PMS	Totongi Fakamovetevete	
		ADO	DPK		ADO	DPK
Shell Co. Ltd	75.82	80.97	70.17	81.88	87.44	75.79

TOTONGI KI NIUAFO'OU 'OKA FAKATAU MEI TONGATAPU

	PMS	Totongi Fakalukufua		PMS	Totongi Fakamovetevete	
		ADO	DPK		ADO	DPK
Shell Co. Ltd	87.45	92.60	81.80	94.44	100.00	88.35
B Pet (SWP) Ltd	87.82	93.89	83.35	94.85	101.40	90.01

TOTONGI KI NIUAFO'OU 'OKA FAKATAU MEI VAVA'U

	PMS	Totongi Fakalukufua		PMS	Totongi Fakamovetevete	
		ADO	DPK		ADO	DPK
Shell Co. Ltd	82.57	87.72	76.93	89.18	94.74	83.08

Sekelitali
Komiti Pule Fe'unga

LAO KI HE NGAahi KAUTAHA
(Kupu 68)
TOHI FAKAMO'ONI 'O E LESISITA

'Oku ou fakamo'oni heni ko e kautaha ko ia ko e, **AUSTRALIA AND NEW ZEALAND BANKING GROUP LIMITED** 'a ia ko hono 'ofisi lesisita 'oku tu'u 'i NUKU'ALOFA, kuo LESISITA ia 'i he 'aho ni 'i he Kupu 68 'o e Lao ki he Ngaahi Kautaha 1912, 'a ia ko e Kautaha na'e fokotu'u 'i tu'apule'anga ka kuo ne lesisita ke ng ue 'i NUKU'ALOFA Tonga.

Vakai ki he'eku tohinima 'i he 'aho fa 'o Fepueli, Tahaafe Hivangeau Hivangofulu-ma-fa.

Fika lesisita 'o e Kautaha 439

Eiki K. T. Fakafanua
Failesisita 'o e Ngaahi Kautaha

LAO KI HE NGAahi KAUTAHA
(Kupu 12-14)
TOHI FAKAMO'ONI 'O E LESISITA

'Oku ou fakamo'oni heni ko e kautaha ko ia ko e, **TRIDENT HEAVY ENGINEERING COMPANY LIMITED** 'a ia ko hono 'ofisi lesisita 'oku tu'u 'i MA'UFANGA, Tonga kuo LESISITA ia he 'aho ni ko ha KAUTAHA FAKAFO'ITUITUI pe 'i he tu'utu'uni 'o e Lao ki he Ngaahi Kautaha [Vahe 27] pea hangß ko hono fakatonutonu mei he taimi ki he taimi pea ko e NGAahi MO'UA 'o e kau memipa 'oku FAKANGATANGATA.

Vakai ki he'eku tohinima 'i he 'aho uongofulu-ma-nima 'o Ma'asi, Tahaafe Hivangeau Hivangofulu-ma-fa.

Fika Lesisita 'o e Kautaha: 448.

Eiki K. T. Fakafanua
Failesisita 'o e Ngaahi Kautaha

LAO KI HE NGAahi KAUTAHA
(Kupu 12-14)
TOHI FAKAMO'ONI 'O E LESISITA

'Oku ou fakamo'oni heni ko e kautaha ko ia ko e, **LEIOLA DUTY FREE SHOPS TONGA LIMITED** 'a ia ko hono 'ofisi lesisita 'oku tu'u 'i VUNA ROAD, NUKU'ALOFA, Tonga kuo LESISITA ia he 'aho ni ko ha KAUTAHA FAKAFO'ITUITUI pe 'i he tu'utu'uni 'o e Lao ki he Ngaahi Kautaha [Vahe 27] pea hangß ko hono fakatonutonu mei he taimi ki he taimi pea ko e NGAahi MO'UA 'o e kau memipa 'oku FAKANGATANGATA.

Vakai ki he'eku tohinima 'i he 'aho uongofulu-ma-nima 'o Ma'asi, Tahaafe Hivangeau Hivangofulu-ma-fa.

Fika Lesisita 'o e Kautaha: 449.

Eiki K. T. Fakafanua
Failesisita 'o e Ngaahi Kautaha

LAO KI HE NGAahi KAUTAHA
(Kupu 12-14)
TOHI FAKAMO'ONI 'O E LESISITA

'Oku ou fakamo'oni heni ko e kautaha ko ia ko e, **INTERNATIONAL DATELINE HOTEL LIMITED** 'a ia ko hono 'ofisi lesisita 'oku tu'u 'i VUNA ROAD, NUKU'ALOFA, Tonga kuo LESISITA ia he 'aho ni ko ha KAUTAHA FAKAFO'ITUITUI pe 'i he tu'utu'uni 'o e Lao ki he Ngaahi Kautaha [Vahe 27] pea hangß ko hono fakatonutonu mei he taimi ki he taimi pea ko e NGAahi MO'UA 'o e kau memipa 'oku FAKANGATANGATA.

Vakai ki he'eku tohinima 'i he 'aho uongofulu-ma-nima 'o Ma'asi, Tahaafe Hivangeau Hivangofulu-ma-fa.

Fika Lesisita 'o e Kautaha: 450.

Eiki K. T. Fakafanua
Failesisita 'o e Ngaahi Kautaha

LAO KI HE NGAahi KAUTAHA
(Kupu 12-14)
TOHI FAKAMO'ONI 'O E LESISITA

'Oku ou fakamo'oni heni ko e kautaha ko ia ko e, VAKATAUMAI DEVELOPMENT LIMITED 'a ia ko hono 'ofisi lesisita 'oku tu'u 'i MA'UFANGA, NUKU'ALOFA, Tonga kuo LESISITA ia he 'aho ni ko ha KAUTAHA FAKAFO'ITUITUI pe 'i he tu'utu'uni 'o e Lao ki he Ngaahi Kautaha [Vahe 27] pea hangʻ ko hono fakatonutonu mei he taimi ki he taimi pea ko e NGAahi MO'UA 'o e kau memipa 'oku FAKANGATANGATA.

Vakai ki he'eku tohinima 'i he 'aho uongofulu-ma-valu 'o Ma'asi, Tahaafe Hivangeau Hivangofulu-ma-fa.

Fika Lesisita 'o e Kautaha: 451.

Eiki K. T. Fakafanua
Failesisita 'o e Ngaahi Kautaha

TONGA TRUST FUNDS - GOVERNMENT OF TONGA (Pa'anga Talifaki 'a Tonga - Pule'anga 'o Tonga)
SCHEDULE OF INVESTMENTS AS AT 31st MARCH, 1993

Attachment A
Fakalahi A

06/5

FIXED DEPOSITS - BANK OF AMERICA
(NGAAHI FAKAHU PA'ANGA - PANGIKE 'AMELIKA)

Account No. (Fika 'Akauni)	Maturity Date ('Aho 'oku ngata ai)	Terms (Loloa)	Interest (Tupu)	1993 USD	1993 T\$	1992 USD	1992 T\$
02609-00518	10.2.94	24m	4.5%	100,144	134,063	95,150	125,264
02605-00879	29.6.94	24m	4.69%	364,725	488,254	338,446	445,558
02600-00611	16.3.94	24m	5.25%	223,737	299,515	211,838	278,880
02608-00964	See Note: (Fakamatala nounou)		2.4%	20,205,282	27,048,570	20,673,271	27,215,998
Total Investments - Bank of America (Fakakatoa 'o e ngaahi fakahu pa'anga fakatupu - Pangike 'Amelika)				20,893,888	27,970,402	21,318,705	28,065,700

FIXED DEPOSITS - BANK OF TONGA
(NGAAHI FAKAHU PA'ANGA - PANGIKE TONGA)

Account No. (Fika 'Akauni)	Maturity Date ('Aho 'oku ngata ai)	Terms (Loloa)	Interest (Tupu)	1993 T\$	1992 T\$
01 10911041363	26.9.93	12m	4%	29,570	270,000
01 10911041447	26.4.93	6m	4%	318,626	296,725
01 10911041413	26.9.93	12m	4%	583,200	540,000
01 10911041405	26.9.93	12m	4%	583,200	540,000
01 10911041439	26.9.93	12m	4%	583,200	540,000
01 10911041389	26.9.93	12m	4%	291,600	270,000
01 10911041397	26.9.93	12m	4%	291,600	270,000
01 10911041421	26.9.93	12m	4%	583,200	540,000
01 10911041371	26.9.93	12m	4%	291,600	270,000
01 10911041462	26.4.93	6m	4%	463,456	431,600
01 10911041454	26.4.93	6m	4%	492,422	458,576
01 10911041355	9.4.93	6m	4%	10,213	9,557
01 10911041470	26.4.93	6m	4%	53,612	50,169
Total Investment - Bank of Tonga (Fakakatoa 'o e ngaahi fakahu pa'anga fakatupu - Pangike 'Amelika)				4,575,499	4,486,627

Total Investments: (Fakakatoa 'o e ngaahi fakahu pa'anga Fakatupu)

20,893,888 32,545,901 21,318,705 32,552,327

This is an Corporate Rate Account (Ko e 'akauni fakakautaha 'eni)

NATIONAL RESERVE BANK OF TONGA (Pangike Pule Fakafonua 'o Tonga)
STATEMENT OF ASSETS AND LIABILITIES AS AT 31 MARCH 1994 (Fakamatala Koloa mo e Mo'ua 'i he 'aho 31 Ma'asi 1994)

Mo'ua Liabilities	\$	Koloa Assets	\$
Sino'i Pa'anga - Kuo fakamafai'i Capital - Authorised	2,000,000	Ngaahi Koloa Mahu'inga 'i Tu'apule'anga External Reserves:	
Sino'i Pa'anga - Kuo totongi Capital - Paid Up	1,000,000	Pa'anga Fakavaha'a Pule'anga International Monetary Fund	2,255,772
Pa'anga Mohe Fakalukufua General Reserve	1,789,000	- Tukahau Malu'i Pa'anga Muli Reserve Tranche	
Pa'anga kuo fakahu atu: Currency Issue:		- Ngaahi Totonu Toho Makehe Special Drawing Rights	858,159
- Pa'anga Pepa Notes on Issue	7,328,616	Pa'anga Ngaue mo e Pila Nounou Short Term Bills, Current Accounts	7,215,064
- Pa'anga Maka Coin on Issue	1,126,518	Sekiuliti	33,516,200
Tipositi Totongi Vave: Demand Deposits:		Security	
- Ngaahi Pangike Banks	3,163,919	Fixed Deposit	0
- Pule'anga Government	788,555	Tipositi Tukupau	43,845,195
- Ngaahi Fakafofonga Fakavaha'a Pule'anga International Agencies	7,351,553	Tukahau Pa'anga Fakavaha'a Pule'anga International Monetary Fund Currency Subscription	7,351,553
- Ngaahi 'Akauni Pa'anga Muli Kehe Other Foreign Currency Accounts	3,395,781	Pa'anga kuo ngaue'aki Use of Fund Credit	10,394
Tipositi Taimi Loloa - Pule'anga Time Deposits - Government	0	Mo'ua 'o e Pule'anga: Claims on Government:	
Nouti 'a e Pangike Pule NRBT Notes	42,000,000	- Pa'anga 'i he Falepa'anga Deposit with Treasury	5,335,832
Pa'anga mohe 'oku fiema'u mei he Pangike Required Reserves - Banks	3,313,000	- Founa mo e 'Uhinga No Ways & Means Advance	5,900,000
Ngaahi Mo'ua Kehe Other Liabilities	1,405,895	Toe Fakamahu'inga'i Pa'anga Mohe Revaluation Reserves	596,948
	72,662,837	Ngaahi Koloa Kehe Other Assets	9,622,915
			72,662,837

S. T. T. Utoikamanu
Kovana (Governor)
Date: 13 March 1994

AUDITOR GENERAL'S REPORT TO THE PRIME MINISTER

I have examined the Public Accounts for the year ended 30th June 1993, in accordance with Section 5 to 7 of the Public Audit Act (Cap 66). The Audit was conducted in accordance with applicable generally accepted Auditing Standards and Practices, and accordingly, includes such tests of the accounting records, verification of assets and liabilities, and such other auditing procedures as I considered necessary in the circumstances.

In my Opinion, the Public Accounts as set out on Schedules 1 to 9 present fairly, in accordance with the accounting policies set out in the introductory notes, the financial transactions of the Government as at 30th June, 1993.

Additional comments on the Public Accounts are contained in my Annual Report.

Sefita Tangi
ACTING AUDITOR GENERAL

Nuku'alofa
DATE: 28 February, 1994.

KO E FAKAMATALA 'A E 'ATITA SENIALE KI HE PALĒMIA

Kuo' u 'osi sivi 'a e ngaahi 'Akauni 'a e Pule'anga' 'a ia 'oku ngata ki he 'aho 30 'o Sune, 1993 'o fakatatau ki he kupu 5 ki he kupu 7 'o e Lao ki he 'Atita Faka-Pule'anga' - (Vahe 66). Ko e sivi na'e fakahoko 'o fakatatau ki he ngaahi founa 'Atita maheni, 'a ia na'e kau ai hono tesi 'o e ngaahi lekooti fakatauhitohi, fakamo'oni 'i 'o e ngaahi koloa' mo e mo'ua, pea mo e ngaahi founa sivi kehe pe na'a' ku ongo'i na'e taau ke fakahoko.

'I he'eku fakakaukau, ko e Ngaahi 'Akauni 'a e Pule'anga' 'a e 'oku ha 'i he Tepile 1 ki he 9, fakatatau ki he ngaahi founa tauhi tohi 'oku fakamatala'i 'i he talateu, 'oku ne fakahaa'i lelei 'a e ngaahi fehū'aki 'a e pa'anga 'a e Pule'anga' ki he ta'u 'oku ngata 'i he 'aho 30 'o Sune, 1993.

Ko e ngaahi fakamatala fakaikiiki ki he ngaahi 'Akauni 'a e Pule'anga' 'oku ha ia 'i he'eku fakamatala fakata'u.

Sefita Tangi
'ATITA SENIALE LE'OLE'O

Nuku'alofa
'AHO: 28 Fepueli, 1994.

**GOVERNMENT OF THE KINGDOM OF TONGA PUBLIC ACCOUNTS
1992/93 INTRODUCTION TO THE PUBLIC ACCOUNTS**

1. Preamble

The intent of this introduction is to present users of the Public Accounts with background information on the legal basis and the underlying accounting principles which determine the preparation and presentation of information contained in the Public Accounts.

2. Legal Basis of the Public Accounts

The Public Accounts are prepared by the Accountant General in accordance with the Public Finance Administration Act (Cap 65 Section 9), the Public Revenue Act (Cap 64 Section 8) and the Public Finance Administration (Accounts) Regulation (Cap 65 Section 2 and 3). The said Regulations require that a Statement of Assets and Liabilities be prepared monthly and a Statement of the Public Accounts be prepared in respect of each financial year. The Auditor General is also required by Law to express an opinion on the Public Accounts. Both the Public Accounts and the report of the Auditor General are required to be published in the Tonga Government Gazette.

The Public Accounts for the 1992/93 financial year include the following Statements:

1. Statement of Assets and Liabilities as at 30 June 1993 (Schedule 1)
2. Statement showing the Total Receipts and Payments for year ended 30 June 1993 (Schedule-2)
3. Statement of Development Fund Receipts and Expenditure for year ended 30 June 1993, (Schedule 3)

**NGAAHI 'AKAUNI 'A E PULE'ANGA TONGA KI HE TA'U 1992/93
TALATEU KI HE NGAAHI 'AKAUNI 'A E PULE'ANGA**

Page 1 1. Talateu

Ko e taumu'a 'o e ki'i talateu ni ke fakamahino'i ki he tokotaha kotoa pe te ne ngaue'aki 'a e fakamatala ki he 'Akauni 'a e Pule'anga 'a e ngaahi me'a ko ia fekau'aki mo e tu'unga fakalao pea mo e ngaahi tefito'i tui Ngaue Tauhitohi 'oku makatu'unga ai hono teuteu, fokotu'utu'u mo hono fakahaa'i 'o e ngaahi me'a ko ia 'oku ha 'i he Ngaahi 'Akauni.

2. Tu'unga Fakalao 'o e Ngaahi 'Akauni 'a e Pule'anga

Ko e ngaahi 'Akauni 'a e Pule'anga 'oku teuteu ia 'e he Pule Kau Tauhitohi fakatatau ki he lao ki hono pule'i 'o e Pa'anga 'a e Pule'anga (Vahe 65 Kupu 9); Lao ki he Ngaahi Pa'anga 'a e Pule'anga (Vahe 64 Kupu 8) pea mo e Ngaahi Tu'utu'uni ki hono pule'i 'o e Pa'anga 'a e Pule'anga (Ngaahi 'Akauni) (Vahe 65 Kupu 2 mo e 3). Ko e ngaahi Tu'utu'uni ko 'eni kuo 'osi fai 'a e lave ki af 'oku fiema'u ia ai ke teuteu ha fakamatala ki he Ngaahi Pa'anga mo e Ngaahi mo'ua fekau'aki mo e mahina takitaha pea teuteu foki mo ha fakamatala fekau'aki mo e Ngaahi 'Akauni 'a e Pule'anga ki he ta'u takitaha. 'Oku tu'utu'uni foki 'e he Lao ke teuteu mo fakahaa'i 'e he 'Atita Seniale ha'ane fakakaukau fekau'aki mo e Ngaahi 'Akauni 'a e Pule'anga. Ko e Ngaahi 'Akauni mo e Lipooti 'a e 'Atita Seniale kuopau ke pulusi 'i he Kasete 'a e Pule'anga Tonga.

Ko e Ngaahi 'Akauni 'a e Pule'anga ki he ta'u Fakapa'anga 1992/93 'oku kau ai 'a e ngaahi Fakamatala ko 'eni:-

1. Fakamatala ki he Koloa mo e Mo'ua 'a e Pule'anga Tonga 'i he 'aho 30 'o Sune 1993 (Tepile-1)
2. Fakamatala ki he Pa'anga Hu mai mo e Hu atu ki he ta'u 'oku ngata 'i he 30 'o Sune 1993 (Tepile-2)
3. Fakamatala ki he Pa'anga Ngaue Fakalakalaka 'a e Hu mai mo e Hu atu ki he ta'u 'oku ngata 'i he 'aho 30 'o Sune 1993 (Tepile-3)

**GOVERNMENT OF THE KINGDOM OF TONGA PUBLIC ACCOUNTS
1992/93 INTRODUCTION TO THE PUBLIC ACCOUNTS**

4. Statement of Investments held by Government as at 30 June, 1993 (Schedule-4). Page 2
5. Statement of Shares held by Government in other organisations as at 30 June 1993 (Schedule-5).
6. Statement of Loans to Local Statutory Boards and other organisations as at 30 June, 1993 (Schedule-6).
7. Statement of Loans comprising the National debt as at 30 June 1993 (Schedule-7).
8. Comparative Statement of Recurrent Revenue for the five preceding years 1988-93 (Schedule 8).
9. Comparative Statement of Recurrent Expenditure for the five preceding year, 1988-93 (Schedule 9).

3. STATEMENT OF ACCOUNTING POLICIES

The following statement of accounting policies outline the accounting principles underlying the maintenance of the Public Accounts and the preparation of monthly and annual financial statements. Additional notes to the Schedules are given to further explain some of the items in the statements which are considered not readily understood.

3.1 Cash Basis of Accounting

The accounts are prepared on the basis of cash received and expended unless expressly stated otherwise. No allowance is made for sums owing but not yet received or paid at the end of the financial year. No material contingent loss or gain exist at balance date.

**NGAAHI 'AKAUNI 'A E PULE'ANGA TONGA KI HE TA'U 1992/93
TALATEU KI HE NGAARI 'AKAUNI 'A E PULE'ANGA**

4. Fakamatala ki he Pa'anga 'Inivesi 'a e Pule'anga Tonga 'i he 'aho 30 'o Sune 1993 (Tepile-4).
5. Fakamatala ki he Ngaahi 'Inasi 'o e Pule'anga 'i he ngaahi Kautaha kehe 'i he 'aho 30 'o Sune 1993. (Tepile-5).
6. Fakamatala ki he Ngaahi No Pa'anga mei he Pule'anga 'a e Ngaahi Poate Fakalao Fakalotofonua mo e Ngaahi Kautaha kehe 'i he 'aho 30 'o Sune 1993 (Tepile-6).
7. Fakamatala ki he Ngaahi Mo'ua No Pa'anga 'o e Pule'anga 'i he 'aho 30 'o Sune 1993 (Tepile-7).
8. Fakamatala fakafehoanaki 'o e Pa'anga hu mai 'o e Pule'anga Tonga ta'u 1988 ki he 1993 (Tepile-8).
9. Fakamatala fakafchoanaki 'o e Pa'anga hu atu 'o e Pule'anga Tonga ta'u 1988 ki he 1993 (Tepile-9).

3. FAKAHINOHINO KI HE NGAARI FOUNGA FAKATAUHITOHI

Ko e fakamatala ko ia 'e hoko 'i lalo 'oku fakau'aki ia mo e ngaahi founga fakatauhitoi 'oku ngaue'aki ki hono tauhi 'a e ngaahi 'akauni 'a e Pule'anga pea mo hono teuteu 'o e ngaahi fakamatala pa'anga fakamahina, mo e fakata'u foki. 'Oku 'i ai foki mo e ngaahi fakahinohino makehe ki he ngaahi tepile 'oku 'atu ke tokoni ki hono to e fakamahino'i ange 'a e ngaahi me'a 'oku ha 'i he ngaahi fakamatala 'a ia 'oku fakakaukau'i 'o pche 'oku 'ikai fu'u mahino vave 'i he'ene tu'u ta'e 'i ai hano fakahinohino.

3.1 Founga Tauhitohi 'oku Makatu'unga 'i he Pa'anga Mo'oni

Ko e ngaahi 'Akauni 'oku teuteu ia makatu'unga 'i he pa'anga mo'oni kuo 'osi ma'u mai pea mo totongi atu tukukehe kapau 'oku 'i ai ha fakamatala mahino 'oku 'ikai pehe. 'Oku 'ikai ha 'i he 'akauni ha mo'ua 'oku te'eki totongi mai pe totongi atu 'i he taimi ko ia 'oku ngata ai 'a e ta'u fakapa'anga. 'Oku 'ikai ha tupu pe mole tu'unga 'i ha ngaahi mo'ua pe pa'anga hu mai 'oku te'eki ai lava ke fakapapau'i hono lahi 'i he ngata'anga 'o e ta'u fakapa'anga.

**GOVERNMENT OF THE KINGDOM OF TONGA PUBLIC ACCOUNTS
1992/93 INTRODUCTION TO THE PUBLIC ACCOUNTS**

3.2 Capital Expenditure

All Capital Expenditure is expended on acquisition and hence neither capital assets nor depreciation charges thereon are recognized in the accounts.

3.3 Investments

Investments are treated as follows:

- (a) Term Deposits with the Bank of Tonga are shown at the principal amount.
- (b) Shares held by Government in other Organisations are treated as expended on acquisition and hence appear only as a schedule to the Accounts.

3.4 Loans

(a) The National Debt

Loans are credited to the Development Fund only to the extent that they are received in Cash; where loans are paid directly to third parties for capital expenditure, no accounting entry is taken up in the books of accounts. However the amount lent in total and amount repaid at the end of the financial year is disclosed in the schedule of loans comprising the National Debt.

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**NGAAHI 'AKAUNI 'A E PULE'ANGA TONGA KI HE TA'U 1992/93
TALATEU KI HE NGAAHI 'AKAUNI 'A E PULE'ANGA**

3.2 Fakamole Lalahi

Ko e Ngaahi fakamole lalahi ko ia 'i he ngaahi koloa 'e ngaue'aki 'i he ngaahi ta'u lahi hake 'i he ta'u 'e taha 'oku fokotu'u pe ia ko e fakamole faka'aufuli 'i he taimi ko ia 'oku fakatau mai ai 'a e koloa ko ia. Ko ia ai 'oku 'ikai fakaha ha mahu'inga 'o e ngaahi koloa pehe pe ko e holo 'i he mahu'inga 'o e ngaahi koloa ko ia 'i he ngaahi 'Akauni.

3.3 Ngaahi Pa'anga 'Inivesi

Ko e Ngaahi Pa'anga 'Inivesi 'oku pehe ni hono fakaha:-

- (a) Ko e Ngaahi Tipositi Taimi pau 'i he Pangike 'o Tonga 'oku fakaha pe ia 'i he mahu'inga ko ia na'e fakahu'aki ki he Pangike.
- (b) Ko e Ngaahi 'Inasi ko ia 'o e Pule'anga 'i he ngaahi Kautaha kehe 'oku fokotu'u ia ko e fakamole 'i he taimi ko ia 'oku fakatau mai ai 'a e 'Inasi 'oku fakaha pe ia ko e Tepile makehe mei he Ngaahi 'Akauni.

3.4 Ngaahi No Pa'anga

(a) Mo'ua No Pa'anga 'o e Pule'anga

Ko e ngaahi No Pa'anga 'oku fakahu atu ia ko e pa'anga hu mai ki he Pa'anga Ngaue Fakalakalaka 'o kapau 'oku ma'u mo'oni mai 'a e pa'anga ko ia 'e he Pule'anga. Kapau ko e Ngaahi No Pa'anga 'oku totongi hangatonu atu ki he ngaahi fa'ahi makehe mei he Pule'anga ke totongi'aki ha fakamole 'i ha koloa ke ngaue'aki 'i ha taimi loloa pea 'oku 'ikai fokotu'u hano mahu'inga 'ona 'i he ngaahi Tohi ki he ngaahi 'Akauni. Ka neongo ia, ko e lahi fakakatoa 'o e mo'ua no pa'anga mo e lahi 'o e pa'anga kuo 'osi totongi fakafoki 'oku fakaha ia 'i he tepile makehe ki he Ngaahi Mo'ua No Pa'anga 'o e Pule'anga.

GOVERNMENT OF THE KINGDOM OF TONGA PUBLIC ACCOUNTS
1992/93 INTRODUCTION TO THE PUBLIC ACCOUNTS

(b) Loans to Statutory Boards and other Organisations

Loans of this nature are expended on issue and, hence it appears only as a schedule to the Accounts.

3.5 Accounting for Exchange Rates

Balance denominated in foreign currencies are converted at the rate rulings at 30 June, using mid prices as per money markets.

NOTES TO SCHEDULE 1

1. Revenue Balance

Balance as at 1/7/92	(318,270)
Less Loss on Store	(32,315)
Balance	(350,585)

The Adjustment of \$32,315 arised due for loss on auction of old stock at Government Store during the year.

2. Deposit Sundries

This figure of \$9,566,536 comprises of all deposits accounts held in Treasury.

3. Joint Consolidated Fund (\$24,910)

The Balance of this account was transferred into Advance Crown Agent on 30/6/93

NGAAHI 'AKAUNI 'A E PULE'ANGA TONGA KI HE TA'U 1992/93
TALATEU KI HE NGAahi 'AKAUNI 'A E PULE'ANGA

Page 4

(b) No Pa'anga ki he Ngaahi Poate Fakalao mo e Ngaahi Kautaha Kehe

Ko e Ngaahi No Pa'anga pehe ni 'oku fokotu'u pe ia ko e fakamole 'i he taimi ko ia 'oku totongi atu ai. Ko ia ai 'oku fakaha pe ia ko e tepile makehe ki he Ngaahi 'Akauni.

3.5 Founa Tauhitohi ki he Ngaahi Mahu'inga 'o e Pa'anga

Ko e palanisi ko ia 'oku fokotu'u 'i he ngaahi pa'anga muli 'oku liliu ia ki hono mahu'inga pa'anga Tonga 'aki 'a e mahu'inga fetongi pa'anga muli kuo tali ke ngaue'aki 'i he 'aho 30 'o Sune, ka 'i he ngaahi mahu'inga lotoloto 'oku ma'u mei he ngaahi Maketi Pa'anga.

FAKAMATALA KI HE TEPILE 1

1. Toenga Pa'anga

Palanisi 'i he 'aho 1/7/92	(318,270)
To'o fehu'aki fakatohi	(32,315)
Palanisi	(350,585)

Ko e fakatonutonu 'o e \$32,315 tupu mei he mole 'i he fakatautuki 'a e Fale Koloa Pule'anga lolotonga 'o e ta'u.

2. Ngaahi Tipositi Kehekehe

Ko e fo'i fika \$9,566,536 'oku ha ko e fakakatoa 'o e ngaahi tipositi 'oku Tauhi 'i Falepa'anga.

3. Pa'anga Fakakautaha - JCF (\$24,910)

Ko e palanisi 'o e 'Akauni ko eni na'e 'ave ia 'o 'Akauni 'i he Advance Crown Agent 'i he 'aho 30/6/93

GOVERNMENT OF THE KINGDOM OF TONGA PUBLIC ACCOUNTS
1992/93 INTRODUCTION TO THE PUBLIC ACCOUNTS

4. Remittances

This figure of \$537,121 comprises amounts remitted to Overseas Agent which are subsequently cleared when are accounted for.

5. Advance Store

This figure of \$2,392,523 represents the total book value of stock held by the Government Store on 30th June 1993. This amount should be amortized in future years and be written off against Revenue Balance annually.

6. Advance Personal

This figure of \$74,804 comprises the amounts of Goods/Services/Cash advanced to individuals by Government which may or may not be in the normal course of Government operations.

7. Advance Various

This figure of \$943,293 comprises of funds advanced to Tonga High Commission - London, Crown Agents, San Fransisco Consulate and other sundry accounts which are subsequently cleared when the amounts are accounted for.

8. Agencies

This figure of \$218,059 is the amount owing by overseas Government Agencies.

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NGAAHI 'AKAUNI 'A E PULE'ANGA TONGA KI HE TA'U 1992/93
TALATEU KI HE NGAAHI 'AKAUNI 'A E PULE'ANGA

4. Pa'anga Fe'ave'aki

Ko e fo'i fika \$537,121 'oku ha ko e pa'anga Fe'ave'aki ko e fakakatoa ia 'o e pa'anga na'e 'ave ki he ngaahi Fakafofonga 'i muli 'a ia 'e toki mate 'i he 'Akauni 'i he taimi ko ia kuo 'osi 'i ai hano fakapapau'i kuo 'osi ma'u 'a e Pa'anga ko ia.

5. Fale Koloa Pule'anga

Ko e fo'i fika \$2,392,523 'oku ne fakafofonga'i 'a e mahu'inga fakatohi 'o e koloa 'i he falekoloa Pule'anga talu mei he 'aho 30 'o Sune 1993. Ko e fika ko 'eni ke tukuhifo pea ke tamate'i 'i he ngaahi ta'u ka hoko, pea ke to'o ia fakata'u mei he Toenga Pa'anga.

6. Mo'ua Pa'anga Fakafo'ituitui

Ko e fo'i fika \$74,804 ko e fakakatoa ia 'o e mahu'inga 'o e koloa/ngaue/pa'anga na'e totongi atu ki he kakai fakafo'ituitui 'e he Pule'anga 'a ia 'oku 'ikai fa'a fai 'i he founga maheni 'o e Ngaahi ngaue 'a e Pule'anga.

7. Mo'ua Pa'anga Kehekehe

Ko e fo'i fika \$943,293 ko e fakakatoa ia 'o e pa'anga kuo totongi atu ki he 'Ofisi Hai Komisiona Tonga 'i Lonitoni, Fakafofonga Kalauni 'i Lonitoni, Konisela Tonga 'i San Fransisco mo e ngaahi 'akauni iiki kehekehe 'a ia 'e toki mate he 'Akauni 'i he taimi kuo fakapapau'i kuo 'osi ma'u 'a e Pa'anga.

8. Kau Fakafofonga 'o Tonga 'i Muli.

Ko e fo'i fika \$218,059 'oku ha ko e Lahi ia 'o e pa'anga 'a e Pule'anga 'oku tauhi 'e he ngaahi Fakafofonga 'o Tonga 'i muli.

GOVERNMENT OF THE KINGDOM OF TONGA PUBLIC ACCOUNTS
1992/93 INTRODUCTION TO THE PUBLIC ACCOUNTS

9. Suspense Sundries

The figure of \$242,998 comprises cash advanced to Bank of Tonga Agencies Services and other sundry accounts which require reimbursements or transfer to correct account when funds are confirmed.

10. Treasury Investments

This figure \$5,600,000 represents the amount of term deposit in the Bank of Tonga.

NGAAHI 'AKAUNI 'A E PULE'ANGA TONGA KI HE TA'U 1992/93
TALATEU KI HE NGAahi 'AKAUNI 'A E PULE'ANGA

9. Ngaahi Mo'ua Te'eki Fakapapau'i

Ko e fika ko 'eni \$242,998 'oku ha ko e fakakatoa ia 'o e pa'anga na'e fakahu atu ki he ngaue 'a e ngaahi Fakafofonga 'o e Pangike 'o Tonga mo e ngaahi 'Akauni iiki kehekehe 'a ia 'oku fiema'u ke totongi fakafoki mai pe fakahu atu ki he 'Akauni totonu 'i he taimi ko ia 'oku fakapapau'i ai hono pa'anga.

10. Ngaahi Pa'anga 'Inivesi 'a e Fale Pa'anga

Ko e fo'i fika \$5,600,000 ko e lahi ia 'o e Pa'anga 'oku 'inivesi fakalotofonua 'i he Pangike Tonga.

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STATEMENT OF ASSETS AND LIABILITIES FOR THE KINGDOM OF TONGA AS AT 30TH JUNE 1993
(FAKAMATALA KI HE KOLOA MO E MO'UA 'A E PULE'ANGA TONGA KI HE 'AHO 30 'O SUNE 1993)

SCHEDULE
(TEPILE I)

NOTES (FAKAHINOHINO)	LIABILITIES (MO'UA)	1993 \$	1992 \$	NOTES (FAKAHINOHINO)	ASSETS (NGAAHI KOLOA)	1993 \$	1992 \$
1. Revenue Balance as at 1.7.1992 (Toenga Pa'anga 'i he 'aho 1.7.1992)		(350,585)	1,037,464	Cash at Bank and in Hand (Pa'anga 'i he Pangike mo e Seifi)		5,616,350	3,551,043
NRBT Deficit Bridging Loan for 1991/92 (No ki he Fe'amokaki 1991/92 mei he Pangike Pule)		—	3,500,000	3. Joint Consolidated Fund (Pa'anga Faka-Kautaha)		—	80,467
		(350,585)	4,537,464	4. Remittance (Ngaahi Pa'anga fe'ave'aki)		537,121	1,180,617
Add Surplus (Deficit) as at 30/6/93 (Tanaki Tupu (Nounou) 'i he 'aho 30/6/93)		2,362,325	(4,855,734)	5. Advance Store (Falekoloa Pule'anga)		2,392,523	2,433,497
		2,011,740	(318,270)	6. Advance Personal (Ngaahi mo'ua fakafo'ituitui)		74,804	62,334
Plus Development Fund Balance (Tanaki toenga pa'anga Fakalalakaka)		4,046,872	4,291,508	7. Advance Various (Ngaahi Mo'ua Kehekehe)		943,293	490,701
		6,058,612	3,973,238	8. Agencies (Kau Fakafofonga Tonga 'i Muli)		218,059	123,386
2. Deposit Sundries (Ngaahi Tipositi Kehekehe)		9,566,536	7,826,831	9. Suspense Sundries (Ngaahi Mo'ua Te'eki Fakapapau'i)		242,998	178,024
		15,625,148	11,800,069	10. Treasury Investments (Ngaahi Pa'anga 'Inivesi)		5,600,000	3,700,000
		<u>15,625,148</u>	<u>11,800,069</u>			<u>15,625,148</u>	<u>11,800,069</u>

T. Lavemaau
Acting Accountant General
(Pule Le'ole'o Kau Tauhi Tohi)
28.02.1994

STATEMENT SHOWING THE TOTAL RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 1993
(FAKAMATALA KI HE PA'ANGA HU MAI MO E HU ATU KI HE TA'U 'OKU NGATA 'I HE 'AHO 30 'O SUNE 1993)

SCHEDULE 2
(TEPILE 2)

5/100

Head of Revenue (Ulu'i Pa'anga Hu mai)	Amount Estimate ('Esitimeti)	Actual Receipts (Hu mai mo'oni)	Less than Estimates (Si'i he 'Esitimeti)	More than Estimates (Lahi he 'Esitimeti)	Head of Expenditure (Ulu'i Pa'anga Hu atu)	Amount Estimate ('Esitimeti)	Actual Expenditure Hu atu mo'oni)	Less than Estimates (Si'i he 'Esitimeti)	More than Estimates (Lahi he 'Esitimeti)
1. Comestic Direct Taxes (Tukuhau Maheni)	4,350,000	5,787,520	-	1,437,520	1 HM The King (Ko 'Ene 'Afiu ko e Tu'i)	966,715	959,598	7,117	-
2. Domestic Indirect Taxes (Tukuhau Makehe)	6,365,500	5,804,148	561,352	-	2 Legislative Assembly (Fale Alea)	1,299,882	1,224,793	75,089	-
3. Foreign Trade Taxation (Tukuhau sekau'aki mo Muli)	24,480,000	25,282,380	-	802,380	3 Prime Minister's Office ('Ofisi Palemia)	3,889,774	3,757,103	132,671	-
4. Government Services (Totongi ngaue Faka-Pule'anga)	9,192,800	10,234,656	-	1,041,856	3A Ministry of Foreign Affaris (Potungae Ngaahi Ngaue ki Muli)	1,963,842	1,860,612	103,230	-
5. Interest and Rent (Pa'anga Tupu he Lisi)	4,655,000	3,760,466	894,534	-	4A Governor (Kovana Ha'apai)	66,500	59,368	7,132	-
6. Loan Repayment (Totongi Fakafoki Pa'anga No)	1,553,146	1,417,998	135,148	-	4B Governor (Kovana Vava'u)	98,951	104,047	-	5,096
					5 Ministry of Lands, Survey and Natural Resources (Potungae Fonua, Savea & Ngaahi Koloa Faka-Natua)	882,513	874,541	7,972	-
					6 Statistics (Setijitika)	222,270	214,755	7,515	-
					7 Printing Office (Fale Pulusi)	722,385	673,078	49,307	-
					8 Justice (Fakamaau'anga)	625,200	614,821	10,379	-
					9 Police (Polisi)	2,129,356	2,177,874	-	48,518
					10 Crown Law (Potungae Lao)	170,949	124,465	46,484	-
					11 Defence (Malu'i)	2,511,988	2,506,192	5,796	-
					12 Ministry of Finance (Potungae Pa'anga)	880,119	920,073	-	39,954
					12A Inland Revenue (Pa'anga Hunai Fakaloto fonua)	240,004	235,833	4,171	-
					12B Government Supplies (Falekoloa - Pule'anga)	401,960	380,471	21,489	-
					13 Customs (Tute)	306,619	310,906	-	4,287
					14 Audit ('Atita)	218,774	182,262	36,512	-
					15 Ministry of Education (Ako)	8,996,256	9,133,187	-	136,931
					16 Ministry of Health (Mo'ui)	5,756,531	5,892,184	-	135,653
					17 Civil Pension Gratuity (Vahenga Malolo & Me'a'ofa)	1,270,471	1,309,924	-	39,453
					18 Prisons ('Api Popula)	431,191	451,237	-	20,046
					19 Agriculture (Ngoue)	2,126,930	2,142,452	-	15,522
					19A Fisheries (Toutai)	556,776	538,056	18,720	-
					20 Central Planning (Palani)	228,906	234,795	-	5,889
					21 Ministry of Labour & Commerce (Ngaue 'a e Kakai, Fefakatau'aki mo e Ngaahi Ngaue'anga)	617,891	608,876	9,015	-

STATEMENT OF DEVELOPMENT FUND RECEIPTS AND EXPENDITURE FOR THE YEAR ENDED 30TH JUNE, 1993
 (FAKAMATALA KI HE PA'ANGA NGAUE FAKALAKALAKA 'A E HU MAI MO E HU ATU KI HE TA'U 'OKU NGATA 'I HE 'AHO 30 'O SUNE 1993) SCHEDULE 3
 (TEPILE 3)

Receipts (Hu mai mo'oni)	Estimate ('Esitimetri)	Actual (Hu mai Mo'oni)	More than Estimate (Lahi he 'Esitimetri)	Less than Estimate (Si'i he 'Esitimetri)	Expenditure (Hu atu Mo'oni)	Estimate ('Esitimetri)	Actual (Hu atu Mo'oni)	More than Estimate (Lahi he 'Esitimetri)	Less Than Estimate (Si'i he 'Esitimetri)
1. New Zealand Government Capital Aids (Tokoni Pa'anga mei he Pule'anga Nu'usila)	2,449,600	677,836	-	1,771,764	41 Government Housing (Fale Nofu'anga Faka-Pule'anga)	200,001	118,872	-	81,129
2. Australian Government Capital Aids (Tokoni Pa'anga mei he Pule'anga 'Aositelelia)	4,819,000	664,816	-	4,154,184	42 Government Printing (Fale Pulusi)	61,950	11,950	-	50,000
3. Canadian Government Capital Aids (Tokoni Pa'anga mei he Pule'anga Kanata)	300,000	203,295	-	96,705	43 Administration Building (Ngaahi Fale 'Ofisi)	60,004	303,037	243,033	-
4. Republic of China (Tokoni mei he Pule'anga Taiuani)	608,904	2,481,772	1,872,868	-	44 Police Force and Prison (Polisi mo e Pillisone)	66,035	167,836	101,801	-
5. France Government Capital Aids (Tokoni Pa'anga mei he Pule'anga Falanise)	115,000	10,174	-	104,826	45 Miscellaneous Administration (Ngaahi ma'a kehekehe Ngaue faka-Pule'anga)	2,708,367	1,426,700	-	1,281,667
6. European Economic Community Grant (Tokoni Pa'anga ki he Ngaue 'o e Kautaha Fakatahataha Faka'ekonomika 'o 'Eulope)	2,560,000	1,290,033	-	1,269,967	51 Education (Ako)	914,369	255,206	-	659,163
7. Federal Republic of Germany (Tokoni Pa'anga mei he Fetulolo Lepapulika 'o Siamane)	50,000	19,310	-	30,690	52 Health (Mo'ui)	968,596	706,016	-	262,580
8. United Nation Development Program/UN Agencies (Polokalama Ngaue Fakalalakaka 'a e Kautaha 'a e ngaahi Pule'anga 'a Mamanii Ngaahi Va'a 'o e UN)		118,064	118,064	-	54 Water Supply (Ma'u'anga Vai)	545,002	394,138	-	150,864
					56 Miscellaneous - Social and Community Service (Ngaahi me'a kehekehe Fakasosiale mo Fakakolo)	524,857	37,405	-	487,452
					61a Agriculture General (Ngoue Fakalukufua)	2,230,481	516,088	-	1,714,393
					61b Agriculture - Livestock Development (Ngoue Fakalelei'i Monumanu)	28,003	26,006	-	1,997
					61c Agriculture - Forestry (Ngoue Vaota)	414,001	214,394	-	199,607

STATEMENT OF DEVELOPMENT FUND RECEIPTS AND EXPENDITURE FOR THE YEAR ENDED 30TH JUNE, 1993
(FAKAMATALA KI HE PA'ANGA NGAUE FAKALAKALAKA 'A E HU MAI MO E HU ATU KI HE TA'U 'OKU NGATA 'I HE 'AHO 30 'O SUNE 1993)

SCHEDULE 3
(TEPILE 3)

Receipts (Hu mai mo'oni)	Estimate ('Esitimetri)	Actual (Hu mai Mo'oni)	More than Estimate (Lahi he 'Esitimetri)	Less than Estimate (Si'i he 'Esitimetri)	Expenditure (Hu atu Mo'oni)	Estimate ('Esitimetri)	Actual (Hu atu Mo'oni)	More than Estimate (Lahi he 'Esitimetri)	Less Than Estimate (Si'i he 'Esitimetri)
9 International Development Association (Kautaha Langa Fakalalakaka)	400,000	-	-	400,000	62 Fisheries (Toutai)	3,526,010	93,715	-	3,432,295
10 Asian Development Bank Loan (No mei he Pa'anga Fakalalakaka 'o 'Esia)	5,690,000	495,004	-	5,194,996	63a Manufacturing and Commerce (Ngaue'anga mo Fefakatau'aki)	1,826,015	171,450	-	1,654,565
11 Appropriation From 1992-93 Ordinary Revenue	1,500,000	1,000,000	-	500,000	63b Tourism (Takimamata mo Folau 'Eve'eva)	2,762,419	192,717	-	2,569,702
12 Transfer from Duty Free Shop (To'o mei he Pa'anga 'a e Ngaahi Fale Koloa Ta'etute)	100,000	150,000	50,000	-	64 Electric Power Supply (Maama 'Uhila)	200,002	200,000	-	2
13 Tonga Trust Fund (Pa'anga Talifaki 'a Tonga)	14,990,000	2,500,000	-	12,490,000	65 Public Markets (Maketi Faka-Pule'anga)	1,020,001	36,251	-	983,750
14 Miscellaneous (Ngaahi Ma'u'anga Pa'anga Kehekehe)	127,500	161,663	34,163	-	66 Miscellaneous - Economic Services (Ngaahi Me'a kehekehe Ngoue)	8,778,802	278,653	-	8,500,149
15 Fisheries Forum Agencies	-	209,674	209,674	-	71 Roads (Hala)	1,486,317	1,229,936	-	256,381
Balance in Development Fund 30/6/92 (Toenga Pa'anga Ngaue Fakalalakaka 'aho 30/6/92)		4,291,508			72a Marine - Shipping (Ngaue ki Tahī - Folau Vaka)	1			1
					72b Marine - Harbour & Wharves (Ngaue Taulanga & Uafu)	446,710	232,448	-	214,222
					73 Civil Aviation (Folau Vakapuna)	3,033,950	2,614,381	-	419,569
					74 Telecommunications (Fetu'utaki Faka-Letio)	2,059,507	21,871	-	2,037,636
					75 Ministry of Work (Potungau Ngaahi Ngaue)	297,003	120,303	-	176,700
					76 Miscellaneous - Infrastructure (Ngaahi Me'a Kehekehe Me'a Fakalalakaka)	2,561,003	856,864	-	1,704,139
					Balance in Development Fund 30/6/93 (Toenga Pa'anga Ngaue Fakalalakaka 'Aho 30/6/93)		4,046,872		-
	33,710,004	14,273,149	2,284,769	26,013,132		36,719,406	14,273,149	344,834	26,837,963

STATEMENT OF INVESTMENTS HELD BY GOVERNMENT OF TONGA AS AT 30TH JUNE, 1993
 (FAKAMATALA KI HE PA'ANGA 'INIVESI 'A E PULE'ANGA TONGA 'I HE 'AHO 30 'O SUNE 1993)

SCHEDULE 4
 (TEPILE 4)

5/104

Investments (<i>'Inivesi</i>)	Interest (<i>Totongi Feleti</i>) %	Due Dates (<i>Ta'u 'e Ngata ai</i>)	Face Value (<i>Mahu'inga</i>)	Cost Price (<i>Mahu'inga na'e fakatau mai 'aki</i>)	Market Value (<i>Mahu'inga Fefakatau'aki</i>)
A LOCAL INVESTMENT (<i>'Inivesi Fakalotofonua</i>)					
Bank of Tonga			5,600,000	5,600,000	5,600,000
Term Deposits (<i>Tipositi Pangike Tonga</i>)					

STATEMENT OF SHARES HELD BY GOVERNMENT IN OTHER ORGANISATIONS AS AT 30TH JUNE, 1993
(FAKAMATALA KI HE NGA'AAHI 'INASI 'O E PULE'ANGA 'I HE NGA'AAHI KAUTAHA KEHE 'I HE 'AHO 30 'O SUNE 1993)

SCHEDULE 5
(TEPILE 5)

Organisation (Kautaha)	No. Shares (Lahi 'o e 'Inasi)		Value per Share (Mahu'inga 'o e 'inasi 'e taha)	Face Value (Mahu'inga Pa'anga Tonga)
	1991/92	1992/93		
1 Air Pacific Limited (Kautaha 'Ea Pasifiki)	70,400	70,400	FS 1.00	62,174.33
2 Pacific Forum Line Limited (Kautaha Vaka Pasifiki Fakafeitu'u)	1,271,956	1,271,956	WS 1.00	775,583.00
3 Kintail Honey Tonga Limited (Kautaha Hone Tonga ko e Kintail)	4,000	4,000	AS 1.00	4,000.00
4 Shipping Corporation of Polynesia Limited (Kautaha Vaka Folautahi Polinia)	6,000	6,000	TS\$ 1.00	6,000.00
5 Bank of Tonga (Pangike 'o Tonga)	120,000	120,000	TS\$ 10.00	1,200,000.00
6 Tonga Development Bank (Pangike Langa Fakalalaka 'o Tonga)	780,677	835,967	TS\$ 10.00	8,359,670.00
7 Coast Biologicals (Tonga Ltd) (Kautaha Tonga ko e Coast Biologicals)	40,000	40,000	TS\$ 1.00	16,000.00
8 International Finance Corporation (Kautaha Pa'anga Fakavaha'a Pule'anga)	19	19	US\$ 1000.00	26,355.89
9 Royal Tongan Airline (Kautaha Vakapuna Tonga)	3,320,000	5,700,000	TS\$ 1.00	5,700,000.00
10 Commodities Board (Poate Ngaahi Koloa)	400,100	400,100	TS\$ 10.00	400,100.00
11 Sea Star Fishing Co. Ltd	30,000	30,000	TS\$ 50.00	1,500,000.00
				18,049,883.22

STATEMENT OF LOANS TO LOCAL STATUTORY BOARDS AND OTHER ORGANISATIONS AS AT 30 JUNE 1993
(FAKAMATALA KI HE NGA'AAHI NO PA'ANGA MEI HE PULE'ANGA 'A E NGA'AAHI POATE FAKALAO FAKALOTOFONUA
MO E NGA'AAHI KAUTAHA KEHE 'I HE 30 SUNE 1993)

SCHEDULE 6
(TEPILE 6)

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Loan (No pa'anga)	Year (Ta'u)	Purpose (Taumu'a 'o e no pa'anga)	TS Principal (Lahi 'o e no)	Interest (Totongi Feleti) %	Loan Period (Ta'u 'o e totongi fakafoki) Yrs	Principal Repaid to 1993 (Totongi fakafoki 1993)
1 TONGA WATER BOARD (POATE VAI 'A TONGA)	1967	CAPITAL (PA'ANGA NGAUE)	12,000	3	30	9,196
2 TONGA WATER BOARD (POATE VAI 'A TONGA)	1969	DEVELOPMENT (NGAUE FAKALAKALAKA)	10,000	3	30	6,821
3 TONGA WATER BOARD (POATE VAI 'A TONGA)	1970	DEVELOPMENT (NGAUE FAKALAKALAKA)	8,500	3	30	5,456
4 TONGA WATER BOARD (POATE VAI 'A TONGA)	1971	DEVELOPMENT (NGAUE FAKALAKALAKA)	8,500	3	30	5,123
5 TONGA WATER BOARD (POATE VAI 'A TONGA)	1972	DEVELOPMENT (NGAUE FAKALAKALAKA)	5,000	3	30	3,014
6 TONGA WATER BOARD (POATE VAI 'A TONGA)	1972	DEVELOPMENT (NGAUE FAKALAKALAKA)	10,000	3	30	5,648
7 TONGA WATER BOARD (POATE VAI 'A TONGA)	1974	DEVELOPMENT (NGAUE FAKALAKALAKA)	2,000	3	30	1,056
8 TONGA WATER BOARD (POATE VAI 'A TONGA)	1974	DEVELOPMENT (NGAUE FAKALAKALAKA)	14,000	3	30	8,890
9 TONGA WATER BOARD (POATE VAI 'A TONGA)	1975	DEVELOPMENT (NGAUE FAKALAKALAKA)	17,600	3	30	8,050
10 TONGA WATER BOARD (POATE VAI 'A TONGA)	1979	DEVELOPMENT (NGAUE FAKALAKALAKA)	17,000	3	30	6,105
11 TONGA WATER BOARD (POATE VAI 'A TONGA)	1980	DEVELOPMENT (NGAUE FAKALAKALAKA)	15,000	3	30	4,475
12 TONGA WATER BOARD (POATE VAI 'A TONGA)	1984	DEVELOPMENT (NGAUE FAKALAKALAKA)	83,000	3	30	15,514
13 TONGA ELECTRIC POWER BOARD (POATE 'UHILA 'A TONGA)	1975	DEVELOPMENT (NGAUE FAKALAKALAKA)	74,923	FREE	25	53,944
14 TONGA ELECTRIC POWER BOARD (POATE 'UHILA 'A TONGA)	1973	DEVELOPMENT (NGAUE FAKALAKALAKA)	459,337	FREE	21	310,053
15 TONGA ELECTRIC POWER BOARD (POATE 'UHILA 'A TONGA)	1979	DEVELOPMENT (NGAUE FAKALAKALAKA)	125,000	3	30	41,034
16 TONGA ELECTRIC POWER BOARD (POATE 'UHILA 'A TONGA)	1977	DEVELOPMENT (NGAUE FAKALAKALAKA)	1,412,324	1	25	557,825
17 TONGA ELECTRIC POWER BOARD (POATE 'UHILA 'A TONGA)	1991	DEVELOPMENT (NGAUE FAKALAKALAKA)	457,970	9	38	0
18 TONGA BROADCASTING COMMISSION (KOMISONI FAKAMAFOLALEA)	1975	STUDIO EQUIPMENT	12,236	FREE	25	8,000
19 TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	1979	DEVELOPMENT LENDING	550,000	3	14	487,802
20 TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	1980	DEVELOPMENT LENDING	250,000	3	15	165,387
21 TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	1978	DEVELOPMENT LENDING	1,265,374	3	15	1,264,216
22 TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	1984	DEVELOPMENT LENDING	931,916	3	12	260,470
23 TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	1987	DEVELOPMENT LENDING	2,605,999	3	35	0
24 TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	1988	DEVELOPMENT LENDING	2,635,974	3	30	0
25 TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	1983	DEVELOPMENT LENDING	1,166,523	3	15	0
26 TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	1983	DEVELOPMENT LENDING	50,000	3	15	22,222
27 TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	1986	DEVELOPMENT LENDING	1,518,769	3	21	253,128
28 TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	1980	DEVELOPMENT LENDING	133,217	1	40	11,590
29 TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	1981	DEVELOPMENT LENDING	468,855	3	12	328,152
30 TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	1983	DEVELOPMENT LENDING	1,954,944	3	15	357,494
31 TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	1987	DEVELOPMENT LENDING	1,914,515	3	12	0
32 TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	1989	DEVELOPMENT LENDING	2,615,690	3	15	0
33 TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	1990	DEVELOPMENT LENDING	1,308,058	3	16	0
34 TONGA TELECOMMUNICATIONS COMMISSION (KOMISONI FETU'UTAKI)	1984	CAPITAL	172,851	FREE	10	69,140
35 GOLDEN PASSIONS (TONGA) LTD. (KAUTAHA PASIONE)	1986	DEVELOPMENT	43,471	FREE	5	0
36 FRIENDLY ISLAND AIRWAYS (KAUTAHA VAKAPUNA)	1987	CAPITAL	99,625	3	10	0
37 FRIENDLY ISLAND AIRWAYS (KAUTAHA VAKAPUNA)	1988	SHORT TERM LOAN - LIQUIDITY	350,000	FREE	-	350,000
38 FRIENDLY ISLAND AIRWAYS (KAUTAHA VAKAPUNA)	1988	SHORT TERM LOAN - LIQUIDITY	60,000	FREE	-	0
39 TONGA TELECOMMUNICATIONS COMMISSION (KOMISONI FETU'UTAKI)	1986	CAPITAL	364,062	8	18	121,354
40 TONGA TELECOMMUNICATIONS COMMISSION (KOMISONI FETU'UTAKI)	1986	CAPITAL	500,000	3	10	0
41 INTERNATIONAL DATELINE HOTEL (HOTELE TEHILAINI)	1988	HOTEL EXTENSIONS	962,083	8	10	353,337
42 COMMODITIES BOARD (POATE 'A E NGA'AAHI KOLOA)	1988	STABILISATION FUND LOAN	704,629	FREE	-	0
		TOTAL LOANS TO STATUTORY BOARDS	25,370,945			5,092,496
		LESS REPAID (TO'O TOTONGI FAKAFOKI)	5,092,496			
		TOTAL LOCAL LOANS (NO TE'EKI TOTONGI KI HE PULE'ANGA)	20,278,449			

STATEMENT OF LOANS COMPRISING THE NATIONAL DEBT AS AT 30 JUNE 1993
(FAKAMATALA 'O E NGAHI MO'UA NO 'O E PULE'ANGA 'I HE 'AHO 30 SUNE 1993)

SCHEDULE 7
(TEPILE 7)

Lender (Pule'anga/Kautaha na'e fai mei ai 'a e No)	Date (Ta'u)	Purpose (Tauru'a No)	Principal (Lahi 'o e No)	Interest (Totongi Feleti)	Term (Ta'u Totongi Fakafoki)	Cumulative Repaid (Lahi 'o e Totongi Fakafoki)	
A		EXTERNAL					
1	1972	U. K. DEVELOPMENT LOAN (NO FAKALAKALAKA - PILITANIA)	491,872	-	25	410,170	
2	1973	U. K. DEVELOPMENT LOAN (NO FAKALAKALAKA - PILITANIA)	2,104,300	-	25	1,539,295	
3	1977	U. K. DEVELOPMENT LOAN (NO FAKALAKALAKA - PILITANIA)	3,108,682	-	25	1,647,246	
4	1975	A. D. B. 146TON (PANGIKE FAKALAKALAKA 'A 'ESIA 146TON)	TELECOMMUNICATIONS (NGAUE FETU'UTAKI)	1,808,560	1.50	23	941,842
5	1979	A. D. B. 335TON (PANGIKE FAKALAKALAKA 'A 'ESIA 335TON)	S.I. CENTRE (SENITA NGAUE'ANGA IIKI)	514,744	1.00	40	56,621
6	1978	A. D. B. 376TON (PANGIKE FAKALAKALAKA 'A 'ESIA 376TON)	TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	2,011,675	1.00	35	181,552
7	1981	A. D. B. 435TON (PANGIKE FAKALAKALAKA 'A 'ESIA 435TON)	MULTIPROJECT 1 (NGAAHI NGAUE KEHEKEHE I)	1,669,440	1.00	40	116,861
8	1983	A. D. B. 540TON (PANGIKE FAKALAKALAKA 'A 'ESIA 540TON)	MULTIPROJECT II (NGAAHI NGAUE KEHEKEHE II)	1,510,826	1.00	30	45,492
9	1983	A. D. B. 624TON (PANGIKE FAKALAKALAKA 'A 'ESIA 624TON)	DEVELOPMENT PROJECTS (NGAUE FAKALAKALAKA)	3,507,342	1.00	40	-
10	1986	A. D. B. 782TON (PANGIKE FAKALAKALAKA 'A 'ESIA 782TON)	MULTIPROJECT III (NGAAHI NGAUE KEHEKEHE III)	5,142,045	1.00	30	-
11	1988	A. D. B. 927TON (PANGIKE FAKALAKALAKA 'A 'ESIA 927TON)	MULTIPROJECT IV (NGAAHI NGAUE KEHEKEHE IV)	1,071,438	1.00	40	-
12	1990	A. D. B. 990TON (PANGIKE FAKALAKALAKA 'A 'ESIA 990TON)	TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	3,070,825	1.00	40	-
13	1991	A. D. B. 1079TON (NGAUE FAKALAKALAKA KEHEKEHE) 1079	POWER DEVELOPMENT PROJECT	623,286	1.00	40	-
14	1979	WEST GERMANY LOAN I (SIAMANE I)	M. V. FUAKAVENGA (FUA KAVENGA)	14,011,400	1.00	30	-
15	1981	WEST GERMANY LOAN IV (SIAMANE IV)	M. V. OLOVAHA (OLOVAHA)	5,975,450	1.00	30	860,465
16	1983	WEST GERMANY LOAN V (SIAMANE V)	FORESHORE (FOA SOA - NUKU'ALOFA)	2,472,600	1.00	21	60,167
17	1981	EIB 8.0050 (PANGIKE FAKAHU 'A E EC 8.0050)	TELECOMMUNICATIONS (NGAUE FETU'UTAKI)	538,770	1.00	40	62,821
18	1982	EIB 7.0241 (PANGIKE FAKAHU 'A E EC 7.0241)	EQUITY T. D. B. I ('INASI TDB I)	811,650	1.00	25	133,435
19	1982	EIB 7.0326 (PANGIKE FAKAHU 'A E EC 7.0326)	EQUITY P. F. L. ('INASI P. F. L.)	521,756	2.00	20	78,628
20	1984	EIB 7.0426 (PANGIKE FAKAHU 'A E EC 7.0426)	EQUITY T. D. B. II ('INASI TDB II)	486,990	2.00	17	24,350
21	1987	EIB 7.0645 (PANGIKE FAKAHU 'A E EC 7.0645)	EQUITY T. D. B. III ('INASI TDB III)	486,990	2.00	17	-
22	1989	EIB 70792 (PANGIKE FAKAHU 'A E EC 70792)	EQUITY T. D. B. IV ('INASI TDB IV)	272,784	2.00	32	-
23	1981	OPEC FUND LOAN (PA'ANGA OPEC)	DEVELOPMENT PROJECTS (NGAUE FAKALAKALAKA)	1,391,200	-	10	1,391,200
24	1983	IFAD LOAN 129 (FAKALAKALAKA 'A E NGOUE 129)	AGRICULTURAL DEVELOPMENT (FAKALAKALAKA 'A E NGOUE)	1,853,165	1.00	40	-
25	1988	IFAD LOAN 220 (FAKALAKALAKA 'A E NGOUE 220)	AGRICULTURAL DEVELOPMENT (FAKALAKALAKA 'A E NGOUE)	3,291,073	1.00	40	-
26	1987	WORLD BANK-IDA 1813 LOAN (PANGIKE 'A MAMANI - 1813 IDA)	TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	3,080,493	0.75	40	-
27	1990	WORLD BANK-IDA 2084 LOAN (PANGIKE 'A MAMANI - 2084 IDA)	TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	1,708,679	0.75	30	-
TOTAL EXTERNAL DEBT (A) - NGAHI MO'UA KI MULI			63,538,033			7,550,145	

STATEMENT OF LOANS COMPRISING THE NATIONAL DEBT AS AT 30 JUNE 1993
(FAKAMATALA 'O E NGA'AHU MO'UA NO 'O E PULE'ANGA 'I HE 'AHO 30 SUNE 1993)

SCHEDULE 7
(TEPILE 7)

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Lender (Pule'anga/Kautaha na'e fai mei ai 'a e No)	Date (Ta'u)	Purpose (Tawnu'a 'o e No)	Principal (Lahi 'o e No)	Interest (Totongi Feleti)	Term (Ta'u totongi fakafoki)	Cumulative Repaid (Lahi 'o e Totongi fakafoki)
B INTERNAL (MO'UA FAKALOTOFONU)						
1 LOCAL DEVELOPMENT LOANS 1974 (NO FAKALOTOFONU 1974)	1974	ISSUE OF BONDS (FAKATAU PONITE)	271,780	4.00	5	276,160
2 LOCAL DEVELOPMENT LOANS 1989 (NO FAKALOTOFONU 1989)	1989	ISSUE OF BONDS (FAKATAU PONITE)	388,000	3.00	20	-
3 LOCAL DEVELOPMENT LOANS 1979 (NO FAKALOTOFONU 1979)	1979	ISSUE OF BONDS (FAKATAU PONITE)	241,200	5.00	5	240,530
4 LOCAL DEVELOPMENT LOANS 1984 (NO FAKALOTOFONU 1984)	1984	ISSUE OF BONDS (FAKATAU PONITE)	658,660	5.00	5	657,210
5 LOCAL DEVELOPMENT LOANS 1986 (NO FAKALOTOFONU 1986)	1986	ISSUE OF BONDS (FAKATAU PONITE)	250,000	7.00	5	249,000
6 LOCAL DEVELOPMENT LOANS 1989 (NO FAKALOTOFONU 1989)	1989	ISSUE OF BONDS (FAKATAU PONITE)	1,018,948	7.50	5	150,500
7 LOCAL DEVELOPMENT LOANS 89/94 (NO FAKALOTOFONU 89/94)	1989	ISSUE OF BONDS (FAKATAU PONITE)	2,000,000	8.00	5	-
8 LOCAL DEVELOPMENT LOANS 90/95 (NO FAKALOTOFONU 90/95)	1990	ISSUE OF BONDS (FAKATAU PONITE)	3,000,000	8.25	5	-
9 LOCAL DEVELOPMENT LOANS 90/97 (NO FAKALOTOFONU 90/97)	1990	ISSUE OF BONDS (FAKATAU PONITE)	1,000,000	8.50	7	-
10 LOCAL DEVELOPMENT LOANS 91/96 (NO FAKALOTOFONU 91/96)	1991	ISSUE OF BONDS (FAKATAU PONITE)	1,000,000	8.25	5	-
11 LOCAL DEVELOPMENT LOANS 91/98 (NO FAKALOTOFONU 91/98)	1991	ISSUE OF BONDS (FAKATAU PONITE)	3,000,000	8.50	7	-
12 BANK OF TONGA (PANGIKE TONGA)	1985	"CASA" AIRCRAFT (VAKAPUNA "CASA")	2,813,200	8.50	12	2,742,638
13 CABLE & WIRELESS (KAUTAHA KEIPOLO MO UAEALESI)	1986	"TROPOSCATTER" (NAUNAU FETU'UTAKI)	8,982,261	8.00	12	2,038,961
14 TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	1988	INTERNATIONAL DATELINE HOTEL (HOTELE TEITILAINI)	962,083	8.00	10	353,337
15 NATIONAL RESERVE BANK OF TONGA (PANGIKE PULE 'A TONGA)	1990	DEFICIT FINANCE (FAKAPA'ANGA 'A E NOUNOU)	4,400,000	5.00	2	2,000,000
16 NATIONAL RESERVE BANK OF TONGA (PANGIKE PULE 'A TONGA)	1991	DEFICIT FINANCE (FAKAPA'ANGA 'A E NOUNOU)	3,500,000	5.00		
TOTAL INTERNAL DEBT (B) - (NGAAHI MO'UA FAKALOTOFONU)			33,492,132			8,708,336
TOTAL PUBLIC DEBT - NGA'AHU MO'UA KOTOA			97,030,165			
LESS REPAID TO 30.6.93			16,258,481			
BALANCE PUBLIC DEBT 30.6.93			80,771,684			

**COMPARATIVE STATEMENT OF THE RECURRENT REVENUE OF THE KINGDOM OF TONGA FOR THE YEAR
1988-1993 (FAKAMATALA 'O E PA'ANGA HU MAI 'O E PULE'ANGA TONGA TA'U 1988 KI HE TA'U 1993)**

**SCHEDULE 8
(TEPILE 8)**

	1988/89	1989/90	1990/91	1991/92	1992/93
Direct Taxes (<i>Tukuhau Maheni</i>)	3,929,681	3,903,571	4,587,374	4,449,848	5,787,520
Indirect Taxes (<i>Tukuhau Kehe</i>)	3,043,272	3,224,945	4,055,131	4,245,354	5,804,148
Foreign Trade Taxation (<i>Tukuhau 'o e Fefakatau'aki mo Muli</i>)	17,750,831	20,315,427	25,084,786	22,416,849	25,282,380
Government Services (<i>Totongi Ngaue 'a e Pule'anga</i>)	6,284,818	9,128,927	7,440,219	8,690,206	10,234,656
Interest and Rents (<i>Pa'anga Tupu mo e Lisi</i>)	2,217,679	3,762,003	5,144,913	5,391,6393	3,760,466
Capital Receipts (<i>Pa'anga Kehe</i>)	463,612	566,537	1,129,559	1,035,225	1,417,998
	33,689,893	40,901,410	47,441,982	46,229,121	52,287,168

COMPARATIVE STATEMENT OF THE RECURRENT EXPENDITURE OF THE KINGDOM OF TONGA FOR THE YEAR 1988-1993
(FAKAMATALA FAKAFEHOANAKI 'O E PA'ANGA HU ATU 'O E PULE'ANGA TONGA TA'U 1988 KI HE 1993)

SCHEDULE 9
(TEPILE 9)

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	1988/89	1989/90	1990/91	1991/92	1992/93
HM The King (<i>Ko 'Ene 'Afiu ko e Tu'i</i>)	845,272	985,841	973,599	1,162,092	959,598
Legislative Assembly (<i>Fale Alea</i>)	1,140,661	1,363,886	1,503,819	1,366,359	1,224,793
Prime Minister's Office (<i>'Ofisi 'o e Palemia</i>)	4,467,405	7,295,802	5,602,439	3,956,969	3,757,103
Ministry of Foreign Affairs (<i>Potungau Ngaahi Ngaue ki Muli</i>)	1,661,501	1,855,895	1,870,696	1,779,874	1,860,612
Governor - Ha'apai (<i>Kovana Ha'apai</i>)	39,277	36,508	45,023	57,291	59,368
Governor - Vava'u (<i>Kovana Vava'u</i>)	73,240	76,502	117,381	85,291	104,047
Lands and Survey (<i>Fonua mo e Savea</i>)	688,363	670,916	929,659	986,193	874,541
Statistics (<i>Sitetisiika</i>)	157,588	153,466	229,170	217,765	214,755
Printing Office (<i>Fale Pulusi</i>)	442,448	510,492	603,672	662,754	673,078
Justice (<i>Fakamaau'anga</i>)	350,108	404,078	636,392	615,556	614,821
Police (<i>Polisi</i>)	1,603,205	1,611,908	2,366,331	2,374,721	2,177,874
Crown Law (<i>Potungau Lao 'a e Pule'anga</i>)	78,252	106,855	140,860	173,829	124,465
Defence (<i>Malu'i Fonua</i>)	1,194,343	1,934,634	2,025,485	2,511,489	2,506,192
Finance (<i>Ngaue Fakapa'anga</i>)	700,595	2,464,754	1,186,950	2,032,876	920,073
Inland Revenue (<i>Ngaue Pa'anga Humai Fakalotofonua</i>)	131,835	127,448	199,565	221,131	235,833
Government Supplies (<i>Falekoloa Pule'anga</i>)					380,471
Customs (<i>Tute</i>)	138,428	134,589	226,842	277,535	310,906
Audit (<i>'Atita</i>)	127,068	133,193	209,334	224,324	182,262
Education (<i>Ako</i>)	5,010,055	5,873,338	8,947,671	8,617,089	9,133,187
Health (<i>Mo'ui</i>)	3,899,823	4,151,489	5,313,846	5,925,778	5,892,184
Civil Pensions and Gratuities (<i>Vahenga Malolo mo e Me'a'ofa</i>)	623,353	627,700	887,619	1,006,550	1,309,924
Prisons (<i>'Api Popula</i>)	331,078	382,685	452,660	473,310	451,237
Agriculture and Forestry (<i>Ngaue mo e Vaotata</i>)	1,761,067	1,946,989	2,176,175	2,344,330	2,142,452
Fisheries (<i>Toutai</i>)			443,529	472,566	538,056
Central Planning (<i>Palani Fakalalaka</i>)	167,354	162,783	215,588	199,143	234,795
Labour, Commerce and Industries (<i>Ngaue 'a e Kakai, Fefakatau'aki Ngaahi Ngaue'anga</i>)	417,607	411,817	593,034	591,401	608,876
Tourist Office (<i>'Ofisi Takimamata</i>)	304,319	433,668	593,519	614,726	523,086
Works (<i>Ngaahi Ngaue</i>)	3,343,046	3,254,199	3,848,526	3,994,144	3,990,925
Civil Aviation (<i>Fefolau'aki Vakapuna Sivile</i>)	612,755	654,146	1,061,480	1,088,193	1,057,935
Port Administration (<i>Pule'i Ngaahi Taulanga</i>)	687,763	708,546	826,041	862,016	794,146
Post Office (<i>Positi 'Ofisi</i>)	372,995	412,198	644,004	609,276	473,135
Marine (<i>Malini</i>)	62,390	63,613	93,510	78,390	69,345
Public Debts (<i>Mo'ua No Pa'anga</i>)	1,510,923	3,302,246	2,473,538	3,306,919	2,739,198
Financial Contribution (<i>Ngaahi Pa'anga Tokoni</i>)	1,885,000	2,205,000	-	2,194,975	2,785,570
	34,829,117	44,457,184	47,437,957	51,084,855	49,924,843

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1994.