



# TONGA GOVERNMENT GAZETTE

PUBLISHED BY AUTHORITY

No. 1

WEDNESDAY 31st JANUARY,

1996.

## APPOINTMENT

FINAU, Felise Tonga, to be Health Administrator, Ministry of Health, as from 4 October, 1995. PF. 8164.

## ACTING APPOINTMENT

'AHO, 'Eleni, Deputy Police Commander, to substitute as Police Commander, Police Force, as from 21 November, 1995. PF. 3393.

FALETAU, Taniela, Chief Superintendent, to substitute as Deputy Police Commander, Police Force, as from 21 November, 1995. PF. 4996.

HON. LUANI, Senior Tourist Officer, to substitute as Director of Tourism, Tonga Visitors Bureau, as from 24 November, 1995. PF. 5308.

KATO'A, Mikaele, Leading Fireman, to substitute as Principal Fireman, Police Force, as from 2 May, 1995. PF. 4674.

KUPU, Limiteti, Public Health Sister, to substitute as Supervising Public Health Sister, Ministry of Health, as from 20 November, 1995. PF. 238.

LOMU, Meleseini, Deputy Secretary for Finance, to substitute as Secretary for Finance, Ministry of Finance, as from 7 December, 1995. PF. 4474.

LUTUI, Taniela, Senior Medical Officer, to substitute as Chief Medical Officer, Ministry of Health, as from 27 November, 1995. PF. 2420.

MALOLO, Laumeesi, Medical Superintendent, to substitute as Director of Health, Ministry of Health, as from 14 November, 1995. PF. 380.

MA'U, Paula, Senior Economist, to substitute as Deputy Secretary for Finance, Ministry of Finance, as from 3 October, 1995. PF. 7655.

MULIKAHA'AMEA, 'Olivina, Assistant Senior Education Officer, to substitute as Senior Education Officer, Ministry of Education, as from 15 October, 1994. PF. 4502.

PAHULU, Siale Vailahi, Deputy Government Printer, to substitute as Government Printer, Printing Department, as from 20 December, 1995. PF. 3913.

PALEI, Pasifiki, Clerk Class I, to substitute as Accounting Officer, Tonga Visitors Bureau, as from 13 November, 1995. PF. 4524.

TAUFA, Tu'iniusili, Clerk Class III, to substitute as Clerk Class II, Ministry of Finance, as from 5 October, 1995. PF. 7049.

TAUFA, Paula, Chief Clerk, to substitute as Accounting Officer, Prime Minister's Office, as from 2 January, 1995. PF. 3736.

TU'IFUA'IVAHA, Lupe, Clerk Class III, Relieving Services, Prime Minister's Office, to substitute as Clerk Class Class II, Post Office, as from 25 September, 1995. PF. 7026.

TU'IPEATAU, 'Evelina, Typing Instructor, to substitute as Principal Training Officer, Prime Minister's Office, as from 22 November, 1995. PF. 1409.

VUNA, Vakaloloma, Clerk Class II, to substitute as Accounting Officer, Ministry of Finance, as from 18 September, 1995. PF. 6287.

## CONFIRMATION OF APPOINTMENT

LANGILANGI, Fakatou, Heavy Plant Operator, Ministry of Works, as from 15 July 1986. PF. 6206.

MO'UNGA, Ma'ilei, Assistant Cook, Ministry of Health, as from 9 October, 1989. PF. 6867.

## DISMISSAL

AFUNGIA, Sosefo, Fireman, Ministry of Civil Aviation, as from 3 December, 1994. PF. 6039.

FOSITA, Sione, Agricultural Assistant, Ministry of Agriculture and Forestry, as from 3 July, 1995. PF. 7228.

GUTTENBEIL, 'Ilaisaane Ikatonga, Corporal, Police Force, as from 1 October, 1995. PF. 7784.

HALAFIHI, Tu'iha'akavalu, Driver Cooperative Department, as from 14 April, 1995. PF. 6307.

MA'AFU, Foukimoana Taufu'i, Corporal, Police Force, as from 20 September, 1995. PF. 4129.

NGALUAFA, Sione Tiuesa, Assistant Maintenance Foremana, Ministry of Civil Aviation, as from 17 October, 1995. PF. 7070.

TANGITAU, Sosefo, Printing Assistant Grade III, Printing Department, as from 19 December, 1994. PF. 7081.

'ULUAKIVAIOLA, Manu Mapuhola, Security Assistant, Ministry of Civil Aviation, as from 26 May 1995. PF. 7732.

#### PROMOTION

'AHOLELEI, Suli, Building Tradesman Leading Hand, to Technical Officer Grade II, Ministry of Works, as from 13 December, 1995. PF. 5589.

FISI'IKAVA, Lopasi, Clerk Class 1, Ministry of Health, to Revenue Statistical Assistant, Ministry of Labour, Commerce and Industries, as from 26 October, 1995. PF. 4272.

FOTU, Susana Ma'ata Faletau, Assistant Secretary to Senior Assistant Secretary, Prime Minister's Office, as from 13 December, 1995. PF. 7817.

LAVEMAI, Tevita, Technical Officer Grade II, to Engineering Officer Grade I, Ministry of Works, as from 13 December, 1995. PF. 7811.

LOLOHEA, Saimone, Cadet Estimator to Quantity Surveyor, Ministry of Works, as from 13 December, 1995. PF. 7529.

NAPA'A, Sitiveni Fale, Airport Mechanic, to Mechanical Supervisor, Ministry of Civil Aviation, as from 13 December, 1995. PF. 5050.

PRESCOTT, 'Ikani, Principal Surveyor, to Chief Surveyor, Ministry of Lands, Survey and Natural Resources, as from 3 November, 1995. PF. 5039.

TAUFATEAU, Falanisesi, Draughtsman Grade III, to Draughtsman Grade II, Ministry of Works, as from 13 December, 1995. PF. 6289.

TAULANGOVAKA, 'Emanuele, Draughtsman Grade II, to Building Overseer, Ministry of Works, as from 13 December, 1995. PF. 3329.

TU'ITUPOU, 'Isileli Vea, Architect, to Assistant Senior Architect, Ministry of Works, as from 13 December, 1995. PF. 5711.

VUNIPOLA, Fe'ao, Quantity Surveyor, to Senior Quantity Surveyor, Ministry of Works, as from 13 December, 1995. PF. 6583.

#### VACATION LEAVE

HAFOKA, Sione, Building Tradesman, Ministry of Works, 105 days vacation leave, as from 3 October, 1995. PF. 6537.

HALAHUNI, Uatesoni, Driver, Ministry of Education, 108 days vacation leave, as from 6 September, 1995. PF. 7465.

HAVEA, 'Ilaise, Woman Constable, Police Force, 108 days vacation leave, as from 1 July, 1995. PF. 7454.

KOLOAMATANGI, Vake Mafi, Printing Assistant Grade III, Printing Department, 96 days vacation leave, as from 5 December, 1995. PF. 6762.

LONGOPOA, Gimball, Warder, Prinsons Department, 171 days vacation leave, as from 1 December, 1995. PF. 7133.

MAILE, Ngase, Printing Assistant Grade III, Printing Department, 120 days vacation leave, as from 3 January, 1996. PF. 7463.

'OTUNUKU, 'Isileli, Customs Officer Grade II, Customs Department, 88 days vacation leave, as from 1 December, 1995. PF. 7544.

TU'TONETOA, Pohiva, Auditor General, Audit Department, 126 days vacation leave as from 2 January, 1996. PF. 3992.

VAILALA, Ngahauoma, Bailiff Officer Grade III, Ministry of Justice, 94 days vacation leave, as from 8 January 1996. PF. 6377.

#### RETIREMENT

FIFTA, Filimone, Area Organiser, Ministry of Education, as from 2 January, 1996. PF. 7162.

LOLOHEA, Manukaho, Sub Treasurer Vava'u, Ministry of Finance, as from 17 November, 1995. PF. 1189.V.2.

POMELILE, Samuela Manu, Senior Technical Officer, Ministry of Agriculture and Forestry, as from 18 July, 1995. PF. 1341.

SIALE, 'Alifeleti Tu'ifua, Agricultural Officer, Ministry of Agriculture and Forestry, as from 18 July, 1995. PF. 1340.

TA'UFO'OU, Vilisoni, Security Officer, Ministry of Civil Aviation, as from 15 November, 1995. PF. 4590.

TU'INIUA, Lu'isa, Nursing Sister, Ministry of Health, as from 1 November, 1995. PF. 1182.

VEA, Sitino, Heavy Plant Operator, Ministry of Works, as from 2 January, 1996. PF. 4138.

#### RESIGNATION

'AHI, Anitoneti, Clerk Typist Grade II, Ministry of Civil Aviation, as from 17 December, 1995. PF. 5444.

FONU, 'Ana Tafitonga-e-Langi, Woman Police Constable, Police Force, as from 15 December, 1995. PF. 5473.

HELEPIKO, Situate, Police Constable, Police Force, as from 13 December, 1995. PF. 4583.

LU'AU, Kasanita, Staff Nurse, Ministry of Health, as from 26 October, 1995. PF. 4869.

TAUFA, Kelela, Staff Nurse, Ministry of Health, as from, 19 September, 1995. PF. 1615.

#### RESUMPTION OF DUTY

'AHOAFI, Uanoa, Technical Officer Grade II, Ministry of Fisheries, on 14 December, 1995. PF. 5920.

'AHOLELEI, Masiu, Prison Officer, Prisons Department, on 15 December, 1995. PF. 1746.

ATANA, Tevita, Fisheries Assistant, Ministry of Fisheries, on 27 October, 1995. PF. 7450.

FAKAVA, Sione Tu'imoala, Police Constable, Police Force on 5 November, 1995. PF. 6634.

FEKE, Kolianita, Warder Class I, Prisons Department, on 30 November, 1995. PF. 5658.

FINE, Kasi, Police Constable, Police Force, on 1 December, 1995. PF. 6802.

FOLAUMOELOA, Viliami Moniti, Police Constable First Class, Police Force, on 10 December, 1995. PF. 4728.

HAVEA, 'Etimoni, VIP Driver, Ministry of Justice, on 18 December, 1995. PF. 5813.

HAVEA, 'Ilaise Tonga, Woman Police Constable, Police Force, on 17 October, 1995. PF. 7454.

HAVEA, Wycliff Ross Taylor, Police Constable, Police Force, on 17 October, 1995. PF. 6633.

KAMALONI, Vaivevea, Technical Officer Grade II, Ministry of Agriculture and Forestry, on 9 December, 1995. PF. 3451.

KIOA, Tupou, Seamstress, Ministry of Health, on 6 November, 1995. PF. 4776.

LATAVAO, Mavae, Police Constable, Police Force, on 5 December, 1995. PF. 6798.

MOALA, Lisiate, VIP Driver, Prime Minister's Officer, on 5 December, 1995. PF. 7318.

NAITOKO, Uipolata, Clerk Typist Grade I, Prime Minister's Office, on 20 December, 1995. PF. 4016.

PENITANI, Soane Tamaseno, Statistician, Statistics Department, on 14 December, 1995. PF. 2394.

TEISINA, Limoni, Assistant Chief Warder, Prisons Department, on 7 December, 1995. PF. 3980.

TELEFONI, Henele, Bailiff Officer Grade IV, Ministry of Justice, on 1st December, 1995. PF. 7443.

TUPOU, 'Akanesi, Sub-Treasurer Ha'apai, Ministry of Finance, on 22 December, 1995. PF. 1758.

ULAKAI, Petina, Clerk Class I, Ministry of Civil Aviation, on 22 November, 1995. PF. 5416.

VAIPUNA, Salote, Senior Executive Officer, Central Planning Department, on 2 January, 1996. PF. 2084.

VEATUFUNGA, 'Alakoka, Wardress, Prisons Department, on 10 December, 1995. PF. 7390.

#### RELINGUISHMENT ACTING APPOINTMENT

'AHO, 'Eleni, Deputy Commander of Police, as acting Police Commander, Police Force, as from 12 November, 1995. PF. 3393.

'AHO Leveni, Chief Architect, as acting Director of Works, Ministry of Works, as from 18 December, 1995. PF. 4274.

'AMONE, 'Okalani, Agricultural Assistant, as acting Technical Officer Grade II, Ministry of Agriculture and Forestry, as from 9 December, 1995. PF. 6878.

FALEMAKA, Mele Sinoveti Latu, Staff Nurse, as acting Senior Staff Nurse, Ministry of Health, as from 12 June, 1995. PF. 4597.

FIFITA, Uate, Clerk Class II, as acting Chief Clerk, Prime Minister's Office, as from 30 November, 1995. PF. 5860.

FUNAKI, Mele, Clerk Class I, as acting Assistant Secretary, Ministry of Labour, Commerce and Industries, as from 5 November, 1995. PF. 4692.

HALA'API'API, Uilamila, Clerk Class I, as acting Mail Supervisor, Sub-Treasurer Vava'u, as from 7 November, 1995. PF. 4975.

HAVEA, Tilema, Tutor Sister, as acting Principal Queen Salote School of Nursing, Ministry of Health, as from 19 October, 1995. PF. 6384.

HON. LUANI, Senior Tourist Officer, as acting Director of Tourism, Tonga Visitors Bureau, as from 9 October, 1995. PF. 5308.

HON. LUANI, Senior Tourist Officer, as acting Director of Tourism, Tonga Visitors Bureau, as from 22 November, 1995. PF. 5308.

KATOA, Mikaele, Leading Fireman, as acting Principal Fireman, Police Force, as from 11 October, 1995. PF. 4674.

LATU, Makasini, Mechanical Leading Hand, as acting Technical Instructure, Ministry of Works, as from 21 November, 1995. PF. 6211.

LATU, Susana, Assistant Health Education Officer, as acting Health Education Officer, Ministry of Health, as from 23 October, 1995. PF. 3799.

LAVAKI, Latu, Police Constable, as acting Sergeant of Police, Police Force, as from 1 November, 1995. PF. 5565.

LEHA, Lokuvalu, Clerk Class I, as acting Senior Executive Officer, Central Planning Department, as from 2 January, 1996. PF. 4463.

LENATI, Semisi, Assistant Laboratory Technician Grade I, as acting Medical Laboratory Scientist, Ministry of Health, as from 11 November, 1995. PF. 5421.

LUTUI, Colin, Chief Education Officer, as acting Deputy Director of Education, Ministry of Education, as from 13 November, 1995. PF. 3547.

- LUTUI, Taniela, Senior Medical Officer, as acting Chief Medical Officer, Ministry of Health, as from 2 December, 1995. PF. 2420.
- KUPU, Falekava, Deputy Secretary for Labour, Commerce and Industries, as acting Secretary for Labour, Commerce and Industries, Ministry of Labour, Commerce and Industries, as from 29 November, 1995. PF. 5005.
- MAFILE'O, Saulisi, Sub Inspector of Weights and Measure, as acting Senior Executive Officer, Ministry of Labour, Commerce and Industries, as from 31 October, 1995. PF. 5352.
- MALOLO, Laumeesi, Medical Superintendent, as acting Director of Health, Ministry of Health, as from 6 November, 1995. PF. 380.
- MA'U, Paula, Senior Economist, as acting Deputy Secretary for Finance, Ministry of Finance, as from 17 October, 1995. PF. 7655.
- MOEAKI, Tevita, Assistant Security Officer, as acting Security Officer, Ministry of Civil Aviation, as from 9 August, 1995. PF. 5819.
- PAHULU, Siale, Principal Assistant Government Printer, as acting Government Printer, Printing Department, as from 8 November, 1995. PF. 3913.
- PALEI, Pasifiki, Clerk Class I, as acting Accounting Officer, Ministry of Finance, as from 30 November, 1995. PF. 4524.
- POLUTELE, Kilifi, Clerk Class III, as acting Clerk Class II, Ministry of Finance, as from 30 November, 1995. PF. 7031.
- PUAKAHUHUA, Siosaia, Assistant Collector of Customs, as acting Collector of Customs, Customs Department, as from 12 October, 1995. PF. 1019.
- PUNIANI, 'Amanaki, Deputy Secretary for Lands Survey and Natural Resources, as acting Secretary for Lands, Survey and Natural Resources, Ministry of Lands Survey and Natural Resources, as from 6 December, 1995. PF. 37.V.2.
- SIMIKI, Moala, Matron, as acting Chief Nursing Officer, Ministry of Health, as from 23 October, 1995. PF. 1451.
- TAUFATEAU, Palekoula, Clerk Class II, as acting Assistant Senior Accounting Officer, Ministry of Justice, as from 15 November, 1995. PF. 4755.
- TAUFA, Tu'iniusili, Clerk Class III, as acting Clerk Class II, Ministry of Finance, as from 25 October, 1995. PF. 7049.
- TONGOTONGO, Lomani, Flight Service Officer, as acting Senior Flight Service Officer, Ministry of Civil Aviation, as from 4 November, 1995. PF. 5392.
- TU'TUPOU, Vaioleti, Fireman, as acting Assistant Fire Officer, Ministry of Civil Aviation, as from 17 October, 1995. PF. 5431.
- VAIPUNA, Suliana, Health Statistics Officer, as acting Senior Health Planning Officer, Ministry of Health, as from 13 November, 1995. PF. 7089.

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#### TRANSFER

- FINAU, Langitu'oteau, Clerk Class II, Ministry of Health, to Clerk Class II, Relieving Services, Prime Minister's Office, as from 26 October, 1995. PF. 5805.
- KAVA, Keio, Telephone Operator to Dental Chairside Assistant Trainee, Ministry of Health, as from 1 November, 1995. PF. 8009.
- LIU, Falefo'ou, Clerk Class II, Central Planning Department, to Clerk Class II, Relieving Services, Prime Minister's Office, as from 1 January, 1996. PF. 6580.
- TONGA, Tupou Silia, Assistant Teacher Graduate, Ministry of Education, to Assistant Secretary, Prime Minister's Office, as from 13 December, 1995. PF. 7899.
- TUPOLA, Motelolo, Clerk Class III, Ministry of Fisheries, to Clerk Class III, Ministry of Finance, as from 1 December, 1995. PF. 6748.

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#### NOTIFICATION

In the 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 price for Bensene (PMS), Diesolene (ADO) and Kerosene (DPK) for Fongatapu, Ha'apai, Vava'u and the Niuaus.

These prices will be effective from 1st January, 1996.

## PRICES FOR TONGATAPU

	Wholesale Prices			Retail Prices		
	PMS	ADO	DPK	PMS	ADO	DPK
SHELL CO. LTD	59.14	59.15	51.60	65.25	65.26	58.04
BP (SWP) LTD	56.6	58.08	50.14	62.58	64.13	55.98

## PRICES FOR HA'APAI

	Wholesale Prices			Retail Prices		
	PMS	ADO	DPK	PMS	ADO	DPK
SHELL CO. LTD	65.14	65.15	58.28	71.55	71.56	64.34
BP(SWP) LTD	61.00	62.48	54.71	67.20	68.75	60.60

## PRICES FOR VAVA'U

	Wholesale Prices			Retail Prices		
	PMS	ADO	DPK	PMS	ADO	DPK
SHELL CO. LTD	60.43	60.44	53.57	66.60	66.61	59.40

## PRICES FOR NIUATOPUTAPU IF PURCHASED FROM TONGATAPU

	Wholesale Prices			Retail Prices		
	PMS	ADO	DPK	PMS	ADO	DPK
SHELL CO. LTD	82.60	82.61	75.39			
	86.73	86.74	79.16	93.66	93.68	85.50
BP(SWP) LTD	79.93	81.48	73.33			
	83.93	85.56	76.99	90.64	92.40	83.15

## PRICES FOR NIUATOPUTAPU IF PURCHASED FROM VAVA'U

	Wholesale Prices			Retail Prices		
	PMS	ADO	DPK	PMS	ADO	DPK
	77.95	77.96	70.75			
SHELL CO. LTD	81.85	81.86	74.29	88.40	88.41	87.03

## PRICES FOR NIUAFO'OU IF PURCHASED FROM TONGATAPU

	Wholesale Prices			Retail Prices		
	PMS	ADO	DPK	PMS	ADO	DPK
	89.03	89.04	81.11			
SHELL CO. LTD	93.48	93.49	85.17	100.96	100.97	92.79
	86.36	87.91	79.58			
BP (SWP) LTD	90.68	92.31	83.56	97.93	99.69	90.44

## PRICES FOR NIUAFO'OU IF PURCHASED FROM VAVA'U

	Wholesale Prices			Retail Prices		
	PMS	ADO	DPK	PMS	ADO	DPK
	84.38	84.39	77.18			
SHELL CO. LTD	88.60	88.61	81.04	95.69	95.70	87.52

Paula T. Taufu  
Secretary Competent Authority Committee

**FOKOTU'U FO'OU**

FINAU, Felise Tonga, ke Pule Faka'ofisi, Potungaue Mo'ui, 'o lau mei he 'aho 4 'o 'Okatopa, 1995. PF. 8164.

**FOKOTU'U LE'OLE'O**

'AHO, 'Eleni, Tokoni Polisi Komanita, ke le'ole'o he Polisi Komanita, Potungaue Polisi, 'o lau mei he 'aho 21 'o Novema, 1995. PF. 3393.

FALETAU, Taniela, Pule Polisi Ma'olunga, ke le'ole'o he Tokoni Polisi Komanita, Potungaue Polisi, 'o lau mei he 'aho 21 'o Novema, 1995. PF. 4996.

HON. LUANI, 'Ofisa Takimamata Ma'olunga, ke le'ole'o he Talekita Takimamata, Potungaue Tali Kau 'A'ahi mei Muli 'a Tonga, 'o lau mei he 'aho 24 'o Novema, 1995. PF. 5308.

KATOA, Mikaele, Taki Tamate Afi, ke le'ole'o he Pule Tamate Afi, Potungaue Polisi, 'o lau mei he 'aho 2 'o Me, 1995. PF. 4674.

KUPU, Limiteti, Sisita ki he Mo'ui, ke le'ole'o he Neesi Sisita Pule ki he Mo'ui, Potungaue Mo'ui, 'o lau mei he 'aho 20 'o Novema, 1995. PF. 238.

LOMU, Meleseini, Tokoni Sekelitali ki he Ngaue Fakapa'anga, ke le'ole'o he Sekelitali ki he Ngaue Fakapa'anga, Potungaue Ngaue Fakapa'anga, 'o lau mei he 'aho 7 'o Tisema, 1995. PF. 4474.

LUTUI, Taniela, 'Ofisa Faito'o Ma'olunga, ke le'ole'o he Pule 'Ofisa Faito'o, Potungaue Mo'ui, 'o lau mei he 'aho 27 'o Novema, 1995. PF. 2420.

MALOLO, Laumeesi, 'Ofisa Pule Faito'o, ke le'ole'o he Talekita Mo'ui, Potungaue Mo'ui, 'o lau mei he 'aho 14 'o Novema, 1995. PF. 380.

MA'U, Paula, 'Ekonomisi Ma'olunga, ke le'ole'o he Tokoni Sekelitali, ki he Ngaue Fakapa'anga, Potungaue Ngaue Fakapa'anga, 'o lau mei he 'aho 3 'o 'Okatopa, 1995. PF. 7655.

MULIKIHA'AMEA, 'Olivina, Tokoni 'Ofisa Ako Ma'olunga, ke le'ole'o he 'Ofisa Ako Ma'olunga, Potungaue Ako, 'o lau mei he 'aho 15 'o 'Okatopa, 1994. PF. 4502.

PAHULU, Siale Vailahi, Tokoni Pule Faipulusi, ke le'ole'o he Pule Falepulusi, Potungaue Fale Pulusi, 'o lau mei he 'aho 20 'o Tisema, 1995. PF. 3913.

PALEI, Pasifiki, Kalake Kalasi I, ke le'ole'o he 'Ofisa Tauhi Tohi, Potungaue Ngaue'anga Fakatakimamata 'a Tonga, 'o lau mei he 'aho 13 'o Novema, 1995. PF. 4524.

TAUFA, Tu'iniusili, Kalake Kalasi III, ke le'ole'o he Kalake Kalasi II, Potungaue Ngaue Fakapa'anga, 'o lau mei he 'aho 5 'o 'Okatopa, 1995. PF. 7049.

TAUFA, Paula, Kalake Pule, ke le'ole'o he 'Ofisa Tauhi Tohi, 'Ofisi 'o e Palemia, 'o lau mei he 'aho 2 'o Sanuali, 1995. PF. 3736.

TU'IFUA'IVAHA, Lupe, Kalake Kalasi III, Ngaahi Ngaue Talifaki 'Ofisi 'o e Palemia, ke le'ole'o he Kalake Kalasi II, Positi 'Ofisi, 'o lau mei he 'aho 25 'o Sepitema, 1995. PF. 7026.

TU'IPEATAU, 'Evelina, Tohinima Nounou mo Taipe, ke le'ole'o he 'Ofisa Faiako Pule, 'Ofisi 'o e Palemia, 'o lau mei he 'aho 22 'o Novema, 1995. PF. 1409.

VUNA, Vakaloloma, Kalake Kalasi II, ke le'ole'o he 'Ofisa Tauhi Tohi, Potungaue Ngaue Fakapa'anga, 'o lau mei he 'aho 18 'o Sepitema, 1995. PF. 6287.

**FAKAPAPAU'I FOKOTU'U FO'OU**

LANGILANGI, Fakatou, Ngaue Misini Lalahi, Potungaue Ngaue, 'o lau mei he 'aho 15 'o Siulai, 1986. PF. 6206.

MO'UNGA, Ma'ilei, Tokoni Kuki, Potungaue Mo'ui, 'o lau mei he 'aho 9 'o 'Okatopa, 1989. PF. 6867.

**KAPUSI**

AFUNGIA, Sosefo, Tamate Afi, Potungaue Fefolau'aki Vakapuna Sivile, 'o lau mei he 'aho 3 'o Tisema, 1994. PF. 6039.

FOSITA, Sione, Tokoni Ngoue, Potungaue Ngoue mo e Vaotata, 'o lau mei he 'aho 3 'o Siulai, 1995. PF. 7228.

GUTTENBEIL, 'Ilaisaane Ikatonga, Kopila, Potungaue Polisi, 'o lau mei he 'aho 1 'o 'Okatopa, 1995. PF. 7784.

HALAFIHI, Tu'ihakavalu, Faka'uli, Sosaieti Fetokoni'aki, 'o lau mei he 'aho 14 'o 'Epeleli, 1995. PF. 6307.

MA'AFU, Foukimoana Taufu'i, Kopila, Potungaue Polisi, 'o lau mei he 'aho 20 'o Sepitema, 1995. PF. 4129.

NGALUAFA, Sione Tiucsa, Tokoni Fomoni Tauhi Mala'e Vakapuna, Potungaue Fefolau'aki Vakapuna Sivile, 'o lau mei he 'aho 17 'o 'Okatopa, 1995. PF. 7070.

TANGITAU, Sosefo, Tokoni Faipulusi Kalasi III, Potungaue Falepulusi, 'o lau mei he 'aho 19 'o Tisema, 1994. PF. 7081.

'ULUKIVAIOLA, Manu Mapuhola, 'Ofisa Tokoni Le'o, Potungaue Fefolau'aki Vakapuna Sivile, 'o lau mei he 'aho 26 'o Me, 1995. PF. 7732.

**HIKI HAKE**

'AHOLELEI, Suli, Taki Ngaue Langafale 'osi ma'u Tikite, ke 'Ofisa Tekinikale Kalasi II, Potungaue Ngaahi Ngaue, 'o lau mei he 'aho 13 'o Tisema, 1995. PF. 5589.

- FISI'IKAVA, Lopasi, Kalake Kalasi I, Potungaue Mo'ui, ke Tokoni Tanaki Pa'anga Hu Mai mo Tauhi Lekooti, Potungaue Ngaue 'a e Kakai Fefakatau'aki mo e Nggahi Ngaue'anga, 'o lau mei he 'aho 26 'o 'Okatopa, 1995. PF. 4272.
- FOTU, Susana Ma'ata Faletau, Tokoni Sekelitali, ke Tokoni Sekelitali Ma'olunga, 'Ofisi 'o e Palemia, 'o lau mei he 'aho 13 'o Tisema, 1995. PF. 1817.
- LAVEMAI, Tevita, 'Ofisa Tekinikale Kalasi II, ke 'Ofisa 'Enisina Kalasi I, Potungaue Ngaahi Ngaue, 'o lau mei he 'aho 13 'o Tisema, 1995. PF. 7811.
- LOLOHEA, Saimone, Kateti Fakafuofua Mahu'inga, ke Savea Langa, Potungaue Ngaahi Ngaue, 'o lau mei he 'aho 13 'o Tisema, 1995. PF. 7529.
- NAPA'A, Sitiveni Fale, Makenika Mala'e Vakapuna, ke Pule Makenika, Potungaue Fefolau'aki Vakapuna Sivile, 'o lau mei he 'aho 13 'o Tisema, 1995. PF. 5050.
- PRESCOTT, 'Ikani, Savea Lahi, ke Savea Pule, Potungaue Fonua Savea mo e Ngaahi Koloa Fakaenatula, 'o lau mei he 'aho 3 'o Novema, 1995. PF. 5039.
- TAUFATEAU, Falanisesi, Ta Mape Kalasi III, ke Ta Mape Kalasi II, Potungaue Ngaahi Ngaue, 'o lau mei he 'aho 13 'o Tisema, 1995. PF. 6289.
- TAULANGOVAKA, 'Emanuele, Ta Mape Kalasi II, ke Pule Langa Fale, Potungaue Ngaahi Ngaue, 'o lau mei he 'aho 13 'o Tisema, 1995. PF. 3329.
- TU'ITUPOU, 'Isileli Vea, 'Akiteki ke Tokoni 'Akiteki Ma'olunga, Potungaue Ngaahi Ngaue, 'o lau mei he 'aho 13 'o Tisema, 1995. PF. 5711.
- VUNIPOLA, Fe'ao, Savea Langa, ke Savea Langa Ma'olunga, Potungaue Ngaahi Ngaue, 'o lau mei he 'aho 13 'o Tisema, 1995. PF. 6583.

#### MALOLO 'EVE'EVA

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## FANONGONONGO

'I hono ngaue'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 Ngaue, kuo fokotu'u ai 'e he Komiti Pule Fe'unga 'a e ngaahi totongi ko 'eni ki he Penisisni, Lolo Tisolo mo e Kalasini 'o anga pehe ni ki he Vahe fonua Tongatapu, Ha'apai, Vava'u mo e Ongu Niua.

Ko e totongi fo'ou ko 'eni 'e kamata ngaue'aki ia 'i he 'aho Monite ko hono 01 'o Sanuali, 1996.

## TOTONGI KI TONGATAPU

	Totongi Fakalukufua			Totongi Fakamovetevete		
	PMS	ADO	DPK	PMS	ADO	DPK
SHELL CO. LTD	59.14	59.15	51.60	65.25	65.26	58.04
B PET (SWP) LTD	56.60	58.08	50.14	62.58	64.13	55.98

## TOTONGI KI HA'APAI

	Totongi Fakalukufua			Totongi Fakamovetevete		
	PMS	ADO	DPK	PMS	ADO	DPK
SHELL CO. LTD	65.14	65.15	58.28	71.55	71.56	64.34
B PET (SWP) LTD	61.00	62.48	54.71	67.20	68.75	60.60

## TOTONGI KI VAVA'U

	Totongi Fakalukufua			Totongi Fakamovetevete		
	PMS	ADO	DPK	PMS	ADO	DPK
SHELL CO. LTD	60.43	60.44	53.57	66.60	66.61	59.40

## TOTONGI KI NIUATOPUTAPU 'O KA FAKATAU MEI TONGATAPU

	Totongi Fakalukufua			Totongi Fakamovetevete		
	PMS	ADO	DPK	PMS	ADO	DPK
SHELL CO. LTD	86.73	86.74	79.16	93.66	93.68	85.50
B PET (SWP) LTD	83.93	85.56	76.99	90.64	92.40	83.15

## TOTONGI KI NIUATOPUTAPU 'O KA FAKATAU MEI VAVA'U

	Totongi Fakalukufua			Totongi Fakamovetevete		
	PMS	ADO	DPK	PMS	ADO	DPK
SHELL CO. LTD	81.85	81.86	74.29	88.40	88.41	87.03

## TOTONGI KI NIUAFO'OU 'O KA FAKATAU MEI TONGATAPU

	Totongi Fakalukufua			Totongi Fakamovetevete		
	PMS	ADO	DPK	PMS	ADO	DPK
SHELL CO. LTD	93.48	93.49	85.17	100.96	100.97	92.79
B PET (SWP) LTD	90.68	92.31	83.56	97.93	99.69	90.44

## TOTONGI KI NIUAFO'OU 'O KA FAKATAU MEI VAVA'U

	Totongi Fakalukufua			Totongi Fakamovetevete		
	PMS	ADO	DPK	PMS	ADO	DPK
SHELL CO. LTD	88.60	88.61	81.04	95.69	95.70	87.52

Paula T. Taufu  
Sekelitali, Komiti Pule Fe'unga.

## AUDIT REPORT TO THE HONOURABLE PRIME MINISTER

I have audited the Government of the Kingdom of Tonga Public Accounts on Schedules 1 to 9. The Public Accounts provide information about the financial transactions of the Government as at 30th June, 1995. This information is stated in accordance with the accounting policies set out on pages 3 to 5.

### Responsibilities of the Accountant General

The Accountant General under section 9 of the Public Finance Administration Act (CAP 65) is responsible for the preparation of a Public Accounts which present fairly the financial transactions of the Government as at 30th June, 1995.

### Auditor General's Responsibilities

Section 5 of the Public Audit Act (CAP 66) appointed the Auditor General as auditor of the Public Accounts. It is therefore my responsibility under section 5 to 7 of the Act (CAP 66) to express an independent opinion on the Public Accounts presented by the Accountant General and report my opinion to your Honour.

### Basis of Opinion

An audit includes examining on a test basis, evidence relevant to the amounts and disclosures in the Public Accounts. It also includes assessing:

- the significant estimates and judgements made by the Accountant General in the preparation of the Public Accounts, and
- whether the accounting policies are appropriate to the Government's circumstances, consistently applied and adequately disclosed.

I conducted my audit in accordance with generally accepted Auditing Standards and Practices. I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the Public Accounts is free from material misstatements, whether caused by fraud or error. In forming my opinion, I also evaluated the overall adequacy of the presentation of information in the Public Accounts.

### Unqualified Opinion

I have obtained all the information and explanations I have required.

#### In my opinion:

- proper accounting records have been kept by the Treasury as far as appears from my examination of those records; and
- the Public Accounts on Schedules 1 to 9:
    - complies with generally accepted accounting practice and recognised government accounting policies;
    - present fairly the financial transactions of the Government of the Kingdom of Tonga as at 30th June, 1995.

My audit was completed on the 30th November, 1995 and my unqualified opinion is expressed as at that date.

Pohiva Tu'i'onetoa C.A.  
AUDITOR GENERAL

Nuku'alofa  
DATE: 30 November, 1995.

## KO E FAKAMATALA 'A E 'ATITA SENIALE KI HE 'EIKI PALEMIA

Kuo u 'osi sivi faka'atita 'a e ngaahi 'Akauni 'a e Pule'anga Tonga, 'oku ha 'i he Tepile 1 ki he 9. Ko e Ngaahi 'Akauni 'a e Pule'anga 'oku nau 'omai 'a e fakamatala ki he ngaahi fahu'aki fakapa'anga 'a e Pule'anga ki he ta'u 'a ia 'oku ngata ki he 'aho 30 'o Sune, 1995. Ko e ngaahi fakamatala ko ia, 'oku fakahaa'i fakatatau ki he ngaahi founa tauhitohi 'oku ha 'i he peesi 3 ki he 5.

### Fatongia 'o e Tauhi Tohi Pule

Ko e Tauhi Tohi Pule, 'i he kupu 9 'o e Lao ki hono Pule'i 'o e Pa'anga 'a e Pule'anga (Vahe 65), 'oku ne fatongia'aki 'a hono teuteu 'a e Ngaahi 'Akauni 'a e Pule'anga, ke ne fakahaa'i lelei 'a e fahu'aki fakapa'anga 'a e Pule'anga ki he ta'u 'o ngata ki he 'aho 30 'o Sune, 1995.

### Fatongia 'o e 'Atita Seniale

Ko e kupu 5 'o e Lao ki he 'Atita Faka-Pule'anga (Vahe 66) 'oku fili ai 'a e 'Atita Seniale ko e 'Atita 'o e Ngaahi 'Akauni 'a e Pule'anga. Ko hoku fatongia, 'i he kupu 5 ki he 7 'o e Lao ko ia (Vahe 66), ko e fakahaa'i tau'ataina 'oku fakakaukau ki he Ngaahi 'Akauni 'a e Pule'anga 'oku 'omi 'e he Tauhi Tohi Pule, pea ke 'oatu 'a e fakamatala 'o 'oku fakakaukau ki he Feitu'u na.

### Makatu'unga 'o e Fakakaukau

Ko e sivi faka'atita 'oku kau ai hono tesi, 'o 'ikai ko e sivi faka'aufuli, 'o e ngaahi fakamo'oni pe 'oku nau poupuu'i 'a e ngaahi fika mo e ngaahi fakamatala makehe 'oku ha 'i he Ngaahi 'Akauni 'a e Pule'anga. 'Oku kau ai foki 'a hono vakai':

- 'a e ngaahi me'a mahu'inga na'e fakafuofua'i mo tu'utu'uni'i 'e he Tauhi Tohi Pule 'i hono teuteu 'o e Ngaahi 'Akauni 'a e Pule'anga, mo e
- ngaahi founa ngaue tauhitohi, pe 'oku tuha mo e tu'unga 'o e Pule'anga, ngaue'aki tatau 'i he taimi kotoa pe pea mo fakahaa'i totonu.

Na'a ku fakahoko 'oku sivi faka'atita 'o fakatatau ki he ngaahi founa ngaue 'atita 'oku tali mo ngaue'aki fakavaha'apule'anga. Na'e fatu mo fakahoko 'a e sivi faka'atita ko ia ke ma'u kakato 'a e ngaahi fakamatala 'oku ou pehe 'oku totonu ke ne 'omai 'a e fakamo'oni fe'unga ke a'usia 'a e falala taau, ko e Ngaahi 'Akauni 'a e Pule'anga 'oku hao mei ha hala 'oku fakatu'utamaki, tupu mei ha kaka pe fehalaaki. 'I he fa'u 'oku fakakaukau, na'a ku to e fakamaau'i 'a e fe'unga fakakatoa hono fakahaa'i 'o e fakamatala 'i he Ngaahi 'Akauni 'a e Pule'anga.

### 'Ika'i ha tala'a 'i he'eku Fakakaukau

Kuo u ma'u 'a e ngaahi fakamatala kotoa na'a ku fiema'u.

#### 'I he 'oku fakakaukau:

- ko e ngaahi lekooti fakatauhitohi totonu na'e ha mai 'oku tauhi 'e he Fale Pa'anga 'i he 'oku sivi 'a e ngaahi lekooti ko ia; mo e
- Ngaahi 'Akauni 'a e Pule'anga 'oku ha 'i he Tepile 1 ki he 9:
  - 'oku fakatatau ki he ngaahi founa tauhitohi 'oku tali fakalukufua mo e ngaahi founa tauhitohi fakapule'anga kuo 'osi fakamo'oni'i 'oku totonu;
  - 'oku ne fakahaa'i lelei 'a e ngaahi fahu'aki pa'anga 'a e Pule'anga Tonga ki he ta'u 'oku ngata 'i he 'aho 30 'o Sune, 1995.

Na'e kakato 'oku sivi faka'atita 'i he 'aho 30 'o Novema, 1995, pea ko 'oku fakakaukau totonu na'e fakahaa'i 'i he 'aho ko ia.

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

Pohiva Tu'i'onetoa C.A.  
'ATITA SENIALE

Nuku'alofa  
'AHO: 30 Novema, 1995.

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 1994/95 financial year include the following Statements:

1. Statement of Assets and Liabilities as at 30 June 1995 (Schedule 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 koia 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 faka- haa'i 'o e ngaahi me'a koia 'oku ha 'i he Ngaahi 'Akauni.

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

Koe 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 kiai '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 1994/95 'o 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 1995 (Tepile-1)

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| <p>2. Statement showing the Total Receipts and Payments for year ended 30 June 1995 (Schedule-2)</p> <p>3. Statement of Development Fund Receipts and Expenditure for year ended 30 June 1995, (Schedule 3)</p> <p>4. Statement of Investments held by Government as at 30 June, 1995 (Schedule-- 4)</p> <p>5. Statement of Shares held by Government in Other Organisations as at 30 June 1995 (Schedule-5).</p> <p>6. Statement of Loans to Local Statutory Boards and Other Organisations as at 30 June, 1995 (Schedule - 6)</p> <p>7. Statement of Loans comprising the National debt as at 30 June 1995 (Schedule-7).</p> <p>8. Comparative Statement of Recurrent Revenue for the five preceding years 1990-95 (Schedule 8)</p> <p>9. Comparative Statement of Recurrent Expenditure for the five preceding year, 1990-95 (Schedule 9)</p> | <p>2. Fakamatala ki he Pa'anga Hu mai mo e Hu atu ki he ta'u oku ngata 'i he 30 'o Sune 1995 (Tepile-2)</p> <p>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 1995 (Tepile-3).</p> <p>4. Fakamatala ki he Pa'anga 'Inivesi 'a e Pule'anga Tonga i he 'aho 30 'o Sune 1995 (Tepile-4).</p> <p>5. Fakamatala ki he Ngaahi 'Inasi 'o e Pule'anga 'i he ngaahi Kautaha kehe 'i he 'aho 30 'o Sune 1995. (Tepile-5).</p> <p>6. Fakamatala ki he Ngaahi No Pa'anga mei he Pule'anga 'a e Ngaahi Poate Fakalao Fakalotofonua mo e Ngaahi Kautaha ke he 'i he aho 30 'o Sune 1995 (Tepile-6).</p> <p>7. Fakamatala ki he Ngaahi Mo'ua No Pa'anga 'o e Pule'anga 'i he aho 30 'o Sune 1995 (Tepile-7).</p> <p>8. Fakamatala fakafehoanaki 'o e Pa'anga hu mai 'o e Pule'anga Tonga ta'u 1990 ki he 1995 (Tepile-8)</p> <p>9. Fakamatala fakafehoanaki 'o e Pa'anga hu atu 'o e Pule'anga Tonga ta'u 1990 ki he 1995 (Tepile-9).</p> |
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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 due but not yet paid at the end of the financial year. No material contingent loss or gain exist at 'balance date.

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. FAKAHINOHINO KI HE NGAahi FOUNGA FAKATAUHITOHI

Ko e fakamatala koia 'e hoko 'i lalo 'oku fekau'aki ia mo e ngaahi founga fakatauhitohi '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 faka- matala 'a ia oku fakakaukau'i 'o pehe '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 koia '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.

3.2 Fakamole Lalahi

Ko e Ngaahi fakamole lalahi koia '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 koia 'oku fakatau mai ai 'a e koloa koia. Koia ai 'oku 'ikai fakaha ha mahu'inga 'o e ngaahi koloa pehe pe ko e holo 'i he mahu'inga 'o e ngaahi koloa koia 'i he ngaahi 'Akauni.

3.3 Investments

Investments are treated as follows:

- (a) Term Deposits with the Bank of Tonga, ANZ Bank, MBF Bank and Tonga Development Bank 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.

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, Pangike ANZ, Pangike MBF, Pangike Langa Fakalalakaka 'o Tonga 'oku fakah pe ia 'i he mahu'inga ko ia 'na'e fakahu'aki ki he ngaahi Pangike.
- (b) Ko e Ngaahi 'Inasi koia '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 Fakalalakaka '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.

(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. Realised/unrealised gains and losses arising from changes in the valuation of foreign currencies are taken to Suspense Revaluation Reserve Account which included as Suspense Sundries.

(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 koia 'oku totongi atu ai. Koia ai 'oku fakaha pe ia koe tepile makehe ki he Ngaahi 'Akauni.

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

Ko e palanisi koia '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.

Ko e tupu pe mole tu'unga 'i he feliuliuaki 'o e mahu'inga 'o e ngaahi Pa'anga muli 'oku fakahu ia ki he 'Akauni Talifaki Fakataimi 'o e Fakamahu'inga'i 'o e Pa'anga pea 'oku ha-ia 'i he 'Akauni 'oe Ngaahi Mo'ua Te'eki Fakapapau'i.



NOTES TO SCHEDULE 1

1. Deposit Sundries

This figure of \$6,835,895 comprises of all deposits accounts held in Treasury.

2. Agencies

This figure of \$4,857 is the amount owing by overseas Government Agencies .

3. 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

4. Advance Personal

This figure of \$73,363 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.

FAKAMATALA KI HE TEPILE 1

1. Ngaahi Tipositi Kehekehe

Koe fo'i fika \$6,835,895 'oku ha ko e fakakatoa 'o e ngaahi tipositi 'oku Tauhi 'i Falepa'anga.

2. Kau Fakafofonga 'o Tonga 'i Muli.

Ko e fo'i fika \$4,857 'oku ha ko e Lahi ia 'o e pa'anga 'a e Pule'anga 'oku tauhi 'e he ngaahi Fakafofonga 'o Tonga 'i muli.

3. 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. Koe fika ko 'eni 'oku tonu ke tamate'i 'i he ngaahi ta'u ka hoko, pea ke to'o ia fakata'u mei he Toenga Pa'anga.

4. Mo'ua Pa'anga Fakafo'ituitui

Ko e fo'i fika \$73,363 ko e fakakatoa ia 'o e mahu'inga 'o e koloa/ngaue/pa'anga na'e totongi atu ki he kakai faka- fo'ituitui e he Pule'anga 'a ia 'oku 'ikai fa'a fai 'i he founga maheni 'o e Ngaahi ngaue 'a e Pule'anga.

5. Advance Various

This figure of \$133,929 comprises of funds advanced to Overseas Agents, Tonga High Commission London, Crown Agent and San Fransisco Consulate which are supsequently cleared when the amounts are accounted for.

6. Suspense Sundries

The figure of \$1,193,007 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.

7. Treasury Investments

This figure \$12,991,807 represents the amount of term deposit in the Bank of Tonga, ANZ Bank, MBF Bank and Tonga Development Bank.

5 Mo'ua Pa'anga Kehekehe

Ko e fo'i fika \$133,929 ko e fakakatoa ia 'o e pa'anga kuo totongi atu ki he Kau fakafongong Tonga 'i muli, 'Ofisi Hai Komisiona Tonga 'i Lonitoni, Fakafongong Kalauni 'i Lonitoni pea mo e Konisela Tonga 'i San Fransisco 'a ia 'e toki mate he 'Akauni 'i he taimi kuo fakapapau'i kuo 'osi ma'u 'a e Pa'anga.

6 Ngaahi Mo'ua Te'eki Fakapapau'i

Ko e fika ko 'eni \$1,193,007 'oku ha ko e fakakatoa ia 'o e pa'anga na'e fakahu atu ki he ngaue 'a e ngaahi Fakafongong '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.

7 Ngaahi Pa'anga 'Inivesi 'a e Fale Pa'anga

Ko e fo'i fika \$12,991,807 koe lahi ia 'o e Pa'anga 'oku 'inivesi fakalotofonua 'i he Pangike Tonga, Pangike ANZ, Pangike MBF, mo e Pangike Langa Fakalalakalaka 'o Tonga.

STATEMENT OF ASSETS AND LIABILITIES FOR THE KINGDOM OF TONGA AS AT 30TH JUNE 1995  
(FAKAMATALA KI HE KOLOA MO E MO'UA 'A E PULE'ANGA TONGA KI HE 'AHO 30 'O SUNE 1995)

SCHEDULE 1  
(TEPILE 1)

NOTES (FAKAHINOHINO)	LIABILITIES (MO'UA)	1995 \$	1994 \$	NOTES (FAKAHINOHINO)	ASSETS (NGAAHI KOLOA)	1995 \$	1994 \$
Revenue Balance as at 1.7.1994 (Toenga Pa'anga 'i he 'aho 1.7.1994)		5,852,940	2,011,740	Cash at Bank and in Hand (Pa'anga 'i he Pangike mo e Seifi)		2,792,193	6,738,820
Less Adjustment 30/6/95		(350,000)	(532,431)	Remittances (Ngaah Pa'anga fe'ave'aki)			287,121
		5,502,940	1,479,309	3 Advance Store (Fale-Koloa Pule'anga)		2,392,523	2,392,523
Add Surplus {Deficit} as at 30/6/95 (Tanaki Tupu {Nounou} 'i he 'aho 30/6/95)		2,714,459	4,373,631	4 Advance Personal (Ngaahi mo'ua fakafo'ituitui)		73,363	72,282
		8,217,399	5,852,940	5 Advance Various (Ngaahi Mo'ua Kehekehe)		133,929	506,795
Plus Development Fund Balance (Tanaki toenga Pa'anga Fakalalakaka)		4,518,671	6,320,818	6 Suspense Sundries (Ngaahi Mo'ua Te'eki Fakapapau'i)		1,193,007	517,971
		12,736,070	12,173,758	7 Treasury Investments (Ngaahi Pa'anga 'Inivesi)		12,991,807	8,618,285
1 Deposit Sundries (Ngaahi Tipositi Kehekehe)		6,835,895	6,915,792				
		19,571,965	19,089,550				
2 Agencies (Kau Fakafongong Tonga 'i Muli)		4,857	44,247				
		19,576,822	19,133,797			19,576,822	19,133,797



*[Signature]*  
Tevita Lavemaau  
Accountant General  
(Pule 'o e Kau Tauhi Tohi)  
30 November, 1995.

STATEMENT SHOWING THE TOTAL RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 1995  
(FAKAMATALA KI HE PA'ANGA HU MAI MOE HU ATU KI HE TA'U 'OKU NGATA 'I HE 'AHO 30 'O SUNE 1995)

SCHEDULE 2  
(TEPILE 2)

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 Expenditures (Hu atu mo'oni)	Less than Estimates (Si'i he 'Esitimeti)	More than Estimates (Lahi he 'Esitimeti)
1 Domestic Direct Taxes (Tukuhau Maheni)	6,000,000	6,685,587	-	685,587	1 HM The King (Ko 'ene 'Afiu koe Tu'i)	980,709	981,397	-	688
2 Domestic Indirect Taxes (Tukuhau makehe)	6,260,300	6,427,812	-	167,512	2 Legislative Assembly (Fale Alea)	1,353,121	1,339,777	13,344	-
3 Foreign Trade Taxation (Tukuhau fekau'aki mo Muli)	28,500,000	28,488,668	11,332	-	3 Prime Minister's Office ('Ofisi Palemia)	3,907,662	3,860,124	47,538	-
4 Government Services (Totongi ngaue Faka Pule'anga)	8,043,500	11,525,241	-	3,481,741	3A Ministry of Foreign Affairs (Potungaue Ngaahi Ngäue ki Muli)	2,554,846	2,460,482	94,364	-
5 Interest and Rent (Pa'anga Tupu mo e Lisi)	3,336,000	3,858,087	-	522,087	4A Governor (Kovana Ha'apai)	70,224	62,116	8,108	-
6 Loan Repayment (Totongi Fakafoki Pa'anga No)	800,500	1,233,062	-	432,562	4B Governor (Kovana Vava'u)	95,682	100,213	-	4,531
					5 Ministry of Lands, Survey and Natural Resources (Potungaue Fomua, Savea & Ngaahi Koloa Faka-Natula)	1,165,650	1,218,858	-	53,208
					6 Statistics (Setisitika)	276,169	256,048	20,121	-
					7 Printing Office (Fale Pulusi)	740,158	675,503	64,655	-
					8 Justice (Fakamaau'anga)	730,531	734,731	-	4,200
					9 Police (Polisi)	2,340,166	2,456,172	-	116,006
					10 Crown Law (Potungaue Lao)	167,358	171,194	-	3,836
					11 Defence (Malu'i)	3,076,866	3,169,310	-	92,444
					12 Ministry of Finance (Potungaue Pa'anga)	1,096,613	942,213	154,400	-
					12A Inland Revenue (Pa'anga Humai Fakalotofonua)	313,136	308,305	4,831	-
					12B Government Supplies (Falekoloa - Pule'anga)	140,284	122,007	18,277	-
					13 Customs (Tute)	325,123	316,342	8,781	-
					14 Audit ('Atita)	251,559	214,430	37,129	-
					15 Ministry of Education (Ako)	9,414,514	9,882,471	-	467,957
					16 Ministry of Health (Mo'ui)	6,491,555	6,666,593	-	175,038
					17 Civil Pension Gratuity (Vahenga Malolo & Me'a'ofa)	1,526,667	1,362,149	164,518	-
					18 Prisons ('Api Popula)	452,659	478,493	-	25,834
					19 Agriculture (Ngoue)	2,331,996	2,309,203	22,793	-
					19A Fisheries (Toutai)	585,394	563,195	22,199	-
					20 Central Planning (Palani)	262,819	262,200	619	-
					21 Ministry of Labour & Commer (Ngaué 'a e Kakai, Fefakatau'aki mo e Ngaahi Ngäue'anga)	778,541	721,245	57,296	-
					22 Tonga Visitors Bureau ('Ofisi Takimamata Tonga)	583,489	611,122	-	27,633
					23 Works (Ngaue)	3,259,755	3,324,401	-	64,646

STATEMENT SHOWING THE TOTAL RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 1995  
(FAKAMATALA KI HE PA'ANGA HU MAI MOE HU ATU KI HE TA'U 'OKU NGATA 'I HE 'AHO 30 'O SUNE 1995)

SCHEDULE 2  
(TEPILE 2)

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 Expenditures (Hu atu mo'oni)	Less than Estimates (Si'i he 'Esitimeti)	More than Estimates (Lahi he 'Esitimeti)
					24 Ministry of Civil Aviation (Potungaue Sivile)	1,210,048	1,242,276	-	32,228
					25 Port Administration (Pule'i Ngaahi Taulanga)	931,219	972,439	-	41,220
					26 Post Office (Positi 'Ofisi)	577,137	562,906	14,231	-
					27 Marine (Malini)	-	-	-	-
					28 Public Debts (Mo'ua Faka-Pule'anga)	3,759,003	3,546,760	212,243	-
					29 Financial Contribution (Ngaahi Tokoni Fakapa'anga)	4,600,738	3,609,323	991,415	-
					Surplus (Hulu)		2,714,459		
	52,940,300	58,218,457	11,332	5,289,489		56,351,391	58,218,457	1,956,862	-1,109,469

Deposit Sundries (Tipositi Kehekehe)	1,082,067
Advance Personal (Mo'ua Fakafo'ituitui)	16,840
Advance Various (Mo'ua Pa'anga Kehekehe)	23,593,677
Investment Treasury (Ngaahi 'Inivesi Fale Pa'anga)	4,200,000
Remittances (Pa'anga Fe'ave'aki)	55,137,121
Agencies (Ngaahi pa'anga i he Kau fakafofonga Muli)	998,879
Development Fund (Pa'anga humai ki he Ngaue Fakalalakalak)	14,423,820
Current Account Crown Agent UK JCF (Pa'anga Ngaue Fakalotojomua Kalauni Pilitania)	27,193
Bank of Tonga Agencies (Fakafofonga Pangike Tonga)	1,579,688
Suspense Account (Pa'anga Humai Ta'epau)	1,166,858
Revenue Balance (Palanisi Pa'anga Hu mai)	2,714,459
Cash at Bank 30/6/94 (Pa'anga 'i he Pangike mo e Seifi 30/6/94)	6,738,820
	<u>169,897,879</u>

Deposit Sundries (Tipositi Kehekehe)	1,161,965
Advance Various (Mo'ua Pa'anga Kehekehe)	23,247,963
Advance Personal (Mo'ua Fakafo'ituitui)	17,921
Development Expenditure (Pa'anga Huatu Ngaue Fakalalakalak)	16,225,966
Remittances (Pa'anga Fe'ave'aki)	54,850,000
Agencies (Kau Fakafofonga Tonga 'i Muli)	1,038,270
Investment Treasury (Ngaahi 'Inivesi Fale Pa'anga)	8,573,522
Current Account Crown Agent UK JCF (Pa'anga Ngaue Fakafofonga Kalauni Pilitania)	41
Bank of Tonga Agencies (Fakafofonga Pangike Tonga)	1,705,501
Suspense Account (Pa'anga Humai Ta'epau)	1,716,080
Cash at Bank 30/6/95 (Pa'anga 'i he Pangike mo e Seifi 30/6/95)	2,792,193
Revenue Balance (Palanisi Pa'anga)	350,000
	<u>169,897,879</u>

STATEMENT OF DEVELOPMENT FUND RECEIPTS AND EXPENDITURE FOR THE YEAR ENDED 30TH JUNE, 1995  
(FAKAMATALA KI HE PA'ANGA NGAUE FAKALAKALAKA 'A E HUMAI MOE HUATU KI HE TA'U 'OKU NGATA 'I HE 'AHO 30 SUNE, 1995)

SCHEDULE 3  
(TEPILE 3)

RECEIPTS (HUMAI MO'ONI)	ESTIMATE (ESITIMETI)	ACTUAL (HUMAI MO'ONI)	MORE THAN ESTIMATE (LAHI HE 'ESITIMETI)	LESS THAN ESTIMATE (SI'I HE 'ESITIMETI)	EXPENDITURE (HUATU MO'ONI)	ESTIMATE (ESITIMETI)	ACTUAL (HUATU MO'ONI)	MORE THAN ESTIMATE (LAHI HE 'ESITIMETI)	LESS THAN ESTIMATE (SI'I HE 'ESITIMETI)
1 New Zealand Government Capital Aids (Tokoni Pa'anga mei he Pule'anga Nu'usila)	1,495,001	601,654		893,347	41 Government Housing (Fale Nofotanga Faka-Pule'anga)	460,003	57,890	-	402,113
2 Australian Government Capital Aids (Tokoni Pa'anga mei he Pule'anga Aositelelia)	1,610,809	2,639,081	1,028,272		42 Government Printing (Fale Pulusi)	15,002	-	-	15,002
3 Canadian Government Capital Aids (Tokoni Pa'anga mei he Pule'anga Kanata)	300,000	206,195		93,805	43 Administration Building (Ngaahi Fale 'Ofisi)	3,560,006	2,649,563	-	910,443
4 European Community (EC) Grants (Tokoni Pa'anga mei he ngäue 'o e Kautaha Fakatahataha 'o Tulope)	3,100,000	1,333,450		1,766,550	44 Police Force and Prison (Polisi mo e Pilisone)	208,735	294,457	85,722	-
5 German Government (Tokoni Pa'anga mei he Pule'anga Siamane)	60,000	22,691		37,309	45 Miscellaneous - Administration (Ngaahi me'a kehekehe Ngäue Faka-Pule'anga)	2,828,241	1,320,136	-	1,508,105
6 United States Capital Aid (Tokoni Pa'anga mei he Pule'anga 'Amelika)	255,471			255,471	51 Education (Ako)	753,428	367,400	-	386,028
7 France (Falanise)	100,000	29,680		70,320	52 Health (Mo'ui)	464,899	46,362	-	418,537
8 United Nation Capital Aid (Tokoni Pa'anga mei he Pule'anga Fakatahataha)	728,500.00	19,316		709,184	54 Water Supply (Ma'u'anga Vai)	475,668	429,477	-	46,191
9 Asian Development Bank Loan and Technical Assistance Grants (Nö mo e Tokoni Faka-Tekimikale mei he Pangiké Fakalalakaka 'o Esia)	4,600,000	524,822		4,075,178	56 Miscellaneous - Social and Community Service (Ngaahi Me'a Kehekehe Fakasosiale mo Fakakolo)	1,259,155	118,703	-	1,140,452
10 Tonga Trust Fund Transfers (Pa'anga Talifaki 'o Tonga)	3,165,003	2,010,608		1,154,395	61a Agriculture General (Ngoue Fakalukufua)	1,507,471	1,126,828	-	380,643
11 Appropriation From 1994-95 Ordinary Revenue to Development Projects (T'o'o mei he Pa'anga Hü mai ki he 1993-94 ki he Ngäue Fakalalakaka)	4,135,500	3,144,094		991,406	61b Agriculture - Livestock Development (Ngoue - Fakalelei Monumamu)	202,505	98,982	-	103,523
12 Miscellaneous - Bilateral, International and Regional Institutions (Ngaahi me'a kehekehe - Pa'anga mei he ngaahi feitu'u kehekehe)	200,600	293,410	92810		61c Agriculture - Forestry (Ngoue Vaota)	2,525,600	1,051,989	-	1,473,611
13 Revolving Fund Activities (Pa'anga Ngäue)	4,584,903	3,598,818		986,085	62 Fisheries (Toutai)	993,350	262,466	-	730,884
					63a Manufacturing and Commerce Commerce (Ngäue'anga & Fefakatau'aki)	1,231,027	50,186	-	1,180,841
					63b Tourism (Taki mamata mo Folau Eve'eva)	450,014	371,550	-	78,464
					64 Electric Power Supply (Maama 'Uhila)	421,203	466,592	45,389	-
					65 Public Markets (Ngaahi Maketi Faka-Pule'anga)	3,321,602	2,526,214	-	795,388
					66 Miscellaneous - Economic Services (Ngaahi me'a kehekehe Ngoue)	603,012	2,176,125	1,573,113	-
					71 Roads (Hala)	2,752,104	237,159	-	2,514,945

STATEMENT OF DEVELOPMENT FUND RECEIPTS AND EXPENDITURE FOR THE YEAR ENDED 30TH JUNE, 1995  
 (FAKAMATALA KI HE PA'ANGA NGAUE FAKALAKALAKA 'A E HUMAI MOE HUATU KI HE TA'U 'OKU NGATA 'I HE 'AHO 30 SUNE, 1995)

SCHEDULE 3  
 (TEPILE 3)

RECEIPTS (HUMAI MO'ONI)	ESTIMATE (ESITIMETI)	ACTUAL (HUMAI MO'ONI)	MORE THAN ESTIMATE (LAHI HE 'ESITIMETI)	LESS THAN ESTIMATE (SI'I HE 'ESITIMETI)	EXPENDITURE (HUATU MO'ONI)	ESTIMATE (ESITIMETI)	ACTUAL (HUATU MO'ONI)	MORE THAN ESTIMATE (LAHI HE 'ESITIMETI)	LESS THAN ESTIMATE (SI'I HE 'ESITIMETI)
14 Loan Funding (Pa'anga mei he Ngaahi No)	605,063				605063 72a Marine - Shipping (Ngāue ki Tahī - Folau Vaka)	100,002	34,428	-	65,574
					72b Marine - Harbour & Wharves (Ngāue taulanga & Uafu)	818,311	506,399	-	311,912
					73 Civil Aviation (Folau Vakapuna)	270,507	137,626	-	132,881
					74 Telecommunications (Fetu'utaki Faka-Letio)	27,274	10,000	-	17,274
					75 Ministry of Work (Potungāue ngaahi Ngaue)	1,127,630	406,557	-	721,073
					76 Miscellaneous - Infrastructure (Ngaahi me'a kehekehe - Me'a Fakalakalaka)	3,235,004	1,478,877	-	1,756,127
Balance in Development Fund 30/6/94 (Toenga Pa'anga Ngaue Fakalakalaka 'aho 30/6/94)		6,320,818			Balance in Development Fund 30/6/95 (Toenga Pa'anga Ngaue Fakalakalaka 'aho 30/6/95)		4,518,671		
	24,940,850	20,744,637	1,121,082	11,638,113		29,611,753	20,744,637	1,704,224	15,090,011

**STATEMENT OF INVESTMENTS HELD BY GOVERNMENT OF TONGA AS AT 30TH JUNE 1995**  
**(FAKAMATALA KI HE PA'ANGA 'INIVESI 'A E PULE'ANGA TONGA 'I HE 'AHO 30 SUNE 1995)**

Schedule 4  
Tepile 4

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<b>INVESTMENTS (INIVESI)</b>	<b>INTEREST RATE %</b>	<b>MATURITY DATE</b>	<b>FACE VALUE (MAHU'INGA)</b>	<b>MARKET VALUE (MAHU'INGA FEFAKATAU'AKI)</b>
<b>TERM DEPOSIT - LOCAL</b> (Tipositi taimi tukupau-Fakalotofonua)				
<b>BANK OF TONGA</b>	4.00%	09/02/96	528,333	528,333
	4.00%	29/10/95	300,000	300,000
	4.00%	16/12/95	400,000	400,000
	4.00%	29/10/95	300,000	300,000
	4.00%	05/04/96	750,000	750,000
	4.00%	24/04/96	555,000	555,000
	4.25%	27/07/95	250,000	250,000
	4.25%	27/07/95	250,000	250,000
	4.50%	21/12/95	1,000,000	1,000,000
<b>A N Z Bank</b>	6.00%	15/06/96	1,000,000	1,000,000
	6.50%	31/10/96	1,000,000	1,000,000
	6.50%	07/12/96	500,000	500,000
<b>M B F Bank</b>	6.55%	30/06/95	658,474	658,474
	6.50%	31/10/95	1,000,000	1,000,000
	6.50%	14/02/96	500,000	500,000
	6.50%	08/06/96	1,000,000	1,000,000
<b>Tonga Development Bank</b>	6.25%	31/08/97	1,000,000	1,000,000
	6.25%	31/08/97	500,000	500,000
	6.25%	31/08/97	500,000	500,000
	6.25%	31/12/95	1,000,000	1,000,000
			<b>12,991,807</b>	<b>12,991,807</b>



**STATEMENT OF SHARES HELD BY GOVERNMENT IN OTHER ORGANISATIONS AS AT 30TH JUNE 1995**  
**(FAKAMATALA KI HE NGA AHI 'INASI 'O E PULE'ANGA 'I HE NGA AHI KAUTAHA KEHE 'I HE 'AHO 30 SUNE 1995)**

**SCHEDULE**  
**(TEPILE 5)**

ORGANISATION (KAUTAHA)	NO. SHARES (LAHI 'OE 'INASI)		VALUE PER SHARE (MAHU'INGA 'O E 'INASI 'E TAHA)	FACE VALUE (MAHU'INGA PA'ANGA TONGA)
	1993/94	1994/95		
1 Air Pacific Limited (Kautaha 'Ea Pasifiki)	70,400.00	70,400.00	F\$ 1.00	62,174.33
2 Pacific Forum Line Limited (Kautaha Vaka Pasifiki Fakafetu'u)	1,271,956.00	1,271,956.00	WS 1.00	775,583.00
3 Shipping Corporation of Polynesia Limited (Kautaha Vaka Folaotahi Polinisia)	6,000.00	6,000.00	T\$ 1.00	6,000.00
4 Bank of Tonga (Pangikē 'o Tonga)	120,000.00	120,000.00	T\$ 10.00	1,200,000.00
5 Tonga Development Bank (Pangike Langa Fakalalaka 'o Tonga)	866,631.00	922,485.00	T\$ 10.00	9,224,850.00
6 International Finance Corporation (Kautaha Pa'anga Fakavaha'a Pule'anga)	19.00	19.00	US\$ 1000.00	26,355.89
7 Royal Tongan Airline (Kautaha Vakapuna Tonga)	5,700,000.00	6,200,000.00	T\$ 1.00	6,200,000.00
8 Tonga Investment Limited (Kautaha Fakahu pa'anga)		100.00	T\$ 1.00	100.00
9 FRISCO (Kautaha 'Otu Motu Anga'ofa)		99,000.00	T\$ 1.00	99,000.00
10 Palm Soap (Kautaha Koa)		99,000.00	T\$ 1.00	99,000.00
11 Primary Produce (Kautaha Fo'akau)		99,000.00	T\$ 1.00	99,000.00
12 Coconut Oil (Lolo Niu)		99,000.00	T\$ 1.00	99,000.00
13 Home Gas (Kautaha Kasa)		99,000.00	T\$ 1.00	99,000.00
14 Pili Quarry (Keli'angamaka Pili)		99,000.00	T\$ 1.00	99,000.00
15 Pacific Ware House Co. Ltd (Kautaha Fale tuku'anga koloa)		99,000.00	T\$ 1.00	99,000.00
16 Royal Beer (Kautaha Loiolo Pia)		250,000.00	T\$ 1.00	250,000.00
17 Charity Foundation (Kautaha Fietokont)		9,999.00	T\$ 1.00	9,999.00
18 Sea Star Fishing Co. Ltd (Kautaha Toutai Fetu'u tahi)		30,000.00	T\$ 50.00	1,500,000.00
19 Leiola Duty Free (Falekoloa Leiola)		600,000.00	T\$ 1.00	600,000.00
20 International Dateline Hotel (Hotele Teitllaine)		5,999,999.00	T\$ 1.00	5,999,999.00
				<u>26,548,061.22</u>

**STATEMENT OF LOANS TO LOCAL STATUTORY BOARDS AND OTHER ORGANISATIONS AS AT 30 JUNE 1995**  
**(FAKAMATALA KI HE NGA AHI NO PA'ANGA MEI HE PULE'ANGA 'A E NGA AHI POATE FAKALAO FAKALOTOFONUA**  
**MOE NGA AHI KAUTAHA KEHE 'I HE 30 SUNE 1995)**

**SCHEDULE 6**  
**(TEPILE 6)**

LOAN (NO PA'ANGA)	YEAR (TA'U)	PURPOSE (TAUMU'A 'OE NO PA'ANGA)	T\$	INTEREST	LOAN PERIOD	PRINCIPAL
			PRINCIPAL (LAHI 'OE NO)	(TOTONGI FELET) %	(TA'U 'OE TOTONGI FAKAFOKI) YRS	REPAID TO 30/06/1995 (TOTONGI FAKAFOKI 1994/95)
1 TONGA WATER BOARD (POATE VAI 'A TONGA)	1967	CAPITAL (PA'ANGA NGAUE)	12,000	3	30	9,724
2 TONGA WATER BOARD (POATE VAI 'A TONGA)	1969	DEVELOPMENT(NGAUE FAKALAKALAKA)	10,000	3	30	8,103
3 TONGA WATER BOARD (POATE VAI 'A TONGA)	1970	DEVELOPMENT(NGAUE FAKALAKALAKA)	8,500	3	30	6,151
4 TONGA WATER BOARD (POATE VAI 'A TONGA)	1971	DEVELOPMENT(NGAUE FAKALAKALAKA)	8,500	3	30	5,798
5 TONGA WATER BOARD (POATE VAI 'A TONGA)	1972	DEVELOPMENT(NGAUE FAKALAKALAKA)	5,000	3	30	3,411
6 TONGA WATER BOARD (POATE VAI 'A TONGA)	1972	DEVELOPMENT(NGAUE FAKALAKALAKA)	10,000	3	30	6,419
7 TONGA WATER BOARD (POATE VAI 'A TONGA)	1974	DEVELOPMENT(NGAUE FAKALAKALAKA)	2,000	3	30	1,206
8 TONGA WATER BOARD (POATE VAI 'A TONGA)	1974	DEVELOPMENT(NGAUE FAKALAKALAKA)	14,000	3	30	7,907
9 TONGA WATER BOARD (POATE VAI 'A TONGA)	1975	DEVELOPMENT(NGAUE FAKALAKALAKA)	17,600	3	30	9,291
10 TONGA WATER BOARD (POATE VAI 'A TONGA)	1979	DEVELOPMENT(NGAUE FAKALAKALAKA)	17,000	3	30	7,202
11 TONGA WATER BOARD (POATE VAI 'A TONGA)	1980	DEVELOPMENT(NGAUE FAKALAKALAKA)	15,000	3	30	5,928
12 TONGA WATER BOARD (POATE VAI 'A TONGA)	1984	DEVELOPMENT(NGAUE FAKALAKALAKA)	83,000	3	30	20,000
13 TONGA ELECTRIC POWER BOARD (POATE 'UHILA 'A TONGA)	1975	DEVELOPMENT(NGAUE FAKALAKALAKA)	74,923	FREE	25	59,938
14 TONGA ELECTRIC POWER BOARD (POATE 'UHILA 'A TONGA)	1973	DEVELOPMENT(NGAUE FAKALAKALAKA)	459,338	FREE	21	355,987
15 TONGA ELECTRIC POWER BOARD (POATE 'UHILA 'A TONGA)	1979	DEVELOPMENT(NGAUE FAKALAKALAKA)	125,000	3	30	48,867
16 TONGA ELECTRIC POWER BOARD (POATE 'UHILA 'A TONGA)	1977	DEVELOPMENT(NGAUE FAKALAKALAKA)	1,412,324	1	25	713,762
17 TONGA ELECTRIC POWER BOARD (POATE 'UHILA 'A TONGA)	1991	DEVELOPMENT(NGAUE FAKALAKALAKA)	7,209,208	8.5	38	0
18 TONGA BROADCASTING COMMISSION (KOMISONI FAKAMAFOLALEA)	1975	STUDIO EQUIPMENT	12,236	FREE	25	9,000
19 TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	1980	DEVELOPMENT LENDING	250,000	3	15	232,577
20 TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	1987	DEVELOPMENT LENDING	2,604,051	3	35	0
21 TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	1988	DEVELOPMENT LENDING	2,634,890	3	30	263,570
22 TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	1983	DEVELOPMENT LENDING	1,166,523	3	15	46,661
23 TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	1983	DEVELOPMENT LENDING	50,000	3	15	33,333
24 TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	1986	DEVELOPMENT LENDING	1,518,769	3	21	590,632
25 TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	1983	DEVELOPMENT LENDING	1,532,118	3	15	561,776
26 TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	1993	DEVELOPMENT LENDING	2,174,350	3	25	0
27 TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	1990	DEVELOPMENT LENDING	4,868,647	3	15	300,000
28 TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	1990	DEVELOPMENT LENDING	2,776,330	3	16	300,000
29 TONGA TELECOMMUNICATIONS COMMISSION(KOMISONI FETU'UTAKI)	1984	CAPITAL	172,851	FREE	10	95,068
30 GOLDEN PASSIONS (TONGA) LTD.(KAUTAHA PASIONE)	1986	DEVELOPMENT	43,471	FREE	5	0
31 FRIENDLY ISLAND AIRWAYS(KAUTAHA VAKAPUNA)	1987	CAPITAL	99,625	3	10	0
32 EXPORT DIVERSIFICATION FUNDS(PA'ANGA FAKALELEI KOLOA HU AT	1990	CAPITAL	1,050,000	3	-	412,769
33 TONGA TELECOMMUNICATIONS COMMISSION(KOMISONI FETU'UTAKI)	1986	CAPITAL	364,062	8	18	182,031
34 TONGA TELECOMMUNICATIONS COMMISSION(KOMISONI FETU'UTAKI)	1986	CAPITAL	500,000	3	10	0
35 TONGA INVESTMENT(TONGA INIVESIMENI)	1990	STABILISATION FUND LOAN	200,000	FREE	5	0
36 Sea Star Fishing (Kautaha Toutai Fetu'utahi).	1993	Development	40,669	6.36	15	0
TOTAL LOANS TO STATUTORY BOARDS			31,541,985			4,297,111
LESS REPAID (TO'O TOTONGI FAKAFOKI)			4,297,111			
TOTAL LOCAL LOANS (NO TE'EKI TOTON KI HE PULE'ANGA)			27,244,874			

STATEMENT OF LOANS COMPRISING THE NATIONAL DEBT AS AT 30 JUNE 1995  
(FAKAMATALA 'OE NGA AHI MO'UA NO 'O E PULE'ANGA 'I HE 'AHO 30 SUNE 1995)

SCHEDULE 7  
(TEPILE 7)

LENDER (PULE'ANGA/KAUTAHA NA'E FAI MEI AI 'AE NO)	DATE PURPOSE (TA'U) (TAUMU'A NO)	PRINCIPAL (LAHI 'OE NO)	INTERES (TOTONGI FELET)	TERM (TA'U)	CUMULATIVE OUTSTANDIN		
					REPAID 30/06/9 (LAHI 'OE TOTONGI)	AMOUNT (MO'UA TOE AS AT 30/06/94 KE TOTONG)	
<b>A EXTERNAL</b>							
1 U.K. - DEVELOPMENT LOAN (NO FAKALAKALAKA - PILITANIA)	1972 DEVELOPMENT PROJECTS (NGAUE FAKALAKALAKA)	472,027	-	25	440,633	31,394	
2 U.K. - DEVELOPMENT LOAN (NO FAKALAKALAKA - PILITANIA)	1973 DEVELOPMENT PROJECTS (NGAUE FAKALAKALAKA)	2,019,400	-	25	1,625,011	394,389	
3 U.K. - DEVELOPMENT LOAN (NO FAKALAKALAKA - PILITANIA)	1977 DEVELOPMENT PROJECTS (NGAUE FAKALAKALAKA)	2,983,260	-	25	1,830,384	1,152,876	
4 A.D.B. 146TON (PANGIKE FAKALAKALAKA 'A 'ESIA 146TON)	1975 TELECOMMUNICATIONS (NGAUE FETU'UTAKI)	1,652,430	1.50	23	630,211	1,022,219	
5 A.D.B. 335TON (PANGIKE FAKALAKALAKA 'A 'ESIA 335TON)	1979 S.I. CENTRE (SENTA NGAUE'ANGA IIK)	470,307	1.00	40	70,546	399,761	
6 A.D.B. 376TON (PANGIKE FAKALAKALAKA 'A 'ESIA 376TON)	1978 TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	1,838,525	1.00	35	239,602	1,598,923	
7 A.D.B. 435TON (PANGIKE FAKALAKALAKA 'A 'ESIA 435TON)	1981 MULTIPROJECT I (NGAAHI NGAUE KEHEKEHE I)	1,525,320	1.00	40	167,785	1,357,535	
8 A.D.B. 540TON (PANGIKE FAKALAKALAKA 'A 'ESIA 540TON)	1983 MULTIPROJECT II (NGAAHI NGAUE KEHEKEHE II)	1,380,401	1.00	30	96,985	1,283,416	
9 A.D.B. 624TON (PANGIKE FAKALAKALAKA 'A 'ESIA 624TON)	1983 DEVELOPMENT PROJECTS (NGAUE FAKALAKALAKA)	2,285,428	1.00	30	91,519	2,193,909	
10 A.D.B. 782TON (PANGIKE FAKALAKALAKA 'A 'ESIA 782TON)	1986 MULTIPROJECT III (NGAAHI NGAUE KEHEKEHE III)	5,231,142	1.00	40	-	5,231,142	
11 A.D.B. 927TON (PANGIKE FAKALAKALAKA 'A 'ESIA 927TON)	1988 MULTIPROJECT IV (NGAAHI NGAUE KEHEKEHE IV)	2,902,627	1.00	40	-	2,902,627	
12 A.D.B. 990TON (PANGIKE FAKALAKALAKA 'A 'ESIA 990TON)	1990 TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	4,593,189	1.00	40	-	4,593,189	
13 A.D.B. 1079 TON (NGAUE FAKALAKALAKA KEHEKEHE) 1079	1991 POWER DEVELOPMENT PROJECT	7,626,799	1.00	40	-	7,626,799	
14 ADB 1030 (NGAUE FAKALAKALAKA TOUTAI	1990 FISHERIES DEVELOPMENT PROJECT	40,830	1.00	40	-	40,830	
15 WEST GERMAN LOAN I (SIAMANE I)	1978 M.V. FUA KAVENGA ("FUA KAVENGA")	15,555,000	1.00	30	1,537,200	14,017,800	
16 WEST GERMAN LOAN IV (SIAMANE IV)	1981 M.V. OLOVAHA ("OLOVAHA")	6,633,750	1.00	30	1,599,420	5,034,330	
17 WEST GERMAN LOAN V (SIAMANE V)	1983 FORESHORE (FOA SOA - NUKU'ALOFA)	2,745,000	1.00	21	333,975	2,411,025	
18 EIB 8.0050 (PANGIKE FAKAHU 'A E EC 8.0050)	1981 TELECOMMUNICATIONS (NGAUE FETU'UTAKI)	559,780	1.00	40	100,929	458,851	
19 EIB 7.0241 (PANGIKE FAKAHU 'A E EC 7.0241)	1982 EQUITY T.D.B. I (TNASI TDB I)	843,300	1.00	25	223,425	619,875	
20 EIB 7.0326 (PANGIKE FAKAHU 'A E EC 7.0326)	1982 EQUITY P.F.L. (TNASI P.F.L.)	542,102	2.00	20	176,868	365,234	
21 EIB 7.0426 (PANGIKE FAKAHU 'A E EC 7.0426)	1984 EQUITY T.D.B. II (TNASI TDB II)	505,980	2.00	17	77,419	428,561	
22 EIB 7.0645 (PANGIKE FAKAHU 'A E EC 7.0645)	1987 EQUITY T.D.B. III (TNASI TDB III)	505,980	2.00	17	-	505,980	
23 EIB 70792 (PANGIKE FAKAHU 'A E EC 70792)	1989 EQUITY T.D.B. IV (TNASI TDB IV)	283,424	2.00	32	-	283,424	
24 IFAD LOAN 327 OUTER ISLAND CR PRO(FAKALAKALAKA 'OTUMO)	1993 DEVELOPMENT PROJECTS (NGAUE FAKALAKALAKA)	1,693,156	1.00	50	-	1,693,156	
25 IFAD LOAN 129 (FAKALAKALAKA 'A E NGOUE 129)	1983 AGRICULTURAL DEVELOPMENT (FAKALAKALAKA 'A E NGOUE)	1,885,275	1.50	40	70,697	1,814,578	
26 IFAD LOAN 220 (FAKALAKALAKA 'A E NGOUE 220)	1988 AGRICULTURAL DEVELOPMENT (FAKALAKALAKA 'A E NGOUE)	3,348,100	1.50	40	-	3,348,100	
27 WORLD BANK-IDA 1813 LOAN (PANGIKE 'A MAMANI - 1813 IDA)	1987 TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	3,133,869	0.00	40	-	3,133,869	
28 WORLD BANK-IDA 2084 LOAN (PANGIKE 'A MAMANI - 2084 IDA)	1990 TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	3,268,496	3.00	30	-	3,268,496	
29 TROPO SCATTER CABLE & WIRELESS(NAUNAU FETU'UTAKI)	1985 TROPO SCATTER CABLE & WIRELESS(NAUNAU FETU'UTAKI)	8,982,261	8.00	12	2,097,446	6,884,815	
<b>TOTAL EXTERNAL DEBT (A) - NGA AHI MO'UA KI MULI</b>		<b>85,507,158</b>			<b>11,410,055</b>	<b>74,097,103</b>	

**B INTERNAL LOAN (NÖ FAKALOTOFONUA)**

1 LOCAL DEVELOPMENT LOANS 1989 (NO FAKALOTOFONUA 1989)	1989 ISSUE OF BONDS (FAKATAU PONITE)							
2 LOCAL DEVELOPMENT LOANS 1989 (NO FAKALOTOFONUA 1989)	1989 ISSUE OF BONDS (FAKATAU PONITE)							
3 LOCAL DEVELOPMENT LOANS 90/95 (NO FAKALOTOFONUA 90/95)	1990 ISSUE OF BONDS (FAKATAU PONITE)	1,018,948	7.50	5	150,500.00		868,448	
4 LOCAL DEVELOPMENT LOANS 90/97 (NO FAKALOTOFONUA 90/97)	1990 ISSUE OF BONDS (FAKATAU PONITE)	3,000,000	8.25	5	-		3,000,000	
5 LOCAL DEVELOPMENT LOANS 91/96 (NO FAKALOTOFONUA 91/96)	1991 ISSUE OF BONDS (FAKATAU PONITE)	1,000,000	8.50	7	-		1,000,000	
6 LOCAL DEVELOPMENT LOANS 91/98 (NO FAKALOTOFONUA 91/98)	1991 ISSUE OF BONDS (FAKATAU PONITE)	1,000,000	8.25	5	-		1,000,000	
7 LOCAL DEVELOPMENT LOANS 94/99(NO FAKALOTOFONUA94/99)	1994 ISSUE OF BONDS (FAKATAU PONITE)	3,000,000	8.50	7	-		3,000,000	
8 LOCAL DEVELOPMENT LOANS 94/99(NO FAKALOTOFONUA94/200)	1994 ISSUE OF BONDS (FAKATAU PONITE)	3,000,000	6.25	5	-		3,000,000	
		3,000,000	6.75	7	-		3,000,000	
<b>TOTAL INTERNAL DEBT (B) - (NGAAHI MO'UA FAKALOTOFONUA)</b>		<b>15,018,948</b>					<b>150,500</b>	<b>14,868,448</b>

TOTAL PUBLIC DEBT - NGA AHI MO'UA KOTOA

**100,526,106**

LESS REPAID TO 30.6.95 - TO'O TOTONGI MO'UA

**11,560,555**

BALANCE PUBLIC DEBT 30.6.95

**88,965,551**

## SCHEDULE 8

(TEPILE 8)

**COMPARATIVE STATEMENT OF THE RECURRENT REVENUE OF THE KINGDOM OF TONGA FOR THE YEAR 1990-1995**  
**(FAKAMATALA 'O E PA'ANGA HU MAI 'O E PULE'ANGA TONGA TA'U 1990 KI HE TA'U 1995)**

	1990/91	1991/92	1992/93	1993/94	1994/95
Direct Taxes (Tukuhau Maheni)	4,587,374	4,449,848	5,787,520	5,862,658	6,685,587
Indirect Taxes (Tukuhau kehe)	4,055,131	4,245,354	5,804,148	5,946,335	6,427,812
Foreign Trade Taxation (Tukuhau 'o e Fefakatau'aki mo Muli)	25,084,786	22,416,849	25,282,380	28,002,678	28,488,668
Government Services (Totongi Ngaue 'a e Pule'anga)	7,440,219	8,690,206	10,234,656	9,439,878	11,525,241
Interest and Rents (Pa'anga Tupu mo e Lisi)	5,144,913	5,391,639	3,760,466	4,805,743	3,858,087
Capital Receipts (Pa'anga Kehe)	1,129,559	1,035,225	1,417,998	684,572	1,233,062
	<b>47,441,982</b>	<b>46,229,121</b>	<b>52,287,168</b>	<b>54,741,864</b>	<b>58,218,457</b>

SCHEDULE 9  
(TEPILE 9)

1/30

COMPARATIVE STATEMENT OF THE RECURRENT EXPENDITURE OF THE KINGDOM OF TONGA FOR THE YEAR 1990-1995  
(FAKAMATALA FAKAFEHOANAKI 'O E PA'ANGA HU ATU 'O E PULE'ANGA TONGA TA'U 1990 KI HE 1995)

		1990/91	1991/92	1992/93	1993/94	1994/95
HM The King	⇐ (Ko 'Ene 'Afio ko e Tu'i)	973,599	1,162,092	959,598	1,062,555	981,397
Legislative Assembly	⇐ (Fale Alea)	1,503,819	1,366,359	1,224,793	1,318,102	1,339,777
Prime Minister's Office	⇐ (Ofisi 'o e Palemia)	5,602,439	3,956,969	3,757,103	4,056,899	3,860,124
Ministry of Foreign Affairs	⇐ (Potungäue Ngaahi Ngäue ki Muli)	1,870,696	1,779,874	1,860,612	1,706,257	2,460,482
Governor - Ha'apai	⇐ (Kovana Ha'apai)	45,023	57,291	59,368	52,432	62,116
Governor - Vava'u	⇐ (Kovana Vava'u)	117,381	85,291	104,047	100,512	100,213
Ministry of Lands and Survey	⇐ (Potungäue Fonua mo e Savea)	929,659	986,193	874,541	985,593	1,218,858
Statistics Department	⇐ (Potungäue Sitetisitika)	229,170	217,765	214,755	256,431	256,048
Printing Department	⇐ (Fale Pulusi)	603,672	662,754	673,078	594,016	675,503
Ministry of Justice	⇐ (Fakamaau'anga)	636,392	615,556	614,821	612,538	734,731
Ministry of Police	⇐ (Potungäue Polisi)	2,366,331	2,374,721	2,177,874	2,219,388	2,456,172
Crown Law Department	⇐ (Potungäue Lao 'a e Pule'anga)	140,860	173,829	124,465	140,668	171,194
Defence Force Services	⇐ (Tau Malu'i Fonua)	2,025,485	2,511,489	2,506,192	2,578,367	3,169,310
Ministry of Finance	⇐ (Potungäue Fakapa'anga)	1,186,950	2,032,876	920,073	1,010,712	942,213
Inland Revenue Department	⇐ (Potungäue Pa'anga Humai Fakaloto)	199,565	221,131	235,833	269,294	308,305
Government Supplies	⇐ (Falekoloa Pule'anga)			380,471	117,453	122,007
Customs Department	⇐ (Potungäue Tute)	226,842	277,535	310,906	324,192	316,342
Audit Department	⇐ (Potungäue 'Atita)	269,334	224,324	182,262	209,027	214,430
Ministry of Education	⇐ (Potungäue Ako)	8,947,671	8,617,089	9,133,187	9,074,717	9,882,471
Ministry of Health	⇐ (Potungäue Mo'ui)	5,313,846	5,925,778	5,892,184	6,270,076	6,666,593
Civil Pensions and Gratuities	⇐ (Vähenga Mälölo mo e Me'a'ofa)	887,619	1,006,550	1,309,924	1,625,331	1,362,149
Prisons Department	⇐ (Api Popula)	452,660	473,310	451,237	477,705	478,493
Ministry of Agriculture and Fisheries	⇐ (Potungäue Ngoue mo e Vaotätä)	2,176,175	2,344,330	2,142,452	2,091,495	2,309,203
Ministry of Fisheries	⇐ (Potungäue Toutai)	443,529	472,566	538,056	544,442	563,195
Central Planning Department	⇐ (Potungäue Palani Fakalakalaka)	215,588	199,143	234,795	257,708	262,200
Labour, Commerce and Industries	⇐ (Kakai, Fefakatau'aki & ngaahi Ngäue)	593,034	591,401	608,876	683,659	721,245
Tourist Department	⇐ (Potungäue Takimamata)	593,519	614,726	523,086	561,360	611,122
Ministry of Works	⇐ (Potungäue Ngäue)	3,848,526	3,994,144	3,990,925	3,395,186	3,324,401
Civil Aviation Department	⇐ (Potungäue Fefolau'aki Vakapuna Siv)	1,061,480	1,088,193	1,057,935	1,088,655	1,242,276
Port Administration Department	⇐ (Pule'i Ngaahi Taulanga)	826,041	862,016	794,146	841,317	972,439
Post Office	⇐ (Positi 'Ofisi)	644,004	609,276	473,135	712,844	562,906
Marine	⇐ (Malini)	93,510	78,390	69,345	59,757	
Public Debts	⇐ (Mo'ua No Pa'anga)	2,473,538	3,306,919	2,739,198	3,264,122	3,548,760
Financial Contribution	⇐ (Ngaahi Pa'anga Tokoni)		2,194,975	2,785,570	1,805,423	3,609,323
		47,437,957	51,084,855	49,924,843	50,368,233	55,503,998

**PANGIKE PULE FAKAFONUA 'O TONGA (Fakamatala Koloa mo e Mo'ua 'i he 'aho 30 Novema 1995)**  
**NATIONAL RESERVE BANK OF TONGA (Statement of Assets and Liabilities as at 30 November 1995)**

<b>Mo'ua Liabilities</b>	<b>\$</b>	<b>Koloa Assets</b>	<b>\$</b>
Sino'i Pa'anga – Kuo fakamafai'i Capital – Authorised	2,000,000	<b>Ngaahi Koloa mahu'inga 'i Tu'apule'anga</b> <b>External Reserves:</b>	
Sino'i Pa'anga – Kuo totongi Capital – Paid Up	1,000,000	Pa'anga Fakavaha'a Pule'anga International Monetary Fund	
Pa'anga Mohe Fakalukufua General Reserve	2,000,000	– Tukahau Malu'i Pa'anga Muli Reserve Tranche	2,276,832
<b>Pa'anga kuo fakahu atu:</b> <b>Currency Issue:</b>		– Ngaahi Totonu Toho Makehe Special Drawing Rights	75,785
– Pa'anga Pepa Notes on Issue	8,208,280	Pa'anga Ngaue mo e Pila Nounou Short term bills, current accounts	524,300
– Pa'anga maka Coin Issue	1,188,494	Sekiuliti Security	28,782,875
<b>Tipositi Totongi Vave:</b> <b>Demand Deposits:</b>		Tipositi Tukupau Fixed Deposit	31,659,792
– Ngaahi Pangike Banks	3,406,789	<b>Tukahau Pa'anga Fakavaha'a Pule'anga</b> <b>International Monetary Fund Currency Subscription</b>	7,546,096
– Pule'anga Government	168,054	<b>Pa'anga kuo ngaue'aki</b> <b>No 'a e Ngaahi Pangike (Fakalotofonua)</b>	
– Ngaahi Fakafofonga Fakavaha'a Pule'anga International Agencies	7,546,096	<b>Advance – Banks (Local)</b>	0
– Ngaahi 'Akauni Pa'anga Muli Kehe Other Foreign Currency Accounts	1,608,205	<b>Mo'ua 'o e Pule'anga:</b> <b>Claims on Government:</b>	
<b>Nouti 'a e Pangike Pule</b> <b>NRBT Notes</b>	27,868,194	– Pa'anga 'i he Falepa'anga Deposit with Treasury	5,335,832
<b>Pa'anga mohe 'oku fiema'u mei he Pangike</b> <b>Required Reserves – Banks</b>	3,784,000	– Pa'anga Malu'i – Ponite Pule'anga Tonga Investment Government of Tonga	157,000
<b>Ngaahi Mo'ua Kehe</b> <b>Other Liabilities</b>	2,284,970	<b>To e Fakamahu'inga'i Pa'anga Mohe</b> <b>Revaluation Reserves</b>	1,900,944
		<b>Ngaahi Koloa Kehe</b> <b>Other Assets</b>	12,463,418
	59,063,082		59,063,082

BY AUTHORITY:  
S. T. Taumoepeau, Government Printer,  
1996.

S. T. T. 'Utoikamanu  
Kovana (Governor)  
Date: 14 December, 1995.