



TONGA GOVERNMENT GAZETTE EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 5

WEDNESDAY 1st, MARCH

1995.

APPOINTMENT OF PRINCE REGENT

His Majesty the King, by virtue of the powers vested upon Him by Clause 43 of the Constitution of Tonga, has been please to appoint:

HRH PRINCE TUPOUTO'A

to be Prince Regent during His Majesty's absence from the Kingdom, with effect from 27th February, 1995.

Dated at the Royal Palace, Nuku'alofa, this 24th day of February, 1995.

By Command

'Ofa Tu'i'onetoa
Secretary to His Majesty

CANCELLATION OF REGISTRATION UNDER CO-OPERATIVE SOCIETIES ACT 1973

In exercise of the power vested in me by Section 43(1) of the Co-operative Societies Act 1973 I hereby order that the registration of VELATA MULTIPURPOSE CO-OPERATIVE LTD, Registered No. 146 be cancelled and the cancellation shall become effective two months after the date of this order unless before that period shall expire an appeal against the order shall be made to the Hon. Minister of Labour, Commerce and Industries.

Given under my seal at Nuku'alofa on this 27th day of February 1995.

S. U. Tangi

Acting Registrar of Co-operative Societies

CANCELLATION OF REGISTRATION UNDER CO-OPERATIVE SOCIETIES ACT 1973

In exercise of the power vested in me by Section 43(1) of the Co-operative Societies Act 1973 I hereby order that the registration of HOUMA NIUTAO MULTIPURPOSE CO-OPERATIVE LTD, Registered No. 99 be cancelled and the cancellation shall become effective two months after the date of this order unless before that period shall expire an appeal against the order shall be made to the Hon. Minister of Labour, Commerce and Industries.

Given under my seal at Nuku'alofa on this 27th day of February 1995.

S. U. Tangi

Acting Registrar of Co-operative Societies

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

I hereby certify that SOUTH PACIFIC VENTURES LIMITED whose registered office is situated at KOLOFO'OU, 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 Tenth day of June One Thousand Nine Hundred and Ninety Four.

Hon. K. T. Fakafanua
Registrar of Companies

COMPANY INCORPORATION No: 465.

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

I hereby certify that NEW TIMES (TONGA) COMPANY 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 Tenth day of June One Thousand Nine Hundred and Ninety Four.

Hon. K. T. Fakafanua
Registrar of Companies

COMPANY INCORPORATION No: 466.

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

I hereby certify that V. P. CONSTRUCTION LIMITED whose registered office is situated at TAUFU'AHU 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 Tenth day of June One Thousand Nine Hundred and Ninety Four.

Hon. K. T. Fakafanua
Registrar of Companies

COMPANY INCORPORATION No: 467.

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

I hereby certify that SPIRIT PACIFIC PROPRIETARY LIMITED whose registered office is situated at NUKUNUKU, 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 Tenth day of June One Thousand Nine Hundred and Ninety Four.

Hon. K. T. Fakafanua
Registrar of Companies

COMPANY INCORPORATION No: 468.

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

I hereby certify that TAPUELUELU ENTERPRISES 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 Tenth day of June One Thousand Nine Hundred and Ninety Four.

Hon. K. T. Fakafanua
Registrar of Companies

COMPANY INCORPORATION No: 469.

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

I hereby certify that TRIPPLE STAR CONSTRUCTION COMPANY LIMITED whose registered office is situated at 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 Tenth day of June One Thousand Nine Hundred and Ninety Four.

Hon. K. T. Fakafanua
Registrar of Companies

COMPANY INCORPORATION No: 470.

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

I hereby certify that MBf INSURANCE SERVICES LIMITED whose registered office is situated at TAUFU'AHAU 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 Seventh day of July One Thousand Nine Hundred and Ninety Four.

Hon. K. T. Fakafanua
Registrar of Companies

COMPANY INCORPORATION No: 471.

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

I hereby certify that MBf LIFE INSURANCE LIMITED whose registered office is situated at TAUFU'AHAU 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 Seventh day of July One Thousand Nine Hundred and Ninety Four.

Hon. K. T. Fakafanua
Registrar of Companies

COMPANY INCORPORATION No: 472.

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

I hereby certify that TAU'ATAINA DEVELOPMENT COMPANY LIMITED whose registered office is situated at TU'ATAKILANGI, 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-Ninth day of July One Thousand Nine Hundred and Ninety Four.

Hon. K. T. Fakafanua
Registrar of Companies

COMPANY INCORPORATION No: 474.

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

I hereby certify that SAN FRANCISCO OCEANIA ENTERPRISES LIMITED whose registered office is situated at LAPAHA, TONGATAPU, 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-Ninth day of July One Thousand Nine Hundred and Ninety Four.

Hon. K. T. Fakafanua
Registrar of Companies

COMPANY INCORPORATION No: 475.

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

I hereby certify that TOUTAI ENTERPRISES LIMITED whose registered office is situated at TAUFA'AHAU 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-Ninth day of July One Thousand Nine Hundred and Ninety Four.

Hon. K. T. Fakafanua
Registrar of Companies

COMPANY INCORPORATION No: 476.

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

I hereby certify that WOLFGRAMM CONSTRUCTIONS LIMITED whose registered office is situated at TAUFA'AHAU 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-Ninth day of July One Thousand Nine Hundred and Ninety Four.

Hon. K. T. Fakafanua
Registrar of Companies

COMPANY INCORPORATION No: 477.

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

I hereby certify that SILVERADO RANCH (TONGA) LIMITED whose registered office is situated at 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-Ninth day of July One Thousand Nine Hundred and Ninety Four.

Hon. K. T. Fakafanua
Registrar of Companies

COMPANY INCORPORATION No: 478.

FOKOTU'U 'O E PILINISI PULE

Kuo finangalo lelei 'a 'Ene 'Afio koe Tu'i, 'i he ngaue'aki 'o e ngaahi Mafai kuo foaki kiate Ia 'e he Kupu 43 'o e Konisitutone 'o Tonga, ke fokotu'u 'a:

PILINISI TUPOUTO'A

ke ne Pilinisi Pule, lolotonga 'a e mama'o 'a 'Ene 'Afio mei he Pule'anga ni, 'o kamata lau mei he 'aho 27 'o Fepueli, 1995.

Na'e fakahoko 'i Palasi, Nuku'alofa 'i hono 'aho 24 'o Fepueli 1995.

'I he fekau

'Ofa Tu'i'onetoa
Sekelitali ki he 'Ene 'Afio

**FAKAPEKIA 'A E LESISITA 'O E SOSAIETI FAKATATAU MO E LAO 'O E
NGAAHI SOSAIETI FETOKONI'AKI 1973**

'I hono ngaue'aki 'o e mafai kuo tuku kiate au 'e he kupu 43 kupu si'i (1) 'o e Lao ki he Ngaahi Sosaieti Fetokoni'aki 'o e 1973.

'Oku ou fakapekia heni 'a e Lesisita 'o e SOSAIETI VELATA 'o kamata ngaue'aki 'a e fakapekia ko 'eni 'i he 'osi 'a e mahina 'e ua mei he 'aho 'o e tu'utu'uni ko 'eni. Pea ko e launga kotoa pe felave'i mo e fakapekia ko 'eni 'e fai ia ki he 'Eiki Minisita 'o e Potungaue 'a e Kakai, Fefakatau'aki mo e Ngaahi Ngaue'anga lolotonga 'a e mahina 'e ua mei he 'aho 'o e tu'utu'uni.

Ko e Fika Lesisita : 146.

Na'e fakahu 'i he mafai 'o 'eku sila 'i Nuku'alofa 'i he 'aho 27 'o Fepueli 1995.

S. U. Tangi
Failesisita Le'ole'o 'o e Ngaahi Sosaieti Fetokoni'aki

**FAKAPEKIA 'A E LESISITA 'O E SOSAIETI FAKATATAU MO E LAO 'O E
NGAAHI SOSAIETI FETOKONI'AKI 1973**

'I hono ngaue'aki 'o e mafai kuo tuku kiate au 'e he kupu 43 kupu si'i (1) 'o e Lao ki he Ngaahi Sosaieti Fetokoni'aki 'o e 1973.

'Oku ou fakapekia heni 'a e Lesisita 'o e SOSAIETI HOUMA NIUTAO 'o kamata ngaue'aki 'a e fakapekia ko 'eni 'i he 'osi 'a e mahina 'e ua mei he 'aho 'o e tu'utu'uni ko 'eni. Pea ko e launga kotoa pe felave'i mo e fakapekia ko 'eni 'e fai ia ki he 'Eiki Minisita 'o e Potungaue 'a e Kakai, Fefakatau'aki mo e Ngaahi Ngaue'anga lolotonga 'a e mahina 'e ua mei he 'aho 'o e tu'utu'uni.

Ko e Fika Lesisita : 99.

Na'e fakahu 'i he mafai 'o 'eku sila 'i Nuku'alofa 'i he 'aho 27 'o Fepueli 1995.

S. U. Tangi
Failesisita Le'ole'o 'o e Ngaahi Sosaieti Fetokoni'aki

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, SOUTH PACIFIC VENTURES LIMITED 'a ia ko hono 'ofisi lesisita 'oku tu'u 'i KOLOFO'OU, 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 hange 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 Hongofulu 'o Sune Tahaafe Hivangeau Hivangofulu-ma-Fa.

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

FIKA LESISITA 'O E KAUTAHA : 465.

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, NEW TIMES (TONGA) COMPANY 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 hange 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 Hongofulu 'o Sune Tahaafe Hivangeau Hivangofulu-ma-Fa.

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

FIKA LESISITA 'O E KAUTAHA : 466.

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, V. P. CONSTRUCTION LIMITED 'a ia ko hono 'ofisi lesisita 'oku tu'u 'i HALA TAUFa'AHAU, 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 hange 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 Hongofulu 'o Sune Tahaafe Hivangeau Hivangofulu-ma-Fa.

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

FIKA LESISITA 'O E KAUTAHA : 467.

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, SPIRIT PACIFIC PROPRIETARY LIMITED 'a ia ko hono 'ofisi lesisita 'oku tu'u 'i NUKUNUKU 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 hange 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 Hongofulu 'o Sune Tahaafe Hivangeau Hivangofulu-ma-Fa.

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

FIKA LESISITA 'O E KAUTAHA : 468.

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, TAPUELUELU ENTERPRISES 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 hange 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 Hongofulu 'o Sune Tahaafe Hivangeau Hivangofulu-ma-Fa.

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

FIKA LESISITA 'O E KAUTAHA : 469.

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, TRIPPLE STAR CONSTRUCTION COMPANY LIMITED 'a ia ko hono 'ofisi lesisita 'oku tu'u 'i 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 hange 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 Hongofulu 'o Sune Tahaafe Hivangeau Hivangofulu-ma-Fa.

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

FIKA LESISITA 'O E KAUTAHA : 470.

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, MBf INSURANCE SERVICES LIMITED 'a ia ko hono 'ofisi lesisita 'oku tu'u 'i HALA TAUFa'AHAU, 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 hange 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 Fitu 'o Siulai Tahaafe Hivangeau Hivangofulu-ma-Fa.

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

FIKA LESISITA 'O E KAUTAHA : 471.

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, MBf LIFE INSURANCE LIMITED 'a ia ko hono 'ofisi lesisita 'oku tu'u 'i HALA TAUFa'AHAU, 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 hange 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 Fitu 'o Siulai Tahaafe Hivangeau Hivangofulu-ma-Fa.

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

FIKA LESISITA 'O E KAUTAHA : 472.

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, TAU'ATAINA DEVELOPMENT COMPANY LIMITED 'a ia ko hono 'ofisi lesisita 'oku tu'u 'i TU'ATAKILANGI, NUKU'ALOFa Tonga, kuo LESISITA ia he 'aho ni ko ha KAUTAHA FAKAFO'TTUITUI PE 'i he tu'utu'uni 'o e Lao ki he Ngaahi Kautaha [Vahe 27] pea hange 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 uofulu-ma-Hiva 'o Siulai Tahaafe Hivangeau Hivangofulu-ma-Fa.

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

FIKA LESISITA 'O E KAUTAHA : 474.

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, SAN FRANCISCO OCEANIA ENTERPRISES LIMITED 'a ia ko hono 'ofisi lesisita 'oku tu'u 'i LAPAHA, FONGATAPU Tonga, kuo LESISITA ia he 'aho ni ko ha KAUTAHA FAKAFO'TTUITUI PE 'i he tu'utu'uni 'o e Lao ki he Ngaahi Kautaha [Vahe 27] pea hange 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 Uofulu-ma-Hiva 'o Siulai Tahaafe Hivangeau Hivangofulu-ma-Fa.

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

FIKA LESISITA 'O E KAUTAHA : 475.

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, TOUTAI ENTERPRISES LIMITED 'a ia ko hono 'ofisi lesisita 'oku tu'u 'i HALA TAUFa'AHAU, NUKU'ALOFa Tonga, kuo LESISITA ia he 'aho ni ko ha KAUTAHA FAKAFO'TTUITUI PE 'i he tu'utu'uni 'o e Lao ki he Ngaahi Kautaha [Vahe 27] pea hange 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 Uofulu-ma-Hiva 'o Siulai Tahaafe Hivangeau Hivangofulu-ma-Fa.

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

FIKA LESISITA 'O E KAUTAHA : 476.

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, WOLFGRAMM CONSTRUCTIONS LIMITED 'a ia ko hono 'ofisi lesisita 'oku tu'u 'i HALA TAUFa'AHAU, NUKU'ALOFa Tonga, kuo LESISITA ia he 'aho ni ko ha KAUTAHA FAKAFO'TTUITUI PE 'i he tu'utu'uni 'o e Lao ki he Ngaahi Kautaha [Vahe 27] pea hange 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 Uofulu-ma-Hiva 'o Siulai Tahaafe Hivangeau Hivangofulu-ma-Fa.

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

FIKA LESISITA 'O E KAUTAHA : 477.

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, SILVERADO RANCH (TONGA) LIMITED 'a ia ko hono 'ofisi lesisita 'oku tu'u 'i NUKU'ALOFa, Tonga, kuo LESISITA ia he 'aho ni ko ha KAUTAHA FAKAFO'TTUITUI PE 'i he tu'utu'uni 'o e Lao ki he Ngaahi Kautaha [Vahe 27] pea hange 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 Uofulu-ma-Hiva 'o Siulai Tahaafe Hivangeau Hivangofulu-ma-Fa.

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

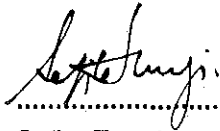
FIKA LESISITA 'O E KAUTAHA : 478.

AUDITOR GENERAL'S REPORT TO THE HONOURABLE PRIME MINISTER

I have examined the Public Accounts for the year ended 30th June 1994, 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, 1994.

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



Sefita Tangi
ACTING AUDITOR GENERAL



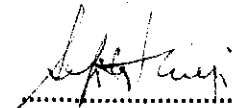
Nuku'alofa
DATE: 22 December, 1994.

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

Kuo'u 'osi sivi 'a e ngaahi 'Akauni 'a e Pule'anga' 'a ia 'oku ngata ki he 'aho 30 'o Sune, 1994 '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 pē na'a 'ku ongo'i na'e taau ke fakahoko'.

'I he'eku fakakaukau', ko e Ngaahi 'Akauni 'a e Pule'anga' 'a é 'oku hā '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, 1994.

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



Sefita Tangi
'ATITA SENIALE LE'OLE'O



Nuku'alofa
'AHO: 22 Tisema, 1994.

Page 1

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 1993/94 financial year include the following Statements:

1. Statement of Assets and Liabilities as at 30 June 1994 (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 fakataua 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 pilusi 'i he Kasete 'a e Pule'anga Tonga.

Ko e Ngaahi 'Akauni 'a e Pule'anga ki he ta'u Fakapa'anga 1993/94 '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 1994 (Tepile-1)

GOVERNMENT OF THE KINGDOM OF TONGA PUBLIC ACCOUNTS 1993/94
INTRODUCTION TO THE PUBLIC ACCOUNTS

NGAAHI 'AKAUNI 'A E PULE'ANGA TONGA KI HE TA'U 1993/94
TALATEU KI HE NGAahi 'AKAUNI 'A E PULE'ANGA

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| <p>2. Statement showing the Total Receipts and Payments for year ended 30 June 1994 (Schedule-2)</p> <p>3. Statement of Development Fund Receipts and Expenditure for year ended 30 June 1994; (Schedule 3)</p> <p>4. Statement of Investments held by Government as at 30 June, 1994 (Schedule - 4)</p> <p>5. Statement of Shares held by Government in other organisations as at 30 June 1994 (Schedule-5).</p> <p>6. Statement of Loans to Local Statutory Boards and other organisations as at 30 June, 1994 (Schedule - 6)</p> <p>7. Statement of Loans comprising the National debt as at 30 June 1994 (Schedule-7).</p> <p>8. Comparative Statement of Recurrent Revenue for the five preceding years 1989-94 (Schedule 8)</p> <p>9. Comparative Statement of Recurrent Expenditure for the five preceding year, 1989-94 (Schedule 9)</p> | <p>2. <i>Fakamatala ki he Pa'anga Hu mai mo e Hu atu ki he ta'u oku ngata 'i he 30 'o Sune 1994 (Tepile-2)</i></p> <p>3. <i>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 1994 (Tepile-3).</i></p> <p>4. <i>Fakamatala ki he Pa'anga 'Inivesi 'a e Pule'anga Tonga i he 'aho 30 'o Sune 1994 (Tepile-4).</i></p> <p>5. <i>Fakamatala ki he Ngaahi 'Inasi 'o e Pule'anga 'i he ngaahi Kautaha kehe 'i he 'aho 30 'o Sune 1994. (Tepile-5).</i></p> <p>6. <i>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 1994 (Tepile-6).</i></p> <p>7. <i>Fakamatala ki he Ngaahi Mo'ua No Pa'anga 'o e Pule'anga 'i he aho 30 'o Sune 1994 (Tepile-7).</i></p> <p>8. <i>Fakamatala fakafehoanaki 'o e Pa'anga hu mai 'o e Pule'anga Tonga ta'u 1989 ki he 1994 (Tepile-8)</i></p> <p>9. <i>Fakamatala fakafehoanaki 'o e Pa'anga hu atu 'o e Pule'anga Tonga ta'u 1989 ki he 1994 (Tepile-9).</i></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 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 FAKATAUHITOHU

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.

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3.3 Investments

Investments are treated as follows:

- (a) Term Deposits with the Bank of Tonga, ANZ Bank and MBF 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 mo e Pangike MBF 'oku fakaha 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.

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(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.

(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 *Founga 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.

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NOTES TO SCHEDULE 1

1. Deposit Sundries

This figure of \$6,915,792 comprises of all deposits accounts held in Treasury.

2. Agencies

This figure of \$44,247 is the amount owing by overseas Government Agencies .

3. Remittances

This figure of \$287,121 comprises amounts remitted to Overseas Agent which are subsequently cleared when are accounted for.

4. Advance Store

This figure of \$2,392,523 represents the total book value of stock held by the Government Store on 30th June 1994. This amount should be amortized in future years and be written off against Revenue Balance annually

FAKAMATALA KI HE TEPILE 1

1. Ngaahi Tipositi Kehekehe

Koe fo 'i fika \$6,915,792 '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 \$44,247 '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. Pa'anga Fe'ave'aki

Ko e fo 'i fika \$287,121 '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.

4. 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 1994. Koe 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.

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5. Advance Personal

This figure of \$72,282 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.

6. Advance Various

This figure of \$506,795 comprises of funds advanced to Overseas Agents, Tonga High Commission London, Crown Agent and San Francisco Consulate which are subsequently cleared when the amounts are accounted for.

5. Mo'ua Pa'anga Fakafo'ituitui

Ko e fo'i fika \$72,282 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.

6. Mo'ua Pa'anga Kehekehe

Ko e fo'i fika \$506,795 ko e fakakatoa ia 'o e pa'anga kuo totongi atu ki he Kau fakafofonga Tonga 'i muli, 'Ofisi Hai Komisiona Tonga 'i Lonitoni, Fakafofonga 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.

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7. Suspense Sundries

The figure of \$517,971 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.

8. Treasury Investments

This figure \$8,618,285 represents the amount of term deposit in the Bank of Tonga, ANZ Bank and MBF Bank.

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

Ko e fika ko 'eni \$517,971 '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.

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

Ko e fo'i fika \$8,618,285 koe lahi ia 'o e Pa'anga 'oku 'inivesi fakalotofonua 'i he Pangike Tonga, Pangike ANZ mo e Pangike MBF.

STATEMENT OF ASSETS AND LIABILITIES FOR THE KINGDOM OF TONGA AS AT 30TH JUNE 1994
(FAKAMATALA KI HE KOLOA MO E MO'UA 'A E PULE'ANGA TONGA KI HE 'AHO 30 'O SUNE 1994)

SCHEDULE 1
(TEPILE 1)

NOTES (FAKAHINOHINO)	LIABILITIES (MO'UA)	1994 \$	1993 \$	NOTES (FAKAHINOHINO)	ASSETS (NGAAHI KOLOA)	1994 \$	1993 \$
Revenue Balance as at 1.7.1993 (Toenga Pa'anga 'i he 'aho 1.7.1993).		2,011,740	(350,585)	Cash at Bank and in Hand (Pa'anga 'i he Pangike mo e Seifi)		6,738,820	5,616,350
Less Adjustment 30/6/94		(532,431)	-				
		1,479,309	(350,585)	3 Remittance (Ngaahi Pa'anga fe'ave'aki)		287,121	537,121
Add Surplus {Deficit} as at 30/6/94 (Tanaki Tupu {Nounou} 'i he 'aho 30/6/94)		4,373,631	2,362,325	4 Advance Store (Fale-Koloa Pule'anga)		2,392,523	2,392,523
		5,852,940	2,011,740	5 Advance Personal (Ngaahi mo'ua fakafo'ituitui)		72,282	74,804
Plus Development Fund Balance (Tanaki toenga Pa'anga Fakalalakala)		6,320,818	4,046,872	6 Advance Various (Ngaahi Mo'ua Kehekehe)		506,795	943,293
		12,173,758	6,058,612	Agencies (Kau Fakafofonga Tonga 'i Muli)		-	218,059
1 Deposit Sundries (Ngaahi Tipositi Kehekehe)		6,915,792	9,566,536	7 Suspense Sundries (Ngaahi Mo'ua Te'eki Fakapapau'i)		517,971	242,998
		19,089,550	15,625,148	8 Treasury Investments (Ngaahi Pa'anga 'Inivesi)		8,618,285	5,600,000
2 Agencies (Kau Fakafofonga Tonga 'i Muli)		44,247	-				
		19,133,797	15,625,148			19,133,797	15,625,148



Saulala. Mateaki
Saulala. Mateaki
Acting Accountant General
(Pule La'ole'a 'o e Kau Tauhi Tohi)

**STATEMENT SHOWING THE TOTAL RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 1994
(FAKAMATALA KI HE PA'ANGA HU MAI MOE HU ATU KI HE TA'U 'OKU NGATA 'I HE 'AHO 30 'O SUNE 1994)**

**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)	5,700,000	5,862,658	-	162,658	1 HM The King (Ko 'ene 'Afio koe Tu'i)	1,008,008	1,062,555	-	54,547
2 Domestic Indirect Taxes (Tukuhau makehe)	5,005,800	5,946,335	-	940,535	2 Legislative Assembly (Fale Alea)	1,327,935	1,318,102	9,833	-
3 Foreign Trade Taxation (Tukuhau fekau'aki mo Muli)	26,100,000	28,002,678	-	1,902,678	3 Prime Minister's Office ('Ofisi Palemia)	4,123,652	4,056,899	66,753	-
4 Government Services (Totongi ngaue Faka Pule'anga)	8,663,300	9,439,878	-	776,578	3A Ministry of Foreign Affairs (Potungaue Ngaahi Ngaue ki Muli)	1,806,175	1,706,257	99,918	-
5 Interest and Rent (Pa'anga Tupu mo e Lisi)	5,270,000	4,805,743	464,257	-	4A Governor (Kovana Ha'apai)	67,238	52,432	14,806	-
6 Loan Repayment (Totongi Fakafoki Pa'anga No)	902,550	684,572	217,978	-	4B Governor (Kovana Vava'u)	100,929	100,512	417	-
					5 Ministry of Lands, Survey and Natural Resources (Potungaue Fonua, Savea & Ngaahi Koloa Faka-Natula)	970,449	985,593	-	15,144
					6 Statistics (Setisitika)	273,188	256,431	16,757	-
					7 Printing Office (Fale Pulusi)	761,091	594,016	167,075	-
					8 Justice (Fakamaau'anga)	622,939	612,538	10,401	-
					9 Police (Polisi)	2,255,021	2,219,388	35,633	-
					10 Crown Law (Potungaue Lao)	140,260	140,668	-	408
					11 Defence (Malu'i)	2,510,154	2,578,367	-	68,213
					12 Ministry of Finance (Potungaue Pa'anga)	992,672	1,010,712	-	18,040
					12A Inland Revenue (Pa'anga Humai Fakaloto fonua)	271,397	269,294	2,103	-
					12B Government Supplies (Falekoloa - Pule'anga)	142,357	117,453	24,904	-
					13 Customs (Tute)	307,374	324,192	-	16,818
					14 Audit ('Atita)	221,729	209,027	12,702	-
					15 Ministry of Education (Ako)	8,699,039	9,074,717	-	375,678
					16 Ministry of Health (Mo'ui)	6,237,058	6,270,076	-	33,018
					17 Civil Pension Gratuity (Vahenga Malolo & Me'a'ofa)	1,000,000	1,625,331	-	625,331
					18 Prisons ('Api Popula)	454,553	477,705	-	23,152
					19 Agriculture (Ngoue)	2,070,560	2,091,495	-	20,935
					19A Fisheries (Toutai)	535,430	544,442	-	9,012

STATEMENT SHOWING THE TOTAL RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 1994
(FAKAMATALA KI HE PA'ANGA HU MAI MOE HU ATU KI HE TA'U 'OKU NGATA 'I HE 'AHO 30 'O SUNE 1994)

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)
					20 Central Planning (Palani)	259,200	257,708	1,492	-
					21 Ministry of Labour & Commer (Ngaue 'a e Kakai, Fefakatau'aki mo e Ngaahi Ngäue'anga)	682,914	683,659	-	745
					22 Tonga Visitors Bureau (Ofisi Takimamata Tonga)	543,280	561,360	-	18,080
					23 Works (Ngaue)	3,467,453	3,395,186	72,267	-
					24 Ministry of Civil Aviation (Potungau Sivile)	1,072,898	1,088,655	-	15,757
					25 Port Administration (Pule'i Ngaahi Taulanga)	810,510	841,317	-	30,807
					26 Post Office (Positi 'Ofisi)	482,034	712,844	-	230,810
					27 Marine (Malini)	76,736	59,757	16,979	-
					28 Public Debts (Mo'ua Faka-Pule'anga)	4,381,458	3,264,122	1,117,336	-
					29 Financial Contribution (Ngaahi Tokoni Fakapa'anga)	3,954,147	1,805,423	2,148,724	-
					# Surplus (Hulu)		4,373,631		
			0	0					
	51,641,650	54,741,864	682,235	3,782,449		52,629,838	54,741,864	3,818,100	1,556,495

Deposit Sundries (Tipositi Kehekehe)	2,556,964
Advance Personal (Mo'ua Fakafo'ituitui)	32,906
Advance Various (Mo'ua Pa'anga Kehekehe)	21,420,858
Investment Treasury (Ngaahi 'Inivesi Fale Pa'anga)	1,000,000
Remittances (Pa'anga Fe'ave'aki)	50,060,000
Agencies (Ngaahi pa'anga i he Kau fakafofonga Muli)	429,634
Development Fund (Pa'anga humai ki he Ngaue Fakalalakalaka)	11,543,741

Deposit Sundries (Tipositi Kehekehe)	5,207,708
Advance Various (Mo'ua Pa'anga Kehekehe)	20,970,263
Advance Personal (Mo'ua Fakafo'ituitui)	30,384
Development Expenditure (Pa'anga Huatu Ngaue Fakalalakalaka)	9,269,795
Remittances (Pa'anga Fe'ave'aki)	49,810,000
Agencies (Kau Fakafofonga Tonga 'i Muli)	167,328
Investment Treasury (Ngaahi 'Inivesi Fale Pa'anga)	4,018,285
Current Account Crown Agent UK JCF	329,340

STATEMENT SHOWING THE TOTAL RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 1994
(FAKAMATALA KI HE PA'ANGA HU MAI MOE HU ATU KI HE TA'U 'OKU NGATA 'I HE 'AHO 30 'O SUNE 1994)

SCHEDULE 2
(TEPILE 2)

Head of Revenue (Ulu'i Pa'anga Hu mai)	Amount Estimate (<i>'Esitimeti</i>)	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 (<i>'Esitimeti</i>)	Actual Expenditures (Hu atu mo'oni)	Less than Estimates (Si'i he 'Esitimeti)	More than Estimates (Lahi he 'Esitimeti)
Current Account Crown Agent UK JCF (Pa'anga Ngaue Fakaloto fonua Kalauni Pilitania)		315,243			(Pa'anga Ngaue Fakafongua Kalauni Pilitania)				
Bank of Tonga Agencies (Fakafongua Pangike Tonga)		1,606,545			Bank of Tonga Agencies (Fakafongua Pangike Tonga)		1,448,294		
Suspense Account (Pa'anga Humai Ta'epau)		1,287,488			Suspense Account (Pa'anga Humai Ta'epau)		1,720,712		
Revenue Balance (Palanisi Pa'anga Hu mai)		4,373,631			Cash at Bank 30/6/94 (Pa'anga 'i he Pangike mo e Seifi 30/6/94)		6,738,820		
Cash at Bank 30/6/93 (Pa'anga 'i he Pangike mo e Seifi 30/6/93)		5,616,350			Revenue Balance (Palanisi Pa'anga)		532,431		
		<u>154,985,224</u>					<u>154,985,224</u>		

**STATEMENT OF DEVELOPMENT FUND RECEIPTS AND EXPENDITURE FOR THE YEAR ENDED 30TH JUNE, 1994
(FAKAMATALA KI HE PA'ANGA NGAUE FAKALAKALAKA 'A E HUMAI MOE HUATU KI HE TA'U 'OKU NGATA 'I HE 'AHO 30 SUNE, 1994)**

**SCHEDULE 3
(TEPILE 3)**

RECEIPTS (HUMAI MO'ONI)	ESTIMATE ('ESITIMETI)	ACTUAL (HUMAI MO'ONI)	MORE THAN	LESS THAN	EXPENDITURE (HUATU MO'ONI)	ESTIMATE ('ESITIMET)	ACTUAL (HUATU MO'ONI)	MORE THAN	LESS THAN
			ESTIMATE (LAHI HE 'ESITIMETI)	ESTIMATE (SI'I HE 'ESITIMETI)				ESTIMATE (LAHI HE 'ESITIMETI)	ESTIMATE (SI'I HE 'ESITIMETI)
1 New Zealand Government Capital Aids (Tokoni Pa'anga mei he Pule'anga Nu'usila)	1,795,000	679,129	-	1,115,871	41 Government Housing (Fale Nofu'anga Faka-Pule'anga)	1,627,001	92,543	-	1,534,458
2 Australian Government Capital Aids (Tokoni Pa'anga mei he Pule'anga Aositelelia)	2,429,300	1,833,361	-	595,939	42 Government Printing (Fale Pulusi)	2	-	-	2
3 Canadian Government Capital Aids (Tokoni Pa'anga mei he Pule'anga Kanata)	300,000	127,950	-	172,050	43 Administration Building (Ngaahi Fale 'Ofisi)	4,190,003	525,934	-	3,664,069
4 European Community (EC) Grants (Tokoni Pa'anga mei he ngäue 'o e Kautaha Fakatahataha 'o 'Iulope)	3,100,000	1,136,618	-	1,963,382	44 Police Force and Prison (Polisi mo e Pilisone)	99,035	47,553	-	51,482
5 German Government (Tokoni Pa'anga mei he Pule'anga Siamane)	60,000	-	-	60,000	45 Miscellaneous - Administration (Ngaahi me'a kehekehe Ngäue Faka-Pule'anga)	2,413,825	1,298,580	-	1,115,245
6 Republic of China (Tokoni Pa'anga mei he Lepapulika Siaina)	300,000	127,370	-	172,630	51 Education (Ako)	682,242	211,395	-	470,847
7 France (Falanise)	100,000	-	-	100,000	52 Health (Mo'ui)	494,015	64,238	-	429,777
8 Asian Development Bank Loan and Technical Assistance Grants (Nō mo e Tokoni Faka-Tekinikale mei he Pangikē Fakalalakaka 'o Esia)	3,271,800	1,488,674	-	1,783,126	54 Water Supply (Ma'u'anga Vai)	579,667	120,650	-	459,017
9 Tonga Trust Fund (Pa'anga Talifaki 'o Tonga)	11,442,500	45,708	-	11,396,792	56 Miscellaneous - Social and Community Service (Ngaahi Me'a Kehekehe Fakasosiale mo Fakakolo)	1,039,351	94,016	-	945,335
10 Appropriation From 1993-94 Ordinary Revenue to Development Projects (To'o mei he Pa'anga Hū mai ki he 1993-94 ki he Ngäue Fakalalakaka)	2,036,503	1,209,126	-	827,377	61a Agriculture General (Ngoue Fakalukufua)	895,408	550,286	-	345,122
11 Appropriation From 1993-94 Ordinary Revenue to Government Store Working Capital (To'o mei he Pa'anga Hū mai ki he 1993-94 ki he Fale Koloa Pule'anga - Sino'i Pa'anga Ngäue)	357,643	100,000	-	257,643	61b Agriculture - Livestock Development (Ngoue - Fakalelei'i Monumanu)	66,008	90,377	24,369	-
					61c Agruculture - Forestry (Ngoue Vaota)	1,385,001	1,143,751	-	241,250
					62 Fisheries (Toutai)	578,214	297,553	-	280,661
					63a Manufacturing and Commerce Commerce (Ngäue'anga & Fefakatau'aki)	2,440,697	505,159	-	1,935,538
					63b Tourism (Taki mamata mo Folau 'Eve'eva)	503,015	226,314	-	276,701
					64 Electric Power Supply (Maama 'Uhila)	200,003	185,579	-	14,424
					65 Public Markets (Ngaahi Maketi Faka-Pule'anga)	1,520,003	314,991	-	1,205,012
					66 Miscellaneous - Economic	9,222,649	985,406	-	8,237,243

STATEMENT OF DEVELOPMENT FUND RECEIPTS AND EXPENDITURE FOR THE YEAR ENDED 30TH JUNE, 1994
(FAKAMATALA KI HE PA'ANGA NGAUE FAKALAKALAKA 'A E HUMAI MOE HUATU KI HE TA'U 'OKU NGATA 'I HE 'AHO 30 SUNE, 1994)

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 ('ESITIMET	ACTUAL (HUATU MO'ONI)	MORE THAN ESTIMATE (LAHI HE 'ESITIMETI)	LESS THAN ESTIMATE (SI'I HE 'ESITIMETI)
12 Miscellaneous - Bilateral, International and Regional Institutions (Ngaahi me'a kehekehe - Pa'anga mei he ngaahi feitu'u kehekehe)	347,800	120,741	-	227,059	Services (Ngaahi me'a kehekehe Ngoue)				
13 Revolving Fund Activities (Pa'anga Ngäue)	4,112,346	4,419,759	307,413	-	71 Roads (Hala)	1,305,007	608,153	-	696,854
14 Japan (Tokoni Pa'anga mei Siapani)		74,922	74,922	-	72a Marine - Shipping (Ngäue ki Tahī - Folau Vaka)	1		-	1
15 Leiola Duty Free Shop (Pa'anga mei he Fale-Koloa Ta'e-Tute Leiola)		150,000	150,000	-	72b Marine - Harbour & Wharves (Ngaue taulanga & Uafu)	197,124	147,572	-	49,552
16 United Nation Development Programme (UNDP) (Tokoni Pa'anga mei he Polo- -kalama Fakalalakaka 'a e UN)		5,379	5,379	-	73 Civil Aviation (Folau Vakapuna)	263,164	71,964	-	191,200
17 Food Agriculture Organisation (Tokoni Pa'anga mei he F.A.O.)		1,154	1,154	-	74 Telecommunications (Fetu'utaki Faka-Letio)	61,172	6,632	-	54,540
18 C.F.T.C.		14,254	14,254	-	75 Ministry of Work (Potungae ngaahi Ngaue)	597,299	466,888	-	130,411
19 Forum Secretariat		3,125	3,125	-	76 Miscellaneous - Infrastructure (Ngaahi me'a kehekehe - Me'a Fakalalakaka)	3,805,374	1,214,261	-	2,591,113
20 Forum Fisheries Association (FFA)		6,471	6,471	-					
Balance in Development Fund 30/6/93 (Toenga Pa'anga Ngaue Fakalalakaka 'aho 30/6/93)		4,046,872			Balance in Development Fund 30/6/94 (Toenga Pa'anga Ngaue Fakalalakaka 'aho 30/6/94)		6,320,818		
	29,652,892	15,590,613	562,718	18,671,869		34,165,280	15,590,613	24,369	24,919,854

STATEMENT OF INVESTMENTS HELD BY GOVERNMENT OF TONGA AS AT 30TH JUNE 1994
(FAKAMATALA KI HE PA'ANGA 'INIVESI 'A E PULE'ANGA TONGA 'I HE 'AHO 30 SUNE 1994)

SCHEDULE 4
(TEPILE 4)

INVESTMENTS (<i>'INIVESI</i>)	INTEREST DUE DATES (<i>TOTONGI (TA'U 'E FELETI) 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 Fakaloto fonua</i>)				
TERM DEPOSIT (<i>Tipositi taimi tukupau</i>)		8,618,285	8,618,285	8,618,285

STATEMENT OF SHARES HELD BY GOVERNMENT IN OTHER ORGANISATIONS AS AT 30TH JUNE 1994
(FAKAMATALA KI HE NGA AHI 'INASI 'O E PULE'ANGA 'I HE NGA AHI KAUTAHA KEHE 'I HE 'AHO 30 SUNE 1994)

SCHEDULE
(TEPILE 5)

5/78

ORGANISATION (KAUTAHA)	NO. SHARES (LAHI 'OE 'INASI)		VALUE PER SHARE (MAHU'INGA 'O E 'INASI 'E TAHA)	FACE VALUE (MAHU'INGA PA'ANGA TONGA)
	1992/93	1993/94		
1 Air Pacific Limited (Kautaha 'Ea Pasifiki)	70,400	70,400	F\$ 1.00	62,174.33
2 Pacific Forum Line Limited (Kautaha Vaka Pasifiki Fakafeitu'u)	1,271,956	1,271,956	W\$ 1.00	775,583.00
3 Kintail Honey Tonga Limited (Kautaha Hone Tonga ko e Kintail)	4,000	4,000	A\$ 1.00	4,000.00
4 Shipping Corporation of Polynesia Limited (Kautaha Vaka Folautahi Polinisia)	6,000	6,000	T\$ 1.00	6,000.00
5 Bank of Tonga (Pangikē 'o Tonga)	120,000	120,000	T\$ 10.00	1,200,000.00
6 Tonga Development Bank (Pangike Langa Fakalakalaka 'o Tonga)	835,967	866,631	T\$ 10.00	8,666,310.00
7 Coast Biologicals (Tonga Ltd) (Kautaha Tonga ko e Coast Biologicals)	40,000	40,000	T\$ 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)	5,700,000	6,200,000	T\$ 1.00	6,200,000.00
10 Commodities Board (Poate Ngaahi Koloa)	400,100	400,100	T\$ 10.00	400,100.00
11 Sea Star Fishing Co. Ltd	30,000	30,000	T\$ 50.00	1,500,000.00
12 Leiola Duty Free		600,000	T\$ 1.00	600,000.00
				19,456,523.22

STATEMENT OF LOANS TO LOCAL STATUTORY BOARDS AND OTHER ORGANISATIONS AS AT 30 JUNE 1994
(FAKAMATALA KI HE NGAHI NO PA'ANGA MEI HE PULE'ANGA 'A E NGAHI POATE FAKALAO FAKALOTOFONUA
MOE NGAHI KAUTAHA KEHE 'I HE 30 SUNE 1994)

SCHEDULE 6
(TEPILE 6)

LOAN (NO PA'ANGA)	YEAR (TA'U)	PURPOSE (TAUMU'A 'OE NO PA'ANGA)	1	T\$	INTEREST	LOAN PERIOD	PRINCIPAL
				PRINCIPAL (LAHI 'OE NO)	(TOTONGI FELETI) %	(TA'U 'OE TOTONGI FAKAFOKI) YRS	REPAID TO 1994 (TOTONGI FAKAFOKI 1994)
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	7,663
3 TONGA WATER BOARD (POATE VAI 'A TONGA)	1970	DEVELOPMENT(NGAUE FAKALAKALAKA)		8,500	3	30	5,798
4 TONGA WATER BOARD (POATE VAI 'A TONGA)	1971	DEVELOPMENT(NGAUE FAKALAKALAKA)		8,500	3	30	5,455
5 TONGA WATER BOARD (POATE VAI 'A TONGA)	1972	DEVELOPMENT(NGAUE FAKALAKALAKA)		5,000	3	30	3,210
6 TONGA WATER BOARD (POATE VAI 'A TONGA)	1972	DEVELOPMENT(NGAUE FAKALAKALAKA)		10,000	3	30	6,028
7 TONGA WATER BOARD (POATE VAI 'A TONGA)	1974	DEVELOPMENT(NGAUE FAKALAKALAKA)		2,000	3	30	1,130
8 TONGA WATER BOARD (POATE VAI 'A TONGA)	1974	DEVELOPMENT(NGAUE FAKALAKALAKA)		14,000	3	30	7,391
9 TONGA WATER BOARD (POATE VAI 'A TONGA)	1975	DEVELOPMENT(NGAUE FAKALAKALAKA)		17,600	3	30	8,661
10 TONGA WATER BOARD (POATE VAI 'A TONGA)	1979	DEVELOPMENT(NGAUE FAKALAKALAKA)		17,000	3	30	6,645
11 TONGA WATER BOARD (POATE VAI 'A TONGA)	1980	DEVELOPMENT(NGAUE FAKALAKALAKA)		15,000	3	30	5,465
12 TONGA WATER BOARD (POATE VAI 'A TONGA)	1984	DEVELOPMENT(NGAUE FAKALAKALAKA)		83,000	3	30	17,724
13 TONGA ELECTRIC POWER BOARD (POATE 'UHILA 'A TONGA)	1975	DEVELOPMENT(NGAUE FAKALAKALAKA)		74,923	FREE	25	56,941
14 TONGA ELECTRIC POWER BOARD (POATE 'UHILA 'A TONGA)	1973	DEVELOPMENT(NGAUE FAKALAKALAKA)		459,338	FREE	21	333,020
15 TONGA ELECTRIC POWER BOARD (POATE 'UHILA 'A TONGA)	1979	DEVELOPMENT(NGAUE FAKALAKALAKA)		125,000	3	30	44,892
16 TONGA ELECTRIC POWER BOARD (POATE 'UHILA 'A TONGA)	1977	DEVELOPMENT(NGAUE FAKALAKALAKA)		1,412,324	1	25	635,405
17 TONGA ELECTRIC POWER BOARD (POATE 'UHILA 'A TONGA)	1991	DEVELOPMENT(NGAUE FAKALAKALAKA)		831,311	8.5	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	519,364
20 TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	1980	DEVELOPMENT LENDING		250,000	3	15	198,480
21 TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	1978	DEVELOPMENT LENDING		1,265,374	3	15	1,264,216
23 TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	1987	DEVELOPMENT LENDING		2,604,051	3	35	0
24 TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	1988	DEVELOPMENT LENDING		2,634,890	3	30	131,799
25 TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	1983	DEVELOPMENT LENDING		1,166,523	3	15	23,330
26 TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	1983	DEVELOPMENT LENDING		50,000	3	15	27,778
27 TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	1986	DEVELOPMENT LENDING		1,518,769	3	21	421,880
30 TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	1983	DEVELOPMENT LENDING		1,532,118	3	15	459,635
31 TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	1993	DEVELOPMENT LENDING		1,293,122	3	25	0
32 TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	1990	DEVELOPMENT LENDING		4,117,488	3	15	0
33 TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	1990	DEVELOPMENT LENDING		2,058,770	3	16	0
34 TONGA TELECOMMUNICATIONS COMMISSION (KOMISONI FETU'UTAKI)	1984	CAPITAL		172,851	FREE	10	86,425
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 EXPORT DIVERSIFICATION FUNDS (PA'ANGA FAKALELEI'I KOLOA HU)	1990	CAPITAL		1,050,000	3	-	412,769
39 TONGA TELECOMMUNICATIONS COMMISSION (KOMISONI FETU'UTAKI)	1986	CAPITAL		364,062	8	18	136,523
40 TONGA TELECOMMUNICATIONS COMMISSION (KOMISONI FETU'UTAKI)	1986	CAPITAL		500,000	3	10	0
42 TONGA INVESTMENT (TONGA 'INIVESIMENI)	1990	STABILISATION FUND LOAN		200,000	FREE	5	0
		TOTAL LOANS TO STATUTORY BOARDS		24,588,846			4,845,351
		LESS REPAID (TO'O TOTONGI FAKAFOKI)		4,845,351			
		TOTAL LOCAL LOANS (NO TE'EKI TOTONGI KI HE PULE'ANGA)		19,743,495			

STATEMENT OF LOANS COMPRISING THE NATIONAL DEBT AS AT 30 JUNE 1994
(FAKAMATALA 'OE NGA AHI MO'UA NO 'O E PULE'ANGA 'I HE 'AHO 30 SUNE 1994)

SCHEDULE 7
(TEPILE 7)

LENDER (PULE'ANGA/KAUTAHA NA'E FAI MEI AI 'AE NO)	DATE (TA'U)	PURPOSE (TAUMU'A NO)	PRINCIPAL (LAHI 'OE NO)	INTEREST (TOTONGI FELETI)	TERM (TA'U TOTONGI FAKAFOKI)	CUMULATIVE
						REPAID (LAHI 'OE TOTONGI FAKAFOKI)
A EXTERNAL						
1 U.K.- DEVELOPMENT LOAN (NO FAKALAKALAKA - PILITANIA)	1972	DEVELOPMENT PROJECTS (NGAUE FAKALAKALAKA)	493,969	-	25	436,517
2 U.K.- DEVELOPMENT LOAN (NO FAKALAKALAKA - PILITANIA)	1973	DEVELOPMENT PROJECTS (NGAUE FAKALAKALAKA)	2,113,271	-	25	1,648,986
3 U.K.- DEVELOPMENT LOAN (NO FAKALAKALAKA - PILITANIA)	1977	DEVELOPMENT PROJECTS (NGAUE FAKALAKALAKA)	3,121,936	-	25	1,828,402
4 A.D.B.146TON (PANGIKE FAKALAKALAKA 'A 'ESIA 146TON)	1975	TELECOMMUNICATIONS (NGAUE FETU'UTAKI)	1,775,714	1.50	23	597,459
5 A.D.B.335TON (PANGIKE FAKALAKALAKA 'A 'ESIA 335TON)	1979	S.I. CENTRE (SENITA NGAUE'ANGA IIKI)	505,395	1.00	40	65,701
6 A.D.B.376TON (PANGIKE FAKALAKALAKA 'A 'ESIA 376TON)	1978	TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	1,975,140	1.00	35	217,866
7 A.D.B.435TON (PANGIKE FAKALAKALAKA 'A 'ESIA 435TON)	1981	MULTIPROJECT I (NGAAHI NGAUE KEHEKEHE I)	1,639,120	1.00	40	147,521
8 A.D.B.540TON (PANGIKE FAKALAKALAKA 'A 'ESIA 540TON)	1983	MULTIPROJECT II (NGAAHI NGAUE KEHEKEHE II)	1,483,389	1.00	30	74,443
9 A.D.B.624TON (PANGIKE FAKALAKALAKA 'A 'ESIA 624TON)	1983	DEVELOPMENT PROJECTS (NGAUE FAKALAKALAKA)	2,455,938	1.00	30	49,174
10 A.D.B.782TON (PANGIKE FAKALAKALAKA 'A 'ESIA 782TON)	1986	MULTIPROJECT III (NGAAHI NGAUE KEHEKEHE III)	5,222,905	1.00	40	-
11 A.D.B.927TON (PANGIKE FAKALAKALAKA 'A 'ESIA 927TON)	1988	MULTIPROJECT IV (NGAAHI NGAUE KEHEKEHE IV)	2,592,187	1.00	40	-
12 A.D.B.990TON (PANGIKE FAKALAKALAKA 'A 'ESIA 990TON)	1990	TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	3,996,901	1.00	40	-
13 A.D.B. 1079 TON (NGAUE FAKALAKALAKA KEHEKEHE) 1079	1991	POWER DEVELOPMENT PROJECT	858,748	1.00	40	-
14 WEST GERMAN LOAN I (SIAMANE I)	1978	M.V. FUA KAVENGA ("FUA KAVENGA")	14,676,681	1.00	30	483,467
15 WEST GERMAN LOAN IV (SIAMANE IV)	1981	M.V. OLOVAHA ("OLOVAHA")	6,259,173	1.00	30	1,205,215
16 WEST GERMAN LOAN V (SIAMANE V)	1983	FORESHORE (FOA SOA - NUKU'ALOFA)	2,590,003	1.00	21	189,070
17 EIB 8.0050 (PANGIKE FAKAHU 'A E EC 8.0050)	1981	TELECOMMUNICATIONS (NGAUE FETU'UTAKI)	548,139	1.00	40	80,302
18 EIB 7.0241 (PANGIKE FAKAHU 'A E EC 7.0241)	1982	EQUITY T.D.B. I ('INASI TDB I)	825,764	1.00	25	181,916
19 EIB 7.0326 (PANGIKE FAKAHU 'A E EC 7.0326)	1982	EQUITY P.F.L. ('INASI P.F.L.)	530,829	2.00	20	121,187
20 EIB 7.0426 (PANGIKE FAKAHU 'A E EC 7.0426)	1984	EQUITY T.D.B. II ('INASI TDB II)	495,458	2.00	17	50,041
21 EIB 7.0645 (PANGIKE FAKAHU 'A E EC 7.0645)	1987	EQUITY T.D.B. III ('INASI TDB III)	495,458	2.00	17	-
22 EIB 70792 (PANGIKE FAKAHU 'A E EC 70792)	1989	EQUITY T.D.B. IV ('INASI TDB IV)	277,529	2.00	32	-
23 IFAD LOAN 327 OUTER ISLAND CR PRO(FAKALAKALAKA TUKUIM	1993	DEVELOPMENT PROJECTS (NGAUE FAKALAKALAKA)	993,943	1.00	50	-
24 IFAD LOAN 129 (FAKALAKALAKA 'A E NGOUE 129)	1983	AGRICULTURAL DEVELOPMENT (FAKALAKALAKA 'A E NGOUE)	1,882,306	1.50	40	23,529
25 IFAD LOAN 220 (FAKALAKALAKA 'A E NGOUE 220)	1988	AGRICULTURAL DEVELOPMENT (FAKALAKALAKA 'A E NGOUE)	3,342,827	1.50	40	-
26 WORLD BANK-IDA 1813 LOAN (PANGIKE 'A MAMANI - 1813 IDA)	1987	TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	3,128,934	0.00	40	-
27 WORLD BANK-IDA 2084 LOAN (PANGIKE 'A MAMANI - 2084 IDA)	1990	TONGA DEVELOPMENT BANK (PANGIKE FAKALAKALAKA)	2,404,403	3.00	30	-
28 TROPO SCATTER CABLE & WIRELESS(NAUNAU FETU'UTAKI)	1985	TROPO SCATTER CABLE & WIRELESS(NAUNAU FETU'UTAKI)	8,982,261	8.00	12	2,097,446
TOTAL EXTERNAL DEBT {A} - NGA AHI MO'UA KI MULI			75,668,321			9,498,242

**STATEMENT OF LOANS COMPRISING THE NATIONAL DEBT AS AT 30 JUNE 1994
(FAKAMATALA 'OE NGAahi MO'UA NO 'O E PULE'ANGA 'I HE 'AHO 30 SUNE 1994)**

**SCHEDULE 7
(TEPILE 7)**

LENDER (PULE'ANGA/KAUTAHA NA'E FAI MEI AI 'AE NO)	DATE (TA'U)	PURPOSE (TAUMU'A NO)	PRINCIPAL (LAHI 'OE NO)	INTEREST (TOTONGI FELETI)	TERM (TA'U TOTONGI FAKAFOKI)	CUMULATIVE
						REPAID (LAHI 'OE TOTONGI FAKAFOKI)
B INTERNAL LOAN (NŌ FAKALOTOFONUA)						
1 LOCAL DEVELOPMENT LOANS 1989 (NO FAKALOTOFONUA 1989)	1989	ISSUE OF BONDS (FAKATAU PONITE)	388,000	3.00	20	-
2 LOCAL DEVELOPMENT LOANS 1989 (NO FAKALOTOFONUA 1989)	1989	ISSUE OF BONDS (FAKATAU PONITE)	1,018,948	7.50	5	150,500
3 LOCAL DEVELOPMENT LOANS 90/95 (NO FAKALOTOFONUA 90/95)	1990	ISSUE OF BONDS (FAKATAU PONITE)	3,000,000	8.25	5	-
4 LOCAL DEVELOPMENT LOANS 90/97 (NO FAKALOTOFONUA 90/97)	1990	ISSUE OF BONDS (FAKATAU PONITE)	1,000,000	8.50	7	-
5 LOCAL DEVELOPMENT LOANS 91/96 (NO FAKALOTOFONUA 91/96)	1991	ISSUE OF BONDS (FAKATAU PONITE)	1,000,000	8.25	5	-
6 LOCAL DEVELOPMENT LOANS 91/98 (NO FAKALOTOFONUA 91/98)	1991	ISSUE OF BONDS (FAKATAU PONITE)	3,000,000	8.50	7	-
7 LOCAL DEVELOPMENT LOANS 94/99 (NO FAKALOTOFONUA 94/99)	1994	ISSUE OF BONDS (FAKATAU PONITE)	3,000,000	6.25	5	-
8 LOCAL DEVELOPMENT LOANS 94/99 (NO FAKALOTOFONUA 94/200)	1994	ISSUE OF BONDS (FAKATAU PONITE)	3,000,000	6.75	7	-
TOTAL INTERNAL DEBT {B} - (NGAAHI MO'UA FAKALOTOFONUA)			15,406,948			150,500
TOTAL PUBLIC DEBT - NGAahi MO'UA KOTOA			91,075,269			
LESS REPAID TO 30.6.94 - TO'O TOTONGI MO'UA			9,648,742			
BALANCE PUBLIC DEBT 30.6.94			81,426,527			

COMPARATIVE STATEMENT OF THE RECURRENT REVENUE OF THE KINGDOM OF TONGA FOR THE YEAR 1989-1994
(FAKAMATALA 'O E PA'ANGA HU MAI 'O E PULE'ANGA TONGA TA'U 1989 KI HE TA'U 1994)

	1989/90	1990/91	1991/92	1992/93	1993/94
Direct Taxes (Tukuhau Maheni)	3,903,571	4,587,374	4,449,848	5,787,520	5,862,658
Indirect Taxes (Tukuhau kehe)	3,224,945	4,055,131	4,245,354	5,804,148	5,946,335
Foreign Trade Taxation (Tukuhau 'o e Fefakatau'aki mo Muli)	20,315,427	25,084,786	22,416,849	25,282,380	28,002,678
Government Services (Totongi Ngaue 'a e Pule'anga)	9,128,927	7,440,219	8,690,206	10,234,656	9,439,878
Interest and Rents (Pa'anga Tupu mo e Lisi)	3,762,003	5,144,913	5,391,639	3,760,466	4,805,743
Capital Receipts (Pa'anga Kehe)	566,537	1,129,559	1,035,225	1,417,998	684,572
	40,901,410	47,441,982	46,229,121	52,287,168	54,741,864

COMPARATIVE STATEMENT OF THE RECURRENT EXPENDITURE OF THE KINGDOM OF TONGA FOR THE YEAR 1989-1994
(FAKAMATALA FAKAFEHOANAKI 'O E PA'ANGA HU ATU 'O E PULE'ANGA TONGA TA'U 1989 KI HE 1994)

		1989/90	1990/91	1991/92	1992/93	1993/94
HM The King	<= (Ko 'Ene 'Afio ko e Tu'i)	985,841	973,599	1,162,092	959,598	1,062,555
Legislative Assembly	<= (Fale Alea)	1,363,886	1,503,819	1,366,359	1,224,793	1,318,102
Prime Minister's Office	<= (Ofisi 'o e Palemia)	7,295,802	5,602,439	3,956,969	3,757,103	4,056,899
Ministry of Foreign Affairs	<= (Potungäue Ngaahi Ngäue ki Muli)	1,855,895	1,870,696	1,779,874	1,860,612	1,706,257
Governor - Ha'apai	<= (Kovana Ha'apai)	36,508	45,023	57,291	59,368	52,432
Governor - Vava'u	<= (Kovana Vava'u)	76,502	117,381	85,291	104,047	100,512
Ministry of Lands and Survey	<= (Potungäue Fonua mo e Savea)	670,916	929,659	986,193	874,541	985,593
Statistics Department	<= (Potungäue Siteisitika)	153,466	229,170	217,765	214,755	256,431
Printing Department	<= (Fale Pulusi)	510,492	603,672	662,754	673,078	594,016
Ministry of Justice	<= (Fakamaau'anga)	404,078	636,392	615,556	614,821	612,538
Ministry of Police	<= (Potungäue Polisi)	1,611,908	2,366,331	2,374,721	2,177,874	2,219,388
Crown Law Department	<= (Potungäue Lao 'a e Pule'anga)	106,855	140,860	173,829	124,465	140,668
Defence Force Services	<= (Tau Malu'i Fonua)	1,934,634	2,025,485	2,511,489	2,506,192	2,578,367
Ministry of Finance	<= (Potungäue Fakapa'anga)	2,464,754	1,186,950	2,032,876	920,073	1,010,712
Inland Revenue Department	<= (Potungäue Pa'anga Humai Fakalotofonua)	127,448	199,565	221,131	235,833	269,294
Government Supplies	<= (Falekoloa Pule'anga)				380,471	117,453
Customs Department	<= (Potungäue Tute)	134,589	226,842	277,535	310,906	324,192
Audit Department	<= (Potungäue 'Atita)	133,193	209,334	224,324	182,262	209,027
Ministry of Education	<= (Potungäue Ako)	5,873,338	8,947,671	8,617,089	9,133,187	9,074,717
Ministry of Health	<= (Potungäue Mo'ui)	4,151,489	5,313,846	5,925,778	5,892,184	6,270,076
Civil Pensions and Gratuities	<= (Vähenga Mälölö mo e Me'a'ofa)	627,700	887,619	1,006,550	1,309,924	1,625,331
Prisons Department	<= ('Api Popula)	382,685	452,660	473,310	451,237	477,705
Ministry of Agriculture and Forest	<= (Potungäue Ngoue mo e Vaotäädä)	1,946,989	2,176,175	2,344,330	2,142,452	2,091,495
Ministry of Fisheries	<= (Potungäue Toutai)		443,529	472,566	538,056	544,442
Central Planning Department	<= (Potungäue Palani Fakalalakaka)	162,783	215,588	199,143	234,795	257,708
Labour, Commerce and Industries	<= (Kakai, Fefakatau'aki & ngaahi Ngäue'ang	411,817	593,034	591,401	608,876	683,659
Tourist Department	<= (Potungäue Takimamata)	433,668	593,519	614,726	523,086	561,360
Ministry of Works	<= (Potungäue Ngäue)	3,254,199	3,848,526	3,994,144	3,990,925	3,395,186
Civil Aviation Department	<= (Potungäue Fefolau'aki Vakapuna Sivile)	654,146	1,061,480	1,088,193	1,057,935	1,088,655
Port Administration Department	<= (Pule'i Ngaahi Taulanga)	708,546	826,041	862,016	794,146	841,317
Post Office	<= (Positi 'Ofisi)	412,198	644,004	609,276	473,135	712,844
Marine	<= (Malini)	63,613	93,510	78,390	69,345	59,757
Public Debts	<= (Mo'ua No Pa'anga)	3,302,246	2,473,538	3,306,919	2,739,198	3,264,122
Financial Contribution	<= (Ngaahi Pa'anga Tokoni)	2,205,000		2,194,975	2,785,570	1,805,423
		44,457,184	47,437,957	51,084,855	49,924,843	50,368,233