**SUKESUKEGA O AKAUNI ATE MALO O TUVALU**

Te Ofisa ote Tagata suke tupe ate Maloo (Otita ote Maloo), ko oti nei i tena galuega ite sukesukega o akauni ote 2012 ate Maloo. Se fakanofoga mai lalo ite sekiseni 32 ote Public Finance Act, kote Tagata Suke Tupe ate Maloo ke fai se fakatauga (opinion) aia ki luga ite tulaga o akauni ate maloo i tausaga taki tasi.

**Vaega fakatauga (opinion) e mafai o tuku nete tagata suke tupe ate maloo ki luga i akauni**

I sose sukesukega o akauni ote maloo, te Otita ote maloo e fai tena fakatauga me ***mata a akauni ne fakatokagina e fakaasi tonu mai iei te ata ote fakaogaaga o tupe ate maloo io me ikaai?*** Ko vaega fakatauga (opinion) e tali i vaega e 4 kae konei e fakasolo atu mai lalo;

* **Ao**, e fakaasi tonu ne akauni ate ata tonu o fakaogaaaga o sene ote Maloo (Unqualified Audit Opinion)
* **Ikaai,** te lasiga e lei kae ona fua ko naai mea (tupefakamaumau, etc) (Qualified Except for Audit Opinion)
* **Ikaai,** ona me e se fetaui a sukesukega ate Otita ote Maloo mo mea kola e fakaasi i loto i akauni ate Maloo (Qualified Adverse Audit Opinion)
* **Ikaai,** ona me seai/se katoatoa a pepa ne fakatokagina ke fakamaonia iei a akauni ate maloo (Qualified Disclaimer Audit Opinion)

**Fakatauga ate Otita ate maloo ki akauni ote 2012 ate Maloo**

Ite sukesukega ne fai mo akauni ote 2012 ate Maloo, ne iku iei o maua se fakatauga me e se lava/katoatoa a pepa ne fakatokagina ke fakamaonia iei me tonu a akauni ate maloo mote tausaga e 2012.

**Te Pogai mote fakatauga (opinion)**

***Kope totino ote maloo mo kope folikiliki e seki fakaasi i loto i akauni ate maloo mote tausaga 2012.***

A kope totino ate maloo (assets) pela foki mo kope folikiliki kola e fakaoga mote fakateletelega o galuega fai (inventories) e seki fakasae i loto i akauni ate maloo. Fakatasi kiei ko kope foki kola ne fai mealofa mai ne fenua fesoasoani e se sae foki i loto i akauni ate maloo. Ko kope totino ate maloo e fakasae i tupe fakamaumau ite taimi tela ne fakamaua/togi iei ate kope, tela e se faifaiga e se fanotonu ki luga i fakanofonofoga mo fakatokaga o akauni (General Accepted Accounting Practice) kola e tautali kiei a te lasiga matagaluega i Tuvalu kae maise te maloo. Mai tafa iei e se malosi te taumafaiga o atafai/fakasoa fakalei a kope ate maloo.

***Fakaogaga o akauni ote 2011***

Ite lipooti ate Otita ote maloo mo akauni ote 2011 ate Maloo, ne maua iei me ne tuku foki nete Otita ote Maloo te fakatauga me e se lava foki a pepa ne fakatokagina ke fakamaonia iei a akauni ate Maloo. Ona kote fakatauga tena, tela ne tai lasi te faitioga ki luga ite toe fakaogaga o akauni ote 2011 i loto ite fakatokaga ote lipooti ate maloo mote tausaga 2012.

***Seki faka-aofiaga ate tala tupe ate***

***NAFICOT i akauni ate Maloo mote tausaga 2012.***

Ite iloa atu ona kote NAFICOT ne mafai o ulu atu ki feagaiga faaika i tausaga konei ko teka, ne matea iei me ite NAFICOT koi galue loa. Ona kote NAFICOT koi nofo loa mai lalo ite fakateletelega ate Maloo. Tela la ona me seki fakaaofia ate NAFICOT i akauni ate Maloo mote tausaga 2012, tela e lasi te faitioga kiei nete Ofisa ote Otita ate Maalo me e tau o faka aofia ate NAFICOT ki loto i akauni ate maloo. Kafai e seki fakaaofia ate NAFICOT, tena uiga a akauni ate Maloo e se katoatoa mote tausaga e 2012.

***Fakaogaga o tupe fakamoe (budget) ote tausaga 2011ite tausaga 2012***

Tupe fakamaumau kola ne fakaoga ite kamataga ote tausaga 2012 ne seki fakamau kite tausaga e 2012 kae ne fakamau kite tausaga e 2011 ona kote mea ke mafai o fakaoga a tupe toe mai tupe fakamoe mo fai a manakoga ote maloo ite 2011. Te faifaiga tenei ne faitiogina nete ofia ote Otita ote Maloo kae ne avaka foki ki luga ite la suga Failautusi mote Minisita o tupe kote mea ke fakamau loa a tupe ne fakaoga ite kamata ote 2012 ki akauni ote 2012 kae se kote 2011. Kae ne seki fiafia laua kiei ona ko nai tulaga. Te faifaiga la tenei e se fanotonu ki luga ite fakatonuga mai lalo ite Public Finance Act. Tela la, ona kote se talia ote taumafaiga ate Ofisa ote Otita, e iku iei kite lasi o tupe fakamaumau e tau o sae i akauni ote 2012 kae e galo me sae loa ite 2011.

**Ata foliki ote akauni ate Maloo mote tausaga e 2012**

|  |  |  |
| --- | --- | --- |
| **Tupe maua mo tupe fakamaumau ate Maloo 2012** |  |  |
|  |  |  |  |  | **Actual** | **Budget** |
| Tupe maua \* |  |  | $32,585,481 | $24,122,152 |
| Tupe fakamaumau\*\* |  | $29,164,603 | $29,430,611 |
|  | **Recurrent Surplus/(Defecit)** |  | **$3,420,878** | **-$5,308,459** |
| Niisi tupe maua |  |  |  | $3,945,914 |  |
|  | **Total Surplus/ (Defecit)** |  | **$7,366,792** |  |
|  |  |  |  |  |  |  |
| \*(33% tupe fesoasoani mai taugasoa kae 25% Laisene vaka faika) |  |
| \*\*(38% Peofuga tino galue ate maloo kae 22% avanoaga akoga mo susidies) |

|  |  |  |  |
| --- | --- | --- | --- |
| **STATEMENT OF ASSETS AND LIABILITIES** |  |  |  |
|  |  |  |  | **2012** | **2011** |
| Maumea totino ate Maloo (Equity) |  | $61,757,315 | $54,390,522 |
| Kope totino ote maloo ( Assets) |  |  | $71,800,739 | $65,160,927 |
| Kope faka kaitalafu (Liabilities) |  |  | $10,043,424 | $10,770,404 |
|  |  |  |  |  |  |
| **Total Net Assets** |  |  | **$61,757,315** | **$54,390,523** |

|  |  |  |
| --- | --- | --- |
| **Lipooti ki tupe fakamaumau kola ne fakaoga kae seki faka taliagina.** |   |   |
|  | **STATUTORY HEADS** | **2012 Expenditure** | **Final Budget** | **Bud-Exp** |
| A | Ofisa o tena malu te Kovana | $114,164 | $82,126 | $(32,038) |
| B | Ofisa ote Prime Minister | $138,208 | $99,587 | $(38,621) |
| D | Ofisa ote Palamene | $374,200 | $315,230 | $(58,971) |
| F | Ministuli o Tupe | $86,818 | $65,224 | $(21,595) |
| G | Ministuli o galuega, vai mo enetise | $39,221 | $0 | $(39,221) |
| H | Ministuli ote ola lei | $102,100 | $65,671 | $(36,429) |
| J | Ministuli o malo fenua | $83,736 | $65,670 | $(18,065) |
| M | Ministuli o akoakonga | $96,070 | $65,325 | $(30,746) |
| N | Judiciary | $50,662 | $20,000 | $(30,662) |
| O | Ministuli o malo ki tua atu | $122,645 | $65,909 | $(56,736) |
|  | **Total Statutory Spending by Heads** | **$1,207,825** | **$844,741** | **$(363,083)** |
|  |  |   |  |  |
|  | **NON STATUTORY HEADS** |  |  |  |
| A | Ofisa o tena malu te Kovana | $92,409 | $83,911 | $(8,498) |
| F | Ministuli o tupe | $1,747,162 | $1,475,691 | $(271,471) |
| H | Ministuli ote ola lei | $4,748,863 | $4,521,680 | $(227,184) |
|  | **Total Non-statutory spending by Heads** | **$27,855,105** | **$29,171,810** | **$1,316,704** |
|  |   |   |   |   |
|  | **GRAND TOTAL** | **$29,164,603** | **$30,180,129** | **$266,008** |

**Tulaga lei ki luga i fakatokaga o akauni ate Maloo**

E matea kii te fanakega kise tulaga lei ki luga i fakatokaga o akauni ate Maloo mote tausaga 2012. E lasi kii te taumafaiga ate matagaluega tenei kote Treasury ate maloo maise te Ministuli o Tupe kote mea ke mafai o tai fakalei a tulaga kola ne faitiogina nete matagaluega ote Otita i akauni ote malo mo tausaga konei ko teka.

**Koga e mafai o maua iei a lipooti ate Otita ote Maloo mo akauni ote Maloo.**

A kopi o lipooti ate Otita ote Maloo mo akauni ote Maloo e mafai o tuku atu ki sose tino tela e fiafia o faitau kiei. E mafai o maua i luga ite matagaluega ote Otita ote Maloo, tela e tuu i luga ite fata loa ki luga ite ofisa ote maloo kite feitu ki Maatu (feituu ki Pulisimani). E fiafia foki te matagaluega ote Otita ote Maloo o fesoasoani kia latou kola e se maina ki luga i tusitusiga kona e fakasae i loto ite lipooti.