



GOVERNMENT OF SAMOA

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GAMBLING CONTROL AUTHORITY ANNUAL REPORT 2016-2017

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GOVERNMENT OF SAMOA

31 October 2020

The Honourable Speaker of the House
Afioga Leaupepe Toleafoa Faafisi
Legislative Assembly
MULINUU

GAMBLING CONTROL AUTHORITY ANNUAL REPORT 2016 - 2017

In accordance with Section 23 of the Public Bodies (Performance and Accountability) Act 2001, I have the privilege to submit before Parliament the Annual Report of the Gambling Control Authority for the financial year July 2016 to June 2017.

Faafetai

Laufati Selafi Fio Purcell
MINISTER FOR GAMBLING CONTROL AUTHORITY

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CHAIRMAN'S MESSAGE

This past year has seen the GCA chart our plans to pursue regulatory excellence so as to better steer and equip the GCA to meet future challenges and our proposed Gaming Control legislation is another step towards further enhancing our regulatory development and minimise the harm from gambling activities in the Country.

One year is too short to claim success even though we have made progress. We require deliberate persistence, constant attention and thoughtful determination in this effort as we keep an eye on the constantly changing operating environment.

Our work as a casino regulator will continue to increase in complexity and diversity regardless of how small our market currently is and it is critical that we revise and refocus our approach to improve our effectiveness and efficiency to deal with the changing environment to ensure that our regulatory objectives continue to be met.

This year started with the GCA being transferred from the Prime Ministers portfolio to that of the Minister for Public Enterprises, Hon. Lautafi Fio Selafi Purcell. This change has seen the GCA come under the newly set up Ministry for Public Enterprises and we are working hand in hand with MPE to meet and comply with all the newly introduced reporting requirements to them. This year also saw a change in our ex-offio Board member with the retirement of Aumua Ming Leung Wai as Attorney General and his replacement by Lemalu Herman Retzlaff. I would like to extend our appreciation and gratitude for his many years of service as our board member and wish Aumua the best of luck in his future endeavours.

Over the past year the GCA has continued to foster and build on the strong ties that we have established with our overseas regulatory counterparts, GCA will continue to strengthen our partnerships, and to build new relationships. This will be driven with a purpose - to enhance cooperation and collaboration on matters of mutual interest. This may be in the form of sharing information on matters such as best practices and regulatory pitfalls. Through such exchanges, regulators can collectively build up and share knowledge, and in doing so, strengthen regulatory oversight of the industry as a whole.

We cannot overlook the huge contribution and importance that our National Lottery operations make to the Authorities work and am pleased that this is being recognised and this year saw the first time we have attended a World Lotteries Summit. The continual and constant emergence of new technology and gaming products has a profound impact on this industry and we are looking at new ways to diversify our product offerings and to cater for our customers and maximise our return for distribution to Sports, Charities, and educational grants.

The gambling industry in Samoa will continue to grow, albeit slowly for now, but we envision that additional casino licenses and other forms of Gambling (e.g., Internet gambling, online sports betting and gaming) are inevitable and only a matter of time. Understanding our overall mission and objectives as a casino regulator informs what we do and guides our work. As we continue to strengthen our regulatory regime, we must also invest in leadership development for our regulatory human potential. We are still a very young organisation, and have implemented a culture of continuous learning and improvement and we will continue to build our capacity and grow.

New challenges will continue to surface in the changing environment that is the casino industry. It is necessary for GCA to seize every opportunity to think ahead, continue to search for ways to sharpen our acumen and strengthen our regime. I have every confidence that we will be equipped to handle any challenges we encounter as we grow.



Samau Fanene Etuale Sefo
Chairman
Gambling Control Authority

CHIEF EXECUTIVE OFFICERS MESSAGE

INTRODUCTION

Shaping the future of gambling regulation in Samoa. This has been a year of change across the gambling sector – with the opening of a 2nd venue as well as a change in the ownership of one of the Casinos. It has also been a year of change for the Authority as we developed, published and prepared to implement our Corporate Strategy (2017 to 2020) and re-organized ourselves to ensure we are ready to meet the new challenges posed by these changes.

Significant progress has been made in capacity building yet there is always room for continuous development and improvement.

We continue to review our regulatory approach and processes during the year to ensure that we are fulfilling our regulatory function to protect our society from the potential harm of casinos. Our draft Bill to tidy up all current pieces of legislation into one legislation under the GCA as well as providing consequential amendments to our Act (Casino and Gambling Control Act 2010) and incorporating the amendments provided by the Casino and Gambling Control Amendment Act 2015 – specifically the incorporation of provisions to govern the amendments covering the Interactive Gaming Licence as well as updating and drafting the accompanying regulations for these pieces of legislation.

We continue to monitor and ensure that the prohibition on locals entering or gambling in the Casinos strictly enforced and ensure the casino operators know that the GCA takes a serious view towards social safeguards.

DEVELOPMENT OF COMPETENCIES

This year also saw our attendance at the World Lotteries Summit for the first time representing the Samoa National Lotto and we have come away from that with many ideas for the development and update of our Samoa National Lotto operations.

HIGHLIGHTS OF 2016 – 2017

- GCA board approved the investment of $500,000 into UTOS.

- GCA draft of Gaming Bill –Significant progress has been made on the drafting of our Bill and it was completed within this year and ready to be tabled by the second half of this year. This will tidy up this area and gives the GCA the power to be the sole regulatory authority for all forms of Gambling in the Country and will be an important revenue earner for Government.

Over September, we continued to steadily progress our Gaming Control Bill 2017 and Casino and Gambling Control Amendment Bill (no.2) 2017 with consultations with our stakeholders and the Public. Providing valuable feedback.

- The soft opening of the 2nd Venue - Black Sands Casino, Apia Friday 7th October at 10:45 am by the Prime Minister;

- International Association of Gaming Regulators (IAGR) Annual conference (IAGR) held in Sydney Oct 31st - Nov 3rd 2016 attended by CEO.

GCA is now a member of the IAGR and as a new member jurisdiction the CEO of the GCA presented a paper on Samoa. This platform provides a unique platform to market the licenses we have available as well as Samoa in general as a jurisdiction with a well managed and regulated Casino and online gambling destination that warrants investment.

IAGR membership is an important and will make available to us the knowledge sharing groups for Members as another invaluable resource and opportunity to build on our knowledge and network base as well as promote ourselves to our colleagues internationally.

•World Lottery Summit 2016 held in Singapore 6-9th Nov 2016 attended by the CEO Samoa National Lotto. This was the first Lotteries industry specific conference attended. It provided us with an Important and valuable resource in further enhancing and expanding our lottery products and services and maximize lottery revenues.

•Attendance by the CEO and TAB Secretary to a meeting with the New Zealand Racing Board to progress discussions relating to expanding our TAB business activity to Sports Betting in partnership with the NZ TAB (the NZ Racing Board is in Charge of TAB NZ).

•Cabinet FK (17) 02 – confirming GCA now under the Minister for Public Enterprises

• The Samoa National Fund – became the majority shareholder of the Aggie Greys Resort Samoa Limited (Casino operator license holder) taking over from the Grey Family and as such took over ownership of White Sands Casino at Mulifanua.

CONCLUSION

This year has also seen the renewal of my contract for another 3 years and I would like to thank the board for its confidence in me as we keep striving to achieve the proposed developments for our GCA and Samoa National Lotto. These developments can be credited in large part due to the stability and guidance the Board has provided for which I am grateful and I look forward to ensuring that our goals are achieved

The GCA is still in its infancy and we have a long way to go to achieve our aims and goals as set and the challenges faced by any organization at this stage of its development. In saying that we are uniquely placed to take advantage of our circumstances to continue to build on the foundation we have laid and to set the tone for our development and growth as a regulator.

Tuala-Tamaalelagi Siaki Tuala II
Chief Executive Officer
Gambling Control Authority.

EXECUTIVE SUMMARY

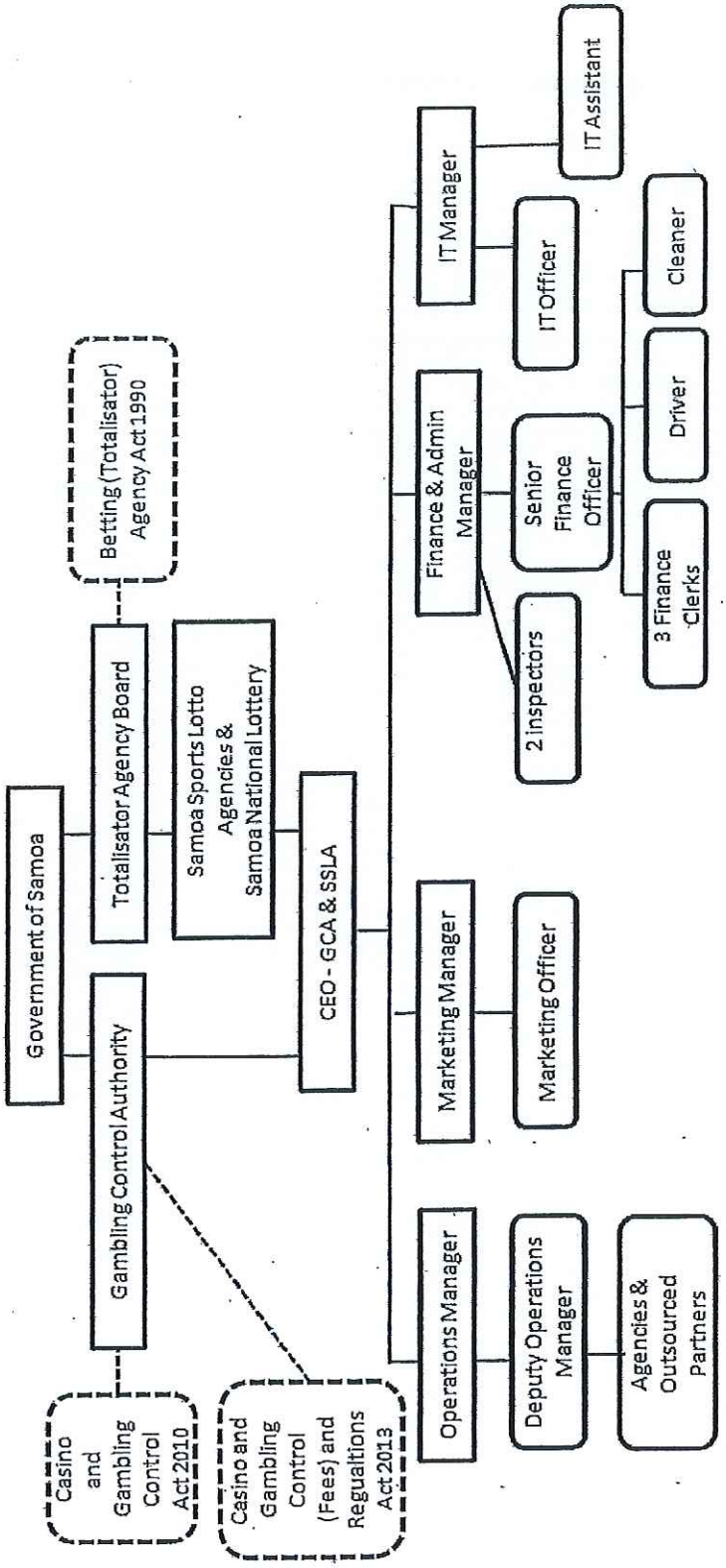
1. **Board of Directors (1 July 2016 – 30 June 2017)**

Fanene Samau Etuale Sefo	-	Chairman (CEO – Pacific Petroleum Services)
Aumua Ming Leung Wai	-	Director (Attorney General)
Reverend Uta Muaulu	-	Director (Reverend EFKS)
Oloipola Terrence Betham	-	Board Secretary (TAB)

2. **Management (1 July 2016 – 30 June 2017)**

Chief Executive Officer	-	Tuala Tamaalelalgi Siaki Tuala II
ACEO – Financial Controller	-	Salevai Wales Amosa

Figure 1: Governance and organizational structure



WHO WE ARE

We are a State Owned Enterprise, now categorized as a Public Beneficial Body.

The Gambling Control Authority was established by the Casino and Gambling Control Act 2010 for the promotion of tourism to provide for licensing of casinos and control of their operations, and for other forms of gambling to meet its objectives as follows:

- Promote probity and integrity in gambling
- Maintain the probity and integrity of persons engaged in gambling in Samoa
- Promote fairness, integrity and efficiency in the operations of persons engaged in gambling in Samoa
- Reduce and contain adverse social impact of gambling
- To promote a balanced contribution by the gambling industry to tourism and general community benefit and amenity

The Gambling Control Authority exists to safeguard consumers and the wider public by ensuring that gambling is fair and safe and the Social harm from gambling is minimized. We do this by placing consumers at the heart of regulation.

OUR MISSION, VISION & VALUES

- **OUR MISSION**

"To control the growth of gaming and gambling in Samoa, ensuring that Casino operations remains free from criminal influence/exploitation, ensuring control of all forms of licensed gambling to not affect minors, vulnerable persons and the society at large and promote a balance contribution by the gambling industry to tourism and general community benefit and amenity and the development of Sports in Samoa."

- To control the growth of gaming and gambling in Samoa ensuring that the management and operations of a casino is and remains free from criminal influence or exploitation.
- Ensuring that gaming in a casino is conducted honestly and responsibly
- To ensure that the money from gambling or gaming is applied to community purposes
- To ensure that all gaming and gambling is licensed
- To ensure the integrity and fairness of licensed games of chance
- Containing and controlling the potential of casino and all forms of licensed gambling and gaming to cause harm to minors, vulnerable persons and society at large

- **OUR VISION**

"To be the trusted Casino and Gambling Regulator utilizing international best practices, advancing our mission with pride and integrity for a safe Samoa"

- **OUR VALUES**

Integrity	Honesty, reliability and responsibility to gain the public's confidence in the Gambling Control Authority and Samoa National Lotto
Care	We prioritize our attention to detail and controlling gambling activities to protect the vulnerable persons and society at large
Professionalism	We will ensure that we have the right skills and knowledge base and are well versed and follow international regulatory best practice and to keep up with the fast and ever expanding and developing Gambling/gaming/lottery technology.
Pioneering	We will work positively and courteously with our internal and external stakeholders to ensure that their needs and views are taken fully into account in all we do and lead the way as the newest government regulatory body.
Spirit	To expand and enhance Samoa National Lotto gaming as well as being fair with consistency, proportionate, evidence-based and free from bias, prejudice or discrimination in all that we do and to ensure it ongoing expansion and profitability.
Team work	We co-operate with joined effort to achieve set goals for the Authority and commit to continuous improvement in our regulatory functions as well as our Samoa National Lottery operations.

- **LICENSING OBJECTIVES**

We regulate in the public interest, as guided by our statutory duties, to:

- prevent gambling from being a source of crime or disorder, being associated with crime or disorder, or being used to support crime
- ensure that gambling is conducted in a fair and open way
- protect children and other vulnerable persons from being harmed or exploited by gambling
- promote fairness integrity and efficiencies in the operations of persons engaged in gambling in Samoa
- reduce and contain adverse social impact of gambling and a balance contribution by the gambling industry tourism and general community benefits and amenity.

In respect of the National Lottery, our objectives are to ensure that:

- Consideration of any proposals to change game format as well as overall development of the Samoa National Lotto and increase its portfolio to maximize revenue in line with our statutory requirements.
- Oversee and recommend further innovations in games and in the way that they are promoted and played to grow returns and benefit good causes
- Streamline processes through the use of technology- simplify and ease the process for updating and providing a diversify lottery product to our customers.

- **FINANCIAL DONATIONS**

The Authority is self sufficient and solely funded by application and license fees set by the Authority, approved by Parliament and paid by the gambling industry and some of the proceeds generated by the Samoa National Lotto.

In respect of the Samoa National Lotto the majority of the funds after allowance for the prize pool payments and reserve prize pool as well as operating expenses, these are distributed to various organizations, educational grants and Charities whom the GCA Board approves on a case by case basis based on submissions that meet our funding criteria;

Funding is divided into three (3) categories Sports, Educational and Non Profit Organizations and Charities.

- **GAMBLING CONTROL AUTHORITY APPROVED DONATIONS 2016 – 2017**

Name	Approved Funding	Category
Tennis Samoa	$8,000	Sports
Samoa Amateur Boxing	$10,000	Sports
Samoa Rugby League	$90,000	Sports
Samoa Rugby Union	$100,00	Sports
Samoa Hockey Federation	$5,000	Sports
Apia Lions Club	$5,000	Sports
SASNOC	$10,000	Sports
Samoa National Basket Ball Association	$5,000	Sports
Samoa Outrigger Canoe Association	$5,000	Sports
Netball Samoa	$5,000	Sports
Little Sisters of the Poor	$5,000	Non Profit Organization
School Fees	$11,248.61	Education
GRAND TOTAL	**$259,248**	

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30/6/2017

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GAMBLING CONTROL AUTHORITY

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2017

Gambling Control Authority
Statement of Financial Position
For the year ended 30 June 2017

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Gambling Control Authority
Certification by Directors
For the year ended 30 June 2017

We certify that the attached financial statements for the Gambling Control Authority comprising of the Statement of Financial Position, Statement of Financial Performance, Statement of Changes in Equity, Statement of Cash Flow and notes forming part of the financial statement for the year ended 30 June 2017.

a. Give a true and fair view of the matters to which they relate; and
b. Have been prepared in accordance with International Financial reporting Standards; and
c. Comply with the Public Finance Management Act 2001 in relation to the form or content of financial statements made under the Public Bodies (Performance and Accountability) Act 2001 and Casino and Gaming Control Act 2010.

We are not aware of any circumstances which would render any particulars included in the financial statements to be misleading on inaccurate.

We authorize the attached financial statements for issue on ____/____/____ on behalf of the Directors of the Gambling Control Authority

Signature

Fanene Samau Etuale Sefo
CHAIRMAN

Gambling Control Authority
Apia, Samoa

Date: 27.10.17

Signature

Rev Uta Muaulu
DIRECTOR

Gambling Control Authority
Apia, Samoa

Date:

Fax: 24167
Email: info@audit.gov.ws
Website: www.audit.gov.ws

Please address all correspondences to the Controller and Auditor General

P.O Box 13
APIA, SAMOA

FA'AVAE I LE ATUA SAMOA

AUDIT OFFICE

REPORT OF THE AUDIT OFFICE

TO THE BOARD OF DIRECTORS – GAMBLING CONTROL AUTHORITY (GCA)

We have audited the accompanying financial statements of the Gambling Control Authority, which comprise the Statement of Financial Position as at 30 June 2017, the Statement of Financial Performance, the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory notes.

Responsibility for the Financial Statements

The Board of Directors and Management are responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards, the Public Bodies (Performance and Accountability) Act 2001 and the Casino and Gambling Control Act 2010. This responsibility includes: designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors and Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Gambling Control Authority as at 30 June 2017, and of its financial performance, changes in equity and cash flows for the year then ended in accordance with International Financial Reporting Standards, and also give in the prescribed manner the information required by the Public Bodies (Performance and Accountability) Act 2001 and the Casino and Gambling Control Act 2010.

Apia, Samoa
30 October 2017

Fa'amatuainu Dennis Margraff
ACTING CONTROLLER AND AUDITOR GENERAL

Gambling Control Authority
Statement of Financial Position
For the year ended 30 June 2017

	Notes	YTD 30-Jun-17 $	30-Jun-16 $
ASSETS			
Current assets			
Cash at bank	3	199,170	193,512
Accounts Receivable - License Fees	4 (a)	384,234	249,314
Accounts receivable - Other	4 (b)	516,355	52,953
Debtors and prepayments	5	3,011	-
Total current assets		**1,102,770**	**495,780**
Non-current assets			
Motor Vehicle	8	156,361	59,083
Fixed Term Deposit - UTOS		529,412	-
Total non-current assets		**685,773**	**59,083**
TOTAL ASSETS		**1,788,543**	**554,863**
LIABITITIES			
Current liabilities			
Accounts payable & Accruals		-	25,530
Audit fees provision	6	30,650	-
Due to - SSLA	7	159,790	155,460
Due to - TAB		3,870	3,870
Provision - Employee Benefits		5,122	15,224
Deferred Income		-	6,317
Total current liabilities		**199,431**	**206,400**
Non-current liabilities			
Due to - SSLA (fixed term deposit at UTOS)	7	500,000	-
Total non-current liabilities		**500,000**	-
Accumulated Funds		348,462	82,900
Net Income		740,649	265,563
TOTAL EQUITY AND LIABILITIES		**1,788,543**	**554,863**

The above statement is to be read in conjunction with the notes set on pages 7 to 12

Gambling Control Authority
Statement of Financial Performance
For the year ended 30 June 2017

	Notes	YTD 30-Jun-17 $	30-Jun-16 $
Income			
Application Fees	9	51,229	2,650
Casino License Fees - BSC	10	136,341	-
Casino License Fees - WSC	10	247,893	249,314
Certificate of Approval		3,800	7,300
Guests Referral Cards	11	1,240	1,350
Inspectors Audit Verifications		1,450	-
Table Games & Slot Machines	12	38,000	-
Blacksand Casino GGR 15%	13	396,566	-
Whitesand Casino GGR 15%	13	154,022	301,856
Interest Income		29,412	-
Total income		**1,059,952**	**562,470**
Operating expenses			
Auditing Fees		35,802	21,060
Bank Service Charges		259	403
Board meeting expenses		6,863	5,897
Foreign Exchange Loss		2,514	398
Depreciation Expenses		27,722	11,817
Dues & subscriptions		-	2,514
Fuel Expense		9,578	6,098
General Expenses		2,074	3,304
Gifts and Donations		-	475
Insurance - MV		4,906	2,842
Motor Vehicle Expenses		580	-
Phone Allowance		3,600	-
Printing & Stationery		7,892	6,042
Professional Services - Legal Fees		19,500	1,665
R & M - Motor Vehicles		4,879	4,219
Travelling Allowances		14,747	34,387
Travelling & Accomodation - Overseas		25,231	28,476
Training		8,684	5,733
Salaries & Wages		103,856	103,579
ACB Levy		2,044	1,990
NPF Contributions		20,075	16,802
PAYE		28,598	27,529
Staff Leave - Employee Benefits		(10,102)	11,678
Total operating expenses		**319,303**	**296,908**
Result from operating activities		**740,649**	**265,562**
Net profit / (loss)		**740,649**	**265,562**

The above statement is to be read in conjunction with the notes set on pages 7 to 12

Gambling Control Authority
Statement of Changes in Equity
For the year ended 30 June 2017

	Notes	Capital $	Accumulated Funds/(Losses) $	Total $
2016				
Openinng balance			82,900	82,900
Net profit/ (loss)		-	265,562	265,562
Balance as at 30 June 2016		-	**348,462**	**348,462**
2017				
Opening balance		-	348,462	348,462
Net profit/ (loss)			740,649	
Balance as at 30 June 2017		-	**1,089,111**	**1,089,111**

The above statement is to be read in conjunction with the notes set on pages 7 to 12

Gambling Control Authority
Statement of Cash Flows
As of 30 June 2017

	Notes	30-Jun-17 Actual $	30-Jun-16 Actual $
Cash flows from operating activities			
Receipts from customers		424,099	438,189
Payments to suppliers,employees and customers		(418,441)	(354,740)
Net cash flows applied to operating activities		5,658	83,449
Cash flow from investing activities			
Transfer from term deposit		-	-
Interest received on term deposit		-	-
Withholding tax paid		-	-
Purchases of fixed assets		-	-
Proceeds from sale of fixed asset		-	-
Net cash applied to investing activities		-	-
Cash flow from financing activities			
Funds from TAB (VAGST refund)		-	-
Fixed term deposit		-	-
Net cash flow from financing activities		-	-
Net increase / (decrease) in cash		5,658	83,449
Beginning cash balance		193,512	110,063
Closing cash balance		**199,170**	**193,512**
Represented by:			
ANZ Bank Account No. 4025227		46,001	46,911
ANZ Bank Account No. 4025192		153,169	146,601
		199,170	**193,512**

The above statement is to be read in conjunction with the notes set on pages 7 to 12

Gambling Control Authority
Notes to Accounts
For the year ended 30 June 2017

1. General

The Gambling Control Authority was established under the Casino and Gambling Control Act 2010. The principal function of the Authority in accordance with the Act under section 7, in relation to:

(i) A Casino are to invite expressions of interest for the establishment and operation of Casinos and applications for Casino licenses and to consider and determine those applications, approve games and rules played in a Casino, approve gaming equipment used in a Casino, directly supervise and inspect the operations of a Casino and approve the operationg times in a Casino.

(ii) Gaming machines used in Casinos are to consider and determine applications for licenses, permits and other authorizations under the Act, do such things considered necessary for the proper regulation and control in the interests of the public, of gambling and liaise with other gambling control agencies on matters relating to the administration, operation or control of gambling.

The Authority has power to do all things necessary or convenient to be done in connection with or as incidental to the performance of its functions.

Gambling Control Authority Board members as at the date of this report were as follows:

Fanene Samau Etuale Sefo	-	Chairman
Lemalu Herman Retzlaff	-	Board of Director
Rev. Uta Muaulu	-	Board of Director
Tupa'i Matuna Iulai Lavea	-	Board of Director

2. Statement of Accounting policies and estimates

(i) **Basis of accounting**

The accounts have been prepared on the basis of historical cost using generally accepted accounting principles consistently applied and do not take into account changing money values. The accrual basis of accounting is adopted. Accounting policies appropriate for report results and the Agency's financial position as required by the relevant sections of the Casino and Gambling Control Act 2010 - Section 19 have also been complied with. These financial statements have also been prepared in accordance with the requirements of the *International Financial Reporting Standards* issued by the International Accounting Standards Board (IASB).

(ii) **Functional and presentation currency**

The functional currency is the Samoan Tala (ST) and all amounts are expressed or presented in Samoan Tala. Transactions in foreign currencies are translated to functional currency at exchange rates ruling at the date of the transaction. Monetary assests and liabilities denominated in foreign currencies at the balance sheet date are translated to the functional currency at the exchange rate ruling at that date. Non-monetary assets and liabilities that are measured in terms of historical cost in foreign currency are translated using the exchange rate at the date of the transaction. Non-monetary assets and liabilities denominated in foreign currencies that are stated at fair value are translated to the functional currency at the exchange rates ruling at the dates the fair value was determined.

(iii) **Property, Plant and Equipment**

Items of property, plant and equipment are stated at cost and are depreciated at rates estimated to recognise the consumption of the economic benefits of the property and equipment over their useful lives.

Where the carrying amount of an asset is greater than its estimated recoverable amount, it is written down to its recoverable amount. An impairment loss is recognised for the amount by which the carrying amount of the asset exceeds its recoverable amount which is the higher of an assets net selling price or its value in use. Gains and losses on disposal are determined by comparing proceeds with carrying amounts and are included in operating surplus/(deficit). Repairs and maintenance are charged to the statement of financial performance during the financial period in which they are incurred.

Depreciation

Depreciation is calculated on a straight-line basis to recognise the consumption of the economic benefits of an asset over its useful life.

The rate at which depreciation charged is as follows:

Motor Vehicles	20%

(iv) **Comparative information**

Comparative information has been restated where necessary to achieve consistency in disclosure with current financial year amounts.

(v) **Taxation**

There is no provision in the Casino and Gambling Control Act 2010 as to the taxation of the Authority's income. It is assumed that the Gambling Control Authority income like other statutory entities is exempted from income tax.

(vi) **Revenue recognition**

Revenue comprises of application (expression of interest) and license fees, referral guest card, monthly percentage from casino gross gaming revenue. Revenue are recognized when they are earned and not when they are received.

(vii) **Receivables**

Receivable are stated at expected realisable value.

(viii) **Provision**

A provision is recognised in the statement of financial position when the Company has a present legal or constructive obligation as a result of a past event, and it is probable that an outflow of economic benefits will be required to settle the obligation.

(ix) **Value added goods and services tax (VAGST)**

Gambling Control Authority is exempt from VAGST.

(x) **Employee benefits**

Gambling Control Authority contributes toward the Samoa National Provident Fund, a defined contribution plan in accordance with local legislation and to which it has no commitment beyond the payment of contribution. Obligationsfor contributions to the defined contribution plan are recognised immediately in the statement of financial performance.

Liabilities for annual and sick leave are accrued and recognised in the balance sheet. Annual leave are recorded at the undiscounted amount expected to be paid for the entitlement earned. Sick leave is calculated at 1/3 of the total days.

3 **CASH AT BANK**

Cash at bank is specified as follows:

	30-Jun-17 $	30-Jun-16 $
ANZ Bank - USD Account 4025227	46,001	46,911
ANZ Bank - ST Account 4025192	153,169	146,601
Total Cash at Bank	**199,170**	**193,512**

4 (a) **ACCOUNTS RECEIVABLE - License Fees**

Receivables is specified as follows:

		30-Jun-17 $	30-Jun-16 $
(i)	Blacksand Casino annual license fee	136,341	-
(ii)	Whitesand Casino annual license fee	247,893	249,314
		384,234	**249,314**

4 (b) **ACCOUNTS RECEIVABLE - Other**

Receivables is specified as follows:

		30-Jun-17 $	30-Jun-16 $
2015-034	Guests Referral Cards		300
2015-035	Guests Referral Cards		300
2015-039	Guests Referral Cards		330
2015-055	Guests Referral Cards		360
2015-042	Guests Referral Cards		360
-	Commissions - GGR 15% for May 2016 - WSC		24,504
-	Commissions - GGR 15% for June 2016 - WSC		27,750
Less : credit (duplicate payment)			(951)
2017-063	Application license fees - BSC	49,579	-
2017-064	Floor plan/gaming machine..etc - BSC	39,450	-
2017-065	COA / Renewal of Employees ID's	3,750	-
-	Commissions - GGR 15% for Oct '16 - BSC	31,445	-
-	Commissions - GGR 15% for Nov '16 - BSC	28,363	-
-	Commissions - GGR 15% for Dec '16 - BSC	47,607	-
-	Commissions - GGR 15% for Jan '17 - BSC	58,682	-
-	Commissions - GGR 15% for Feb '17 - BSC	39,349	-
-	Commissions - GGR 15% for Mar '17 - BSC	42,202	-
-	Commissions - GGR 15% for Apr '17 - BSC	54,384	-
-	Commissions - GGR 15% for May '17 - BSC	48,581	-
-	Commissions - GGR 15% for Jun '17 - BSC	45,955	-
-	Commissions - GGR 15% for Mar '17 - WSC	5,094	-
-	Commissions - GGR 15% for Apr '17 - WSC	7,123	-
-	Commissions - GGR 15% for May '17 - WSC	5,801	-
-	Commissions - GGR 15% for Jun '17 - WSC	9,828	-
-	Commissions - GGR 15%, adjustments for Feb '17, Nov, Sept, Jul '16 - WSC	117	-
Less : part-payment of GGR 15%		(951)	-
		516,355	**52,953**

5 **PREPAYMENTS**

Annual renewal of Insurance policy premium for the new Tunlund truck as of 19th September 2016 to the 19th August 2017 and Insurance policy for the new Hilux truck for the period April 2017 to March 2018.

6 **PROVISION FOR AUDIT FEES**

Provision of $30,650.00 for audit fee for the financial year ended 30 June 2017.

7 **DUE TO SSLA**

Due to SSLA is specified as follows:	30-Jun-17	30-Jun-16
	$	$
Opening balance	155,460	134,357
Salaries & Wages - portion of CEO's, Inspectors.	154,573	149,901
Printing & Stationery	7,892	6,359
Travelling & Accomodations (o/seas)	25,231	28,476
Travelling Allowances	14,747	32,887
Training	8,684	5,733
R & M - motor vehicles	4,880	4,219
Motor Vehicle Expenses	580	
Fuel Expenses	9,578	7,308
Board members - general expense	4,916	4,140
Dues & subscriptions		2,514
Fixed Asset - Motor Vehicles (Tunlund Truck/CEO's Truck)	62,500	70,900
Insurance - New Truck		2,842
Phone Allowance - CEO	3,600	
Miscellaneous - SSNOC/GCA gold medal presentation...etc		3,417
Less : repaym't (5) to the Inter-Co (Due to SSLA)		(240,000)
: repaym't 50% of new GCA Truck		(35,450)
: travelling allowance/accomo - conference @ NZ - rec'd from TAB		(22,142)
General Expenses	2,074	
Insurance for CEO's Truck (prepaid)	5,075	
Fixed Deposit - UTOS	500,000	
Less: quarterly part payments paid to SSLA	(300,000)	
	659,790	**155,460**

8 FIXED ASSETS

2017	Office furniture and fittings	Equipment & Computers	Motor Vehicle	Total
Cost				
Balance at 30 June 2016	-	-	70,900	70,900
Additions	-	-	125,000	125,000
As at 30 June 2017	-	-	195,900	195,900
Accumulated Depreciation				
As at 30 June 2017			(39,539)	(39,539)
			(39,539)	(39,539)
Net Book Value				
As at 30 June 2017	-	-	156,361	156,361
As at 30 June 2017	-	-	156,361	156,361
Depreciation Charged				
As at 30 June 2017			27,722	27,722
			27,722	27,722

2016	Office furniture and fittings	Equipment & Computers	Motor Vehicle	Total
Cost				
Balance at 30 June 2015	-	-	70,900	70,900
Additions	-	-		-
As at 30 June 2016	-	-	70,900	70,900
Accumulated Depreciation				
As at 30 June 2016			(11,817)	(11,817)
			(11,817)	(11,817)
Net Book Value				
As at 30 June 2016	-	-	59,083	59,083
As at 30 June 2016	-	-	59,083	59,083
Depreciation Charged				
As at 30 June 2016			11,817	11,817
			11,817	11,817

9 **APPLICATION FEES**

Application fees received from the Casino associate person and employees who applies for COA and license ID's for employment in the Casino. Application fee for the 2nd Casino Venue of USD20,000.00 due from Blacksand Casino.

10 **LICENSE FEES**

Whitesand Casino annual license fees for the 2016 financial year, due 30 November 2016 of USD100,000 still outstanding as at 30th June 2017. The 2nd Casino Venue Annual License fee of USD55,000.00 due from Blacksand Casino also outstanding at 30th June 2017.

11 **GUESTS REFERRAL CARDS**

The 'Hotel Guest Referral Cards' procedure was initiated as a system not only to obtain information on all patrons of the Casino but to ensure compliance with the rules of entrance into the Casino.

12 **TABLE GAMES & SLOT MACHINES / INSPECTORS AUDIT VERIFICATIONS**

The total number of EGMS registered and approved by the Authority is 100 machines and 4 table games for WSC at Mulifanua, 72 mchines and 6 table games for BSC at Apia.
A verification audit carried out by an external Auditor to verify the detail information and conditions of all the machines is a one off during opening of a new venue.

13 **GROSS GAMING REVENUE (GGR) - 15% Monthly turnover & Commission**

The Blacksand Casino was start operating in October 2016 hence no GGR received for July 2016 to September 2016.
The following table presents monthly commissions received within the period.
1st July 2016 to the 30th June 2017. The table includes

Table 1.4: Revenues from Tax Commission (15%) July 2016 - June 2017

Commission Period	Whitesand Casino (GGR) - 15% SAT$	Blacksand Casino (GGR) - 15% SAT$
July 2016	36,432	0
August 2016	37,863	0
September 2016	27,026	0
October 2016	11,786	31,445
November 2016	3,305	28,363
December 2016	2,734	47,606
January 2017	4,059	58,682
February 2017	2,971	39,349
March 2017	5,094	42,202
April 2017	7,123	54,384
May 2017	5,801	48,581
June 2017	9,828	45,955
TOTAL	**154,022**	**396,566**

14 **CAPITAL COMMITMENTS**

The Board of Directors is not aware of any capital commitments at year end.

15 **CONTINGENT LIABILITIES**

The Board of Directors is not aware of any contingent liabilities at year end.

Gambling Control Authority
Supplementary Schedules
For the year ended 30 June 2017

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Gambling Control Authority
2017 CASH FLOW MONTHLY BUDGET

	July 2016	Aug 2016	Sept 2016	Oct 2016	Nov 2016	Dec 2016	Jan 2017	Feb 2017	Mar 2017	Apr 2017	May 2017	Jun 2017	TOTAL
Opening cash book balance	193,512.00	218,093.81	244,188.98	259,165.80	283,747.61	308,329.42	323,306.24	347,888.05	372,469.86	387,446.68	412,028.49	436,610.30	451,587.12
Income													
Casino Annual License - WSC	19,583.33	19,583.33	19,583.33	19,583.33	19,583.33	19,583.33	19,583.33	19,583.33	19,583.33	19,583.33	19,583.33	19,583.33	235,000.00
Casino Annual License - BSC	9,833.33	9,833.33	9,833.33	9,833.33	9,833.33	9,833.33	9,833.33	9,833.33	9,833.33	9,833.33	9,833.33	9,833.33	118,000.00
Certificate of Approval	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	5,000.00
License Application Fees	3,833.33	3,833.33	3,833.33	3,833.33	3,833.33	3,833.33	3,833.33	3,833.33	3,833.33	3,833.33	3,833.33	3,833.33	46,000.00
Table Games & Slot Machines	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	30,000.00
Other - Black Sand Casino GGR 15%	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	420,000.00
Other - White Sand Casino GGR 15%	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	33,600.00
Other - Guests Referral Cards/Inspectors Audit	366.67	366.67	366.67	366.67	366.67	366.67	366.67	366.67	366.67	366.67	366.67	366.67	4,400.00
Total Income	74,333.33	74,333.33	74,333.33	74,333.33	74,333.33	74,333.33	74,333.33	74,333.33	74,333.33	74,333.33	74,333.33	74,333.33	892,000.00
Expense													
Board expenses													
Chairman (22,500pa)	1,875.00	1,875.00	1,875.00	1,875.00	1,875.00	1,875.00	1,875.00	1,875.00	1,875.00	1,875.00	1,875.00	1,875.00	22,500.00
Directors fees (4 @ 18,000pa)	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	72,000.00
Meeting expenses (1,500 per Qtr)			1,500.00			1,500.00			1,500.00			1,500.00	6,000.00
GCA - New vehicle for CEO	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	90,000.00
Salaries													
CEO (50% of gross annual salary incl Paye)	4,560.90	4,560.90	4,560.90	4,560.90	4,560.90	4,560.90	4,560.90	4,560.90	4,560.90	4,560.90	4,560.90	4,560.90	54,730.80
Inspectors /Officers (2 @ 40k pa incl Paye)	7,916.67	7,916.67	7,916.67	7,916.67	7,916.67	7,916.67	7,916.67	7,916.67	7,916.67	7,916.67	7,916.67	7,916.67	95,000.00
Salaries Review for 2016/incl new officers	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	60,000.00
NPF - (5%)	1,513.36		1,513.36	1,513.36	1,513.36	1,513.36	1,513.36	1,513.36	1,513.36	1,513.36	1,513.36	1,513.36	16,646.92
ACC - (1%)	302.68	302.68	302.68	302.68	302.68	302.68	302.68	302.68	302.68	302.68	302.68	302.68	3,632.16
Operating Costs													
Audit fees	2,127.50	2,127.50	2,127.50	2,127.50	2,127.50	2,127.50	2,127.50	2,127.50	2,127.50	2,127.50	2,127.50	2,127.50	25,530.00
Cell phone / Internet / Ph Allowance	1,916.67	1,916.67	1,916.67	1,916.67	1,916.67	1,916.67	1,916.67	1,916.67	1,916.67	1,916.67	1,916.67	1,916.67	23,000.00
Conferences - (Airline Tk'ts, Accom 'n T/Allow'n..etc)	8,750.00	8,750.00	8,750.00	8,750.00	8,750.00	8,750.00	8,750.00	8,750.00	8,750.00	8,750.00	8,750.00	8,750.00	105,000.00
Consultancy & Casino Advisor			500.00			500.00			500.00			500.00	2,000.00
Fuel - (Inspectors 'n CEO - $300 per week)	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	833.33	10,000.00
General Expenses	275.00	275.00	275.00	275.00	275.00	275.00	275.00	275.00	275.00	275.00	275.00	275.00	3,300.00
Insurance - MV (Truck Reg No. 22675 and 26642)	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	6,000.00
R & M - (50% for CEO 'n full cost Inspectors vehicle)			875.00			875.00			875.00			875.00	3,500.00
Motor Vehicle Expenses	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	125.00	1,500.00
Printing & Stationery	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	416.67	5,000.00
Professional fees	138.75	138.75	138.75	138.75	138.75	138.75	138.75	138.75	138.75	138.75	138.75	138.75	1,665.00
Training - (Inspectors @ NZ)			6,250.00			6,250.00			6,250.00			6,250.00	25,000.00
Uniforms 'n other costs			480.00			480.00			480.00			480.00	1,920.00
Total Expense	49,751.52	48,238.16	59,356.52	49,751.52	49,751.52	59,356.52	49,751.52	49,751.52	59,356.52	49,751.52	49,751.52	59,356.52	633,924.88
Net Income	24,581.81	26,095.17	14,976.81	24,581.81	24,581.81	14,976.81	24,581.81	24,581.81	14,976.81	24,581.81	24,581.81	14,976.81	258,075.12
Closing bank balance	218,093.81	244,188.98	259,165.80	283,747.61	308,329.42	323,306.24	347,888.05	372,469.86	387,446.68	412,028.49	436,610.30	451,587.12	709,662.23

SIGNED BY: .....
CHAIRMAN - TAB

SIGNED BY: .....
TAB - BOARD MEMBER

Notes: USD converstion rate used - July 2015 .3896

Gambling Control Authority
Summary Results - Actuals vs Budget
July 2016 through March 2017

Ordinary Income/Expense	Jul 16	Budget	Aug 16	Budget	Sep 16	Budget	Oct 16	Budget	Nov 16	Budget	Dec 16	Budget	Jan 17	Budget	Feb 17	Budget	Mar 17	Budget	Apr 17	Budget	May 17	Budget	Jun 17	Budget	TOTAL Jul 16 - Jun 17	TOTAL Budget
Income																										Jul - Jun 17
5-1000 - Certificate of Approval	500.00	416.67	800.00	416.67		416.67		416.67	2,500.00	416.67		416.67		416.67		416.67		416.67		416.67		416.67		416.67	1,716.67	5,000.00
5-1100 - Inspectors Audit Verifications							1,450.00																		1,450.00	
5-1200 - Other Income - WSC GGR 15%	30,115.40	2,800.00	37,863.15	2,800.00	27,026.48	2,800.00	13,785.18	2,800.00	3,188.47	2,800.00	2,734.05	2,800.00	4,058.85	2,800.00	2,971.00	2,800.00	3,100.00	2,800.00		2,800.00	3,250.00	2,800.00	2,800.00	2,800.00	128,605.11	33,600.00
5-1250 - Other Income - BSC GGR 15%							31,444.50	46,666.67	28,362.60	46,666.67	47,606.50	46,666.67	58,082.00	46,666.67	39,349.00	46,666.67	53,000.00	46,666.67	54,383.87	46,666.67	48,580.73	46,666.67	45,954.68	46,666.67	425,667.95	420,000.00
5-1400 - Referral Cards - Guests	412.20	366.67	828.00	366.67		366.67		366.67		366.67		366.67		366.67		366.67		366.67	2,900.00	366.67		366.67		366.67	4,506.87	4,400.00
5-1500 - Table Games & Slot Machines		2,500.00		2,500.00		2,500.00	38,000.00	2,500.00		2,500.00		2,500.00		2,500.00		2,500.00		2,500.00		2,500.00		2,500.00		2,500.00	40,500.00	30,000.00
5-1600 - License Application Fees	150.00	3,833.33	250.00	3,833.33		3,833.33	49,578.58	3,833.33	1,250.00	3,833.33		3,833.33		3,833.33		3,833.33		3,833.33		3,833.33		3,833.33		3,833.33	53,811.91	46,000.00
5-2100 - Foreign Exchange Gain							309.79		285.54		721.15				22.87		438.93		481.97						1,974.71	0.00
5-2200 - Annual License Fees - WSC		19,583.33		19,583.33		19,583.33	247,892.91	19,583.33		19,583.33		19,583.33		19,583.33		19,583.33		19,583.33		19,583.33		19,583.33		19,583.33	267,476.24	235,000.00
5-2250 - Annual License Fees - BSC							136,341.10	13,111.11		13,111.11		13,111.11		13,111.11		13,111.11		13,111.11		13,111.11		13,111.11		13,111.11	149,452.21	118,000.00
5-3000 - Interest Income	29,421.73	2,416.67		2,416.67		2,416.67		2,416.67		2,416.67		2,416.67		2,416.67		2,416.67		2,416.67		2,416.67		2,416.67		2,416.67	29,421.73	29,000.00
Total Income	60,589.33	31,916.67	39,741.15	31,916.67	27,026.48	31,916.67	516,803.06	91,694.44	35,486.61	91,694.44	51,061.70	91,694.44	62,740.85	91,694.44	42,342.87	91,694.44	56,538.93	91,694.44	57,765.84	91,694.44	51,830.73	91,694.44	48,854.68	91,694.44	1,104,573.40	921,000.00
Expense																										
7-1000 - Accounting & Audit fees		2,127.50		2,127.50		2,127.50		2,127.50	30,682.00	2,127.50		2,127.50		2,127.50		2,127.50		2,127.50		2,127.50		2,127.50	30,650.00	2,127.50	32,777.50	25,530.00
7-1200 - Bank Service & Charges	5.00		5.00		54.25		5.00		5.00		55.54		5.00		5.00		54.81		5.00		5.00		54.10		253.70	0.00
5-2100 - Foreign Exchange Loss	11.69		2,116.16		252.38								1,148.00								481.97		665.23		4,675.43	0.00
7-1300 - Board members general expenses	484.00	708.00	531.00	708.00	116.20	708.00		708.00		708.00	5,266.00	708.00		708.00		708.00	466.00	708.00		708.00		708.00		708.00	7,571.20	8,496.00
7-1700 - Depreciation Expense				2,135.50	3,545.01	2,135.50	1,181.67	2,135.50	1,181.67	2,135.50	2,223.33	2,135.50	3,265.00	2,135.50	3,265.00	2,135.50	3,265.00	2,135.50	3,264.00	2,135.50	3,264.99	2,135.50	3,264.99	2,135.50	28,674.49	25,626.00
7-1800 - Fuel Expense	1,645.43	833.33		833.33	1,776.00	833.33	248.00	833.33	519.00	833.33	652.17	833.33	568.88	833.33	456.00	833.33	1,061.00	833.33	360.00	833.33	1,430.00	833.33	862.00	833.33	9,892.81	10,000.00
7-2300 - General Expenses incl uniforms		275.00		275.00	362.00	275.00		275.00		275.00		275.00	80.00	275.00		275.00	200.00	275.00		275.00	600.00	275.00	892.20	275.00	2,349.20	3,300.00
7-2350 - Insurance - MV		500.00		500.00	236.83	500.00	236.83	500.00	236.83	500.00	236.83	500.00		500.00		500.00	710.48	500.00	1,319.50	500.00		500.00	659.75	500.00	3,900.22	6,000.00
7-2500 - Motor Vehicle Expenses		125.00		125.00	420.00	125.00		125.00		125.00		125.00		125.00		125.00		125.00	105.00	125.00	55.00	125.00		125.00	705.00	1,500.00
7-2600 - Professional services fees	19,500.00	138.75		138.75		138.75		138.75		138.75		138.75		138.75		138.75		138.75		138.75		138.75		138.75	19,638.75	1,665.00
7-2800 - Printing 'n Stationery		416.67		416.67	1,165.00	416.67	675.00	416.67	530.55	416.67	546.00	416.67	2,093.48	416.67	225.00	416.67	1,311.74	416.66	150.00	416.66	1,045.00	416.66	150.00	416.66	7,777.88	5,000.00
7-3500 - Travell'n and Accmodations		5,416.67		5,416.67	18,047.00	5,416.67		5,416.67		5,416.67	7,184.00	5,416.67		5,416.67		5,416.67		5,416.67		5,416.65		5,416.66		5,416.66	30,647.66	65,000.00
7-3500 - Travell'n Allowances		3,333.33		3,333.33	14,746.95	3,333.33		3,333.33		3,333.33		3,333.33		3,333.33		3,333.33		3,333.33		3,333.34		3,333.34		3,333.34	18,080.29	40,000.00
7-5000 - Training		2,083.33		2,083.33	8,684.39	2,083.33		2,083.33		2,083.33		2,083.33		2,083.33		2,083.33		2,083.33		2,083.34		2,083.34		2,083.34	10,767.73	25,000.00
7-3710 - R & M - Motor Vehicles		291.67		291.67	650.00	291.67	368.00	291.67		291.67	668.15	291.67	144.00	291.67	2,375.45	291.67	378.33	291.66		291.66		291.66	295.55	291.66	5,171.14	3,500.00
7-3810 - Phone Allowance - oco				300.00		300.00		300.00		300.00		300.00		300.00		300.00		300.00		300.00		300.00	3,600.00	300.00	3,900.00	3,300.00
7-4000 - Payroll Expenses																									0.00	0.00
7-4100 - ACB Levy		125.00		125.00	499.82	125.00	197.97	125.00	158.36	125.00	158.36	125.00	197.95	125.00	158.36	125.00	158.36	125.00	158.36	125.00	197.95	125.00	158.36	125.00	2,010.49	1,500.00
7-4200 - CEO's (50%) - Salaries		3,408.00		3,408.00	10,124.03	3,408.00	4,005.75	3,408.00	3,204.60	3,408.00	3,204.60	3,408.00	4,005.75	3,408.00	3,204.60	3,408.00	3,204.60	3,408.00	3,204.60	3,408.00	4,005.75	3,408.00	3,204.60	3,408.00	41,572.28	40,896.00
7-4300 - NPF Contributions		1,398.40		1,398.40	4,856.06	1,398.40	1,951.10	1,398.40	1,560.88	1,398.40	1,560.88	1,398.40	1,951.10	1,398.40	1,560.88	1,398.40	1,560.88	1,398.40	1,560.88	1,398.40	1,951.10	1,398.40	1,560.88	1,398.40	19,912.16	16,780.80
7-4400 - PAYE		2,291.05		2,291.05	6,946.61	2,291.05	2,775.85	2,291.05	2,220.68	2,291.05	2,220.68	2,291.05	2,775.85	2,291.05	2,220.68	2,291.05	2,220.68	2,291.05	2,220.68	2,291.05	2,775.85	2,291.05	2,220.68	2,291.05	28,566.61	27,492.60
7-4500 - Salaries - Casino Inspectors		5,138.98		5,138.98	15,379.98	5,138.98	6,039.40	5,138.98	4,831.52	5,138.98	4,831.52	5,138.98	6,039.40	5,138.98	4,831.52	5,138.98	4,831.52	5,138.98	4,831.52	5,138.98	6,039.40	5,138.98	4,831.52	5,138.98	62,794.76	61,667.76
7-4600 - Staff Leave - Employee Benefits		1,000.00		1,000.00		1,000.00		1,000.00		1,000.00		1,000.00		1,000.00		1,000.00		1,000.00		1,000.00		1,000.00		1,000.00	1,000.00	12,000.00
Total Expense	21,646.12	29,610.68	2,652.16	32,046.18	87,802.51	32,046.18	17,684.57	32,046.18	45,131.09	32,046.18	28,808.06	32,046.18	22,274.41	32,046.18	18,302.49	32,046.18	19,423.40	32,046.17	17,179.54	32,046.17	21,852.01	32,046.17	53,069.86	32,046.17	382,741.30	382,138.86
Net Ordinary Income	38,943.21	2,305.98	37,088.99	(129.52)	(60,776.03)	(129.52)	499,118.49	59,648.26	(9,644.48)	59,648.26	22,253.64	59,648.26	40,466.44	59,648.26	24,040.38	59,648.26	37,115.53	59,648.27	40,586.30	59,648.27	29,978.72	59,648.27	(4,215.18)	59,648.27	721,832.09	538,881.34
Net Income	38,943.21	2,305.98	37,088.99	(129.52)	(60,776.03)	(129.52)	499,118.49	59,648.26	(9,644.48)	59,648.26	22,253.64	59,648.26	40,466.44	59,648.26	24,040.38	59,648.26	37,115.53	59,648.27	40,586.30	59,648.27	29,978.72	59,648.27	(4,215.18)	59,648.27	721,832.09	538,881.34

Gambling Control Authority
Statement of Receipts and Payments
For the year ended 30 June 2017

	Notes	30-Jun-17 $	30-Jun-16 $
Receipts			
License fees - 2013		-	15,894
License fees - 2015		247,512	-
Certificate of Appr/ID's License Applications		1,700	15,380
Table Games & Slot Machines		-	35,200
Guests Referral Cards..		2,890	-
Gross Gaming Revenue - 15%		171,997	367,846
Due & Subcriptions refund		-	3,870
	15	424,099	438,189
Payments			
Bank Charges		259	263
Board meeting expense		1,947	2,232
Audit fees		30,682	52,290
Foreign Exchange Loss		712	398
Renewal Insurance - MV		2,842	-
Professional - Legal Fees		19,500	1,665
Reimbursement - SSLA		300,000	297,593
Reimbursement License Application		-	300
50% cost of New Truck - CEO		62,500	-
	16	418,442	354,741
Excess of receipts / (payments)		5,657	83,449
Opening Cash at Bank Balance		193,512	110,063
Closing Cash at Bank Balance	3	199,170	193,512

Gambling Control Authority

Supplementary Schedules

List of Receipts

For the year ended 30 June 2017

Date	Particulars	30-Jun-17 ST
4-Jul-16	Invoice 2015-34, 2015-35 & 2015-39	930
18-Jul-16	Rnwl employees license fee ID - Sinapati Fogalele	150
26-Jul-16	Cert of Appr'l / ID's license - Assoc person (Juvimar Lim)	500
	Gross Gaming Revenue - Whitesand Casino *- 15% Gross Gaming Revenue for May 2016*	24,504
4-Aug-16	Rnwl (1) employees & (2) Assco person license ID's	1,050
16-Aug-16	Renewal of 2015 Annual License - WSC	247,512
5-Oct-16	Gross Gaming Revenue - Whitesand Casino *- 15% Gross Gaming Revenue for July 2016*	30,115
22-Nov-16	Invoice 2016-42 Guests Referral Cards	360
	Invoice 2016-55 " " "	360
	Invoice 2017-58 " " "	412
	Invoice 2017-62 " " "	828
	Gross Gaming Revenue - Whitesand Casino *- 15% Gross Gaming Revenue for June 2016*	27,750
	Gross Gaming Revenue - Whitesand Casino *- 15% Gross Gaming Revenue for August 2016*	37,863
	Gross Gaming Revenue - Whitesand Casino *- 15% Gross Gaming Revenue for September 2016*	27,026
5-Jun-17	Gross Gaming Revenue - Whitesand Casino *- 15% Gross Gaming Revenue for October '16 to February '17*	24,739
		424,099
30-Jun-17	Exchange Gain	
Total Receipts		424,099

Gambling Control Authority

Supplementary Schedules

Bank Reconciliation - Tala & USD A/c.

For the year ended 30 June 2017

		30-Jun-17
CASH POSITION:		
Opening Cash Book as of 1 July 2016		193,512
ADD:	Receipts	424,099
DEDUCT:	Payments	(417,471)
	Bank Charges	(259)
	Exchange Loss	(712)
Closing Cash Book Balance 30 June 2017		**199,170**
BANK RECONCILIATION:		
Bank Statement as at 30 June 2017		199,170
ADD:	Unpresented Deposits	-
LESS:	Unpresented Cheques	-
Closing Cash Book balance 30 June 2017		**199,170**

		30-Jun-16
		$
CASH POSITION:		
Opening Cash Book as of 1 July 2016		110,063
ADD:	Receipts	438,189
DEDUCT:	Payments	(354,079)
	Exchange Loss	(398)
	Bank Charges	(263)
Closing Cash Book Balance 30 June 2016		**193,512**
BANK RECONCILIATION:		
Bank Statement as at 30 June 2016		193,512
ADD:	Unpresented Deposits	-
LESS:	Unpresented Cheques	-
Closing Cash Book Balance 30 June 2016		**193,512**

PULEGA E FAAFOEINA TAALOGA ESEESE TAU TUPE
FAAMATALAGA O LE TALA O LE TUPE
MO LE TAUSAGA FAAI'UINA 30 IUNI 2017

9. TUPE MAUA I TALOSAGA

O tupe maua mai i Kasino, tagata faipaaga ma tagata faigaluega o lo o talosaga mo COA ma pepa faamaonia mo tagata faigaluega i totonu o Kasino. E USD$20,000 le tupe mo le talosaga i sesi Kasino faaopoopo e le'i totogiina mai e le Blacksand Casino.

10. TUPE MAUA I LAISENE

O le tupe maua mai laisene faaletausaga a le Whitesand Casino e tusa ma le USD$100,000 fagataina i le aso 30 Novema 2016 e lei totogiina mai lava i le taimi o lenei ripoti. O le tupe maua mai i laisene faaletausaga mo le isi lala o le Blacksand Casino e tusa ma le USD$55,000 e le'i totogiina mai lava i le taimi o lenei ripoti.

11. PEPA FAAMAONIA MO TAGATA ASIASI

O pepa faamaonia mo tagata asiasi i faletalimalo o se faiga na amatalia i le taumafaiga e ao mai faamaumauga i tagata ta'aalo uma i le Kasino, e le gata i lea ao se faiga e faamautinoa ai tausisia o tulafono o le ulufale o tagata i totonu o Kasino.

12. TA'AALOGA LAULAU MA MASINI / ASIASIGA FAASUETUSI FAAMAONIA

O le aofaiga o ta'aloga masina na lesitalaina ma faamaonia e le Pulega e 100 masini faapea ai ma taaloga laulau e 4 mo Whitesand Casino i Mulifanua, 72 masini ma taaloga laulau e 6 mo Blacksand Casino i Apia. O asiasiga faasuetusi e faatautaia e le Suetusi Tutoatasi e faamaonia uma faamaumauga ma tulaga o masini uma, e faatasi lava on faagaoio lenei tulaga i le taimi faatoa tatala ai se lala fou.

13. TUPE MAUA MAI I TUPE MAUA A KASINO (GGR) - 15% I TUPE MAUA I MASINA MA KOMISI

Na amataina auaunaga a le Blacksand Casino ia Oketopa 2016, o le mafuaaga lena o le leai o ni komisi na maua mai i le periota o Iulai 2016 seia oo ia Setema 2016.

O le faatualagaga o tupe maua mai I komisi I le tausaga faaletupe amata mai I le aso 1 Iulai 2016 I le aso 30 Iuni 2017, o loo auiliili atu faapenei;

Periota mo komisi	Komisi maua mai I tupe maua a le Whitesand Casino	Komisi maua mai I tupe maua a le Blacksand Casino
Iulai 2016	36,432	-
Aukuso 2016	37,863	-
Setema 2016	27,026	-
Oketopa 2016	11,786	31,445
Novema 2016	3,305	28,363
Tesema 2016	2,734	47,606
Ianuari 2017	4,059	58,682
Fepuari 2017	2,971	39,349
Mati 2017	5,094	42,202
Aperila 2017	7,123	54,384
Me 2017	5,801	48,581
Iuni 2017	9,828	45,955
Aofaiga	**154,022**	**396,567**

14. NOATAGA O TUPE FAAVA'E

E le o silafia e le Komiti Faatonu ni noataga o tupe faavae i lenei vaitimi e o'o mai i le aso 30 Iuni 2016.

15. FUAFUAGA FA'ALEOLEO MO NI NOATAGA E ONO TULA'I MAI

E leo silafia e le Komiti Faatonu ni noataga e ono tula'i i lenei vaitaimi e o'o mai i le aso 30 Iuni 2016.

PULEGA E FAAFOEINA TAALOGA ESEESE TAU TUPE
FAAMATALAGA O LE TALA O LE TUPE
MO LE TAUSAGA FAAI'UINA 30 IUNI 2017

	2019	2019
7. AITALAFU I LE SSLA	**SAT$**	**SAT$**
Paleni tauave	155,460	134,357
Vaega o le totogi mo le Pule Sili, ofisa suesue	154,573	149,901
Lomiga o pepa ma pepa ofisa	7,892	6,359
Faigamalaga ma fale mau totogi	25,231	28,476
Alauni mo faigamalaga	14,747	32,887
Aoaoga	8,684	5,733
Faatumauina o taavale	4,880	4,219
Tupe faalu i taavale	580	
Penisini/Suauu	9,578	7,308
Komiti faatonu	4,916	4,140
Tupe totogi ma lesitala		2,514
Aseta - taavale mo le Pule Sili	62,500	70,900
Inisiua mo taavale	5,075	2,842
Alauni telefoni mo le Pule Sili	3,600	
Isi tupe fa'aalu - SSNOC etc		3,417
Paimeni mai le SSLA		(240,000)
Paimeni mo le taavale a le Pule Sili		(35,450)
Alauni mo faigamalaga i atunuu mamao		(22,142)
Isi tupe fa'aalu lautele	2,074	
Teugatupe faavaitaimi	500,000	
Vaega toe totogi mai e le SSLA	(300,000)	
	659,790	**155,460**

8. FANUA MA MEATOTINO TUMAU

	Taavale	Aofaiga
Tau		
Paleni i le aso 1 lulai 2015	70,900	70,900
Faaopopoga		-
Faaleaogaina	-	-
Paleni i le aso 1 lulai 2016	**70,900**	**70,900**
Faaopopoga	125,000	125,000
Faaleaogaina		-
Paleni i le aso 30 Iuni 2017	**195,900**	**195,900**
Faaitiitia faaputuputu		
Paleni i le aso 1 lulai 2015	-	-
Faaitiitia	11,817	11,817
Faaleaogaina		-
Paleni i le aso 1 lulai 2016	**11,817**	**11,817**
Faaitiitia	27,722	27,722
Faaleaogaina	-	-
Paleni i le aso 30 Iuni 2017	**39,539**	**39,539**
Vaegatupe tauave		
Paleni aso 30 Iuni 2016	**59,083**	**59,083**
Paleni aso 30 Iuni 2017	**156,361**	**156,361**

PULEGA E FAAFOEINA TAALOGA ESEESE TAU TUPE
FAAMATALAGA O LE TALA O LE TUPE
MO LE TAUSAGA FAAI'UINA 30 IUNI 2017

2. FAAMATALAGA I FAIGA FAAVAE ILOGA FAATUASI TUSI (fa'aauau)

(x) Faamanuiaga mo le aufaigaluega

E fai saofaga le Pulega i le Fa'aputugatupe mo le Lumana'i Manuia o Tagata, o le fuafuaga fai saofaga ua maioio ma o gatasi ma tulafono a le atunu'u, ma e le noatia le fa'alapotopotoga i tua atu o le totogiina o saofaga. O noataga ma saofaga i le fuafuaga fai saofaga o lo'o i totonu o le faamatalaga o tupe maua ma tupe fa'alu.

O noataga ma fa'amanuiaga mo le 'aufaigaluega i totogi mo le aufaigaluega tumau ma le aufaigaluega totogi aso, aso malolo fa'aletausaga ma aso malolo mo le tautualoa ma isi faamanuiaga mo le aufaigaluega o loo i ai i le taimi nei (e tatau ona totogiina i totonu o le 12 masina) o lo o faaputuputu i aofaiga atoatoa, ma faitauina i aofaiga e tatau ona totogi ai i le taimi na tusia ai lenei ripoti.
O noataga i fa'amanuiaga mo isi tagata faigaluega, e le totogiina pe soalaupule i totonu o le sefululua masina mai i le aso na tusia lenei ripoti, o loo faaputuputu aofaiga o ni vaegatupe e ono totogi i le lumanai i le aufaigaluega i le faitauga aofai o loo i ai i le taimei nei. O se vaega 1/3 o le paleni i le faaiuga o le tausaga mo aso malolo pe a gasegase e faitauina o se noataga.

	2017 SAT$	2016 SAT$
3. TINOITUPE I FALETUPE MA ISI TINOITUPE		
(a) Tinoitupe i faletupe		
ANZ Bank - US account	46,001	46,911
ANZ Bank - Tala account	153,169	146,601
	199,170	**193,512**
4. AITALAFU		
(a) Aitalafu o laisene		
Laisene faaletausaga - Blacksand Casino	136,341	-
Laisene faaletausaga - Whitesand Casino	247,893	249,314
	384,234	**249,314**
(e) Isi aitalafu		
Pepa aisiasi mo tagata	-	1,650
Komisi - mai i tupe maua o taaloga (GGR) - WSC	-	52,254
Paimeni aitalafu	-	(951)
Tupe maua mo talosaga - BSC	49,579	-
Fuafuaga ole fola, masini taalo ma isi - BSC	39,450	-
Faafouina o IDs mo le aufaigaluega	3,750	-
Komisi - mai i tupe maua o taaloga (GGR) - BSC	396,568	-
Komisi - mai i tupe maua o taaloga (GGR) - WSC	27,959	-
Paimeni aitalafu	(951)	-
	516,355	**52,953**
5. AITALAFU VAVE TOTOGI		
Inisiua mo taavale	3,011	-
	3,011	**-**
6. TUPE FAA-AGAGA MO LE AU SUETUSI		
Totogi fuafuaina mo suetusi	30,650	-
	30,650	**-**

2. FAAMATALAGA I FAIGA FAAVAE ILOGA FAATAUSI TUSI (fa'aauau)

(ii) Fefa'atauaiga e fa'aaoga ai tupe a isi atunuu

O fefaatauaiga ua faia I tupe a isi atunuu ua faaliifuina i le tala Samoa e tusa ai ma fua faatatau o tupe faaliliu o aso na faatino ai nei fefaafetauaiga. O aseta ma noataga faaletupe o lo o faapea ona faamauina i tupe a isi atunuu i le faaiuga o le tausaga faaletupe, ua faaliliuina i tala Samoa I le fa'aaogaina ai o fua faatatau o tupe faaliliu I aso na faia ai na fefaatauagiga. O aseta ma noataga e le o ni tino i tupe o loo umia i tupe a isi atunuu ma o loo lipotia i le tauaoga o loo iai o loo faaliliuina i le tauaoga o tupe i le taimi na faia ai iloiloga o le tauaoga o le aseta poo le noataga. O tupe fa'asili ma tupe pau mai fefaatauaiga e faia i tupe mai isi atunuu o loo fa'ailoa i le lipoti o fa'amatalaga o tupe maua ma tupe fa'aalu.

(iii) Mea totino

O aseta uma o loo faamauina i tau sa faatauina mai ai toese ai le vaega ua faaitiitia ai le tau o aseta talu le umi o faaaogaina ai nei aseta. O aseta e le i maea fausia ua faamauina o Aseta o lo o faaauau pea lona fausiaina i lalo o Aseta i le tau ua iai i lea taimi.

O tupe gau e mafua mai ile suiga o tausaga e faaaogaina ai se aseta o le a faailoaina I totonu o le ripoti i le vaega o Tupe Maua ma Tupe Faaalu o se tupe faaalu.

Faaitiitia o tau o Aseta

O le faaitiitia o le tau o le aseta ua tuuina i totonu o Faamatalaga o Tupe Maua ma Tupe Faaalu. O le fuaina o le faaitiitia o le tau o le aseta ua faamauina lea i le fua tutusa e fua i le umi e faaaoga ai lea aseta.

O le fua faatatau mo vaega taitasi o aseta ua tuuina atu i lalo:

Taavale	5 tausaga

(iv) Faamaumauga faatusatusa

O faamaumauga faatusatusa ua tu'uina atu ina ia maua ai le va'aiga laugatasi o faamatalaga o lo'o tuuina atu I lenei tala o tupe.

(v) Lafoga

E leai se aiaiga i lalo o le tulafono a le Pulega e Faafoeina Taaloga Eseese Tau Tupe 2010 e aafia ai se lafoga i tupe maua a le Pulega. E manatu le Pulega o tupe maua e le aiaia le totogiina o lafoga e faatusatusa i isi matagaluega a le Malo.

(vi) Faamauina o tupe maua

O lo'o faamauina ma fuafuaina tupe maua i tau talafeagai mo le faamauina o tupe ua o'o mai ma tupe e le'i totogiina mai. O tupe maua a le Pulega e aofia ai, talosaga ma laisene mo taaloga, pepa asiasi mo tagata, Komisi i luga o tupe maua o kasino i masina taitasi ma isi. O tupe maua e faamauina i le taimi ua faatino ai ae le o le taimi e mauaina ai.

(vii) Aitalafu e le'i totogiina mai

O aitalafu e le'i totogiina mai e ao ona faamauina i lipoti faaletupe I lona aofaiga ma lona tau talafeagai.

(viii) Faaagaga

O tupe faaagaga ua faailoaina i totonu o Faamatalaga o Meatotino ma Aitalafu mo le faamoemoe mo le totogiina o ni aitalafu po o ni galuega e mafua mai ona o ni mafuaaga mai tausaga ua mavae.

(ix) Lafoga o oloa ma galuega faatino (VAGST)

E le aafia le Pulega i lafoga i luga o tupe maua ma tupe fa'aalu.

PULEGA E FAAFOEINA TAALOGA ESEESE TAU TUPE
FAAMATALAGA O LE TALA O LE TUPE
MO LE TAUSAGA FAAI'UINA 30 IUNI 2017

1. FAAMATALAGA LAUTELE

O le Pulega e Faafoeina Taaloga Eseese Tau Tupe na faavaeina i lalo o le tulafono o Faafoega o Kasino ma Taaloga Eseese Tau Tupe 2010. O matafaioi autu a le Pulega e tusa ai ma le vagea 4 o le tulafono, e aofia ai:

(1) E faaopoopo atu i ana galuega tauave i lalo o le tulafono o le Faafoega o Kasino ma Taaloga Eseese Tau Tupe 2010, ua i ai i le Pulega galuega tauave nei i lalo o lenei tulafono:
(a) e faatonutonu faaletulafono ma mataitu taaloga ma taaloga eseese tau tupe i totonu o Samoa
(e) e faatonutonu faaletulafono ma mataitu gaoioiga i masini tau petipetiga i totonu o Samoa;
(i) e faatonutonu faaletulafono ma mataitu taaloga loto po o lulu i totonu o Samoa;
(o) e faalauiloa ma faafaigofie taaloga eseese tau tupe faatuatuaina;
(u) so o se isi lava galuega tauave faatonuina.

(2) E iai le malosiagai i le Pulega e faia ai so o se mea e talafeagai mo, po o e ono aliae mai i ana galuega tauavae o le faafuaiupu (1).

(3) E aunoa ma le faatupulaina o le faafuaiupu (1), e i ai i le Pulega malosiaga uma nei;
(a) e sainia maliega mo le faamoemoe o lenei tulafono;
(e) e tuuina atu laisene i lalo o lenei tulafono;
(i) e faia ai, faaaoga ma faamalosia tulafono faafoe mo taaloga;
(o) e taulimaina ma faasoasoa tupe mai taaloga ma taaloga eseese tau tupe;
(u) e auai ai po o le faafoe o taaloga po o gaoioiga o taaloga eseese tau tupe e pei ona faatagaina i lenei tulafono;
(f) e faatagaina po o le manaomia le faia o tagi faasaga i tagata ua laiseneina e tusa ai ma lenei tulafono;
(g) ia mautinoa le faia o gaoioiga e toe faaola mai ai totogifuapauina o laisene mo laisene na tuuina atu i lalo o lenei Tulafono, ma faatino isi malosiaga e fesootai i totogifuapauina e aofia ai le malosiaga e tuusaunoa ai tului i totogifuapauina e le i totogiina;
(l) ia faamautinoa i se isi faiga e ese ai le faamamaluina o lenei Tulafono e ala i le faia o ni tagi faasaga i tagata, o i latou ia ua solia lenei Tulafono po o tulafono faatonutonu ua faia ai i lalo.

I le aso o lenei ripoti, o sui faatonu o lo o taua i lalo, sa faapea on filifilia e avea ma sui o le Komiti Faatonu a le Pulega;

Faanene Samau Etuale Sefo	Taitaifono
Lemalu Herman Retzlaff	Faatonu
Rev. Uta Muaulu	Faatonu
Tupai Matuna Iulai Lavea	Faatonu

2. FAAMATALAGA I FAIGA FAAVAE ILOGA FAATAUSI TUSI

(i) Tapenaina o Ripoti

O Ripoti faaletupe sa tapenaina i lalo o taiala faasuetusi e faamauina ai le tau i le tau sa faatauina mai ai (historical cost) ma suiga ua mafai ai nei ona toe fetuunai tau o aseta ma aitalafu. O faavae talafeagai o lenei ripoti o loo faia e tusa ma vaega talafeagai o le Tulafono a le Pulega o Taaloga Eseese Tau Tupe 2010, vaega 19 o loo faamalieina foi. O nei ripoti faaletupe sa tapenaina e tusa ai ma taiala ma aiaiga Faava-o-malo (IFRS) e pei on lagolagoina e le Komiti Suetusi Faavao-o-Malo (IASB).

PULEGA E FAAFOEINA TAALOGA ESEESE TAU TUPE
FAAMATALAGA O TUPE FETAFEA'I
MO LE TAUSAGA FAAI'UINA 30 IUNI 2017

	Faamatalaga	2017 SAT$	2016 SAT$
Faagasologa o tupe maua mai galuega fai			
Tupe maua mai le lautele o tagata		424,099	438,189
Tupe faaalu mo le faagaioiga ma le aufaigaluega		(418,441)	(354,740)
Paleni o tupe maua mai galuega fai		**5,658**	**83,449**
Faaopoopoga o tupe faasili		5,658	83,449
Paleni o tupe i le amataga o le tausaga		193,512	110,063
Paleni o tupe i le faaiuga o le tausaga	3	**199,170**	**193,512**
Faaalia mai:			
ANZ Bank - 4025227		46,001	46,911
ANZ Bank - 4025192		153,169	146,601
		199,170	**193,512**

O Faamatalaga o mulimuli mai e ao ona faitauina faatasi ma lenei lipoti

PULEGA E FAAFOEINA TAALOGA ESEESE TAU TUPE
FAAMATALAGA O FESUIAIGA I TUPE FAAVAE
MO LE TAUSAGA FAAI'UINA 30 IUNI 2017

	Fesuia'iga Faaopoopoga o Tupe Faasili SAT$	Aofaiga SAT$
2016		
Paleni ia 1 Iulai 2015	82,900	82,900
Tupe faasili mo le tausaga	265,562	265,562
Paleni ia 30 Iuni 2016	**348,462**	**348,462**
2017		
Paleni ia 1 Iulai 2016	348,462	348,462
Tupe faasili mo le tausaga	740,649	740,649
Paleni ia 30 Iuni 2017	**1,089,111**	**1,089,111**

O Faamatalaga o mulimuli mai e ao ona faitauina faatasi ma lenei lipoti

PULEGA E FAAFOEINA TAALOGA ESEESE TAU TUPE
FAAMATALAGA O TUPE MAUA MA TUPE FAAALU
MO LE TAUSAGA FAAI'UINA 30 IUNI 2017

	Note	2017 SAT$	2016 SAT$
TUPE MAUA			
Tupe maua i talosaga	9	51,229	2,650
Laisene faaletausaga mo Kasino - BSC	10	136,341	-
Laisene faaletausaga mo Kasino - WSC	10	247,893	249,314
Pepa faamaonia		3,800	7,300
Tupe maua i pepa asiasi mo tagata	11	1,240	1,350
Tupe maua i suesuega a le aufaigaluega		1,450	-
Tupe maua mai taaloga laulau ma masini	12	38,000	-
Komisi mai tupe maua o taaloga Kasino (GGR)-BSC	13	396,566	
Komisi mai tupe maua o taaloga Kasino (GGR)-WSC	13	154,022	301,856
Tului mai faletupe		29,412	
		1,059,952	**562,470**
TUPE FAAALU			
Totogi o suetusi		35,802	21,060
Totogi o faletupe		259	403
Tupe faaalu mo fonotaga ma isi		6,863	5,897
Tupe gau i fefaatauaiga		2,514	398
Faaitiitia o tau o aseta		27,722	11,817
Tupe totogi ma lesitala		-	2,514
Penisini/Suauu		9,578	6,098
Galuega lautele		2,074	3,304
Meaalofa ma lafo		-	475
Inisiua		4,906	2,842
Tupe faaalu i taavale		580	-
Alauni telefoni		3,600	-
Lomiga o pepa ma pepa ofisa		7,892	6,042
Totogi o loia		19,500	1,665
Faatumauina o taavale		4,879	4,219
Alauni mo faigamalaga		14,747	34,387
Faigamalaga ma fale mau totogi		25,231	28,476
Aoaoga		8,684	5,733
Totogi o tagata faigaluega		103,856	103,579
Tupe faaalu mo le ACC		2,044	1,990
Saofaga I ile NPF		20,075	16,802
Tupe faaalu mo lafoga a le aufaigaluega		28,598	27,529
Faamanuiaga a le aufaigaluega		(10,102)	11,678
Aofaiga o tupe fa'aalu		**319,302**	**296,908**
Faasiliga o tupe maua ma tupe fa'aalu		**740,650**	**265,562**

O Faamatalaga o mulimuli mai e ao ona faitauina faatasi ma lenei lipoti

PULEGA E FAAFOEINA TAALOGA ESEESE TAU TUPE
FAAMATALAGA O MEATOTINO MA AITALAFU
FA'AIUINA 30 IUNI 2017

		2017	2016
ASETA	Faamatalaga	SAT$	SAT$
Meatotino i le taimi nei			
Tinoitupe i faletupe ma isi tinoitupe	3	199,170	193,512
Aitalafu o laisene e lei aoina	4(a)	384,234	249,314
Isi aitalafu e lei aoina	4(e)	516,355	52,953
Aitalafu vave totogi	5	3,011	-
		1,102,770	**495,780**
Meatotino tumau			
Tupe o lo o faafaigaluegaina		529,412	-
Fanua ma meatotino tumau	8	156,361	59,083
		685,773	**59,083**
AOFAIGA O MEATOTINO		**1,788,543**	**554,863**
TUPE FAAPUTUPUTU MA NOATAGA			
NOATAGA			
Noataga i le taimi nei			
Isi aitalafu		-	25,530
Tupe faaagaga mo le au suetusi	6	30,650	-
Aitalafu i le SSLA	7	159,790	155,460
Aitalafu i le TAB		3,870	3,870
Faaagaga mo le manuia o le aufaigaluega		5,122	15,224
Faamanuiaga mo le lumanai		-	6,317
		199,432	**206,400**
Noataga mo se taimi umi			
Aitalafu i le SSLA (teugatupe faavaitaimi-UTOS)	7	500,000	-
		500,000	**-**
AOFAIGA O NOATAGA		**699,432**	**206,400**
TUPE NA FAAFAIGALUEGA			
Tupe faaputuputu		348,463	82,900
Tupe mama mo le tausaga		740,649	265,563
		1,089,112	**348,463**
AOFAIGA O NOATAGA		**1,788,543**	**554,863**

O Faamatalaga o mulimuli mai e ao ona faitauina faatasi ma lenei lipoti

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AUDIT OFFICE

aotelega atoa, ma e ono a'afia ai fuafuaga i mataupu tau tupe a i latou o le a fa'aogaina Fa'amatalaga Tau Tupe ma fa'avae mo nei fuafuaga.

E tusa ai ma Aiaiga Fa'a-Su'etusi Fa'ava-o-Malo, e fa'atino la matou su'ega i le tulaga maualuga ma le tomai fa'apitoa. E fa'apea foi ona matou:

- Fa'ailoa ma auilili ni lamatiaga o fa'afitauli mai fa'amatalaga sese matuiā o Fa'amatalaga Tau Tupe, pe afua mai i ni amio piopio po'o le sasi, fausia ma fa'atino gaoioiga e tali atu i nei lamatiaga, ma fa'amauina mau fa'asu'etusi e atoatoa ma talafeagai mo fa'avae o le manatu fa'asu'etusi. O le lamatiaga o le lē maua o fa'afitauli mai fa'amatalaga sese matuiā e afua mai i amio piopio e ogaoga atu nai loo tulaga sasi, ona o amio piopio e aofia ai fefinauaiga, pepelo, ave ese ma le iloa, fa'amatalaga sese, poo le soloia o puipuiga fa'alotoifale.
- Silafia puipuiga fa'alotoifale e talafeagai i le su'ega mo le fausia o gaoioiga talafeagai i ia tulaga ae lē mo le fa'amoemoe e fa'aalia se manatu i le lelei o puipuiga fa'alotoifale.
- Iloilo le tulaga talafeagai o faiga fa'avae fa'atausi tusi sa fa'aaogaina ma le talafetaui o fua fa'atatau fa'atausi tusi ma fa'amatalaga fesootai a le fono a fa'atonu ma le pulega.
- Fa'amautu le talafeagai o le fa'aaogaina e le fono a fa'atonu ma le pulega o le fa'avae fa'atausi tusi o le gafatia o le fa'aauau o le auaunaga a le Pulega ma fa'avae i mau fa'a-suetusi sa tuuina mai, poo iai se lē mautonu i tulaga ma aiaiga e fa'atatau i le mafai ona fa'aauau le auaunaga a le Pulega i le lumanai. Afai ae fa'amautu o loo iai se tulaga lē mautinoa, e moomia le fa'ailoa i le matou lipoti fa'asu'etusi o fa'amatalaga fesootai i Fa'amatalaga Tau Tupe pe o le lē atoatoa o ia fa'amatalaga e ono suia ai le manatu fa'asu'etusi. O le matou manatu e fa'avae mai i mau sa matou maua mai i le matou suega e fa'apau mai i le aso o le matou lipoti. Ae peitai, e ono iai ni mataupu i le lumanai e aafia ai le gafatia o le fa'aauau o le auaunaga a le Pulega ma ono fa'amuta ai ana galuega fa'atino.
- Iloilo le fa'ataatiaga, folasaga ma le anotusi o Fa'amatalaga Tau Tupe e aofia ai fa'amatalaga fa'aopoopo poo fa'ailoa ai fefa'atauaiga ma gaoioiga i se tulaga talafeagai.

E matou te feso'otai ma le Fono a Fa'atonu ma le Pulega e fa'atatau i le fa'atinoina o le matou su'ega ma sailiiliga taua e aofia ai fa'aletonu matuia i puipuiga fa'alotoifale e alia'e mai i le matou su'ega.

Manatu I luga o isi Aiaiga Faa-le-Tulafono

I lalo o le vaega 104 o le Tulafono o Pulega o Tupe a le Malo 2001, e tatau i se faalapotopotoga ona saunia ma tuuina atu i le Minisita o Tupe faapea le Minisita e fitoitonu i ai, i totonu o masina e fa o le faaluga o le tausaga a le faalapotopotoga a le Malo. E le'i tausisia e le Lala o Taaloga Tau Petipetiga a Samoa le vaega 104 o le Tulafono o Pulega Tau Tupe a le Malo 2001 ona o le'i mafai ona tu'uina mai a latou Faamatalaga Tau Tupe mo le tausaga sa faaiuina i le aso faatapula'a 31 o Oketopa 2017.

Sa fa'amae'a la matou galuega i le aso 9 Aperila 2018 ma o lo matou manatu fa'asu'etusi o lo'o fa'avae mai i lea aso.

Cafele

Fuimaono Mata'afā Papali'i C.G. Afele
PULE MA SUETUSI SILI

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11 July 2018

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LIPOTI A LE OFISA SUETUSI

MO FA'ATONU O PULEGA – Pulega o Petipetiga

Lipoti I Faamatalaga Tau Tupe
Ua mae'a ona matou su'eina Fa'amatalaga tautupe o lo'o fa'apipi'i fa'atasi atu a le Pulega o Lala o Taaloga Tau Petipetiga a Samoa e aofia ai le Fa'amatalaga o Tulaga Tau Tupe e pei ona iai i le aso 30 Iuni 2017, ma fa'amatalaga o Tupe maua ma tupe fa'aalu, fa'amatalaga o tupe fetafea'i, fa'amatalaga o fesuiaiga o tupe fa'avae ma fa'aagaga, mo le tausaga e pei ona faai'uina ai, fa'atasi ai ma le otootoga o tu'utu'uga iloga fa'atausi tusi ma fa'amatalaga fa'aopoopo. O Suetusi Aloaia Fa'alauaitele, Isitolo Leota, na fesoasoani i lenei suega o tusi. Sa ta'ita'ia lenei galuega ua fa'ai'uina i lenei manatu po'o le lipoti fa'asuetusi tutoatasi e Tuala Pat Leota

Manatu Fa'asuetusi
I lo matou manatu, ua tuuina mai e Fa'amatalaga Tau Tupe se vaaiga e tonu ma talafeagai le tulaga tau tupe a le Pulega o Petipetiga, e pei ona iai i le aso 30 Iuni 2017, ma ana fa'atinoga fa'aletupe, suiga i tupe fa'avae ma ana tupe fetafeaa'i mo le tausaga na fa'ai'uina ai e tusa ai ma Aiaiga Fa'ava-o-Malo i le Fa'alauiloaina o Lipoti Fa'ale-tupe ma faapea ai fa'amatalaga manaomia ele Tulafono o Faalapotopotoga a le Malo (Faatinoga o Galuega ma le Mafai ona Tali Atu) 2001, Tulafono o Kasino ma Faafoega o Taaloga Eseese Tau Tupe 2010 ma Tulafono o Petipetiga 1990.

Fa'avae o le Manatu Fa'a-Su'etusi
Sa fa'atino la matou su'ega e tusa ai ma Aiaiga Fa'a-Su'etusi Fa'ava-o-Malo. O la matou matafaioi i lalo o nei aiaiga o loo fa'amanino atili atu i le vaega o Matafaioi Fa'a-Su'etusi mo le su'ega o Fa'amatalaga Tau Tupe i lenei lipoti. E tutoatasi le Su'etusi mai le Pulega o Petipetiga e tusa ai ma Aiaiga Fa'ava-o-Malo Fa'a-Tausi Tusi e manaomia lo matou tautu i manaoga amiotonu talafetaui e fa'atatau i le auaunaga Fa'a-Su'etusi i totonu o Samoa. Ua matou fa'amalieina uma tulaga moomia o Aiaiga Fa'ava-o-Malo e pei ona taua i luga. Ua matou talitonu e fa'apea o mau Fa'a-Suetusi na matou maua ua lava ma fetaui e tuuina mai ai se fa'avae mo lo matou manatu Fa'a-Suetusi.

O le Matafaioi a le Fono a Fa'atonu ma le Pulega Mo Fa'amatalaga Tautupe
O le Fono a Fa'atonu ma le Pulega o Lala o Taaloga Tau Petipetiga a Samoa faapea ma le Pulega o Petipetiga, e ia te i latou le matafaioi mo le saunia ma le tu`uina aloaia mai o nei Fa'amatalaga Tau Tupe ina ia tusa ai ma Aiaiga Fa'ava-o-Malo i le Fa'alauiloaina o Fa'amatalaga Tau Tupe. O lenei matafaioi e aofia ai le fuafuaina, le fa'atinoina, ma le fa'aauauina o pulega fa'alotoifale talafeagai, le filifilia ma le fa'aaogaina o faiga fa'avae Fa'atausi Tusi ua talafetaui ma le saunia ma le tuuina aloaia mai o Fa'amatalaga Tau Tupe e fa'apea ua saoloto mai sēsē matuia, e fa'aono mafua mai le sasi po'o amio piopio.

I le saunia o Fa'amatalaga Tau Tupe, e tatau ile Fono Fa'atonu ma le Pulega ona fa'amautinoa le mafai ai e le Lala o Taaloga Tau Petipetiga a Samoa le fa'auauina o ana galuega ma fa'agaoioiga fa'aletupe ma fa'ailoa ile tulaga e tatau ai mataupu e a'afia ai le lumana'i fa'aauau ma fa'aaogā ai le talitonuga maumaututu i lenei lumana'i fa'aauau sei vagana ai ua ta'atia se fa'amoemoe o le Fono Fa'atonu ma le Pulega e tapunia le Lala o Taaloga Tau Petipetiga a Samoa ma taofia uma ana galuega po'o le leai foi o se isi fa'amoemoe mautinoa e toe fa'auau ai.

O le Fono a Fa'atonu, e nafa ma le mata'itūina o le sologa lelei o Fa'amatalaga Tau Tupe a le Lala o Taaloga Tau Petipetiga a Samoa.

Matafaioi a le Suetusi
O le sini autū o le su'ega o tusi, o le fa'aalia lea o se manatu i luga o Fa'amatalaga Tau Tupe e ala i lipoti e aofia ai ma le manatu fa'asu'etusi e fa'avae i luga o mau talafeagai e tusa ai ma aofaiga ma folasaga i totonu o nei Fa'amatalaga, e aofia ai foi ma le auiliiliina o fa'afitauli mai fa'amatalaga sese matuiā, pe afua mai i amio piopio po'o le sasi. O a matou mau e maua ai se fa'amaoniga talafeagai peita'i e lē mafai ona maua se mautinoa atoatoa pe maua uma ni sese poo ni sasi o iai i Fa'amatalaga Tau Tupe tusa lava pe fa'atinoina se suega e tusa ai ma Aiaiga Fa'a-Suetusi Fa'ava-o-Malo. E mafai ona iai ni fa'amatalaga sese e afua mai i amio piopio po'o le sasi ma e mafai ona matuiā lona a'afiaga i le

PULEGA E FAAFOEINA TAALOGA ESEESE TAU TUPE
LIPOTI FAAMAONIA A LE KOMITI FAATONU
MO LE TAUSAGA FAAI'UINA 30 IUNI 2017

Matou te faamaonia faamatalaga tau tupe a le Pulega e Faafoeina Taaloga Eseese Tau Tupe pei ona faapipii atu, e aofia ai faamatalaga o le faatinoga o galuega tau tupe, faamatalaga o le tulaga tau tupe, faamatalaga o suiga o paleni o tupe faavae ma tupe faaputuputu, faamatalaga o tinoitupe maua ma le faaalu ma faamatalaga i faamatalaga tau tupe mo le tausaga faai'uina aso 30 Iuni 2017.

a) ua aumai ai se vaaiga tonu ma talafeagai i vaega e fitoitonu iai;

e) ua tu'ufaatasia e ala i taiala ma faamatalaga manaomia e Aiaiga Faavaomalo i le Faalauiloaina o Tala-Faaletupe;

i) faamalieina aiaiga o le Tulafono mo le Pulega o Tupe a le Malo 2001 , Tulafono i le faiga poo le faatulagaga o faamatalaga tau tupe na faia i lalo o le tulafono 2001 o Faalapotopotoga a le Malo (Faatinoga o Galuega ma le Tali atu) ma le Tulafono o Taaloga Eseese Tau Tupe 2010

I le taimi nei, i le maua lava iloa i tulaga o iai, e le o iai ni vaega po'o ni mataupu ogaoga e ono faaseseina ai le sa'o ma le lelei atoatoa o lenei tala faaletupe.

Ua ma tu'uia atu le faatagana e tu'uina atu ai le tala faaletupe o lo'o faapipiina atu I le aso 27 Oketopa 2017 e avea ma sui o Faatonu o le Pulega e Faafoeina Taaloga Eseese Tau Tupe.

Sainia

Faanene Samau Etuale Sefo

TAITAIFONO

Pulega e Faafoeina Taaloga Eseese Tau Tupe

Apia, Samoa

16 / 11 / 20

Sainia

Rev. Uta Muaulu

FAATONU

Pulega e Faafoeina Taaloga Eseese Tau Tupe

Apia, Samoa

09 / 11 / 20

MATAUPU O LOO I LE LIPOTI

	Itulau
Lipoti faamaonia a le Komiti Faatonu	1
Lipoti a le Suetusi	2
Faamatalaga o Meatotino ma Aitalafu	3
Faamatalaga o tulaga tau tupe	4
Faamatalaga o suiga o paleni o tupe faavae ma tupe faaputuputu	5
Faamatalaga o tinoitupe maua ma le fa'aalu	6
Faamatalaga i fa'amatalaga tau tupe	7 - 11

PULEGA E FAAFOEINA TAALOGA ESEESE TAU TUPE

FAAMATALAGA TAU TUPE

MO LE TAUSAGA FAAI'UINA 30 IUNI 2017

- Faatulaga tatau le faagasologa o mea i le faaaogaina o tekinolosi ina ia faafaigofie ma faamama laasaga mo le faafouina ma le saunia o oloa eseese tau lūlū mo a matou tagata faatau.

FOAI TAUTUPE

E le maua ina e le Pulega se fesoasoani tau tupe poo se tupe faafaigaluega mai le Malo. E faatupeina lava e le Pulega ia mai totogi o talosaga ma laisene e pei ona faatulagaina e le Pulega, faamaonia e le Palemene ma totogiina e le pisinisi o taaloga eseese tau tupe ma isi alagatupe e faatupuina mai le Taaloga Loto a le Atunuu.

E uiga i le Taaloga Loto a le Atunuu, o le vaega tele o le seleni e totoe pe a maea ona totogi faaailoga ma le tupe faaagaga mo faailoga faapea ma tupe faaalu mo faagaoioiga, e faasoa lea i faalapotopotoga eseese, o foai mo aoaoga ma faalapotopotoga e fai le auaunaga o le foai faameaalofa. O faalapotopotoga nei e faamaonia e le Komiti Faatonu a le Matagaluega e tusa ai ma le tulaga o iai i latou taitoatasi, ma, e faavae i luga o a latou folasaga ua talafegai ma a matou tuutuuga mo le faatupeina o ni talosaga.

O le faatupeina e tolu ona vaega: Taaloga, Aoaoga, Faalapotopotoga mo le manuia lautele ma Faalapotopotoga Faimeaalofa.

FOAI TUPE NA FAATAGAINA E LE PULEGA O TAALOGA ESEESE
TAU TUPE 2016 – 2017

IGOA	FOAI TUPE UA FAAMAONIA	VASEGA
Taaloga Tenisi a Samoa	$8,000	Taaloga
Faipelega a Samoa	$10,000	Taaloga
Lakapi Liki a Samoa	$90,000	Taaloga
Lakapi Iuni a Samoa	$100,000	Taaloga
Faalapotopotoga taaloga Hockey	$5,000	Taaloga
Kalapu a le Liona	$5,000	Taaloga
Komiti a Samoa mo le Olimipeka (SASNOC)	$5,000	Taaloga
Sosaiete mo le Basket ball	$5,000	Taaloga
Sosaiete mo Alogapaopao	$5,000	Taaloga
Netipolo a Samoa	$5,000	Taaloga
Mapuifagalele (Little Sisters of the Poor)	$5,000	Faalapotopotoga mo le manuia lautele
Pili o aoga	$11,248.61	Aoaoga
Aofai atoa	**$259,248**	

Asaina o le gasū	O le a matou galulue i le agaga lelei ma le fefaaaloaloai ma i latou uma e iai so latou aafiaga i la matou galuegai le lotoifale poo fafo atu, ina ia mautinoa le amanaiaina o o latou manaoga ma manatu i mea uma matou te faia ao matou taimuaina le ala o se Pulega faatonutonu aupito fou a le Malo.
Agaga	Ina ia faalautele ma faaleleia le Taaloga Loto a le Atunuu faapea foi ma le lē faaituau tumau, fai mea talafeagai, faalagolago i faamaoniga e faavae i mau e aunoa ma se faaituau, faailoga tagata pe faailoga lanu i mea uma matou te faia ina ia mautinoa lona faalautele faifai pea ma le manuia.
Galulue faatasi	Matou te feoeoeai i se taumafaiga tuufaatasi ina ia ausia faamoemoega mo le Pulega ma tuuina atu i matou i le faaleleia pea o o matou matafaioi e faapea foi ma a matou gaoioiga mo le Taaloga Loto a le Atunuu.

FAAMOEMOEGA O LAISENE

O la matou faatonutonuga e faia lea mo le lelei o le lautele e pei ona taiala ai i matou e o matou tiute faaletulafono, ina ia:

- Taofia le avea o taaloga eseese tau tupe o se punavai o soligatulafono poo le vevesi, o se auala e fegalegaleai ai ma soligatulafono poo le vevesi, poo le faaaogaina lea e sapasapai ai soligatulafono
- Faamautinoa o taaloga eseese tau tupe o le a faia i se Auala lē faaituau ma le manino.
- Puipui fanau ma isi tagata vaivai mai lamatiaga, poo le faaaogaina o i latou i auala le tatau ai, e taalogaeseese tau tupe.
- Uunai le lē faaituau, le fai meatonu ma le fai mea maeaea ma le lelei i gaoioiga a tagata uma e aafia i taaloga tau tupei Samoa.
- Faaitiitia ma taofiofi aafiaga o tagata lautele mai taaloga eseese tau tupe, ae uunai le faapaleniina o le saofaga o le pisinisi taaloga eseese tau tupe i le pisinisi o tagata tafafao maimoa faapea le manuia ma galuega fai a le lotoifale, nuu ma alalafaga

E uiga i le Loto a le Atunuu, o a matou faamoemoega ia faamautinoina le:

- Soalaupuleina o ni talosaga poo manatu faatutuina ia suia le mamanu o taaloga faapea ai ma le atinaega atoa o le Taaloga Loto a le Atunuu ma faatupulaia ana teuga tupe eseese ina ia faateleina tupe maua e tusa ai ma manaoga faaletulafono ia i matou.
- Ia vaavaaia ma fautuaina le taulagalaga i nisi taaloga i se auala e faalauiloa ai ma taaloina ina ia faatupulaia tupe maua e manuia ai nisi fuafuaga lelei.

O LA MATOU MAU FAAVAE, VAAIGA MAMAO MA TULAGA FAATAUAINA

MAU FAAVAE

Ina ia pulea le faatupulaia o taaloga eseese tau tupe i Samoa, i le faamautinoaina lea o le saogalemu o faagaoioiga a Kasino mai faatosinaga faasoligatulafono/faatautala, faamautinoaina le puleaina o ituaiga uma o taaloga eseese tau tupe ua laiseneina, ina ia aua nei aafia tamaiti e lei ausia tausaga faaletulafonoina, tagata vaivai ma tagata lautele, ma faalauiloaina le saofaga paleni o le alamanuia o taaloga eseese tau tupe i le atiinae mo tagata tafafao maimoa ma le manuia ma le aoga mo le lautele o nuu ma alalafaga ma le atiinaeina o taaloga i Samoa.

- O le puleaina o le tuputupu ae o taaloga eseese tau tupe i totonu o Samoa ma faamautinoaina le saogalemu o pulega ma gaoioiga o Kasino mai faatosinaga faasoliga tulafono poo le faatautala.

- Faamautinoaina o taaloga eseese tau tupe i se Kasino o le a faia ma le faamaoni ma le faatuatuaina.

- Ina ia mautinoa o tupe mai taaloga eseese tau tupe e faaaoga mo faamoemoega o le lotoifale, nuu ma alalafaga.

- Ina ia mautinoa o taaloga eseese tau tupe ua laiseneina.

- Ina ia mautinoa le amio sao ma le lē faaituau o taaloga matemate ua laiseneina.

- Taofiofiina ma le puleaina o le gafatia e Kasino ma ituaiga uma o taaloga eseese tau tupe ua iai laisene mai le lamatiaina o tamaiti e lei ausia tausaga faaletulafonoina, o tagata vaivai ma tagata lautele.

VAAIGA MAMAO

"Ina ia avea ma Faatonu o Kasino ma Taaloga Eseese Tau Tupe e faatuatuaina lona faaaogaina o faatinoga sili faava o malo, ao uunaiina la matou mau faavae i se agaga gaeetia ma le faamaoni mo le saogalemu o Samoa".

TULAGA FAATAUAINA

Amiotonu	Faamaoni, talitonuina, ma le faatuatuaina ina ia maua le faatuatuaga o tagata lautele i le Pulega e Faafoeina Taaloga Eseese Tau Tupe ma le Taaloga Loto a le Atunuu.
Puipuiga	Matou te faamuamua lo matou gauai atu i auiliiliga ma le puleaina o gaioiga o taaloga eseese tau tupe ina ia puipui tagata vaivai ma le atunuu lautele.
Gafatia faalematātā	O le a matou faamautinoina le faaaupegaina o i matou i le tomai talafegai ma le malamalama moomia, atoa ma le poto masani ma le mulimulitai i faatinoga sili faavaomalo o faatonutonuga faaletulafono, ma ia tausisia le o gatusa ai ma le televave, le Faalauteleina atili ma le atiinaega o tenekolosi mo taalogaeseese tau tupe/loto/lūlū.

O AI I MATOU

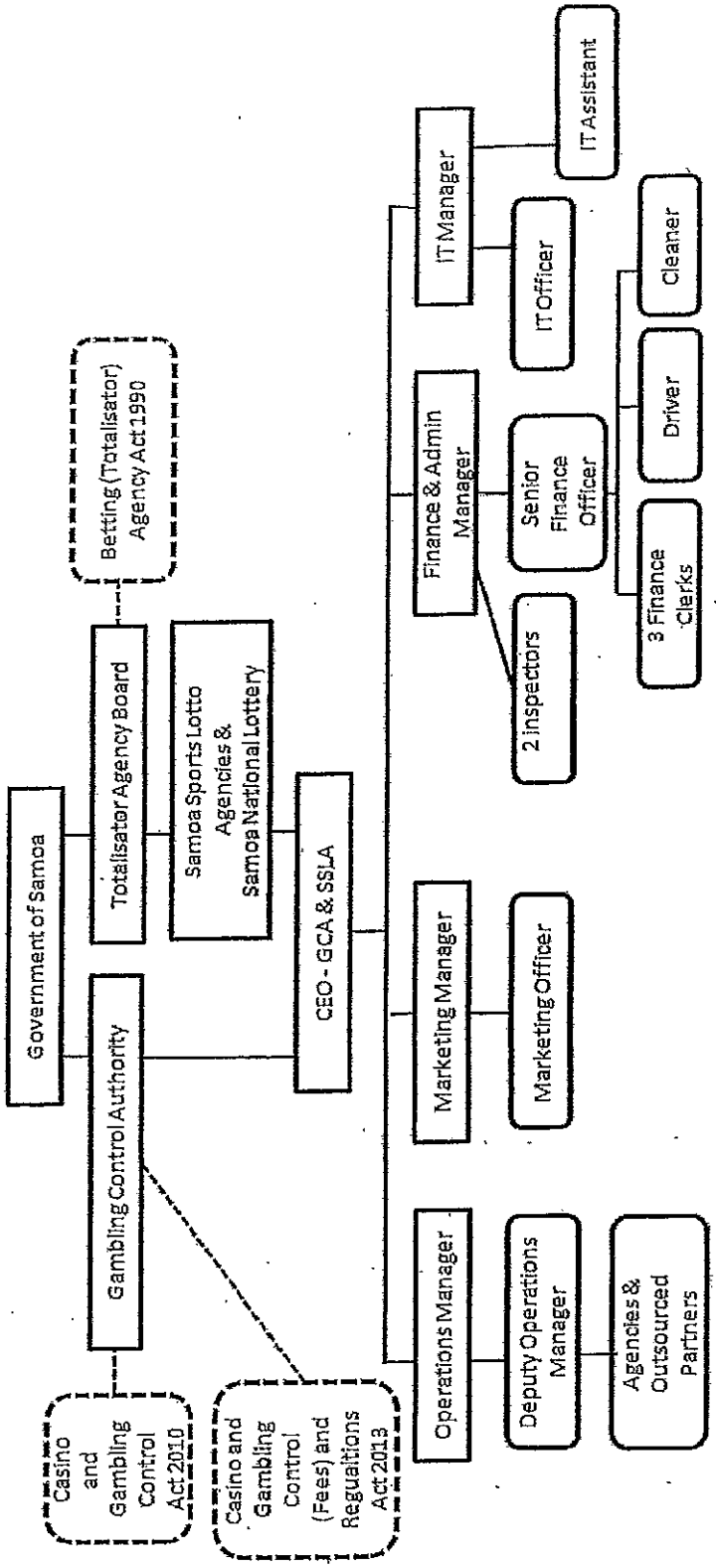
O i matou o se faalapotopotoga a le Malo, ua faavasegaina o se Faalapotopotoga Tau Faamanuiaga a le Malo.

O le Pulega e Faafoeina Taaloga Eseese Tau Tupe na faavaeina e le Tulafono o Faafoega o Kasino ma Taaloga Eseese Tau Tupe 2010, mo le faalauiloaina o alamanuia tau tagata tafafao maimoa e mafai ai na laiseneina Kasino ma puleaina a latou faagaioiga atoa ma isi ituaiga taaloga tau tupe ina ia ausia ai ona faamoemoega e pei o nei:

- Faalauiloa le tulaga faatuatuaina ma le tonu i taaloga eseese tau tupe;
- Faatumauina le faimeatonu ma le faamaoni o tagata e aofia ai itaalogaeseese tau tupei Samoa;
- Faalauiloa le lē faaituau, le fai meatonu ma le mataalia i le faagaioiga a tagata e aofia ai i taaloga tau tupe eseese i Samoa;
- Faaitiitia ma puipui mai ia afiaga lē lelei faaaga fesootai o taaloga eseese tau tupe;
- Ina ia faalauiloa atu se saofaga paleni e ala atu i le pisinisi o taaloga eseese tau tupe i le pisinisi o tagata tafafao maimoa ma le manuia ma le aoga lautele o nuu ma alalafaga.

O le Pulega e Faafoeina Taaloga Eseese Tau Tupe o le faamalumaluga lea e na te puipui tagata e faaaogaina taaloga eseese tau tupe ma tagata lautele, e ala lea i le faamautinoaina o le lē faaituau ma le saogalemu, ma le faaitiitia o lamatiaga o aga fesootai mai taaloga eseese tau tupe. Matou te faatinoina nei itu i le faatulagaina lea o tagata e faaaogaina nei taaloga i le fatu o tulafono faatonutonu.

Figure 1: Governance and organizational structure



PULEGA

1. **Komiti Faatonu**

Fanene Samau Etuale Sefo	-	Taitaifono
Aumua Ming Leung Wai	-	Faatonu
Reverend Uta Muaulu	-	Faatonu
Oloipola Terrence Betham	-	Failautusi o le Komiti Faatonu

2. **Pulega**

Tuala Tamaalelagi Siaki Tuala II	-	Pule Sili
Salevai W Amosa	-	Sui Pule vaega o Tupe

- O le Faalapotopotoga o Faaputuga Tupe mo le Lumanai o Tagata Samoa (SNPF) ua avea nei ma faalapotopotoga e umia le aofaiga tele o sea o le kamupani o le Aggie Greys Resort Samoa (o se kamupani e umia se laisene e faagaioi ai se Kasino) ma ua faapea ona taulimaina le anaina o le Kasino o le White Sands i Mulifanua lea sa i le aiga o le au Grey, e le Faalapotopotoga.

FAAIUGA

O le tausaga nei foi ua toe faafouina ai la'u konekarate faigaluega mo le isi tolu tausaga, ma oute faafetaia le Pulega i le faatuatuaga ua toe tuuina mai ia te a'u ao tatou tauivi e ausia atiinae fuafuaina mo le Pulega faapea le Taaloga Loto a le Atunuu. O nei atinaega e afua mai i le mausali o le Pulega ma le taiala ua latou tuuina mai, e lagona ai le loto faafetai, ma o le a tulimatai pea le ausiaina o a tatou sini ma faamoemoega.

O loo i se tulaga tau atiinae pea le Pulega, ma ose ala umi o le a matou asaina ina ia ausia o matou faamoemoega ma sini ua faataatitia, atoa ma le faafetaiai o luitau e feagai ma soo se faalapotopotoga o loo tau atiinae. I lo matou faapea ai, e iai lava lo matou tulaga faasili ese, e matou te faaauau ai le fatufatu ae i luga o le faavae ua faataatiaina, ma faailoa le agaga tonu mo lo matou atiinae ma le tuputupu ae o se Pulega faa-Faatonu.

Tuala Tamaalelagi Siaki Tuala II
Ofisa Sili Pulega
Pulega e Faafoeina Taaloga Eseese Tau Tupe

le Teuteuga o leTulafono o Faafoega o Kasino ma Taaloga Eseese Tau Tupe (numera 2) 2017; e ala lea i faatalatalanoaga ma i latou e tatau ona amanaia so latou manatu i le mataupu faatasi ai ma tagata lautele, ma sa faaali mai foi e i latou ni manatu taua.

- Sa tatalaina mo le mataitu o galuega e faagaoioi ai le pisinisi ao lei tatalaina aloaia, le Black Sands Casino i Apia i le Aso Faraile Aso 7 Oketopa, i le 10:45 i le taeao e le Afioga i le Palemia.

- O le fonotaga faa le va o malo faa le tausaga o faalapotopotoga o Faatonu o Faafoega o Taaloga Eseese Tau Tupe (International Association of Gaming Regulators - IAGR), na fai i Sini, Ausetalia ia Oketopa 31 – Novema3 2016. Sa auai atu i le fonotaga le Ofisa Sili o Pulega ma sa ia saunia se folasaga e uiga ia Samoa ona ua avea ma se tasi o puleaga fou a le IAGR.

  O le matou auai ma sui faapuleaga o le IAGR, ua avea lea ma se tulaga uiga ese e faalauiloaina ai laisene eseese e mafai ona faatagaina, atoa ma le faalauiloa lauteleina o Samoa o se puleaga e pulea lelei, ma faatonutonuina faaletulafono ona Kasino ma alamanuia tau taaloga e fai i luga o le initaneti, ma ua talafeagai ona fai ai ni teugatupe faafaigaluega.

  Ua avea foi lo matou sui i le IAGR, e maua ai se fesootaiga taua ma isi sui o le IAGR e fefaasoaai le malamalama; ma o se isi lea avanoa ma punaoa e faaopoopo mai i lo matou malamalama ma le faalauteleina o la matou upega tafāilagi.

- O le Fonotaga Faalelalolagi mo Lulu 2016, sa faia i Singapore i le Aso
  6 – 9 Novema 2016, ma na auai le Ofisa Sili o Pulega o le Taaloga Loto a le Atunuu. O se fonotaga faapitoa muamua lea mo pisinisi tau lūlū ua matou auai. O se punaoa taua lenei fonotaga mo le faaleleia ma le faalauteleina o a matou oloa tau lūlū ma le auaunaga e matua faateleina ai le tupe maua mai lūlū.

- Na auai le Ofisa Sili o Pulega ma le Failautusi o le TAB i se fonotaga ma le pulega o petitiga i tuugaa Niu Sila (New Zealand Racing Board) ina ia faagasolo i luma feutagaiga e faatatau i le faalauteleina o le tatou alamanuia tau petipetiga e faaaogā ai masini e faamaumau ai peti taitasi, auā se faapaaga ma le TAB a Niu Sila (o le Pulega o Tuugaa Niu Sila e puleaina foi le TAB a lea atunuu).

- O le faaiuga a le Kapeneta (FK (17) 02 ua faamaonia ai o le Pulega. ua siitia i lalo o le vaaiga a le Minisita o Faalapotopotoga a le Malo (MPE).

- O le faaiuga a le Kapeneta (FK (17) 02 ua faamaonia ai o le Pulega ua siitia i lalo o le vaaiga a le MInisita o Faalapotopotoga a le Malo (MPE).

- O le Faalapotopotoga o Faaputuga Tupe mo le Lumanai o Tagata Samoa (SNPF) ua avea nei ma faalapotopotoga e umia le aofaiga tele o sea o le kamupani o le Aggie Greys Resort Samoa (o se kamupani e umia se laisene e faagaioi ai se Kasino) ma ua faapea ona taulimaina le anaina o le Kasino o le White Sands i Mulifanua lea sa i le aiga o le au Grey, e le Faalapotopotoga.

SAUNOAGA A LE OFISA SILI O PULEGA

FAATOMUAGA

Mamanuina o le lumanai o faatonutonuga faaletulafono o Taaloga Eseese Tau Tupe: O le tausaga nei o se tausaga o fesuiaiga i le vaega o taaloga eseese tau tupe i le tatalaina o le lona lua o fale kasino, atoa ai ma le suiina o lē e anaina se tasi o Kasino. O se tausaga foi o suiga mo le Pulega ao atiinaeina, lolomiina ma tapena mo le faatinoga o la matou Fuafuaga mo le Vaega o Tupe ma Pulega (2017 i le 2020). Sa faapea foi ona toe faatulagaina le aufaigaluega ina ia mautinoa lo matou faaaupegaina e faafetaiai luitau fou ma nei suiga.

E iai laasaga taua ua ausia i le faaleleia o le tomai ma agavaa, ae o loo iai pea foi ma le avanoa mo le atinaeina ma le faaleleia atili.

Sa matou iloiloina pea auala o faatonutonuga faaletulafono ma lona faatinoina ina ia mautinoa o loo faataunuu lo matou tiute faatonutonu faaletulafono ina ia puipuia le mamalu o le atunuu mai lamatiaga e ono tulai mai ona o Kasino. O la matou Tulafono tau faaofi, e tuufaatasia ai tulafono eseese i se Tulafono e tasi i lalo lea o le faafoega a le Pulega. O loo iai foi teuteuga i le Tulafono o le Faafoega o Kasino ma Taaloga Eseese Tau Tupe 2010 o loo faaaoga ai teuteuga mai le Tulafono o Teuteuga o le Tulafono o le Faafoega o Kasino ma Taaloga Eseese Tau Tupe 2015, aemaise le faaaogaina o aiaiga e pulea ai teuteuga mo laisene mo Taaloga Eseese Tau Tupe e faaogaina ai fesootaiga faakomepiuta, atoa ai male toe teuteuina ma le tusiina o Faatonutonuga Faaletulafono e faatino ai nei Tulafono Eseese.

O loo faaauau le mataituina ma faamautinoaina le faamalosia o le tapu i tagataanuu mai le ulufia poo le auai i taaloga eseese tau tupe i Kasino, ma faamautinoa o loo silafia e i latou e faagaioiina Kasino, le tinoū o le Pulega i malupuipuiga ona o aafiaga o tagata mai taaloga eseese tau tupe e pei o le Kasino.

ATIINAEINA O GAFATIA

Na matou auai atu mo le uluai taimi i le Fonotaga i mea tau Loto a le Lalolagi i le tausaga nei e fai ma sui o le Taaloga Loto a le Atunuu. O se fonotaga ua faaoloataua ai le Pulega ma ua fesoasoani i le atiinaeina o la matou upega tafāilagi ae ua faapea ona faatupu manatu aua le atiinaeina ma le faafouina o faagaoioiga a le Taaloga Loto a le Atunuu.

FAATUMUTUMUGA O LE 2016 – 2017

- Faamaonia e le Puleaga o le Pulega se teuga tupe faafaigaluega e $500,000 i le UTOS.

- Tulafono tau faaofi mo le Faafoega o Taaloga Eseese Tau Tupe – Na iai ni laasaga taua i le tusiga o le Tulafono tau faaofi. Na maea ona tusia ma tapenaina mo lona iloiloina i totonu o le ono masina mulimuli o le tausaga. O lenei Tulafono tau faaofi ua tuufaatasi ai Tulafono Eseese mo Taaloga Eseese tau tupe ina ia faafaigofie ai lo latou puleaina. Ua faapea foi ona faaee atu e le Tulafono tau faaofi le malosiaga faale Tulafono i le Pulega e avea ai o le Pule Faatonu tutasi mo Taaloga Eseese tau tupe uma lava i totonu o le atunuu ma ua avea ai o se alagatupe maua taua a le Malo.

  I le aluga o Setema, sa faaauau pea ona alualu i luma la matou polokalame i le tapenaina o le tulafono tau faaofi o le Faafoega o Taaloga Eseese Tau Tupe 2017 ma le tulafono tau faaofi mo

SAUNOAGA A LE TAITAIFONO

O le tausaga seia tuanai nei, na iloga ai le faatautaiina e le Pulega e Faafoeina Taaloga EseeseTau Tupe Pulega o fuafuaga e tulimatai le silisili o faatonutonuga faaletulafono ina ia mafai ona faaleleia atili ai ma faaaupegaina le Pulega e faafetaiai lu'itau o le lumanai, ma, o le Tulafono o Faafoega o Taaloga Eseese Tau Tupe ua faatuina atu, o se tasi lea o laasaga e faaleleia atili ai le atiinaega o faatonutonuga faaletulafono e faaitiitia ai lamatiaga e ono mafai ona tulai mai i taaloga eseese tau tupe i totonu o le atunuu

E utiuti tele le tausaga e tasi e ausia ai se tulaga mataina e ui lava o loo alualu i luma laasaga o la matou galuega. E moomia le finafinau naunautai, le gaua'i pea, ma le naunautaiga magafagafa i lenei taumafaiga, ao mataitu le tulaga fesuisuiai o le siosiomaga o loo matou faagaoioiai le galuega.

O la matou matafaioi o le Pule Faatonu o Kasino, o le a faatupulaia pea le lavelave ma tulaga eseese i lona faatinoga e ui i le laititi o le tatou maketi i le taimi nei, ma,e taua tele ai lo matou toe iloilo ma toe faatulaga le auala o mea ina ia faaleleia atili lo matou mataalia e taulima ai le siosiomaga fesuisuiai ma faamautinoa ai o loo faaauau pea ona ausia faamoemoega o faatonutonuga faaletulafono.

O le tausaga nei ua siitia ai le Pulega mai le Ofisa o le Alii Palemia i le Minisita mo Faalapotopotoga a le Malo (MPE), le Afioga Lautafi Fio Purcell. O lenei suiga ua iai ai le Pulega i lalo o le Matagaluega mo Faalapotopotoga a le Malo, ma ua matou galulue soo tauau ai nei ma le MPE ina ia tausisia aiaiga mo le lipoti atu i lea matagaluega.

O le tausaga nei foi ua see mai ai le Afioga ia Lemalu Herman Retzlaff e sui i le Afioga ia Aumua Ming Leung Wai, o le sa avea ma sui auai i le Pulega ona o lona tofiga o le Loia Sili. E momoli atu lo matou agaga Faafetai i le Afioga ia Aumua mo tausaga e tele o lana auaunaga i le Pulega ma ia manuia ona laasaga uma o le a feagai ai.

I le tausaga foi ua mavae, sa faaauau ai e le Pulega le faatupulaia o fesootaiga aoga ma paaga i atunuu i fafo e gafa ma faatonutonuga faaletulafono; e fausia mai lea ini sootaga mautu na matou faavaeina ma ia paaga. O le a faapea ona faaauauina e le Pulega le faamalosia o nei fesootaiga, atoa ai ma le faaopoopoina o ni sootaga fou. O le a uunaia lenei tulaga ma le faamoemoe e faaleleia atili ai le galulue faatasi ma le vava lalata i mataupu ua matou faatauaina faatasi. O lenei faamoemoega, e mafai ona ausia i le faasoa atu o faamatalaga e uiga i mataupu e pei o le faatinoga aupito i lelei, atoa ma ni vaivaiga i faatonutonuga faaletulafono. O ia fesootaiga ma fefaasoaaiga, o le a mafai ai e le Pule Faatonu ona fausia faatasi ma faasoa atu le malamalama, ma o i foi, o le a faamalosiina ai le taulaiga ma le faatonutonuga faaletulafono o le alamanuia atoa o Taaloga Eseese Tau Tupe.

E faigata ona matou le amanaiaina le saofaga tele ma le taua o faagaioiga a le Taaloga Loto a le Atunuu i le galuega a le Pulega, ma e lagona le fiafia ua amanaia lea tulaga ona o le tausaga nei, o le uluai taimi lea ua matou auai i le Fonotaga a le Lalolagi mo le Taaloga Loto. O le faifaia'e pea o tekinolosi ma oloa fou mo taaloga eseese tau tupe, ua iai se aafiaga tele i lenei alamanuia ma o loo matou vaavaai ni auala fou e fefaaeseesea'i ai auaunaga matou te ofoina atu mo tagata faatau e faateleina ai le tupe e toe foi mai mo le faasoaina lea i Taaloga, Faalapotopotoga Fai Meaalofa, ma Foai Faaleaoaoga.

O le a faaauau pea ona tuputupu ae le alamanuia o taaloga eseese tau tupe i totonu o Samoa; e ui ina faifai malie i le taimi nei, ae matou te vaai faa le mafaufau, o le a le ma'alofia se faaopoopoga o laisene Kasino ma isi ituaiga o Taaloga Eseese Tau Tupe (faataitaiga e pei o le taaloga eseese tau tupe i luga o le initaneti, o taaloga tau petipetiga e faia i luga o le initaneti, ma taaloga eseese tau tupe). E fautuaina a matou gaoioiga ma taialaina la matou galuega i se malamalamaaga o le aotelega o la matou vaaiga mamao ma sini o le Pule Faatonu o Kasino. Ao faaauau ona faamalosia la matou pulega faatonutonu faaletulafono, e alagatatau foi ona matou saofaga i le atinaega faale'auta'ita'i aua lo matou gafatiaina o

FAASOLOGA O ANOTUSI

Aotelega o le Lipoti o faatinoga

- Saunoaga a le Taitaifono
- Saunoaga a le Ofisa Sili o Pulega
- Pulega

Suesuega o le faatinoga

- O ai i matou – Va'aiga Mamao, Mau Faavae, Tulaga faatauaina
- Faamoemoega o le laiseneina o Taaloga Eseese Tau Tupe
- Foai tau tupe

Faamatalaga tau tupe

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GOVERNMENT OF SAMOA

31 October 2020

Lau Afioga i le Fofoga Fetalai o le Maota
Afioga Leaupepe Toleafoa Faafisi
Fono Aoao Faitulafono
MULINUU

PULEGA O LE FAAFOEGA O TAALOGA ESEESE TAU TUPE LIPOTI TAUSAGA FAALETUPE 2016 -2017

Ina ia tusa ai me le Vaega 23 o le Tulafono o Faalapotopotoga a le Malo (Faatinoga o Galuega ma le mafai ona tali atu) 2001, e ia te a'u ava ma le fa'aaloalo e tuuina atu ai i luma o le Palemene le Lipoti Faalētausaga a le Pulega o le Faafoega o Taaloga Eseese Tau Tupe mo le tausaga faalētupe mai ia Iulai 2016 e o'o atu ia Iuni 2017.

Faafetai

Laufati Selafi Fio Purcell
MINISITA PULEGA O LE FAAFOEGA O TAALOGA ESEESE TAU TUPE

GOVERNMENT OF SAMOA

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LIPOTI FAA-LE-TAUSAGA A LE

PULEGA E FAAFOEINA TAALOGA ESEESE TAU TUPE

2016-2017