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GCA Samoa Gambling Control Authority

FA'AVAE I LE ATUA SAMOA

GOVERNMENT OF SAMOA

LIPOTI FAA-LE-TAUSAGA A LE

PULEGA E FAAFOEINA TAALOGA ESEESE TAU TUPE

2019 - 2020

Gambling Control Authority
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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 2019 -2020

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 2019 ~~e o'o atu~~ ia Iuni 2020.

Faafetai

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

FAASOLOGA O ANOTUSI

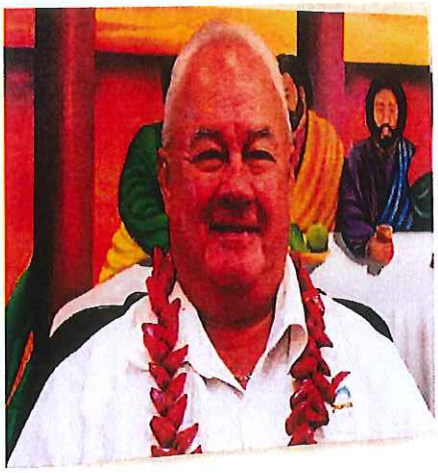
Aotelega o le Lipoti o Faatinoga

- Saunoaga a le Minisita
- 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 Kasino (Taaloga Eseese Tau Tupe)
- Foai tautupe

Faamatalaga tau tupe



SAUNOAGA A LE AFIOGA I LE MINISITA

Talofa lava.

O se fiafiaga ia te a'u, le Minisita o le Pulega o le Faafoega o Taaloga Eseese Tau Tupe, e tuuina atu ai le ripoti Faaletausaga 2019 i le 2020.

O lenei tausaga ua faapea ona vaaia ai le tele o ni tulaga lē ma'alofia, muamua o le faama'i o le Misela sa faapea ona mulimuli mai ai ma le KOVITI 19 na a'afia ai i se tulaga pagatia le lalolagi atoa.

Mo le Pulega lava ia, ua vaaia le faaitiitia o tupe maua ona sa tapunia a tatou lālā o le Lotto ona o Poloaiga o Faalavelave Faalenatura (SOE Orders) sa faapea ona tapunia ai le Kasino ma le tele o taaloga eseese tau tupe e aofia ai le Bingo ona o le puipuiga ma le faatauina o le vāvā mamao o tagata i nofoaga fai tele aua le puipuia o le pepesi atu o le Misela ma le KOVITI 19 pe a fai ae taunuu mai i o tatou laufanua.

E ui i nei lu'itau e tele, ae sa faapea ona faamauina le mafai e le Pulega ona maua tupe māmā. O le faatinoga e le Pulega o auala talafegai, alafua tatau ma le fuafua lelei o le pulea o tupe ua faapea ona mafai ai ona maua tupe faasili e ui o le tele lu'itau sa savalia i lena tausaga faalētupe.

O le tausaga nei 2020 ua faailoga ai le 10 tausaga talu ona faamamaluina aloaia le Tulafono o Kasino ma Taaloga Eseese Tau Tupe 2010 ma ou te fiafia e faamauina le faatauina e le Pulega o a'oa'oga mo le aufaigaluega ua avea lea ma faavae maumautūtū aua le faatinoina ma le fa'aauauina o ana galuega.

Ou te faafetaia ai le Komiti Faafoe ma le Pulega mo le galuega fa'aauau, faapea le tofa mamao ua faapea ona vaaia ai le mafai ona faatinoina o ona tiute ma faiva i se tulaga lelei ua iai nei ma o le a faapea ona ou mataitūina le fa'aauauina o lenei auaunaga mo le lelei o ana atinae.

Ma lo'u fa'aaloalo lava,

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

SAUNOAGA A LE TA'ITA'I FONO

O lenei tausaga faalētupe ua faamauina le tele o faafitauli i le lotoifale faapea ai ma le tulaga faavaomalo. O le a'afia ai o le atunuu i le faama'i o le Misela sa faapea ona tapunia ma taofia ai galuega i le tele o itutino o le Pulega, e lagolago ai le Malo i le foia ma le faaitiitia o le sasao o le faama'i o le misela ina ia faapea ona mautinoa le faagasologa o le tui puipui e taofia ai le sasao atu o lenei faama'i i le lautele o le atunuu.

Sa faapea ona soso'o mai ai ma le faama'i o le Koviti 19 ua faapea ona maitauina ai le fo'i le toe taofia o galuega a le Malo ona o puipuiga o le saogalemu o le atunuu e ala lea i Poloaiga o Faalavelave Faafuase'i (Poloaiga).

Ona o notaga o Poloaiga o Faalavelave Faafuase'i sa faapea ona a'afia ai a matou galuega masani seia toe tatala ia Poloaiga. Sa tapunia le kasino faapea ma bingo, lūlū ma isi taaloga eseese tau tupe, ona o le sā o potopotoga o tagata i se nofoaga e tasi. Ona o ia mafua'aga sa faapea ona matuā afaina ai faatau ma tupe maua.

E maitauina o nei puipuiga ona o le KOVITI 19 e mautinoa o le a faapea ona fa'aauauina mo lenei tausaga aga'i atu i le 2021. Ona o nei mafua'aga, o le a faapea ona faatumauina ai le lē mautinoa mo se taimi umi.

E uí i le tele o nei lu'itau, ae sa faapea ona to'a pea le tai i le taimi a'o afatia ai le sā o lo tatou atunuu i nei faama'i. O lo tatou auai i galuega a le Falapototpotoga Faavaomalo o Pule Faatonu o Taaloga Eseese Tau Tupe. (International Association of Gaming Regulators; IAGR) ua faapena ona manuia ai a tatou paaga faapea le auaunaga mo laisene o taaloga eseese tau tupe i totonu o le atunuu ua faapea ona faasoa atu ai lo tatou malamalama ma tomai mai isi Pulega faavaomalo i auaunaga mo taaloga eseese tau tupe. Ua avea nei fesootaiga ma le itu lagi o le Pasefika faapea le lalolagi ua gafa taulimaina ai ona faatino o tatou tiute i lenei auaunaga ua faatupulaia atoa ai ma la tatou nafa o le faamautinoaina lea o le tu matila o taaloga eseese tau tupe mai faiga faasoligātulafono.

O le tausaga 2019/2020 o se taimi faigatā, ae tepa taula'i pea i luma ma le lē faalogologo tigā ina ia faaoloataua ai le Pulega i le atinaeina o faiva o alofilima aua lenei auaunaga. Ua mautinoa o lu'itau sa fetaia'i ma le Pulega ua na'o se ao e faamalumalu mai ae o le a lē afaina ai le lumana'i manuia o lenei auaunaga.

O lenei tausaga 2020 ua atoa ai le 10 tausaga talu ona pasia le Tulafono o Kasino ma Taaloga Eseese Tau Tupe 2010 ma o se vaaiga lelei ua faamauina ai le mausalī o le faavae ua maea fausia faapea ai le atinaeina o alafua faalotoifale maumautūtū e tusa ai ma tiute tauave o le Pulega i le 8 tausaga ua maea. Ona o nei alafua faalotoifale maumautūtū ua faapea ona unaia ma fa'aauauina lona famautuina aua le atinaeina o agavaa e tali atu ai i lu'itau ma ni faafitauli e faatali mai.

I le taimi nei, ua iai se aufaigaluega ua lava tāoso i tomai ma agavaa moomia ma talafeagai mo tiute faatino. O aoaoga fa'aauau a le Pulega ua faapea ona maua ai le tomai ma le to'a i le aufaigaluega e fetaia'i ma suiga ae faapea ai fo'i ona sailia o auala fou e faatinoina ai tiute ma faiva alofilima ina ia tū maualuga le auaunaga a le Pulega i le silasila mai a isi Pule Faatonu ae faapea ona aloaia i le vā ma ana paaga. Ou te mautinoa o lenei aufaigaluega o le fa'aauau ona faatino o latou tiute i luga o lenei faavae mausalī aua le tauaveina o tiute ma faiva i se tulaga maualuga ma faapea ona fa'amautuina le talitonuina o le Pulega e le atunuu lautele faapea ana paaga.

E avea lenei avanoa, e momoli ai le faafetai i le Pulega ma le aufaigaluega mo le galuega fitā sa feagai ma latou mo lenei tausaga. Ona o lo latou lē fa'alogologo tigā ma le mataalia, ua faapea ona mafai ai ona manuia tiute ma faiva i lenei tausaga ma ona lu'itau.

I totonu fo'i o lenei tausaga ua faapea ona vaaia ai le suiga i sui o le Malo i le Komiti Faafoe o le Pulega ina ua malōlō le Afioga ia Lemalu Herman Retzlaff mai le avea ma Loia Sili a le Malo ma suia ai i le Afioga Salaenoa Mareva Betham Annandale. Ou te fiafia e fa'aalia le agaga faafetai ia Lemalu mo lana auaunaga i le Komiti Faafoe o le Pulega a'o avea ia ma sui auai ma e ofo alofa atu ai i ana fuafuaga mo le lumana'i. Ou te fiafia fo'i e faafeiloa'i atu i le Afioga ia Salaenoa i le Komiti Faafoe o le Pulega ma o se fiafiaga o le a tatou galulue faatasi.

I le afua mai o le faavaega o le Pulega, o taaloga eseese tau tupe faatuatuaina o loo fai lea ma manulauti tauave i ana galuega fai. O alafua maumautūtū ua faapea ona faatinoina ai galuega a le Pulega ua fai lea ma maluapapa o alo ma fanau faapea ai ma i latou e tele se afaina o le tamaoaiga ona o taaloga eseese tau tupe. O loo faapea ona ave iai le faamuamua a le Pulega e galulue ma isi Pule Faatonu i lenei pitolaau taua o le galuega ina ia atinaeina pea auala ma metotia saogālemū a'o faapea ona fa'aauau le fa'aogaina o oloa ma auaunaga i le li'o o taaloga eseese tau tupe i totonu o le atuanuu.

Fanene Samau Etuale Sefo
Ta'ita'ifono o le Komiti Faafoe
Pulega o le Faafoega o Taaloga Eseese Tau Tupe

SAUNOAGA A LE OFISA SILI O PULEGA

O le tausaga faalētupe 2019/2020 o se tausaga e tele ona faafitauli ma lu'itau e lē gata i le Pulega ae faapea le atunuu ma le lalolagi atoa. O le afa muamua o lenei tausaga faalētupe sa vaaia ai le tele vaega sa noatia ai le auaunaga ona o le faama'i Misela sa lofia ai Samoa atoa ai ma le taumafaiga e foia le pepesi o lea faama'i e ala lea i pololakalame o tui puipui a Malo mo le atunuu atoa.

O le afa lona lua o le tausaga faalētupe sa maitauina ai le toe faaopopoina o nei noanoataga ona o le faama'i KOVITI 19 ua a'afia ai le lalolagi atoa lea sa tapunia ai faitoto'a o femalagaina faavaomalo ma le faamamaluina o le Poloaiga o Faalavelave Faafuase'i ma ona aulape.

Ona o ia mafua'aga sa faapea ona taofia ai taaloga Samoa National Lotto, Samoa National Bonus ma isi taaloga atoa ai ma auaunaga mo laisene aua le usita'ia o Poloaiga a le Malo e faaitiitia faatasiga i nofoaga faitele, faasaina o Bingo atoa ai ma le tapunia o le Kasino.

E faamauina le agaga faafetai mo avanoa sa faasoa ai faamatalaga ma mafaufauga ma isi Pule Faatonu e ala i fesootaiga faatekenolosi i le faasoa mai o lo latou silafia ma tomai a'o feagai le lalolagi ma le tapunia o ona faitotoa ma tuaoi mo femalagaiga atoa ai ma le fa'aauauina o aoaoga mo le tomai faalētulafono e ala i aoaoga pupu'u i luga o le initeneti. A fua atu i le tele o le paū maualalo o metotia o loo fa'aaogaina nei e faatusa i le vave o le fesuiaiga televavave faifai pea o auaunaga o taaloga eseese tau tupe ma le gafatia e le Pulega ona tauaveina ona tiute fai, ua mautinoa ai le telē ma aoga o nei aoaoga pupu'u i le atinaeina lea o le tomai ma agavaa o le aufaigaluega a'o aga'i atu mo suiga i le faatinoina o tiute ma faiva ina e fa'aaogaina ai metotia fou. O loo faatumauina le avea o le aufaigaluega ma poutūtoa i le faatinoina o galuega i se tulaga maualuga. O loo faamausalī pea le a'otauina o le aufaigaluega o se fu'a taualuga aua le atinaeina mo le galuega e faatali mai.

E ao ai ona tausili mo le aoaoina o le mafaufau ma amio taualoa ma e fa'aauau pea aoaoga atoa ai ma le faamalosiau atu i le aufaigaluega ina ia fa'aogaina le tomai faatekenolosi ua avea ma se laasaga taua mo le lumanai. O loo faapea ona lagolagoina e le Pulega lana aufaugaluega mo aoaoga e talafeagai ma tiute tauave ina ia faapea ona fa'aaogaina lea tomai mo le faalauteleina o le auaunaga a le Pulega.

Ou te mautinoa le gafatia e le aufaigaluega a le Pulega ona feagai ma le tele o lu'itau ona o le faavae mautū ua maea ona fofoa e gafatia ai ona faatino tiute ma faiva atoa ai ma alafua ua maea ona fa'ataoto. O se fiafiaga ia te a'u e ta'imua lenei Pulega i le faamautuina o le talitonuina o le Pule Faatonu i ona nafa faatino ina ia tū matila ma saogālemū le sā o Samoa.

O le tausaga ua tuana'i sa tele ona lu'itau ae sa tele fo'i ona faamanuiaga i le faamauina ai o se matāti'a i tupe māmā e ui ina tele to'atūgā sa feagai ma ana galuega faatino. O se ata lafoia lea o le manuia ua tatou a'ea'e ai ona o le faaitiitia o tupe alu ae faapea ona faalautele alafua o tupe maua ina ia tali atu i a'afiaga o nei to'atūgā

O le faatinoina o asiasiga faifai pea aua le mataitūina o auaunga mo kasino atoa ai ma ona tagata faigaluega ma ana paaga o loo talafeagai ma ausia tulaga moomia i totonu o le periota o le laisene. O le pulega o le kasino o loo faapea ona mataitūina le faatinoina o le auaunaga i se tulaga maualuga, e tusa ai tulafono faatonutonu faapea aulape mo faasalaga talafeagai pe a solia aiaiga o le laisene na faamatuuina atu. O lenei manulautī ua faavae ai lo matou talitonuga maumautūtū mo le pulega o le kasino atoa ai ma i latou e umia soo laisene o taaloga eseese tau tupe e tū matila i le Pulega le usitaia faiga faaletulafono.

I le vā faalotoifale o le Malo, e fa'aauau pea ona galulue faatasi ma isi itutino o le Malo ina ia atagia le galulue autasi ina ia ausia ma faatinoina ma le mataitūina ma le manuia ana tulafono ma faiga faavae ina ia faamausalī ma puipuia le faaitiitia o a'afiaga o tagata mai taaloga eseese tau tupe atoa ai ma auala e foia ai nei fa'afitauli.

Ou te faafetaia ma faamauina le faatonu folau faapea le lagolago a le Afioaga i le Taitaifono o le Komiti Faafoe o le Pulega atoa ai ma sui o le Pulega alo lo tatou sā i lenei tausaga fitā ma e faafetaia ai le Atua mo lana faamanuiaga sasa'a mai mo Samoa.

Tuala-Tamaalelagi Siaki Tuala II
Pule Sili
Pulega e Faafoeina Faaletulafono Taaloga Eseese Tau Tupe

PULEGA

Komiti Faatonu

Samau Fanene Etuale Sefo	-	Taitafono
Lemalu Herman Retzlaff	-	Faatonu
Leasiosiofa'asisina Galumalemana Oscar Malielegaoi	-	Faatonu
Reverend Uta Muaulu	-	Faatonu
Oloipola Terrence Betham	-	Failautusi o le Komiti Faatonu

Pulega

Tuala Tamaalelagi Siaki Tuala II	-	Pule Sili
Alapati Ioane	-	Sui Pule
Auimatagi Faafetai Karanita Ah Kuoi	-	Faauluulu o le vaega o Laisene o taaloga eseese tau tupe
Upuse Pele Tagiilima	-	Faauluulu o le veaga e vaai tagata faigaluega

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 mai tagata tafafao maimoa e mafai ai ona laiseneina kasino ma puleaina a latou faagaoioiga 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 faimea tonu ma le faamaoni o tagata e aofia ai i taaloga eseese tau tupe i Samoa;
- Faalauiloa le lē faaituau, le fai mea tonu ma le mataalia i le faagaoioiga a tagata e aofia ai i taaloga tau tupe eseese i Samoa;
- Faaitiitia ma puipui mai i aafiaga lē lelei faaagafesootai o taaloga eseese tau tupe;
- Ina ia faalauiloa atu se saofaga paleni e ala atu i le alamanuia 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 na faatūina ina ia nafa ma le puipuia o tagata e fa'aaogaina auaunaga faapea ai le mamalu lautele o le atunuu e ala lea i le fa'amautinoaina o loo sao ma saogalemu taaloga eseese tau tupe. E faatinoina nei tiute e ala lea i le ave o le faamuamua tagata e fa'aaogaina auaunga i le fatu ma le ogātōtōnulemū o tulafono faatonutonu e faatumauina ai le faamaonia o le faatinoina o taaloga eseese tau tupe ina ia atagia ai aga tausili i totonu o le atunuu faapea aga faavaomalo.

Matou te laiseneina faalapotopotoga faapea tagata ta'ito'atasi i le atunuu mo auaunaga tau i le faatauina o; oloa, masini, petipetiga, lulu, bingo, petipetiga i luga o Telefoni, kasino faapea ma polokalame tau taaloga eseese tau tupe. O loo faapea foi ona matou faatinoina le auaunaga o le Lotto a Samoa (Samoa National Lottery)

E ese mai le Tulafono o Kasino ma Taaloga Eseese Tau Tupe 2010, p le isi tulafono ua faapea ona pasia ma aloaia e faamau faailoga ai la matou galuega o le;

1. O le Tulafono o le Faafoega o Taaloga Eseese Tau Tupe 2017 ua tuuina mai ai le malosiaga ma tiute tauave e faatonutonu ai faaletulafono soo se ituaiga o taaloga eseese tau tupe i totonu o Samoa. O lenei tulafono ua faapea ona siitia ai le auga o tiute faatino ina ia laiseneina soo se Ituaiga o taaloga eseese tau tupe i totonu o Samoa mo le atinaeina o sosaiete lē sailitupe poo foai mo le manuia lautele o le atunuu faapea ma faalapotopotoga o taaloga ma ua faapea ona moomia ai e soo se tagata e faatauina oloa poo auaunaga ma tagata ta'aalo i Samoa ina ia iai se laisene e faatino ai lea auaunaga mai le Pulega.

2. O le Lotto Samoa (Samoa National Lottery) ua faapea ona fa'ataoto alafua e mataitūina ai le faagaioga o le Lotto a le atunuu ma ua faapea ona tuuina mai le galuega ina ia mautinoa e maua ai tupe māmā aua le maua ai o tupe faasili mo le fa'asoasoainaatu ma le tatau i faalapotopotoga lē saili tupe, faalapotopotoga o taaloga, sosaiete mo le manuia lautele ma fesoasoani tau tupe mo aoga.

I le faatinoina o ia tiute ua faapea ona fai paaga ai le Pulega ma le Matagaluega o Tupe Maua (MOR) Matagauega o Leipa ma Alamanuia (MCIL) ina ia mautinoa ai le usitaia o aiaiga uma o le tulafono faapea ai le aoina mai o faamatalaga mo le toe iloiloina o faiga faavae faaletulafono atoa ai ma le faamausaliina o le tomai i le atinaeina o le auaunaga o taaloga eseese tau tupe faapea ai le suesuega faavaomalo aua le faatinoina o le galuega.

O le taumafai ai o le Pulega e faatino le tele o ona tiute tauave, ua faapea ai ona toe faaopopo le aufaigaluega ma ua atoa ai nei 43 i Apia faapea ai le 8 mo le ofisa i Salelologa Savaii. E toe faaopopoina lea numera i fuafuaga a le Pulega aua le fausia o se ofisa fou i Savaii faapea ai le toe suia o le tulaga o le ofisa autu i Apia i se taimi talafeagai mo se fanua e lisi poo se fanua e faatau motu mo se ofisa fou.

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 atinaeina 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 faasoligatulafono 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 o matematega 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 Pule Faatonu o Kasino ma Taaloga Eseese Tau Tupe e faatuatuaina lona faaaogaina o faatinoga sili faavaomalo, 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 gaoioiga o taaloga eseese tau tupe ina ia puipui tagata vaivai ma le atunuu lautele.
Gafatia faalematata	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 taaloga eseese tau tupe/loto/lūlū.

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 galuega i le lotoifafe 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 gaioiga 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 se 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 lē manino
- Puipui fanau ma isi tagata vaivai mai lamatiaga, poo le faaaogaina o i latou i auala le tatau ai, e taaloga eseese tau tupe
- Uunai le lē faaituau, le fai mea tonu ma le fai mea maeaea ma le lelei i gaioiga a tagata uma e aafia i taaloga tau tupe i Samoa
- Faaitiitia ma taofiofi aafiaga le lelei faaleagasootai o taaloga eseese tau tupe, ae uunai le faapaleniina o le saofaga o le alamanuia o taaloga eseese tau tupe i le alamanuia mai tagata tafafao maimoa faapea le manuia ma galuega fai a le lotoifale, nuu ma alalafaga.

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

- Soalaupuleina o ni talosaga poo manatu faatutu ina 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.
- Faatulaga tatau le faagasologa o mea i le faaaogaina o tekinolosi ina ia faafaigofie ma faamāmā laasaga mo le faafouina ma le saunia o oloa eseese tau lūlū mo a matou tagata faatau.

FESOASOANI TAU TUPE

O galuega faatino a le Pulega e leai se vaega tupe e faamatuu mai e le Malo i lana Tala Faatatau o Tupe (budget) ma e faatupeina lava e Pulega ana auaunaga e ala lea i tupe totogi o laisene ua faapea ona fa'ataoto e le Pulega ma aloaia e le Palemene e ala i tupe maua mai taaloga eseese tau tupe mo ana galuega faapea ai le fesoasoani e maua mai taaloga a Samoa National Lotto.

O tupe faasili e maua mai i le Samoa National Lottery, o se vaega tele o ia tupe pe a maea ona aveese faailoga ma tupe mo le faatinoina o le auaunaga, e faapea ona vaevaeina ma le tatau mo faalapotopotoga eseese, fesoasoani mo aoga, faapea fesoasoani mo faalapotopotoga lē saili tupe (charities) e faamaonia e le Komiti Faafoe o le Pulega e fua i le talosaga e ausia ma fa'amalieina aiaiga uma mo le faamatuuina atu o ia tupe.

O nei fesoasoani tau tupe ua faapea ona vaevaeina i vaega e 3; taaloga, aoaoga ma faalapotopotoga lē saili tupe.

Fesoasoani tau tupe mo Faalapotopoto lē Saili Tupe/Taaloga

PULEGA O LE FAAFOEGA O TAALOGA ESEESE TAU TUPE
Mo le periota 1 Iulai 2019 – 30 June 2020

Aso	Faamatalaga	Aofai
Tupe mo Faalapotopotoga lē Saili Tupe/Taaloga		
17 Jul 2018	Tennis Samoa - Corporate Sponsorship for Pacific Oceania Tennis Championship	1,000.00
29 Aug 2018	Samoa Tag Incorporated - Sponsorship for International Tag Tournament	5,000.00
29 Aug 2019	Samoa Touch Rugby League - Sponsorship for Local Tournament (National Elite Touch)	1,000.00
29 Aug 2019	Samoa Squash Rackets Association - Sponsorship for internation Tournament (Samoa Open)	5,000.00
29 Aug 2019	Samoa Volleyball Federation - Sponsorship towards Oceania National Championship	3,000.00
28 Sep 2019	SASNOC - Sponsorship for Team Samoa participating in the Youth Olympics 2018 @ Buenos Aires – Argentina	5,000.00
15 Feb 2019	Samoa Rugby Union – Sponsorship	2,680.50
18 Feb 2019	Special Olympics Samoa Inc. - Sponsorship for the Team participating at the Special Olympics ABU Dhabi World Game for 2019	4,000.00
18 Feb 2019	Samoa Badminton Federation - Sponsorship for Samoa Team participating at the Victor Oceania Championship @ Melbourne, Aust	4,000.00
10 Jun 2019	Samoa Bowling Association - Sponsorship for Tea participating in the Asia Pacific Games @ Brisbane Australia	2,000.00
10 Jun 2019	Samoa Weightlifting Federation - Sponsorship for preparation for the Pacific Games and other international competitions	25,000.00
17 Jun 2019	Samoa Tag Association - Sponsorship	5,000.00
Total Donation		**$62,680.50**

Fesoasoani Tau Tupe mo Aoga
Pulega o le Faafoega oTaaloga Eseese Tau Tupe
Mo le piriota 1 Iulai 2019 – 30 Iuni 2020

Aso	Faamatalaga	Aofai
Tupe mo Aoaoga		
04 Aug 2018	National University of Samoa (NUS) - NUS School Fees for 2nd Semester 2018 (8 Students)	12,986.00
22 Aug 2018	National University of Samoa (NUS) - NUS School Fees for 2nd Semester 2018 (1 Student)	1,035.00
04 Mar 2019	National University of Samoa (NUS) - NUS School Fees for 1st Semester 2019 (9 Students)	17,270.00
04 Mar 2019	University of the South Pacific (USP) - USP School Fees for 1st Semester (3 students)	6,000.00
13 Mar 2019	National University of Samoa (NUS) - NUS School Fees for 1st Semester 2019 (8 Students)	10,711.00
Total Grant		**48,002.00**

TOTAL DONATIONS FOR FY 2018/2019	**$110,682.50**

PULEGA E FAAFOEINA TAALOGA ESEESE TAU TUPE

FAAMATALAGA TAU TUPE

MO LE TAUSAGA FAAI'UINA 30 IUNI 2020

MATAUPU O LOO I LE LIPOTI

	Itulau
Lipoti faamaonia a le Komiti Faatonu	1
Lipoti a le Suetusi	2 - 3
Faamatalaga o Meatotino ma Aitalafu	4
Tuufaatasiga o faamatalaga o tulaga tau tupe	5
Faamatalaga o suiga o paleni o tupe faavae ma tupe faaputuputu	6
Faamatalaga o tinoitupe maua ma le fa'aalu	7
Faamatalaga i fa'amatalaga tau tupe	8 - 16

PULEGA E FAAFOEINA TAALOGA ESEESE TAU TUPE
LIPOTI FAAMAONIA A LE KOMITI FAATONU
MO LE TAUSAGA FAAI'UINA 30 IUNI 2020

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 2020

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 9 / 11 / 20 e avea ma sui o Faatonu o le Pulega e Faafoeina Taaloga Eseese Tau Tupe.

Sainia

Rev. Uta Muaulu

FAATONU

Pulega e Faafoeina Taaloga Eseese Tau Tupe

Apia, Samoa

09 / 11 / 20

Sainia

Tuala Tamaalelagi Siaki Tuala II

PULE SILI

Pulega e Faafoeina Taaloga Eseese Tau Tupe

Apia, Samoa

09 / 11 / 2020.

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LIPOTI A LE OFISA SUETUSI

MO FAATONU O PULEGA – Pulega o le Faafoega o Taaloga Eseese Tau Tupe

Manatu Fa'asuetusi

Ua maea ona matou su'eina Fa'amatalaga Tau Tupe Tuufaatasi o lo'o faapipi'i fa'atasi atu a le Pulega o le Faafoega o Taaloga Eseese Tau Tupe, e aofia ai Faamatalaga Tau Tupe e pei ona iai i le aso 30 Iuni 2020, ma Faamatalaga o tupe maua ma tupe faaalu, Fa'amatalaga o fesuiaiga o tupe faavae, ma Faamatalaga o tupe fetafea'i, mo le tausaga e pei ona faai'uina ai, fa'atasi ai ma oto'otoga o tu'utu'uga iloga faatausi tusi ma faamatalaga faaopoopo. O le Ofisa Tausi tusi a Lesa ma Penn, Suetusi Aloaia Fa'alauaitele, 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'a-Su'etusi tuto'atasi e Magele Arthur Penn.

I lo matou manatu, ua tuuina mai Fa'amatalaga Tau Tupe se vaaiga e tonu ma talafeagai le tulaga tau tupe a le Pulega o le Faafoega o Taaloga Eseese Tau Tupe, e pei ona iai le aso 30 Iuni 2020, ma ana faatinoga faale-tupe, fesuiaiga o tupe faavae, ma ana tupe fetafea'i mo le tausaga na faa'iuina ai e tusa ai ma Aiaiga Fa'ava-o-Malo i le Fa'alauiloaina o Lipoti Fa'aletupe.

Fa'avae o le Manatu Fa'asuetusi

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 lo'o 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 tuto'atasi le Su'etusi mai le Pulega o Faafoega o Taaloga Eseese Tau Tupe e tusa ai ma aiaiga Fa'ava-o-Malo Fa'atausi Tusi e manaomia lo matou tautū i manaoga amiotonu talafetaui e fa'atatau i le auaunaga Fa'a-Su'etusi i totonu o Samoa. Ua matou talitonu e fa'apea o mau Fa'a-Su'etusi na matou maua ua lava ma fetaui e tuuina mai ai se fa'avae mo lo matou manatu Fa'a-Su'etusi.

O le Matafaioi a le Fono a Fa'atonu ma le Pulega mo Faamatalaga Tau Tupe

O le Fono a Faatonu ma le Pulega, 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 faalotoifale talafeagai, le filifilia ma le faaaogaina o faiga fa'avae Fa'atausi Tusi ua talafetaui ma le saunia ma le tuuina aloaia mai o Faamatalaga Tau Tupe e fa'apea ua sa'oloto mai sēsē matuia, e fa'aono mafua mai le sasi po'o amio pi'opi'o.

I le saunia o Fa'amatalaga Tau Tupe e tatau i le Fono Fa'atonu ma le Pulega ona fa'amautinoa le mafai ai e le Pulega o Faafoega o Taaloga Eseese Tau Tupe, o le fa'aauauina o ana galuega ma fa'agaoioiga fa'ale-tupe ma fa'ailoa i le tulaga e tatau ai mataupu e a'afia ai le lumana'i fa'aauau ma fa'aogā ai le talitonuga maumaututū i lenei lumana'i fa'aauau sei vagana ai ua ta'atia se fa'amoemoe o le Fono Faatonu ma le Pulega, e tapunia le Pulega o le Faafoega o Taaloga Tau Tupe ma taofia uma ana galuega po'o le leai fo'i o se isi fa'amoemoe mautinoa e toe fa'aauau ai.

O le Fono a Faatonu, e nafa ma le mata'itūina o le sologalelei o Faamatalaga Tau Tupe a le Pulega o Faafoega o Taaloga Tau Tupe.

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 Faamatalaga Tau Tupe e ala i lipoti e aofia ai ma le manatu Faa-Su'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 auilililina o faafitauli mai fa'amatalaga sese matuiā, pe afua mai i amio pi'opi'o po'o le sasi. O a matou mau e maua ai se fa'amaoniga talafeagai peita'i e le mafai ona maua se mautinoa atoatoa pe maua uma ni sese po'o ni sasi o iai i Faamatalaga Tau Tupe tusa lava pe faatinoina se suega e tusa ai ma Aiaiga Faa-Suetusi Fa'ava-o-Malo. E mafai ona iai ni faamatalaga sese e afua mai i amio

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pi'opi'o po'o le sasi ma e mafai ona matuiā lona a'afiaga i le aotelega atoa, ma e ono a'afia ai fuafuaga i mataupu tau tupe a i latou o le a fa'aaogaina Fa'amatalaga Tau Tupe ma fa'avae mo nei fuafuaga.

E tusa ai ma Aiaiga Faa-Su'etusiFa'ava-o-Malo, e faatino la matou su'egai le tulaga maualuga ma le tomai fa'apitoa. E faapea 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 pi'opi'o po'o le sasi, fausia ma faatino gaoioiga e tali atu i nei lamatiaga, ma fa'amauina mau faasu'etusi e atoatoa ma talafeagai mo fa'avae o le manatu Fa'a-Su'etusi. O le lamatiaga o le lē maua fa'afitauli mai fa'amatalaga sese matuiā e afua mai i amio pi'opi'o e ogaoga atu nai lo'o tulaga sasi, ona o amio pi'opi'o e aofia ai fefinauaiga, pepelo, aveese ma le iloa, fa'amatalaga sese, po'o 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 faamoemoe e fa'aalia se manatu i le lelei o puipuiga fa'alotoifale.
- Iloilo le tulaga talafeagai o faiga fa'avae Fa'atausi Tusi sa faa'aogaina ma le talafetaui o fua fa'atatau Fa'atausi Tusi ma fa'amatalaga feso'otai 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'a-tausi Tusi o le gafatia o le fa'aauau o le auaunaga a le Pulega o Faafoega o Taaloga Tau Tupe ma fa'avae i mau Fa'a-Suetusi sa tuuina mai, po'o iai se lē mautonu matuiā i tulaga ma aiaiga e faatatau i le mafai ona fa'aauau le auaunaga a le Pulega i le lumana'i. Afai ae fa'amautu o lo'o iai se tulaga lē mautinoa, e mo'omia le faailoa i le matou Lipoti Faa-Suetusi o fa'amatalaga fesootai i Faamatalaga Tau Tupe pe o le lē atoatoa o ia fa'amatalaga e ono suia ai le manatu Fa'a-Su'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 Faafoega o Taaloga Tau Tupe ma ono fa'amuta ai ana galuega faatino.
- Iloilo le fa'ata'atiaga, folasaga ma le anotusi o Fa'amatalaga Tau Tupe e aofia ai fa'amatalaga fa'aopoopo po'o fa'ailoa ai fefa'atauaiga ma gaoioigai se tulaga talafeagai.

E matou te feso'ota'i 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.

I lo matou manatu, o Fa'amatalaga Tau Tupe sa saunia ma tusia lelei ina ia tu'uina mai ai fa'amatalaga e tusa ai ma Aiaiga ma fa'amatalaga mo'omia e le:

i. Sa matou maua ina uma faamatalaga ma faamalamalamaga manaomia mo le matou su'ega ma,
ii. Sa tausia lelei tusi ma faamaumauga o tupe a le Pulega e tusa ai ma la matou sailiiliga o ia tusi ma faamaumauga
iii. Tulafono o Pulega o Tupe a le Malo 2001.

Sa fa'amae'a la matou galuega i le aso 20 Oketopa 2020 ma o lo matou manatu fa'asu'etusi o lo'o fa'avae mai i lea aso

Jaslyn T Mariner-Leota
SUI PULE MA SUETUSI SILI

Apia, Samoa
26 Oketopa 2020

PULEGA E FAAFOEINA TAALOGA ESEESE TAU TUPE
FAAMATALAGA O MEATOTINO MA AITALAFU
FA'AIUINA 30 IUNI 2020

	Faamatalaga	2020 SAT$	2019 SAT$
ASETA			
Meatotino i le taimi nei			
Tinoitupe i faletupe ma isi tinoitupe	3(a)	1,643,739	1,357,518
Teugatupe faavaitaimi	4	25,284	24,553
Aitalafu i le Pulega ma isi aitalafu	5	554,615	262,637
Oloa e lei faaaogaina	6	61,250	79,815
Lafoga mo oloa ma auaunaga	7	410,039	410,552
		2,694,926	**2,135,074**
Meatotino tumau			
Tupe o loo faafaigaluegaina	8	2,651,090	2,368,476
Fanua ma meatotino tumau	9(a)	640,248	592,644
Atinae o fanua - WIP		34,728	34,728
Aia tatau o le faaogaina o aseta	9(e)	1,111,014	
		4,437,078	**2,995,848**
AOFAIGA O MEATOTINO		**7,132,004**	**5,130,922**
NOATAGA			
Noataga i le taimi nei			
Tupe tala faasili i faletupe	3(e)	-	54,343
Aitalafu totogi atu ma isi aitalafu faaputuputu	10	1,749,373	409,511
Tupe maua tauave		90,580	244,916
		1,839,953	**708,770**
Noataga mo se taimi umi			
Aiaiga ma tautinoga mo le lisi	9(i)	1,130,565	-
		1,130,565	-
AOFAIGA O NOATAGA		**2,970,518**	**708,770**
TUPE MAMA		**4,161,487**	**4,422,151**
TUPE FAAVAE			
Tupe faavae mai tausaga mavae		148,682	148,682
Tupe faaputuputu		4,012,806	4,273,469
AOFAIGA TUPE FAAVAE		**4,161,487**	**4,422,151**

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 2020

	Note	2020 SAT$	2019 SAT$
TUPE MAUA			
Laisene ma tupe totogi mo auaunaga	13	779,687	1,174,689
Tupe maua mai lulu	14	6,621,970	8,535,850
Tupe maua mai teugatupe faafaigaluega	16	145,211	149,947
Isi tupe maua	17	-	6,263
		7,546,868	**9,866,749**
TUPE FAAALU			
Faaitiita		195,679	166,214
Faaitiita - aia tatau mo le faaaogaina o aseta		138,877	-
Totogi mo suetusi - tausaga faaletupe		83,950	109,940
Totogi mo suetusi - ova mai isi tausaga		(11,500)	-
Tau o faagaoioiga	18	4,368,583	7,222,531
Tupe alu mo le aufaigalega	19	1,271,288	1,416,936
Tupe alu i galuega faa-ofisa	20	459,847	829,405
Tupe alu I faatauna ma le faalauiloaina	21	229,932	242,080
Aofaiga o tupe faaalu		**6,736,656**	**9,987,106**
Tupe mama mai faagaoioiga		**810,212**	**(120,357)**
Tau tautupe ma isi tupe mama (gau)			
Tau tautupe		(46,275)	(1,745)
Isi tupe maua faasili ma tupe (gau)		217,594	116,575
		171,319	**114,830**
Tupe mama / (gau)		**981,532**	**(5,527)**

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 2020

	Tupe Faavae SAT$	Fesuia'iga Faaopoopoga o Tupe Faasili SAT$	Aofaiga SAT$
Paleni ia 1 Iulai 2018	148,682	4,257,479	4,406,161
Tupe faasili mo le tausaga	-	(5,527)	(5,527)
Tupe faaputuputu		21,517	21,517
Paleni ia 1 Iulai 2019	**148,682**	**4,273,469**	**4,422,151**
Tupe faasili mo le tausaga	-	981,532	981,532
Vaevaega mai polofiti totogi atu		(1,242,196)	(1,242,196)
Paleni ia 30 Iuni 2020	**148,682**	**4,012,806**	**4,161,487**

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

PULEGA E FAAFOEINA TAALOGA ESEESE TAU TUPE
FAAMATALAGA O TUPE FETAFEA'I
MO LE TAUSAGA FAAI'UINA 30 IUNI 2020

	Faamatalaga	2020 SAT$	2019 SAT$
Faagasologa o tupe maua mai galuega fai			
Tupe maua mai le lautele o tagata		7,101,066	9,993,219
Tupe faaalu mo le faagaioiga ma le aufaigaluega		(4,991,680)	(9,910,944)
Paleni o tupe maua mai galuega fai		**2,109,386**	**82,275**
Tinoitupe fetafeai mai tupe teu Faafaigaluega			
Tupe faaalu i le faatauina o meatotino		(243,282)	24,093
Teuga tupe faavaitaimi (UTOS)		(283,343)	(262,479)
Tupe faavae			(34,728)
Vaevae o polofiti totogi i le Malo		(1,242,196)	-
		(1,768,821)	**(273,114)**
Faaopoopoga o tupe faasili		340,565	(190,839)
Paleni o tupe i le amataga o le tausaga		1,303,174	1,494,012
Paleni o tupe i le faaiuga o le tausaga	3	**1,643,739**	**1,303,174**

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

PULEGA E FAAFOEINA TAALOGA ESEESE TAU TUPE
FAAMATALAGA O LE TALA O LE TUPE
MO LE TAUSAGA FAAI'UINA 30 IUNI 2020

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 o le Pulega e tusa ai ma le Tulafono, o le faasaogalemuina lea ma faia ma le lē faaituau taaloga eseese tau tupe mo tagata taaalo ma tagata faatau uma i le:

i. Faalauiloaina lea o le fai mea tonu ma le faamaoni i taaloga eseese tau tupe.

ii. Tausia le fai mea tonu ma le faamaoni o tagata uma o loo aofia i totonu o le faagaoioiina o, ma auai i, taaloga eseese tau tupe in Samoa.

iii. Faalauiloaina le lē faaituau, faamaoni ma le mataalia i gaoioiga a tagata o loo i totonu o le faagaoioiga o, ma auai i, taaloga eseese tau tupe i Samoa.

iv. Faaitiitia ma puipui mai i aafiaga faaagafesootai lē lelei o taaloga eseese tau tupe.

v. Faalauiloaina o le saofaga paleni o le alamanuia mai taaloga eseese tau tupe mo le alamanuia mai tagata tafafao maimoa mai fafo ma manuia mo le tagata lautele faatasi ma mea aogā.

I lalo o le Tulafono Fou o le Faafoega o Taaloga Eseese Tau Tupe, ua avea le Pulega o le faatonu tutasi ua fai ma ana tiutetauave le laiseneina ma le vaavaaiga o ituaiga taaloga eseese tau tupe uma i Samoa.

Ua iai i le Pulega le malosiaga faaletulafono e na te faia ai mea uma lava e tatau ma talafeagai ona faia mo le faatinoina o ona matafaioi.

2. FAAMATALAGA I FAIGA FAAVAE ILOGA FAATAUSI TUSI
O faiga faavae faatausitusi faapitoa ua faaaogaina i le sauniga o faamatalaga tuufaatasi o tala o tupe, e pei ona faataatia atu i lalo. O nei faiga faavae, sa faaaogaina lava i tausaga uma e pei ona tuuina atu, sei vagana ua iai se isi tulaga e ese ona faailoa atu. O nei faamatalaga tau tupe, ua folasia atu lea i Talā Samoa, o le ituaiga tupe o loo faaaogaina e le kamupani tausitusi.

(a) Faamalosia tulaga faatonuina ma teuteuga
Ua iai ni tulaga faatonuina fou ma ni teuteuga ua tuuina mai e le Komiti Faatonu o tulaga faatonuina mo tausitusi faavāomalo, e faamalosia pe a mavae le 2019. E le'o iai ni suiga tetele i faamatalaga tau tupe i totonu o le tausaga faaletupe nei, sei vagana ai le faatinoina o le IFRS 16 ma le IFRS 9.

- O le Taiala Tau Tupe Numera 16 o Taiala Faavaomalo mo le Lipotiina o Faamatalaga Tau Tupe (IFRS 16) 'Lisi' (e faamamaluina mo le vaitaimi faatausitusi e amata mai, poo le tuanai foi o, le aso 1 Ianuari 2019), ua suitulaga i le Taiala Faatonuina Faavaomalo mo Tausitusi Numera 16 'Lisi' ma faauigaga e fesootai iai.
- O le Taiala Tau Tupe Numera 9 o Taiala Faavaomalo mo le Lipotiina o Faamatalaga Tau Tupe (IFRS 9) (e faamamaluina mo vaitaimi faatausitusi e amata mai, poo le tuanai foi o, le aso 1 Ianuari 2018).

(e) Tuufaatasiga o faamatalaga tau tupe
Lālā o le Kamupani
O faamatalaga tau tupe tuufaatasi ua aofia faamatalaga tau tupe a le Pulega ma se isi lalā i totonu o le Pulega o loo ia puleaina. E iai le puleaga ina ua iai lea o le malosiaga tuusao pe faaui atu i se isi, e pulea ai faiga faavae i mea tau tupe ma faagaoioiga o le Pulega ina ia maua ai le manuia mai ana faagaoioiga poo pulega o le lalā o i lalo ifo.

PULEGA E FAAFOEINA TAALOGA ESEESE TAU TUPE
FAAMATALAGA O LE TALA O LE TUPE
MO LE TAUSAGA FAAI'UINA 30 IUNI 2020

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

(e) Tuufaatasiga o faamatalaga tau tupe (fa'aauau)

Mataupu faavae o tuufaatasiga

O ni aseta ua mauaina e le lālā o loo puleaina, ua faitauina lea i le faaaogaina o lona tau i le tau talafeagai o meatotino ua tuuina mai, taiala faavae mo tupe faavae ua tuuina atu, ma noataga ua iai pe tauaveina i le aso na fesuiai ai i se faatauga, faatasi ma tau e fasino tonu i le aseta ua mauaina. O meatotino maua mai ua mafai ona iloa, ma noataga e ono tauaveina i se pisinisi, e mua'i fuaina i lo latou tau talafeagai i le aso na mauaina ai, e tusa lava poo le a le tele o le aia e leai sona malosiaga faa-puleaga.

O paleni uma i totonu o le kamupani ma ona lālā, galuega faatino, tupe maua ma tupe alu, tupe faasili ma tupe gau e mafua mai i galuega faatino i totonu lava o le kamupani ma ona lalā ma ua aloaina o ni mea totino tumau, ua aveesea atoa.

O le vaega itiiti o sea e lē o iai se malosiaga faa-puleaga, o loo i totonu o taunuuga ma mea totino mamā a vaega eseese tuufaatasi o le kamupani, ua faailoa ese mai lea i le tupe faavae a le GAC o loo iai.

O le vaega itiiti o sea e lē iai se malosiaga faa-puleaga, e aofia ai le aofaiga o na sea i le aso o le uluai tuufaatasiga o pisinisi ma le sea o le vaega itiiti i fesuiaiga o le tupe faavae talu mai le aso o le tuufaatasiga.

(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).

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

O fefaatauaiga ua faia I tupe a isi atunuu ua faaliliuina 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.

(u) 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.

(f) Amanaiaina o tupe maua

O tupe maua a le GCA e aofia ai talosaga e faailoa ai se manaoga ma tau o laisene, pepa faaailoa mo malō, pasene tau masina mai tupe maua atoa i taaloga tau tupe maua mai kasino. O tupe maua e faailoaina i le taimi e faia ai le gaioiga mo le maua mai o le tupe ae lē o le taimi e maua ai.

O tupe maua a le Loto Samoa mo Taaloga mai le faatauga o taaloga e iai le Loto Samoa a le Atunuu, komisi mai taaloga Ausetalia pei o le Oz lotto bonus, Powerball ma le Tattslotto bonus, SNL bonus, ma taaloga vavave o pepa valuvalu, ua faailoina lea i faamatalaga o tupe maua ma tupe faaaoga pe a fai le se'i.

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

(g) 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
Masini	5 tausaga
Meafale	5 tausaga

(l) Tinoitupe ma meatotino ua faaliutupeina

O tinoitupe ma meatotino ua faaliutupeina e aofia ai tupe i le faletupe ma tupe teu faavaitaimi e matutua i lalo ifo o le 90 aso mo le faamoemoe o le faamatalaga o tupe maua ma tupe totogi. O tupe faaaoga silia mai faletupe ua faaalia i noataga i le taimi nei i totonu o faamatalaga o le tulaga tau tupe.

(m) 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.

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

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

(p) Faaagaga mo aitalafu totogi atu

O tupe faaagaaga mo le tau o le toe faavasegaina o le Pulega faapea ma tagi faaletulafono ua faamauina ona ua: iai se noataga faaletulafono e afua mai i ni mea na tutupu i le taimi ua tuanai; e ono iai se fetuunaiga o ni manuia faaletamaoaiga e moomia e totogi ai ni noataga; ma le aofaiga e mafai ona faatuatuaina lona fuafuaga. O le faaagaaga mo le toe faavasegaina e aofia ai faasalaga mo le faamutaina o se lisi ma tupe totogi mo le faamutaina o auaunaga a tagata faigaluega. O faaagaaga e le o faamauina mo tupe gau i faagaoioiga i le lumanai.

O faaagaaga e fua lea i le aogā i le taimi nei o le aofaiga faamoemoeina e moomia e totogi ai se noataga e faaaogaina ai le tau a'o lē i toesea le lafoga e atagia mai ai le faavasegaina i le taimi nei o le maketi o le aoga o le tupe ma tulaga lamatia e faasino tonu i le noataga. O le faaopoopoga i le faaagaaga e afua mai i le faagasologa o le taimi, ua faamauina lea o se tupe tului faaalu.

IFRS9 - Faaagaga mo tupe gau mai aitalafu tuua

E mafai on faaagaga tupe gau mai le aofaiga o aitalafu tuua e afua mai (GGR ma Laisene Kasino), a faaitiitia ai le tupe maua I le tausaga faaletupe e iloa ai. O aitalafu e leo mafai ona aoina o le a mafai ona aafia ai le tupe faaagaga gau e fuafua e toe faaolaina I se taimi o i luma, pe afai e iai, e aafia ai tupe faaagaga.

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

(s) 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.

(t) Aitalafu e totogi atu

O aitalafu e totogi atu, ua faamaonia ina ua talia e le Pulega le totogiina atu o ni tupe i le lumanai ona o le faatauina mai o oloa ma auaunaga. O aitalafu e totogi atu ua faamaonia i le tau fefaatauai o le tupe e totogi atu i le lumanai mo oloa ma auaunaga ua maua mai. E tusa ai ma tuutuuga pupuu o le tele o aitalafu e totogi atu, o tau ina ua maea ona faaitiitia, e talafeagai lava ma tau fefaatauai.

(v) IFRS 16-LISI

Ua faaaogaina nei e le Pulega lenei tulaga mai le aso 01 Ianuari 2019, le aso na faamalosia ai. Ua filifilia e fa'aaogaina le toe teuteuga ma le suiga i le tulaga, o lona uiga e leai se toe foi i tua o fa'atusatusaga fa'amatalaga.

Mo se agava'a lisi, ua fa'ailoa nei e le Pulega le aia tatau o le fa'aaogaina o aseta ma lisi lisi noataga fa'avae i luga o le taimi nei aoga o lumana'i lisi totogiina e le aofia ai totogiina o se fesuia'iga natura. O le natura ma le fa'avaeina o le lisi lisi, o le tului o lo'o fa'aalia i totonu o lisi e le faigofie ona fa'amaonia. O lea ua fa'aaogaina ai e le Pulega se fua faatatau fa'aalia o lo'o fa'aaoga e fa'aititia ai le lumana'i o totogi o lisi. O le tau o le tului fa'aataata mai o lona uiga o le pasene o le a fa'aaogaina e se tagata nofo aitalafu i se vaitaimi tutusa, ma se puipuiga tutusa, o tupe e mana'omia e fa'atau ai se aseta o se tutusa aoga i le aia tatau o le fa'aaogaina o aseta i se siosiomaga tamaoaiga tutusa.

Lisi totogi na muamua fa'amauina i luga o se laina sa'o fa'avae, nei fa'aititia ai le totogi noataga. O le laina sa'o fa'aititia o le aia tatau o le fa'aaogaina aseta ua uma nei. A o totogiina noataga tau lisi, o lo'o iai se tupe fa'aalu i luga ole vaitaimi ole lisi.

E leai se aafiaga tele o le IFRS 16 i le lipoti faaletupe.

PULEGA E FAAFOEINA TAALOGA ESEESE TAU TUPE
FAAMATALAGA O LE TALA O LE TUPE
MO LE TAUSAGA FAAI'UINA 30 IUNI 2020

3. TINOITUPE I FALETUPE MA ISI TINOITUPE	2020	2019
	SAT$	SAT$
(a) Tinoitupe i faletupe		
Tinoitupe mo faatau laiti	1,100	1,100
Tinoitupe	5,100	5,100
Tinoitupe i le faletupe - ANZ	125,265	341,176
Tinoitupe i le faletupe - BSP	1,512,274	1,010,142
	1,643,739	**1,357,518**
(e) Tupe tala faasili i faletupe		
BSP - teugatupe numera 102158		(54,343)
	-	**(54,343)**
Aofaiga o tupe i faletupe ma isi tinoitupe	**1,643,739**	**1,303,174**

4. TEUGATUPE FAAVAITAIMI	Umi	Tului	Aso e muta ai		
Teugatupe tumau faavaitaimi	12 masina	3.50%	29.09.20	25,284	24,553
				25,284	**24,553**

O lenei teugatupe tumau faavaitaimi o loo faaaoga ma faamau ina ia mafai ai ele Taaloga Loto a le Atunuu ona faamaonia ai lana talaga tupe faasilia mai le faletupe a le BSP. E tusa ai ma le maliega mo le talaga o tupe faasilia, o le faaagaaga lea mo faamauina o tupe e toe totogi mo le faatagana o talaga o tupe faasilia a le SSLA. O le teugatupe faavaitaimi sa tatalaina ile aso 27 Setema 2010 ma o le a toe faaauau I luma I lea tausaga ma lea tausaga seiloga ua iai se isi faaiuga a le Pulega.

5. AITALAFU I LE PULEGA MA ISI AITALAFU		
(a) Aitalafu		
Aitalafu i le Pulega	470,229	189,124
Toese: Faaagaga o tupe gau fuafuaina	(47,023)	
	423,206	**189,124**
(e) Isi aitalafu		
Komisi o loo togitogi mai	13,908	51,831
Faamau mo se teugatupe mo tupe maua I se tau tumau	12,000	12,000
Isi aitalafu ma tupe mua'i totogi	105,501	9,682
	131,409	**73,513**
Aofaiga o aitalafu I le pulega ma isi aitalafu	**554,615**	**262,637**

6. OLOA E LEI FAAAOGAINA		
Paleni o oloa	61,250	79,815
	61,250	**79,815**

7. LAFOGA MO OLOA MA AUAUNAGA		
Lafoga totogi mai	410,039	410,552
	410,039	**410,552**

8. TUPE O LOO FAAFAIGALUEGAINA		
Unit Trust of Samoa		
Paleni tauave	2,368,476	2,106,840
Tupe maua i vaevaega (Tului), toe teu faagaigaluega	61,645	136,808
Tupe maua faasili (tupe gau) i lona tau talafeagai	220,969	124,828
	2,651,090	**2,368,476**

PULEGA E FAAFOEINA TAALOGA ESEESE TAU TUPE
FAAMATALAGA O LE TALA O LE TUPE
MO LE TAUSAGA FAAI'UINA 30 IUNI 2020

9. FANUA MA MEATOTINO TUMAU (a) Fanua ma Meatotino tumau	Taavale	Fale Lisi	Meafale	Masini	Aofaiga
Tau					
Paleni i le aso 1 Iulai 2018	365,900	16,299	360,338	822,076	1,564,613
Faaopopoga	130,200	-	16,634	32,702	179,536
Faaleaogaina	(70,900)		(196,992)	(372,742)	(640,634)
Paleni i le aso 1 Iulai 2019	**425,200**	**16,299**	**179,980**	**482,036**	**1,103,515**
Faaopopoga	-	44,597	25,957	176,879	247,433
Faaleaogaina				(6,504)	(6,504)
Paleni i le aso 30 Iuni 2020	**425,200**	**60,896**	**205,937**	**652,411**	**1,344,444**
Faaitiitia faaputuputu					
Paleni i le aso 1 Iulai 2018	92,885	16,299	278,649	456,739	844,572
Faaitiitia	74,170		18,336	73,708	166,214
Faaleaogaina	(40,177)		(187,576)	(272,162)	(499,915)
Paleni i le aso 1 Iulai 2019	**126,878**	**16,299**	**109,409**	**258,285**	**510,871**
Faaitiitia	85,040	1,808	22,582	86,249	195,679
Faaleaogaina			-	(2,354)	(2,354)
Paleni i le aso 30 Iuni 2020	**211,918**	**18,107**	**131,991**	**342,180**	**704,196**
Vaegatupe tauave					
Paleni aso 30 Iuni 2019	**298,322**	**-**	**70,571**	**223,751**	**592,644**
Paleni aso 30 Iuni 2020	**213,282**	**42,789**	**73,946**	**310,231**	**640,248**

	2020 SAT$	2019 SAT$
(e) AIA TATAU O LE FAAAOGAINA O ASETA		
Aia tatau o le faaaogaina o aseta lisi	1,249,890	-
Tau faaitiita	(138,877)	-
Aia tatau o le faaaogaina o aseta	**1,111,014**	**-**
(i) AIAIGA MA TAUTINOGA MO LE LISI		
Tautinoga mo le lisi	1,249,890	-
Lisi totogi i le tausaga faaletupe	(165,600)	-
Tului	46,275	-
Aia tatau o le faaaogaina o aseta	**1,130,565**	**-**
10. AITALAFU TOTOGI ATU MA ISI AITALAFU FAAPUTUPUTU		
(a) Aitalafu totogi atu		
Atalafu totogi atu	-	179,962
	-	**179,962**
(e) Isi tupe totogi atu ma aitalafu faaputuputu		
Isi tupe totogi ma aitalafu faaputuputu	96,109	-
Komisi e tatau ona totogi	74,771	104,766
Faaagaga - totogi o suetusi	79,300	74,750
Faaagaga - faamanuiaga mo tagata faigaluega	34,385	50,033
Tupe totogi i le Malo (Dividend)	1,242,196	-
Faaagaga - faailoga mo tagata faamanuiaina ile loto	222,612	-
	1,749,373	**229,549**
Aofaiga o aitalafu totogi atu ma isi aitalafu faaputuputu	**1,749,373**	**409,511**

PULEGA E FAAFOEINA TAALOGA ESEESE TAU TUPE
FAAMATALAGA O LE TALA O LE TUPE
MO LE TAUSAGA FAAI'UINA 30 IUNI 2020

	2020	2019
11. TUPE MAUA TAUAVE	**SAT$**	**SAT$**
Tupe alu i faailoga - SNL 50% tauave	-	244,916
Laisene mo le Casino mo leisi tausaga faaletupe	90,580	-
	90,580	**244,916**
12. TUPE FAAVAE		
Paleni i le faaiuga o le tausaga	148,682	148,682
	148,682	**148,682**

O le aso 31 Me 2005 na faamaapeina ai le Loto Samoa mo Taaloga. O meatotiino uma na totoe ua siitia atu i lalā o le Loto Samoa i le aso 1 Iuni 2005. O na meatotino na totoe ua fuafuaina lo latou tau i le $48,682 ua faatino ai le paleni amata mo lalā a le Loto Samoa. O se aofaiga faaopoopo e $100,000 sa saoina atu ma le lalā a le Loto Samoa mai le TAB mo le tausaga faaiu i le aso 30 Iuni 2019 ua faaopopina ai le tupe faavae i le $148,682.

13. LAISENE MA TUPE TOTOGI MO AUAUNAGA		
Laisene o Kasino ma isi tupe totogi (GGR)	546,871	872,534
Laisene mo taaloga tau tupe eseese	154,780	225,720
Laisene mo auaunaga faa-fesootaiga	19,160	16,600
Laisene o petipetiga	900	900
Isi tupe totogi mo auaunaga	57,976	58,935
	779,687	**1,174,689**
14. TUPE MAUA MAI LULU		
Tupe maua mai taaloga tau tupe	2,967,277	3,508,169
Tupe maua mai ponesi	3,090,781	3,973,270
Tupe mama mai taaloga valuvalu (pull tab), *(silasila i le faamatalaga 15 i l*	291,580	545,081
Tupe maua mai komisi	272,333	509,330
	6,621,970	**8,535,850**
15. TUPE MAUA MAI TAALOGA VALUVALU		
Tupe maua	310,145	545,081
Toese: Tau o le lelei faatau atu		
Oloa I le amataga o le tausaga faaletupe	79,815	62,569
Faaopoopo: Faatau	-	17,246
Toese: Oloa totoe faaiuga o le tausaga	(61,250)	(79,815)
	18,565	-
Tupe mama	**291,580**	**545,081**
16. TUPE MAUA MAI TEUGATUPE FAAFAIGALUEGA		
Tupe maua o vaevaega mai teugatupe faafaigaluega i le UTOS	124,766	136,808
Tului mai teugatupe faavaitaimi	20,445	13,139
	145,211	**149,947**
17. ISI TUPE MAUA		
Teugatupe faasili i faletupe	-	(90)
Tupe maua - isi	-	6,353
	-	**6,263**

PULEGA E FAAFOEINA TAALOGA ESEESE TAU TUPE
FAAMATALAGA O LE TALA O LE TUPE
MO LE TAUSAGA FAAI'UINA 30 IUNI 2020

	2020	2019
18. TAU O FAAGAOIOIGA	**SAT$**	**SAT$**
Tupe totogi atu mo lulu ma taaloga tautupe	4,012,858	6,827,606
Tupe faaalu I masina ma isi mea	-	4,118
Tupe faaalu I polokalame faakomepiuta	269,569	390,806
Komisi totogi mo sooupu ma isi	86,156	-
	4,368,583	**7,222,531**
19. TUPE ALU MO LE AUFAIGALUEGA		
Totogi o le aufaigaluega	1,086,836	1,161,541
Saofaga mo le faaputugatupe mo le lumanai manuia (NPF)	83,481	98,119
Lafoga mo taui o faalavelave faafuasei (ACC)	13,217	13,390
Tupe alu mo le Komiti Faatonu	46,289	36,311
Tupe mo auaunaga o Faatonu	1,571	2,610
Alauni	-	4,059
Faamanuiaga mo le aufaigaluega	38,355	43,887
Tupe alu faatatau i le aufaigaluega	1,540	57,020
	1,271,288	**1,416,936**
20. TUPE ALU I GALUEGA FAA-OFISA		
Aitalafu ua le totogia	-	8,834
Tupe mo auaunaga a Faletupe	2,838	6,291
Galuega faufautua ma galuega faatausitusi	73,076	47,472
Faafiafiaga	-	4,885
Tupe faaalu lautele	7,600	31,776
Inisiua	16,199	22,553
Tupe faaalu mo le faaaogaina o taavale	58,446	40,419
Tupe faaalu mo le ofisa	23,202	12,434
Lomiga ma pepa	56,748	95,284
Tupe totogi mo auaunaga faapitoa	2,364	39,059
Faaleleiga ma le tausiga	525	33,692
Mautotogi/Lisi	(18,400)	204,832
Lesitala mo auaunaga	3,094	8,179
Telefoni ma inataneti	85,149	90,767
Tupe alu mo femalagaiga	12,053	105,170
Tau e aofia ai le vai ma eletise	75,355	77,609
Lafoga o loo taofia	-	149
Isi tupe faaalu mo le galuega	14,576	-
Tupe gau fuafuaina	47,023	-
	459,847	**829,405**
21. TUPE ALU MO FAATAUGA MA LE FAALAUILOAINA		
Foai, faatupeina ma saofaga	179,941	116,668
Faalauiloa faatosina	4,728	19,088
Maketiga ma faalauiloaina	45,263	106,324
	229,932	**242,080**

PULEGA E FAAFOEINA TAALOGA ESEESE TAU TUPE
FAAMATALAGA O LE TALA O LE TUPE
MO LE TAUSAGA FAAI'UINA 30 IUNI 2020

	2020	2019
22. TAU TAUTUPE	**SAT$**	**SAT$**
Tului mo tupe tala faasili		1,745
Tupe tului mo le aia faatatau o le faaaogaina o aseta	46,275	-
	46,275	**1,745**
23. ISI TUPE MAUA FAASILI MA TUPE GAU		
Tupe maua (gau) mai fesuiaiga o tupe mai isi atunuu	775	1,642
Tupe (gau) maua i le faamatuuina atu o mea totino	(4,150)	(9,895)
Tupe maua (gau) e le i mauaina	220,969	124,828
	217,594	**116,575**

24. O ISI FE-FAATAUAIGA

(a) Tupe faaalu mo totogi a le Pulega

O fa'amatalaga o loo soso'o atu uae faasinotonu lea i tagata faigaluega o le kamupani o loo totonu ole Pulega, e tusa ai ma le IAS 24 (Related Party Disclosures). O nei vaega e aofia ai le Komiti Faatonu ma le Pulega.

Totogi ma isi faamanuiaga a le aufaigaluega	199,840	-

(e) Tupe ua totogi ma tupe e tatau ona totogi i isi fe-faatauaiga

Totogi mo Faatonu ma tupe faaalu mo auaunaga a Faatonu	**47,860**	**38,921**

25. GALUEGA TETELE O LOO FIA FAATAUNUUINA

Ua faamaonia nei e le Komiti Faatonu poloketi e tolu o loo taua i lalo mo leisi tolu i le lima tausaga;
(i) Galueaina o le fanua, fausiaina o se ofisa fou a le Pulega i Savaii i le fanua lisi mai le SLC, o le tau faataitai o lenei galuega e tusa ma le $1.250 miliona.

(ii) Tolu fogafale e tusa lona tau ma le ono miliona mo le isi tolu tausaga o lumanai 2020 i le 2024.

26. 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 2020.

27. FAAMAONIA O TALA O TUPE

O nei Faamatalaga o Tupe ua faamaonia le tauaaoina atu e le Komiti Faatonu i le aso ua sainia ai.

22. FINANCE COSTS	2020 SAT$	2019 SAT$
Interest on overdraft	-	1,745
Interest expense - right of use asset	46,275	-
	46,275	**1,745**

23. OTHER GAINS AND (LOSSES)		
Foreign exchange gain (loss)	775	1,642
(Loss)/gain on disposal of fixed assets	(4,150)	(9,895)
Unrelaised gain/(loss) on UTOS investment	220,969	124,828
	217,594	**116,575**

24. RELATED PARTY DISCLOSURES

(a) Key management personnel costs

The following information is presented only in respect of those employees of the company who would be considered as key management personnel, as defined under IAS 24 (Related Party Disclosures). This comprised of the Board of Directors' and the Management.

Salaries and short term employee benefits	199,840	-

(b) Amounts paid and payable to related parties

Directors fees and board expenses	**47,860**	**38,921**

All transactions with directors, directors - related entities and other related parties are conducted on arms length basis in the normal course of business and on commercial terms and conditions.

25. CAPITAL COMMITMENTS

The board of directors is aware and have approved the following projects in the next three to five years.

i. Developing of the land, building new office for the Authority and Sports Lotto in Savaii on a long term leased from Samoa Land Corporation, estimate cost of $1,250,000.
ii. A six million tala three storey building - projection for the next three years 2020 - 2024.

26. CONTINGENT LIABILITIES

The board of directors is not aware of any contingent liabilities of the company at financial year ended 30 June 2020. (2019: SAT$nil).

27. APPROVAL OF FINANCIAL STATEMENTS

These financial statements were approved by the board of directors and authorised for issue on the date the accounts were signed.

18. DIRECT COSTS	2020 SAT$	2019 SAT$
Lottery and game payout	4,012,858	6,827,606
Machine and equipment expenses	-	4,118
Software expenses	269,569	390,806
Commission expense	86,156	-
	4,368,583	**7,222,531**

19. PERSONNEL COSTS		
Salaries and wages	1,086,836	1,161,541
NPF contribution	83,481	98,119
ACC contribution	13,217	13,390
Directors fees	46,289	36,311
Board expenses	1,571	2,610
Allowance	-	4,059
Employee benefits	38,355	43,887
Staff related expenses	1,540	57,020
	1,271,288	**1,416,936**

20. ADMINISTRATIVE EXPENSES		
Bad debts	-	8,834
Bank fees	2,838	6,291
Consultancy and accounting fees	73,076	47,472
Entertainment		4,885
General expenses	7,600	31,776
Insurance expense	16,199	22,553
Motor vehicle running expenses	58,446	40,419
Office expenses	23,202	12,434
Printing and stationery	56,748	95,284
Professional fees	2,364	39,059
Repairs and maintenance	525	33,692
Rent	(18,400)	204,832
Subscription	3,094	8,179
Telephone and internet	85,149	90,767
Travel expense	12,053	105,170
Utilities	75,355	77,609
Withholding tax	-	149
Other operational expenses	14,576	-
Expected credit loss	47,023	-
	459,847	**829,405**

21. SALES AND MARKETING EXPENSES		
Sponsorships and donations	179,941	116,668
Advertisement	4,728	19,088
Marketing and promotions	45,263	106,324
	229,932	**242,080**

	2020 SAT$	2019 SAT$
11. DEFERRED INCOME		
Prize payout - SNL deferred 50%	-	244,916
Blacksand Casino annual license	90,580	-
	90,580	**244,916**
12. CONTRIBUTED CAPITAL		
Capital contribution	148,682	148,682
	148,682	**148,682**

On the 31 May 2005, Samoa Sports Lotto was liquidated. All the remaining assets were transferred to Samoa Sports Lotto Agencies on the 01 June 2005. Those remaining assets valued at 48,682 formed the opening balance for Samoa Sports Lotto Agencies. An additional amount of $100,000 was contributed to the Samoa Sports Lotto Agencies by the Totalisator Agency Board for the year ended 30 June 2019 increasing the capital value to $148,682.

13. LICENSES AND FEES		
Casino licenses and fees	546,871	872,534
Gaming licenses	154,780	225,720
Telecommunication services licenses	19,160	16,600
Totalisator Betting licenses	900	900
Other fees	57,976	58,935
	779,686	**1,174,689**
14. LOTTERY REVENUE		
Game revenue	2,967,277	3,508,169
Bonus revenue	3,090,781	3,973,270
Pull tab *(gross profit refer note 15 below)*	291,580	545,081
Commission revenue	272,333	509,330
	6,621,970	**8,535,850**
15. Pull tab revenue		
Revenue	310,145	545,081
Less: Cost of good sold		
Opening inventory	79,815	62,569
Add: Purchases	-	17,246
Less: Closing inventory	(61,250)	(79,815)
	18,565	**-**
Gross profit	**291,580**	**545,081**
16. INVESTMENT INCOME		
Dividend income from UTOS investment	124,766	136,808
Interest received	20,445	13,139
	145,211	**149,947**
17. OTHER INCOME		
Over banking	-	(89)
Others	-	6,353
	-	**6,263**

8. INVESTMENT	2020 SAT$	2019 SAT$
UTOS Investment		
Opening balance	2,368,476	2,106,840
Dividend payout (reinvest)	61,645	136,808
Gain/(loss) in fair value	220,969	124,828
	2,651,090	2,368,476

9.(a) PROPERTY, PLANT & EQUIPMENT	Motor Vehicle	Leasehold Improvement	Furniture & Fittings	Machines &Equipments	TOTAL
Cost					
Balance at 1 July 2018	365,900	16,299	360,338	822,076	1,564,613
Additions	130,200		16,634	32,702	179,536
Disposals	(70,900)		(196,992)	(372,742)	(640,634)
Balance at 1 July 2019	425,200	16,299	179,980	482,036	1,103,514
Additions	-	44,597	25,957	176,879	247,433
Disposals	-			(6,504)	(6,504)
Balance at 30 June 2020	425,200	60,896	205,937	652,411	1,344,443
Accumulated depreciation					
Balance at 1 July 2018	92,885	16,299	278,649	456,739	844,572
Depreciation expense	74,170		18,336	73,708	166,214
Disposals	(40,177)		(187,576)	(272,162)	(499,915)
Balance at 1 July 2019	126,878	16,299	109,409	258,285	510,871
Depreciation expense	85,040	1,808	22,582	86,249	195,679
Disposals	-		-	(2,354)	(2,354)
Balance at 30 June 2020	211,918	18,107	131,991	342,180	704,196
Carrying amount					
Balance at 30 June 2019	298,322	-	70,571	223,751	592,644
Balance at 30 June 2020	213,282	42,789	73,946	310,231	640,248

(b) RIGHT OF USE ASSET (Capitalised)	1,249,890
Amortised amount	138,877
Right of use Asset	1,111,014

('c) LEASE COMMITMENT	1,249,890
Lease payment (actual money paid)	165,600
Interest expense	46,275
	1,130,565

10. ACCOUNTS AND OTHER PAYABLES		
(a) Accounts payable		
Accounts payable	-	179,962
	-	179,962
(b) Other payables and accruals		
Other creditors and accruals	96,109	-
Commission payable	74,771	104,766
Provision - audit fee	79,300	74,750
Provision - employee benefits	34,385	50,033
Dividend payable	1,242,196	-
Provision for prize payout	222,612	-
	1,749,373	229,549
Total trade and other payables	1,749,373	409,511

3. CASH AND CASH EQUIVALENTS	2020 SAT$	2019 SAT$
(a) Cash on hand and at bank		
Petty cash	1,100	1,100
Floats	5,100	5,100
ANZ Bank (Samoa) Ltd - accounts	125,265	341,176
Bank South Pacific - accounts	1,512,274	1,010,142
	1,643,739	**1,357,518**
(b) Bank overdraft		
Bank South Pacific	-	(54,343)
	-	**(54,343)**
Total cash and cash equivalent	**1,643,739**	**1,303,174**

4. TERM DEPOSIT	Term (Months)	Interest	Maturity date		
Fixed term deposit	12 months	3.50%	29.09.20	25,284	24,553
				25,284	**24,553**

This is the fixed term deposit that is used as a collateral in order for Samoa Sports Lotto to secure its overdraft facility with the Bank South Pacific. In accordance with the overdraft agreement this is provisions for the security to secure the repayments of SSLA overdraft facility. The fixed term deposit opened on 27 September 2010 and will be rolled forward on a yearly basis until management decides otherwise.

5. ACCOUNTS AND OTHER RECEIVABLES		
(a) Accounts receivables		
Accounts receivables	470,229	189,124
Less: Provision for expected credit loss	(47,023)	-
	423,206	**189,124**
(b) Other receivables and prepayments		
Commission receivable	13,908	51,831
Bond fees deposit	12,000	12,000
Other debtors and prepayments	105,501	9,682
	131,409	**73,513**
Total accounts and other receivables	**554,615**	**262,637**

6. INVENTORIES		
Pull tab inventory	61,250	79,815
	61,250	**79,815**

7. VAGST		
VAGST receivable	410,039	410,552
	410,039	**410,552**

(n) IFRS 16- Leases

The Authority adopted this standard from 1 January 2019, its effective date. It has elected to adopt the modified retrospective approach in transitioning to the standard which means there is no restatement of comparative information.

For a qualifying lease, the Authority now recognizes the right of use asset and lease liability based on present value of future lease payments which excludes payments of a variable natures. The nature and structure of the lease portfolio is that the interest rates implicit in the leases are not readily determinable. The Authority therefore uses an estimated Implied Interest rate to discount the future value of lease payments. The implied interest rate denotes the rate a lessee would use over a similar term, with a similar security, the funds necessary to purchase an asset of a similar value to the right of use asset in a similar economic environment.

Lease payments previously expensed on a straight line basis, now reduces the lease liability. The straight line depreciation of the right of use asset is now expensed. As the lease liability is carried at present value, an interest expense arises over the duration of the lease term.

There is no significant impact from IFRS16 on the financial statements.

2. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(k) Provisions

Provisions for restructuring costs and legal claims are recognized when: the company has a present legal or constructive obligation as a result of past events; it is probable that a transfer of economic benefits will be required to settle the obligation; and the amount can be reliably estimated. Restructuring provisions comprise lease termination penalties and employee termination payments. Provisions are not recognized for future operating losses.

Provisions are measured at the present value of the amount expected to be required to settle the obligation using a pre-tax rate that reflects the current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognized as an interest expense.

(k) (i) IFRS9 -Provision for Accounts Receivable Losses

Provision for possible losses from Total Accounts Receivables derived from (GGR and License fees) are charged against income in the year in which they are recognized. Receivables deemed to be uncollectible are charged against the provision for possible receivables losses and subsequent recoveries, if any, are credited to the provision. Provision for possible Accounts Receivables losses comprises a simplified provision approach adopting the IFRS9 expected credit loss (ECL) by multiplying the estimated Probability of Default (PD) 10% with the Collectable amount due.

(l) Employee benefits

The Authority contributes towards 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. Obligations for contributions to the defined contribution plan are recognized immediately in the statement of comprehensive income.

Liabilities for annual leave are accrued and recognized in the balance sheet. Annual leave are recorded at the undiscounted amount expected to be paid for the entitlement earned. Short term benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided.

(m) Accounts payable

Trade accounts payable and other accounts payable are recognized when the agency becomes obliged to make future payments resulting from the purchase of goods and services. Trade payables are recognized at cost which is the fair value of the consideration to be paid in the future for goods and services received. Given the short term nature of most payables, the carrying amounts approximate fair value.

2. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(f) Revenue recognition

GCA 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.

SSLA Revenue from sales for SNL lottery games, TMS commission income from games such as Ozlotto, Powerball and Tattslotto, SNL bonus, Commission and instant scratch games is recognized in the statement of comprehensive income when the related drawing take place.

(g) Property, plant and equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is charged so as to allocate the cost of assets less their residual values over their estimated useful lives, using the straight-line method. The following annual rates or estimated useful lives are used for the depreciation of property, plant and equipment:

Office furniture and fittings	20%
Equipment and computers	20%
Motor vehicles	20%
Leasehold Improvements	10%

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of an asset, the depreciation of that asset is revised prospectively to reflect the new expectations.

No depreciation is provided on freehold land. Leasehold land and buildings are amortised evenly over the term of the lease.

Repairs and maintenance are taken to the statement of comprehensive income during the financial period in which they are incurred.

Gains and losses on disposals are determined by comparing the proceeds with carrying amount and are included in the statement of comprehensive income.

(h) Cash and cash equivalents

Cash and cash equivalents consist of cash, bank deposits and term deposits with maturities less than 90 days net of bank overdrafts for the purposes of the statement of cash flows. Bank overdrafts are shown in current liabilities on the statement of financial position.

(i) Value added goods and services tax (VAGST)

Gambling Control Authority is zero-rated for VAGST. Samoa Sports Lotto Agencies is exempt from VAGST.

(j) Taxation

The Gambling Control Authority is exempt from income tax, pursuant to Schedule 2, Part A (1), paragraph (zh) of the Income Tax 2012.

2. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(b) Consolidated financial statements

Subsidiaries

The consolidated financial statements incorporate the financial statements of the Authority and the internal subsidiary controlled by the Authority. Control exists when the Authority has the power, directly or indirectly, to govern the financial and operating policies of the Authority so as to obtain benefits from its activities or controls over its subsidiary.

Principles of consolidation

Acquisitions of subsidiary agency are accounted for using the purchase method. The cost of an acquisition is measured as the fair value of the assets given, equity instruments issued and liabilities incurred or assumed at the date of exchange, plus costs directly attributable to the acquisition. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date, irrespective of the extent of any non-controlling interest.

All intra-group balances, transactions, income and expenses and profits and losses resulting from intra-group transactions that are recognized in assets, are eliminated in full.

Non-controlling interests in the results and net assets of consolidated subsidiary are identified separately from the Authority's equity therein.

Non-controlling interests consist of the amount of those interests at the date of the original business combination and the minority's share of changes in equity since the date of the combination.

(c) Basis of presentation

The accounts have been prepared on the basis of historical cost. The accrual basis 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).

(d) 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 assets 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.

(e) Comparative information

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

1. GENERAL INFORMATION

The Gambling Control Authority was established by the Casino and Gambling Control Act 2010.

The principal functions of the Authority in accordance with the Act is to keep gambling fair and safe for all consumers by:

i. Promoting probity and integrity in gambling

ii. Maintain the probity and integrity of persons engaged in gambling in Samoa

iii. Promote fairness, integrity and efficiency in the operations of persons engaged in gambling in Samoa

iv. Reduce and contain adverse social impact of gambling

v. To promote a balanced contribution by the gambling industry to tourism and general community benefit and amenity

Under the New Gaming Act the Authority will be sole regulator responsible for the licensing and supervision of all forms of gambling in Samoa.

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.

2. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated. These financial statements are presented in Samoan Tala which is the company's functional currency.

(a) New Standards and amendments are now effective

There are certain new standards and amendments issued by the International Accounting Standards Board, which are effective after 2019. There were no significant changes to the accounting policies during the financial year, except for the implementation of IFRS 16 and IFRS 9.

- IFRS 16 'Leases' (effective for accounting periods beginning on or after 1st January 2019) replaces IAS 17 'Leases' and related interpretations.
- IFRS 9 – Financial Instruments -Accounts Receivable Losses (IFRS 9 generally is effective for years beginning on or after January 1, 2018)

GAMBLING CONTROL AUTHORITY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2020

	Notes	2020 SAT$	2019 SAT$
Cash flows from operating activities			
Cash receipts from customers		7,101,066	9,993,219
Payments to suppliers and employees		(4,991,680)	(9,910,944)
		2,109,386	**82,275**
Cash flows from investing activities			
Purchased of property, plant and equipment		(243,282)	24,093
Net proceeds from investments		(283,343)	(262,479)
Contributed capital		-	(34,728)
Dividend paid		(1,242,196)	-
		(1,768,821)	**(273,113)**
Net cash flows		340,565	(190,838)
Opening cash balance		1,303,174	1,494,012
Closing cash balance	3	**1,643,739**	**1,303,174**

The notes on pages 8 to 17 are an integral part of these financial statements.

GAMBLING CONTROL AUTHORITY
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2020

	Capital SAT$	Retained Earnings SAT$	Total SAT$
Balance as at 1 July 2018	148,682	4,257,479	4,406,161
Net comprehensive profit after tax	-	(5,527)	(5,527)
Retained earnings	-	21,517	21,517
Balance as at 1 July 2019	148,682	4,273,469	4,422,151
Net comprehensive profit after tax	-	981,532	981,532
Dividend paid		(1,242,196)	(1,242,196)
Balance as at 30 June 2020	**148,682**	**4,012,805**	**4,161,487**

The notes on pages 8 to 17 are an integral part of these financial statements.

GAMBLING CONTROL AUTHORITY
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2020

	Note	2020 SAT$	2019 SAT$
Revenue			
Licenses and fees	13	779,686	1,174,689
Lottery revenue	14	6,621,970	8,535,850
Investment income	16	145,211	149,947
Other revenue	17	-	6,263
		7,546,867	**9,866,749**
Expenses			
Depreciation		195,679	166,214
Depreciation - right of use asset		138,877	
Audit fees - current		83,950	109,940
Audit fees - over accrued		(11,500)	-
Direct costs	18	4,368,583	7,222,531
Personnel costs	19	1,271,288	1,416,936
Administrative expenses	20	459,847	829,405
Sales and marketing expenses	21	229,932	242,080
Total Expenses		**6,736,655**	**9,987,106**
Comprehensive income before tax		**810,212**	**(120,357)**
Finance costs and other gains (losses)			
Finance cost	22	(46,275)	(1,745)
Other gains and (losses)	23	217,594	116,575
		171,320	**114,830**
Net comprehensive profit		**981,532**	**(5,527)**

The notes on pages 8 to 17 are an integral part of these financial statements.

GAMBLING CONTROL AUTHORITY
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2020

ASSETS	Note	2020 SAT$	2019 SAT$
Current assets			
Cash and cash equivalents	3(a)	1,643,739	1,357,518
Term deposit	4	25,283	24,553
Accounts and other receivables	5	554,615	262,637
Inventories	6	61,250	79,815
VAGST receivable	7	410,039	410,552
		2,694,926	**2,135,074**
Non-current assets			
Investment	8	2,651,089	2,368,476
Property, plant and equipment	9 (a)	640,247	592,644
Land development - WIP		34,728	34,728
Right of use asset	9(b)	1,111,014	-
		4,437,078	**2,995,848**
Total Assets		**7,132,004**	**5,130,922**
LIABILITIES			
Current liabilities			
Bank overdraft	3(b)	-	54,343
Accounts and other payables	10	1,749,373	409,511
Deferred income	11	90,580	244,916
		1,839,953	**708,770**
Non-current liabilities			
Lease liability	9('c)	1,130,565	-
		1,130,565	-
Total liabilities		**2,970,518**	**708,770**
NET ASSETS		**4,161,487**	**4,422,151**
EQUITY			
Capital	12	148,682	148,682
Retained earnings		4,012,805	4,273,469
TOTAL EQUITY		**4,161,487**	**4,422,151**

The notes on pages 8 to 17 are an integral part of these financial statements.

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Please address all correspondences to the Controller and Auditor General

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APIA, SAMOA

AUDIT OFFICE

material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit 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 Corporation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- Conclude on the appropriateness of the directors and management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Directors and Management regarding, among other matters, the significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

In our opinion:

a. Proper books of account have been kept by the authority, so far it appears from our examination of those books; and
b. The financial statements are in agreement with the books of account; and
c. To the best of our knowledge and according to explanations given to us the financial statements give the information required by the Public Finance Management Act 2001 in the manner so required.

Our audit was completed on the 20th October 2020 and our opinion is expressed as at that date.

Apia, Samoa
26th October 2020

Jaslyn T Mariner- Leota
ASSISTANT CONTROLLER AND AUDITOR GENERAL

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AUDIT OFFICE

REPORT OF THE AUDIT OFFICE

TO THE GOVERNING BODY IN CHARGE OF GOVERNANCE – GAMBLING CONTROL AUTHORITY

Audit Opinion

We have audited the accompanying Consolidation Financial Statements of the Gambling Control Authority which comprise the Statement of Financial Position as at 30 June 2020, the Statements of Comprehensive Income, Changes in Equity and Cash Flows for the year then ended, a Summary of Significant Accounting Policies and Other Explanatory Notes. The Accounting Firm of Lesa ma Penn, Chartered Accountants, assisted in the audit. The Engagement Partner on the audit resulting in this Independent Auditor's Report is Magele Arthur Penn.

In our opinion, the financial statements give a true and fair view of the financial position of the Authority as at 30 June 2020, and of its Statements of Comprehensive Income, changes in equity and cash flows for the year then ended, in accordance with International Financial Reporting Standards (IFRSs).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of Financial Statements* section of our report. We are independent of the Authority in accordance with the ethical requirements that are relevant to our audit of financial statements in Samoa, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Responsibilities of Those Charged with Governance for the Financial Statements

Directors and Management are responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards and with requirements of the Public finance Management Act 2001, Public Bodies Act 2001, Casino Gaming Control Act 2010, Gaming Control Act 2017 and such internal control as directors and management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Directors are responsible for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors, with the agreement of Cabinet, either intends to liquidate the Authority or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Authority's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with these International Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a

GAMBLING CONTROL AUTHORITY
CERTIFICATION BY DIRECTORS
FOR THE YEAR ENDED 30 JUNE 2020

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 flows and notes forming part of the financial statements for the year ended 30 June 2020;

a. give a true and fair view of the matters to which they relate;

b. have been prepared in accordance with International Financial Reporting Standards (IFRS); 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 Gambling Control Act 2010 and Gaming Control Act 2017.

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

We authorize the attached financial statements for issue on 20 / 10 / 2020 on behalf of the Directors' of the Gambling Control Authority Samoa.

Tuala Tamaalelagi Siaki Tuala
Chief Executive Officer
20 / 10 / 2020

Rev. Uta Muaulu
Director
20 / 10 / 2020

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GAMBLING CONTROL AUTHORITY

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2020

Education Grants

GAMBLING CONTROL AUTHORITY

For the period 1 July 2019 to 30 June 2020

Date	Description	Donation
Education Grants		
04 Aug 2018	National University of Samoa (NUS) - NUS School Fees for 2nd Semester 2018 (8 Students)	12,986.00
22 Aug 2018	National University of Samoa (NUS) - NUS School Fees for 2nd Semester 2018 (1 Student)	1,035.00
04 Mar 2019	National University of Samoa (NUS) - NUS School Fees for 1st Semester 2019 (9 Students)	17,270.00
04 Mar 2019	University of the South Pacific (USP) - USP School Fees for 1st Semester (3 students)	6,000.00
13 Mar 2019	National University of Samoa (NUS) - NUS School Fees for 1st Semester 2019 (8 Students)	10,711.00
Total Grant		**48,002.00**

TOTAL DONATIONS FOR FY 2018/2019	**$110,682.50**

FINANCIAL DONATIONS

The Authority does not get any financial or budgetary assistance from Government we are solely funded by application and license fees set by the Authority, approved by Parliament and paid by the gambling industry with assistance with operational costs from our Samoa National Lotto operations.

In respect of the Samoa National Lottery the majority of the funds after allowance for the prize pool and reserve prize pool as well as operating expenses 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.

Donations for Charities/Sports

GAMBLING CONTROL AUTHORITY
For the period 1 July 2019 to 30 June 2020

Date	Description	Donation
Donation for Charities/Sports		
17 Jul 2018	Tennis Samoa - Corporate Sponsorship for Pacific Oceania Tennis Championship	1,000.00
29 Aug 2018	Samoa Tag Incorporated - Sponsorship for International Tag Tournament	5,000.00
29 Aug 2019	Samoa Touch Rugby League - Sponsorship for Local Tournament (National Elite Touch)	1,000.00
29 Aug 2019	Samoa Squash Rackets Association - Sponsorship for international Tournament (Samoa Open)	5,000.00
29 Aug 2019	Samoa Volleyball Federation - Sponsorship towards Oceania National Championship	3,000.00
28 Sep 2019	SASNOC - Sponsorship for Team Samoa participating in the Youth Olympics 2018 @ Buenos Aires – Argentina	5,000.00
15 Feb 2019	Samoa Rugby Union – Sponsorship	2,680.50
18 Feb 2019	Special Olympics Samoa Inc. - Sponsorship for the Team participating at the Special Olympics ABU Dhabi World Game for 2019	4,000.00
18 Feb 2019	Samoa Badminton Federation - Sponsorship for Samoa Team participating at the Victor Oceania Championship @ Melbourne, Australia	4,000.00
10 Jun 2019	Samoa Bowling Association - Sponsorship for Tea participating in the Asia Pacific Games @ Brisbane Australia	2,000.00
10 Jun 2019	Samoa Weightlifting Federation - Sponsorship for preparation for the Pacific Games and other international competitions	25,000.00
17 Jun 2019	Samoa Tag Association - Sponsorship	5,000.00
Total Donation		**$62,680.50**

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.

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. We do this by placing consumers at the heart of regulation, maintaining the integrity of the gambling industry and being an exemplar of best practice both locally and internationally.

We license operators and individuals in Samoa that provide ,gaming products, gaming machines, betting, lotteries, bingo, remote gambling (online, telephone), casinos and gambling software. We are also responsible for operating the Samoa National Lottery.

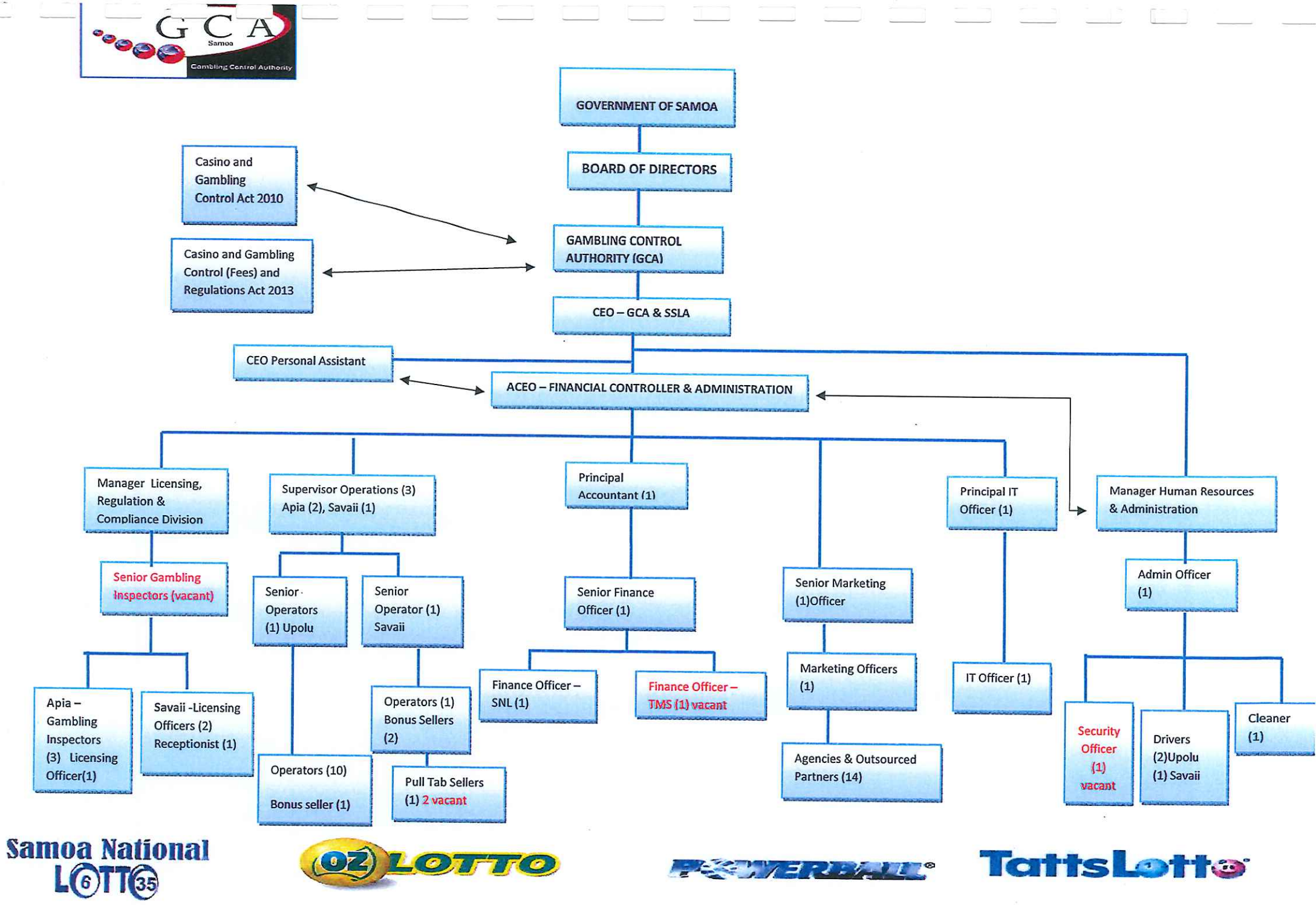
In addition to the Casino and Gambling Control Act 2010 the other main piece of legislation that has been introduced and now also underpins our work is:

1. The Gaming Control Act 2017 which gives us the authority and duty to regulate all gambling in Samoa. This legislation has dramatically increased the scope of our responsibilities to license all gambling in Samoa for the sole purpose of funding nonprofit community or charitable causes and sporting organizations, and also requires any operator wishing to sell gambling products or services to and with consumers in Samoa to obtain an operating license from the Gambling Control Authority.

2. The National Lottery which sets out the framework within which we regulate the National Lottery and we are tasked with ensuring that this is profitable and provides funds for distribution to no profit organizations, sporting associations, charities, educational grants etc.

In this capacity the GCA has partnered with the Ministry of Revenue and Ministry of Commerce Industry and Labour to ensure compliance with and enforcement of the law and assist us to collect and analyze data to monitor changes that may have an impact on the regulatory framework, and to make sure we are up-to-date with gambling industry statistics and gambling-related research internationally to inform our work.

To keep up with our expanded role we have increased our staff numbers and we currently have around 43 employees, mostly based at our offices in Apia, Upolu, including 8 employees working across the big island of Savaii based at Salelologa. This number will increase with our planned expansion of our office in Savaii as well as the relocation of our head office in Apia once we identify suitable premises/land for either renting or building etc.



Samoa National LOTTO 6/35

OZ LOTTO

POWERBALL

TattsLotto

EXECUTIVE SUMMARY

Board of Directors (1 July 2019 to 30 June 2020)

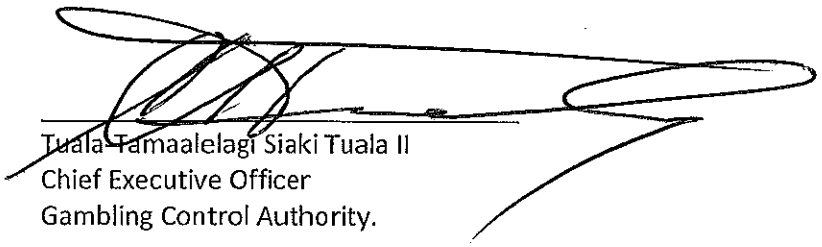
Samau Fanene Etuale Sefo	-	Chairman
Lemalu Herman Retzlaff	-	Director
Leasiosiofaa'sisina Galumalemana Oscar Malielegaoi	-	Director
Reverend Uta Muaulu	-	Director
Oloipola Terrence Betham	-	Board Secretary

Management (1 July 2019 – 30 June 2020)

Tuala Tamaalelagi Siaki Tuala II	-	Chief Executive Officer
Alapati Ioane	-	ACEO – Chief Financial Officer
Auimatagi Faafetai Karanita Ah Kuoi	-	Manager Licensing Regulations & Compliance
Upuse Pele Tagiilima	-	Manager Human Resources & Administration

Locally, we continue to collaborate with other government agencies to adopt a Whole-of-Government approach to ensure the successful implementation and enforcement of our legislation and policies, to tighten the safeguards to ensure that problem gambling remains under control and mitigate such issues.

I am grateful and acknowledge the guidance and support of the Chairman and the Board through this most challenging year and thank the Lord Almighty for his continued blessings upon Samoa.



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

CHIEF EXECUTIVE OFFICERS MESSAGE

This past financial year 2019/2020 was a challenging one for not only the GCA but Samoa as a whole and globally. The first half of the financial year saw massive disruptions due to the Measles epidemic which hit Samoa and the ensuing efforts to combat its spread and the roll out of the nationwide vaccination program.

The 2nd half of the financial year saw the further widespread disruptions caused by the global COVID -19 Pandemic which saw the closure of our borders and the imposition of a National State of Emergency lockdown.

Essentially our operations (Samoa National Lotto, Samoa National Bonus etc.) as well as our licensing operations were halted in support of the Governments orders to minimize the public gatherings, prohibiting Bingos, and the closing of the Casino.

We are grateful for the opportunities to share information and thinking with fellow regulators via online mediums, sharing their experiences in dealing with and coping during the global lockdown as well as continuing to build our regulatory capacity via online short courses. Against the backdrop of evolving operating parameters caused by a rapidly innovating gambling industry and to stay relevant and effective, these courses are vital in building an engaged workforce, as we transform our work processes and adopt technology to enhance our capabilities. Our officers remain core to our operational success. We focused on learning and training as core developmental priorities to develop a future-ready workforce.

We must strive to inculcate the mindset and culture of continuous learning and to encourage our officers to adopt digital skills that are critical for the future environment. Officers are fully supported in taking up courses related to our business and apply what they have learned in furthering GCAs functions.

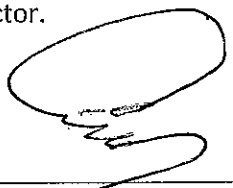
I am confident that GCA officers will rise to the challenge and build on our strong foundation to deliver on our core functions and objectives. I look forward to leading our officers in upholding the trust placed on us as we work towards our vision of being the trusted Gambling regulator, advancing our mission with pride and integrity for a safe Samoa.

The past year has been very challenging but also fruitful with the Authority recording profit despite huge disruptions to its operations. This reflects the success we have had with minimizing our expenses and at the same time diversifying our revenue streams to mitigate the effects of these disruptions.

We conduct ongoing monitoring to ensure that the casino operators and their associates remain suitable and compliant throughout the licence period. The casino operators are held to a stringent set of standards and regulations, and disciplinary action will be taken against the casino operator for breaches where necessary.
Our firm stance is a strong signal to the casino operator as well as Gambling licensees that regulatory compliance remains of utmost importance.

This past year has also seen a change in one of our ex-officio Board member with the retirement of Lemalu Herman Retzlaff as Attorney General and his replacement by Savalenoa Mareva Betham Annandale. I would like to extend our appreciation and gratitude to Lemalu for his service as our board member and wish him the best of luck in his future endeavours. I would also like to welcome Savalenoa to our Board and we look forward to working with her.

Since its inception responsible gambling has been at the forefront of the Authorities work. The strict but balanced approach adopted by the Authority continues to provide the best protection for the young and vulnerable as we develop further the necessary safety measures as products and services continue to evolve rapidly in the Gambling Sector.



Fanene Samau Etuale Sefo
Chairman
Gambling Control Authority

CHARIMANS MESSAGE

This past year has been marked by unprecedented disruptions both domestically and internationally. The Measles epidemic saw the shut down and suspension of work and closure of most of our operations, to support Governments nationwide efforts to stop and eliminate the epidemic through a massive nation-wide vaccination program.

The measles epidemic was followed soon after by the global COVID-19 Pandemic. A state of emergency (SOE) was imposed to ensure that Samoa remains free from this deadly virus. This SOE is still currently in place as the virus is not showing any signs going away soon in overseas countries.

The restrictions of the SOE orders has meant that some of our normal operations have had to be suspended until the SOE is lifted. Casino operations have been suspended and games of bingo, raffles etc have all ceased for now as public gatherings are severely restricted. This has obviously had a huge impact on the GCA's sales and revenues.

Unfortunately, the current restrictions as a result of covid 19 are likely to be in place for the rest of the year, and well into 2021. Therefore, this period of uncertainty will be with us for some time yet.

Despite these challenges we have maintained a steady course during this period. Furthermore, our participation in the work of IAGR, the International Association of Gaming Regulators, benefits the industry and our license holders as we share our knowledge with policy makers and regulators in both regulated and pre-regulated markets. Through our participation in regional and global groups we strive to serve the needs of both a growing global industry and our obligations to keep gambling free from criminality.

Whilst 2019/2020 has been a very difficult period, the future looks good for the Authority and we are confident that we will get through these challenging times and be a lot stronger and better.

This year (2020) also marks the 10th year since the passing of the Casino and Gambling Control Act 2010 and it is pleasing to note that we have built a solid foundation and have developed a strong and positive organisational culture and ethos for the Authority over the last decade. It is this strong foundation upon which the current officers will leverage and continuously build on in developing capabilities to respond to new challenges.

Today, we have a capable and professional team who are well equipped with the appropriate skills and competencies. Capacity building programs have given our officers the confidence to embrace change and be prepared to try out new ways of doing things and take pride in being a regulator that is well-respected by the public. I have every confidence that all GCA officers will build on this strong foundation and lead the Authority to greater heights, as we remain committed to advancing our mission and upholding the trust of the public and our stakeholders.

I would like to take this opportunity to thank all our management and staff for their hard work during the year. Through their commitment and diligence, we have managed to navigate our way through what has been an extremely challenging year.



MESSAGE FROM THE MINISTER:

Talofa lava!

It is my pleasure as the Minister for the Gambling Control Authority to present the Annual Report for the financial year July 2019 to June 2020.

This financial year has seen unprecedented disruptions, first with us here in Samoa suffering from the Measles epidemic followed closely by COVID -19 which has affected the whole world with devastating effects.

For the Authority this has seen a marked decrease in revenue as our lottery retail sales outlets were closed by the SOE orders as well as well as the closure of the Casino and the closure and prohibition of Bingos etc as social distancing orders were enforced to protect from the spread of measles as well as COVID-19 if it ever found its way into our Country.

Despite these many challenges, the Authority has made a profit. The Authority has by diversifying its revenue streams and with prudent financial controls and management, has in the face of tremendous odds profited this financial year.

2020 also marks the 10th Year since the coming into force of the Casino and Gambling Control Act 2010 and I am happy to note that it has by investing in its staff built a strong and capable regulatory foundation as it continues to grow and advance its mission.

I thank the Board and Management for their continued hard work and vision which has seen the Authority grow in leaps and bounds and be in the position it is now in and I look forward to its continued growth and development.

Ma lou fa'aāloālo tele,

Hon. Lautafi Fio Selafi Purcell

MINISTER FOR GAMBLING CONTROL AUTHORITY

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- Licensing Objectives
- Financial Donations

4. Financial Statements

GOVERNMENT OF SAMOA

Gambling Control Authority
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Website: www.gca.gov.ws
PO Box 3705
Apia, SAMOA

31 October 2020

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

GAMBLING CONTROL AUTHORITY ANNUAL REPORT 2019 - 2020

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 2019 to June 2020.

Faafetai

Laufati Selafi Fio Purcell
MINISTER FOR GAMBLING CONTROL AUTHORITY

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Gambling Control Authority

FA'AVAE I LE ATUA SAMOA

GOVERNMENT OF SAMOA

GAMBLING CONTROL AUTHORITY ANNUAL REPORT 2019-2020