Gambling Control Authority
Phone: Upolu+68526512/7790931
Phone: Savaii +68556512/609087
Email: *info@gca.gov.ws*
Website: www.gca.gov.ws
PO Box 3705
Apia, SAMOA

GOVERNMENT OF SAMOA

LIPOTI FAA-LE-TAUSAGA A LE PULEGA E FAAFOEINA TAALOGA ESEESE TAU TUPE 2020-2021

FAASOLOGA O ANOTUSI

1. **Aotelega o le Lipoti o Faatinoga**
   - Saunoaga a le Minisita
   - Saunoaga a le Taitaifono
   - Saunoaga a le Ofisa Sili o Pulega
   - Pulega

2. **Suesuega o le Faatinoga**
   - O ai i matou – Vaaiga Mamao, Mau Faavae, Tulaga faatauaina
   - Faamoemoega o le laiseneina o Kasino (Taaloga Eseese Tau Tupe)
   - Foai tautupe

3. **Faamatalaga tau Tupe**



SAUNOAGA A LE AFIOGA I LE MINISITA

I lo'u tofiga o le Minisitā o le Pulega e Fa'atonutonuīna Fa'a-le-tulafono Ta'aloga Ese-ese Tau Tupe, e iā te a'u le agaga fiafia e tu'uīna atu ai lenei Lipoti Fa'a-le-tausaga Fa'a-le-tupe mai ia Iulai 2020 e o'o atu ia Iuni 2021.

O lo'o fa'aāuāuīna pea ona feagai le atunu'u ma lu'itau ona o le fa'ama'i oti ma ona a'afiāga mātuiā, ua fa'apea ona tula'i mai ai se tulaga pāgātia mo le atunu'u ma a tatou pisinisi. E ui i le tele o nei lu'itau, ou te fiafia e fa'amauīna o lo'o mausalī ma mauā'a le tau'aveīna o galuēga a le Pulega. E faamauina auala eseese ua faapea ona fa'aāogāīna e le Pulega, atoa ai ma le lelei fa'afoe, ma le fa'aūtaūtaga tatau ua fa'apenā ona fa'amauīna ai tupe mamā ma tupe fa'asili mo lenei tausaga fa'a-lē-tupe.

E pei ona avea ai ma Pulega Tautua o Samoa, e āunoa ma se fa'atatau tau tupe mai alāgā tupe a le Malo mo ana galuēga, aua o lo'o mautinoa le fa'aāogāīna lelei o tupe ua mafai ai ona fa'aleleīa tomai ma agavaa o le aufaigāluēga ma fausia ai se vaega e mata'itūīna fa'a-le-tulafono o Ta'aloga Ese'ese tau tupe atoa ai ma le fa'aleleīa o ana au'aunaga i lona āotelega ma va'aiga mamao

E momoli le fa'afetai i le Komiti Fa'afoe ma le Pulega mo lo latou sao tāūa ma tofā mamao mo lenei tausaga fa'a-le-tupe ma ou te fa'amaonia aloa'ia ona tu'uīna atu lenei lipoti mo le Palemene.

Ma le fa'aāloālo,

Hon. Leatinu'u Wayne So'oialo
MINISITA PULEGA O LE FAAFOEGA O TAALOGA ESEESE TAU TUPE

SAUNOAGA A LE TA'ITA'IFONO

Ou te fiafia tele e tuuina atu lenei lipoti o le tausaga faalētupe 2020/2021. E ui ile tele o faafitauli sa feagai ma le Pulega, peitai o loo maitauina I le tala ole tupe le lelei pea ona faafoe o le Pulega I lona tulaga faapisinisi ma tupe maua ma tupe faasili, e ui ina faaititia pe a faatusa atu I le tausaga ua tuanai.

Ole feagai ai o Samoa, aemaise le lalolagi atoa i le faamai pepesi ole Koviti-19, na tapunia ai tuaoi faavaomalo o Samoa, i le Poloaiga o Faalavelave Faafuase'i, na faatapulaa ai ma feoaiga ma fefaatauaiga fa'a pisinisi .

I le fa'aauauina ai o le tapunia o tuaoi ua faapea ona taofia ai le malaga mai o tagata tafafao maimoa mai fafoi Samoa ma ua faaitiitia ai le numera o tagata e ulufale atu i Casino, ua vaaia ai le paü maualalo o Lafoga Tau Taaloga (GGR) mai Kasino, ua faapea ona faatupulaia tupe o loo nofo aitalafu a Kasino i le Pulega. Peitai, o loo iai le faamoemoe maualuga, e toe faaolatia mai nei tupe ile lumanai.

O a'afiaga mai Poloaiga mo Faalavelave Faafuasei ua faapea fo'i ona vaaia ai le faaitiitia o laisene fou ma laisene faafou ua taua'aoina e le Pulega mo Bingo i lenei tausaga faalētupe. Ae faafetai i le faalauiloaina o auaunaga ma ta'aloga fou e ala i le Samoa National Bingo ia Setema 2020 ua faamauina lona fesoasoani tele i tupe maua a le Pulega. Matou te mautinoa o le a faapea ona alualu i luma tupe maua mai lenei ta'aloga i le lumana'i.

Sa faapea ona faatumauina galuega faatino faifai pea a le Pulega, e ala i ana a'oa'oga ma feiloaiga faalauiloa ma ana paaga e aofia ai; Sui o Nuu ma Pulenuu sa faapea ona galulue faatasi ai ma le Matagaluega o Tina ma Tama'ita'i, Nuu ma Aga Feso'otai (MWCSD) atoa ai ma le Matagaluega o Leipa ma Ala Manuia (MCIL) aua lava le faalauiloaina o nafa ma matafaioi a le Pulega e ala i le mataituina o ta'aloga eseese tau tupe i le atunuu.

Ua faamautuina ma faamalosia galuega a le Pulega mo le mataituina o ta'aloga eseese tau tupe e ala lea i ana asiasiga ma suesuega fa'apitoa ina ia faapea ona faaitiitia ai a'afiaga o tagata ta'aalo mai le so'ona fa'aalu o tupe, atoa ai le puipuia o alo ma fanau e i lalo ifo o le 21 tausaga (minors) ina ia faapena o mausaili le faatinoina o nei tiute e le Pulega aua le malu puipuia o i latou o e ono a'afia atoa ai ma le faamautuina ona molia i latou e faatinoina ta'aloga eseese tau tupe e faia fa'asolitulafono ma ta'aloga tau tupe e lē faatagaina.

O lo'o fa'aauauaina ona toe faasoa atu e le Pulega ana tupe māmā, e ala i fesoasoani tau tupe mo faalapotopotoga o ta'aloga eseese i afioaga ma nu'u mo le faalelei o ta'aloga atoa ai ma le fesoasoani atu i alo ma fanau o le atunu'u e ausia tulaga taualoa mo le totogi'ina o pili mo a'oa'oga i lunivesete. E faatinoina lenei fesoasoani mo taaloaga ma aoaoga e tusa ai ma Faiga Faavae a le Pulega.

E avea lenei avanoa e momoli atu ai le faamalo ma le faafetai ile Afioga i le Minisita faapea le Malo mo la outou lagolago malosi i polokalame faataatia a le Pulega.

E momoli atu foi le faafetai i sui uma ole Komiti Faafoe mo le galuega taua sa feagai ma le Komiti i lenei tausaga. Faafetai faapitoa mo le Alii Pule aemaise le pulega ma le loaloa o le aufaigaluega mo le galuega fitā sa feagai ai i lenei tausaga. Malo le galulue, malo le onosai. E ui ile tele o faafitauli sa tatou feagai, ae ua manino ma mautinoa o loo lava ta oso le Pulega ma le aufaigaluega mo soo se luitau tatou te fetaiai ile ala, a o tatou agai atu ile tausaga fou.

Ma le fa'aaloalo tele,

Fanene Samau Etuale Sefo
Ta'ita'ifono
Pulega o Petipetiga

SAUNOAGA A LE OFISA SILI O PULEGA

O le tausaga faalētupe 2020/2021 sa vaaia ai le fa'aauauina o lu'itau ona o le faama'i oti o le KOVITI 19 sa faapea ona a'afia ai le lalolagi ma maitauina ai le paū maualalo o tagata e tafafao maimoa mai i o tatou laufanua.

E pei ona a'afia ai le tele o pisinisi, o le KOVITI 19 sa faapea ona lepetia ai auaunaga a le Kasino e tasi i totonu o le atunuu, le Black Sands Casino i le leai lea oni tagata asiasi mai fafo, ae lē gata i lea, o fuafuaga tatau sa faatinoina e le Kasino ina ia fa'amalieina ai poloaiga ma fautuaga a le Malo mo le puipuiga o tagata e ulufale atu i le Kasino faapea ai ma lana aufaigaluega mai le KOVITI 19. Ona o ia tulaga ua vaaia ai le faaitiitia o tupe maua a le Pulega ona o le to'aitiiti o tagata ta'aalo i le Kasino.

E ui i le tele o lu'itau ua faapea ona feagai ai ona o le KOVITI 19, ae sa fa'aauau ona faamalosia galuega faalētulafono ma le mataitūina e le Pulega o vaega uma o galuega faatino e aofia ai asiasiga fa'aauau i le Kasino a'o faatino ana auaunaga masani. O asiasiga fa'aauau nei e mataitūina ai poo lelei faatinoaga o auaunaga tau ta'aloga eseese tau tupe o loo nafa ma le Kasino, aua i latou e autova'a atu ina ia mautinoa o loo ausia tulaga taualoa e moomia mo le laisene ua faamatuuina atu. O fa'alapotopotoga uma ua tuuina atu iai laisene ua faapea ona mataitūina i se tulaga maualuga ina ia fa'amalieina ai le tulafono autu ma e mamafa faasagala ua faataoto mo i latou e lē usitaia ia tulaga taualoa.

O loo fa'aauauina ona faatinoina tiute faalētulafono e le Pulega ina ia mautinoa o loo mulimulita'i Samoa i metotia mo auaunaga tau i ta'aloga eseese tau tupe i le lalolagi ina ia silasila i se tulaga maualuga ma le ato'atoa i ana tulafono ma faiga faavae. O le faiga lenei e mautinoa ai le malosi ma mautū o ana tulafono i lona aotelega i le aga'i atu i le lumana'i.

E ui i le tele o lu'itau sa feagai ~~ma~~ ai i lenā tausaga, ou te fiafia e faasilasila atu sa mafai e le Pulega ona faamauina tupe māmā vae ane le tele o fitā i auaunaga o ta'aloga eseese tau tupe, ae fa'apitoa se mau i le vaega o Kasino ma ana tupe maua.

Ou te faafetaia ai le ta'ita'iga ma le lagolagosua a le Ta'ita'ifono ma le Komiti Faafoe aua galuega fitā o lenei tausaga. Faafetai mo le mausalī o lo outou faatuatuaina ma le talitonuina o le Pulega ma le aufaigaluega.

O masina o lomaloma nei, o le a tele fo'i ona lu'itau, a'o tatou aga atu e folau i le si'is'i o le gataifale ona o le KOVITI 19 ma ona faafitauli, ae lē mafai ai ona sala ese ai le lā o le sā o le Pulega mai i lana manulauti. Ou te talitonu ua mautū, mausalī ma ua faaoloaotauaina le aufaigaluega aua le tauaveina o latou tiute ma nafa e tautua ai le Malo ina ia malu puipuia ma saogalemū Samoa mai a'afiaga o ta'aloga eseese tau tupe. O le a matou galulue faatasi ma le aufaigaluega ina ia mafai ona ausia se tulaga maoa'e ma se tulaga lelei ina ia faapena tū maualuga le auaunaga ma talitonuina le Pulega ma le Pule Faatonu o Taaloga Eseese Tau Tupe.

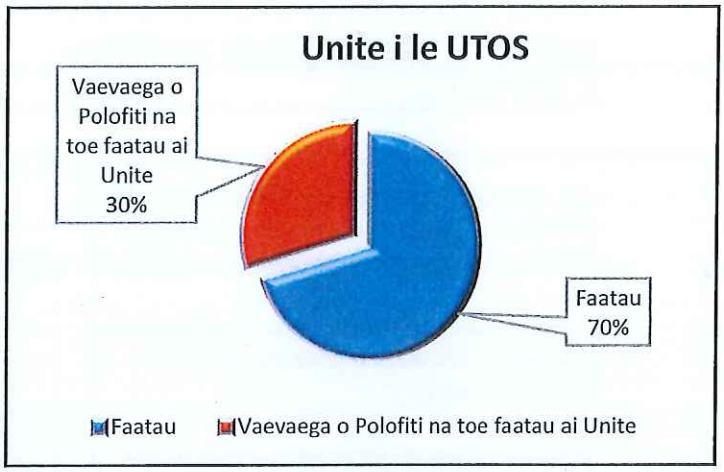
Ma le fa'aaloalo

Tuala-Tamaalelagi Siaki Tuala II
Ofisa Sili o Pulega
Pulega e Faatonutonuina Faaletulafono Taaloga Eseese Tau Tupe

TUPE FAAFAIGALUEGA UTOS

E oo mai I le aso 30 Iuni 2021, o le aofaiga o Unite ua faatauina e le ofisa mai le UTOS e 1,616,054. 70% o nei unite na faatauina I tupe maua a le ofisa, ae 30% na faatauina mai vaevaega o polofiti mai tupe teu faafaigaluega.

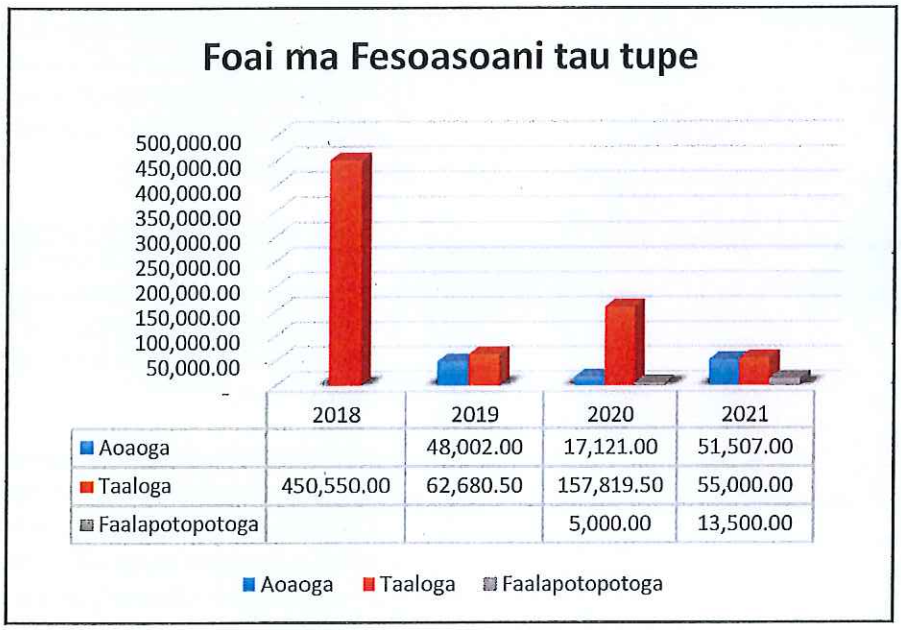
Tausaga Faaletupe	Vaevaega o Polofiti ($)
2016	31,164.57
2017	136,807.80
2018	145,305.30
2019	61,644.68
2020	63,121.20
2021	129,284.00
Aofa'i	567,327.55



FUA FAATATAU MO ASETA MA NOATAGA (12 MASINA)

O lenei fua faatatau e fua ai le gafatia e le ofisa ona totogi ana aitalafu i le 12 masina e fua I aseta e mafai ona faaliu tupe I le isi 12 masina. O le fua faatatau ua faataatia e 1.50 pe sili atu. I vaevaega olo'o tuu atu I le itu taumatau, oloo atagia mai ai ua siitia le fua faatatau I le nei tausaga ma ua ova atu foi I le fua faatatau e 1.50. Olo'o atagia mai ai, mo $1 uma o noataga (12 masina), e $2.22 aseta o loo iai e totogi ai nei noataga.

Fua Faatatau mo Aseta ma Noataga (12 masina)	2018	2019	2020	2021
Meatotino I le taimi nei	1,813,594	1,724,522	2,694,926	2,742,468
Noataga I le taimi nei	541,562	708,770	1,839,953	1,234,496
Fua	3.35	2.43	1.46	2.22



Olo'o faaauau pea le lagolagosua a le ofisa i le atunuu e ala lea i foai tau tupe.

E 36 tamaiti aooga Iunivesite na faamanuiaina i foai tau tupe e fesoasoani ai I se vaega o a latou piliaoga.

E $50,000 na foai atu I le Samoa Rugby Union e tusa ai ma se maliliega na faia I le tausaga 2018 e faamatuu atu ai se vaega tupe e tau aofai $500,000 mo le SRU. I le maea ai o lenei tausaga faale tupe, e $100,000 ua faamatuu atu I lalo o lenei maliega ae olo'o totoe ai le aofaiga e $400,000.

E fiafia le pulega ma le ofisa e faailoa atu e $554,309 le tupe mamã mo le tausaga faaletupe 30 Iuni 2021. E ui lava ina 77% ua maualalo ai e faatusa I le tausaga ua tuanai ae o loo talitonu le pulega, o le faaopopoina o le taaloga fou o le Bingo faapea ai ma faalauiloa i luga o upega tafailagi o le a fesoasoani i le atina'eina o le ofisa ao tatou iai I nei taimi faigata.

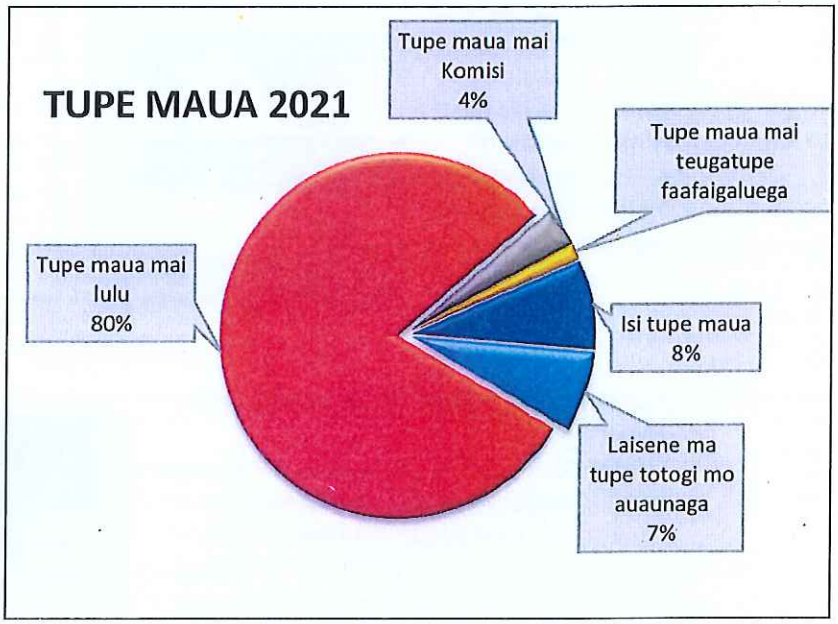
PULEGA E FAAFOEINA TAALOGA ESEESE TAU TUPE
AOTELEGA O LE FAAMATALAGA TAU TUPE
30 IUNI 2021

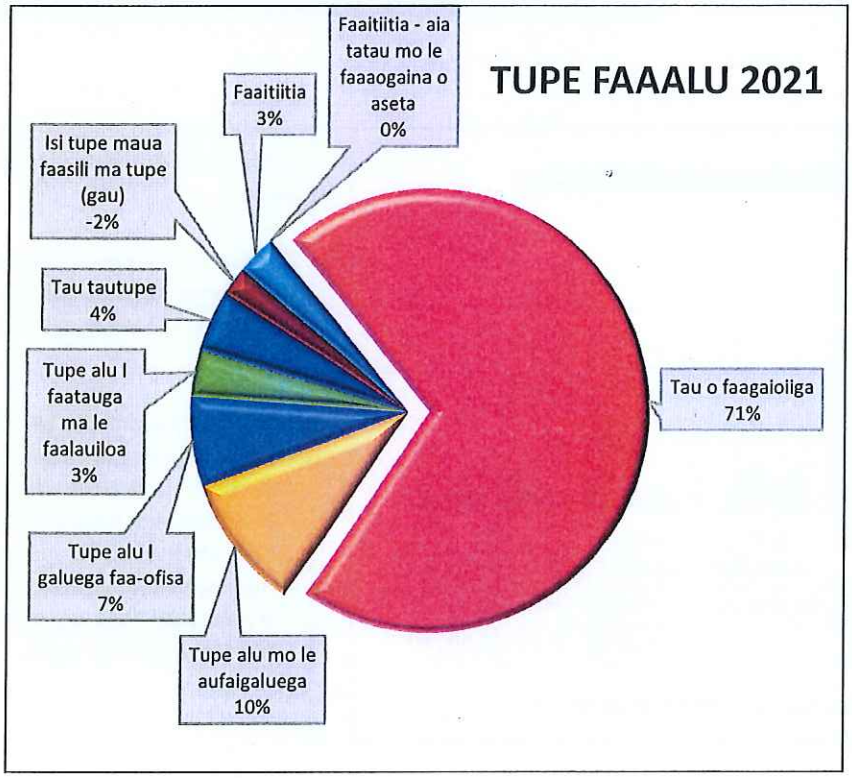
O le aofaiga o Tupe maua na aoina mai e le pulega e $10,615,964, o se faaopoopoga e 29% pe a faatusatusa I le tausaga ua tuana'i

Valusefulu pasene o tupe maua na maua mai i taaloga e aofia ai le Loto, Ponesi ma le taaloga valuvalu.

Na iai se aafiaga i tupe maua mai Laisene ma tupe totogi mo auaunaga, ona o tapu o le Koviti 19. E 37% ua faaitiitia ai le tupe maua pe a faatusatusa I le tausaga ua mavae.

O le faaopoopoina o le taaloga fou o le Bingo, ua fesoasoani ai i tupe maua e ala mai lea I Komisi, lea ua faatulaga mai ai i le 4%.





O le aofaiga o tupe faaalu e $433,506, e 48% ua maualalo ai pe a faatusatusa I le tausaga ua tuanai.

O le vaega pito I telē ai le tupe faaalu, o Tau o faagaioiga e aofia ai mālō a tagata ta'a'alo. O le maualuga o tupe faaalu I mālō oloo atagia I le maualuga foi o tupe maua mai taaloga eseese a le Loto.

Na pa'ū tupe alu mo le aufaigaluega i le 45% ona o mafuaaga nei: toa 9 tagata faigaluega na tuua le ofisa I lenei tausaga, faapea ai ma le maualalo o le numera o livi e le'I faaaogaina I le maea ai o le tausaga faaletupe.

O se tali atu a le pulega i aafiaga o le Koviti 19 I tupe maua mai laisene, na pasiaina ai e le Komiti faatonu le aveesea o le 50% mai le paleni e tatau ona totogi mai e le Blacksand. O lenei 50% o loo I lalo o Tupe alu I galuega faa-ofisa

O se tasi o metotia a le pulega ina ia faatumauina ma siitia ai tupe maua, o le faalauiloaina lea o ana taaloga I le tv faapea ai ma isi aula faatekonolosi.

PULEGA

Komiti Faatonu (1 Iulai 2020 - 30 Iuni 2021)

Samau Fanene Etuale Sefo	-	Taitaifono
Reverend Uta Malulu	-	Faatonu
Oloipola Terrence Betham	-	Failautusi o le Komiti Faatonu
Loia Sili	-	Faatonu
Ofisa Sili Matagaluega o Tupe	-	Faatonu

Pulega (1 Iulai 2020 - 30 Iuni 2021)

Tuala Tamaalelagi Siaki Tuala II	- Pule Sili
Auimatagi Faafetai Karanita Ah Kuoi	- Faauluulu o le vaega o Laisene o Taaloga Eseese Tau Tupe
Upuse Pele Tagiilima	- Faauluulu o le vaega e vaai tagata faigaluega

O AI I MATOU

O i matou o se faalapotopotoga a le Malo, ua faavasegaina o se Faalapotopotoga Tau Faamanuiagaa 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 pisinisi tau tagata tafafao maimoa e mafai ai na laiseneina kasino ma puleaina a latou faagaioiga atoa ma isi ltuaiga taaloga tau tupe ina ia ausia ai ona faamoemoega e pei o nei:

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

O le Pulega e Faafoeina Taaloga Eseese Tau Tupe o le faamalumaluga lea e na te puipui tagata e faaaogaina taaloga eseese tau tupe ma tagata lautele. Matou te faatinoina nei itu i le faatulagina lea o tagata e faaaogaina nei taaloga i le fatu o tulafono faatonutonu, e fai lea ma faataitaiga o faatino galelei e le gata i le lotoifale, ae faapea i le faavaomalo.

Matou te laiseneina i latou e faagaioiina, atoa ai ma tagata taitoatasi i totonu o Samoa e latou te saunia oloa mo taaloga, o masini e faaaoga mo taaloga, petipetiga, lūlū, bingo, taalogaeseesetau tupe e faaaoga ai masini tau fesootaiga (e pei o luga o le initaneti poo le telefoni), kasino, ma polokalame faakomipiuta e faaaoga mo taaloga eseese tau tupe. O le matou tiute tauave foi le faagaioiga o le Taaloga Loto a le Atunuu.

E le gata i le Tulafono o le Faafoega o Kasino ma Taaloga Eseese Tau Tupe 2010, o le isi Tulafono ua fa'ailoa atu ma ua sapasapaia ai le matou galuega o le:

1. Tulafono o le Faafoega o TaalogaEseese Tau Tupe 2017 ua faaee mai ai ia i matou le pule ma le matafaioi e faatonutonu faaletulafono ai taaloga eseese tau tupe uma lava i Samoa. O lenei tulafono ua matua faalauteleina ai le aotelega o o matou tiute tauave i le laiseneina o taaloga eseese tau tupe i Samoa mo le faamoemoe tutasi e faatupeina ai galuega e faaleleia ai nuu ma alalafaga e aunoa ma se totogi faapea ma mafuaaga o faiga faameaalofa ma faalapotopotoga o taaloga, ma e manaomia ai soo se tagata faagaioi e fia faatau ni oloa poo auaunaga mo taaloga eseese tau tupe i, poo le faatasi ai, ma tagata faatau i Samoa,ina ia talosagaina se laisene faagaioi mai le Pulega e Faafoeina Taaloga Eseese Tau Tupe.

2. O le Taaloga Loto a le Atunuu o loo fa'ataoto mai ai le faatulagana o le matou galuega e mafai na faatonutonu faaletulafono ai le Taaloga Loto a le Atunuu ma ua atofaina foi i matou e faamautinoaina le manuia o lenei taumafaiga ma saunia tupe mo le faasoa atu i faalapotopotoga mo le manuia lautele o nuu ma alalafaga, faalapotopotoga o taaloga, faalapotopotoga fai meaalofa, foai mo aoaoga ma isi.

I lona matafaioi lea, ua fai ai se faapaaga a le GCA (Pulega) ma le Matagaluega moTupe Maua ma le Matagaluega o Pisinisi, Alamanuia ma Leipa ina ia faamautinoa le usitaia ma le faamalosia o le tulafono e fesoasoani mai i le aoina ma le iloiloina o faamaumauga e mataituina ai fesuiaiga e ono aafia ai le aotelega o faatonutonuga faaletulafono, ma mautinoa ai foi le o gatusa o lo matou iloa ma fuainumera faamaumauina e faatatau i le alamanuia mai taalogaeseese tau tupe, ma sailiiiga faavaomalo e aafia ai taalogaeseese tau tupe, e fautuaina ai la matou galuega.

I lona matafaioi lea, ua fai ai se faapaaga a le Pulega ma le Matagaluega moTupe Maua ma le Matagaluega o Pisinisi, Alamanuia ma Leipa ina ia faamautinoa le usitaia ma le faamalosia o le tulafono e fesoasoani mai i le aoina ma le iloiloina o faamaumauga e mataituina ai fesuiaiga e ono aafia ai le aotelega o faatonutonuga faaletulafono, ma mautinoa ai foi le o gatusa o lo matou iloa ma fuainumera faamaumauina e faatatau i le alamanuia mai taalogaeseese tau tupe, ma sailiiiga faavaomalo e aafia ai taalogaeseese tau tupe, e fautuaina ai la matou galuega.

Ina ia o gatusa ma le Faalauteleina o le matou matafaioi, ua faapea ona faaopoopoina a matou tagata faigaluega ma, i le taimi nei, ua 41 i latou. O le toatele e nafa ma le ofisa i Apia, Upolu, faapea ma le toa ono o loo galulue ia Savaii atoa ma o loo faamautu i Salelologa. O lea fuainumera o le a faatupulaiama e fai faatatau i a matou fuafuaga e faalautelele ofisa i Savaii faapea ma le siitia o le matou ofisa tutotonu i Apia pe a maua ni ofisa talafeagai poo se fanua e lisiina poo le fausia ai foi.

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 faagaioiga a Kasino mai faatosinaga faasoligatulafono/faatautala, faamautinoaina le puleaina o ituaiga uma o taalogaeseese tau tupe ua laiseneina, ina ia aua nei aafia Tamaiti e lei ausia tausaga faaletulafonoina, tagatavaivai ma tagatalautele, ma faalauiloaina le saofagapaleni o le pisinisi o taalogaeseese tau tupe i le atiinae mo tagatatafafao maimoa ma le manuia ma le aoga mo le lau tele o nuu ma alalafaga ma le atiinae ina 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 sao ma le lē faaituau o taaloga matemate ua laiseneina
- Ina ia mautinoa le sao ma le lē faaituau o taaloga matemate ua laiseneina
- Taofiofiina ma le puleaina o le gafatia e kasino ma ituaigauma o taalogaeseese tau tupeuaiailaisenemai le lamatiaina o tamaiti e lei ausia tausaga faaletulafonoina, o tagata vaivai ma tagata lautele.

VAAIGA MAMAO

- "Ina ia avea ma Faatonu o Kasino ma Taaloga Eseese Tau Tupe e faatuatuaina lona faaaogaina o faatinoga sili 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 auliiliga ma le puleaina o gaioiga o taaloga eseese tau tupe ina ia puipui tagata vaivai ma le atunuu lautele.

Gafatia faalematātā

O le a matou faamautinoina le faaaupegaina o i matou i le tomai talafegai ma le malamalama moomia, atoa ma le poto masani ma le mulimulitai i faatinoga sili faavaomalo o faatonutonuga faaletulafono, ma ia tausisia le o gatusa ai ma le televave, le Faalauteleina atili ma le atiinaega o tenekolosi mo taalogaeseese tau tupe/loto/lūlū.

Asaina o le gasū

O le a matou galulue i le agaga lelei ma le fefaaaloaloai ma i latou uma e iai so latou aafiaga i la matou galuegai le lotoifale poo fafo atu, ina ia mautinoa le amanaiaina o o latou manaoga ma manatu i mea uma matou te faia ao matou taimuaina le ala o se Pulega faatonutonu aupito fou a le Malo.

Agaga

Ina ia faalautele ma faaleleia le Taaloga Loto a le Atunuu faapea foi ma le lē faaituau tumau, fai mea talafeagai, faalagolago i faamaoniga e faavae i mau e aunoa ma se faaituau, faailoga tagata pe faailoga lanu i mea uma matou te faia ina ia mautinoa lona faalautele faifai pea ma le manuia.

Galulue faatasi

Matou te feoeoeai i se taumafaiga tuufaatasi ina ia ausia faamoemoega mo le Pulega ma tuuina atu i matou i le faaleleia pea o o matou matafaioi e faapea foi ma a matou gaoioiga mo le Taaloga Loto a le Atunuu.

FAAMOEMOEGA O LAISENE

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

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

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

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

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

FOAI TAUTUPE

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

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

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

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

PULEGA E FAAFOEINA TAALOGA ESEESE TAU TUPE

FAAMATALAGA TAU TUPE

MO LE TAUSAGA FAAI'UINA 30 IUNI 2021

MATAUPU O LOO I LE LIPOTI

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PULEGA E FAAFOEINA TAALOGA ESEESE TAU TUPE
LIPOTI FAAMAONIA A LE KOMITI FAATONU
MO LE TAUSAGA FAAI'UINA 30 IUNI 2021

Matou te faamaonia faamatalaga tau tupe ua tu'ufaatasia, e ala i taiala ma faamatalaga manaomia e Aiaiga Faavaomalo, i le Faalauiloaina o Tala-Faaletupe ma faamalieina aiaiga o Tulafono o Taaloga Eseese Tau Tupe 2010 ma suiga 2012 faapea ai ma isi tulafono ma aiaiga e ina ia tuuina atu se vaaiga moni ma le tonu o lenei tala Faaletupe.

I le taimi nei, 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.

Sui o le fono faatonu

O sui nei o le fono faatonu i lenei tausaga faaletupe

i. Faanene Samau Etuale Sefo (Chairman)
ii. Rev. Uta Muaulu
iii. CEO - Ministry of Finance (Leasiosiofaasisina Galumalemana Oscar Malielegaoi)
iv. Attorney General - (Savalenoa Mareva Betham)

E tusa ai ma le faaiuga a le Fono faatonu, matou te faamaonia ai lene tala faaletupe I le aso na sainia ai lenei ripoti.

E fai ma sui o le Fono Faatonu

Samau Etuale Sefo
Chairman
Apia, Samoa
05-Novema-2021

Susuga Rev. Uta Muaulu
Director
Apia, Samoa
05-Novema-2021

Telephone: 27751
Fax: 24167
Email: info@audit.gov.ws
Website: www.audit.gov.ws

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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 2021, 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 2021, 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'aaogā 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 auiliiliina 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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Fax: 24167
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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 auiliili 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'ētusi 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 05 Novema 2021 ma o lo matou manatu fa'asu'etusi o lo'o fa'avae mai i lea aso

Mua'ausā Marshall Maua
SUI PULE MA SUETUSI SILI

Apia, Samoa
09 Novema 2021

PULEGA E FAAFOEINA TAALOGA ESEESE TAU TUPE
FAAMATALAGA O MEATOTINO MA AITALAFU
FA'AIUINA 30 IUNI 2021

		IUNI 2021	IUNI 2020
ASETA	**Faamatalaga**	**SAT$**	**SAT$**
Meatotino i le taimi nei			
Tinoitupe i faletupe ma isi tinoitupe	3(a)	1,441,142	1,643,739
Teugatupe faavaitaimi	4	26,037	25,284
Aitalafu i le Pulega ma isi aitalafu	5	586,370	554,615
Oloa e lei faaaogaina	6	218,166	61,250
Lafoga mo oloa ma auaunaga	7	470,753	410,039
		2,742,468	**2,694,926**
Meatotino tumau			
Tupe o loo faafaigaluegaina	8	2,811,933	2,651,090
Fanua ma meatotino tumau	9	660,303	640,248
Atinae o fanua - WIP		34,728	34,728
Aia tatau o le faaogaina o aseta	9(e)	925,845	1,111,014
		4,432,807	**4,437,080**
AOFAIGA O MEATOTINO		**7,175,275**	**7,132,006**
NOATAGA			
Noataga i le taimi nei			
Aitalafu totogi atu ma isi aitalafu faaputuputu	10	1,178,478	1,749,373
Tupe maua tauave	11	56,018	90,580
		1,234,496	**1,839,953**
Noataga mo se taimi umi			
Aiaiga ma tautinoga mo le lisi	9(i)	967,650	1,130,565
		967,650	**1,130,565**
AOFAIGA O NOATAGA		**2,202,146**	**2,970,518**
TUPE MAMA		**4,973,131**	**4,161,487**
TUPE FAAVAE			
Tupe faavae mai tausaga mavae	12	148,682	148,682
Tupe faaputuputu		4,824,449	4,012,805
AOFAIGA TUPE FAAVAE		**4,973,131**	**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 MAUA MA TUPE FAAALU
MO LE TAUSAGA FAAI'UINA 30 IUNI 2021

	Note	2021 SAT$	2020 SAT$
TUPE MAUA			
Laisene ma tupe totogi mo auaunaga	13	752,245	779,686
Tupe maua mai lulu	14	8,510,318	6,621,970
Tupe maua mai komisi	15	371,592	-
Tupe maua mai teugatupe faafaigaluega	17	150,208	145,211
Isi tupe maua	18	831,602	-
		10,615,965	**7,546,867**
TUPE FAAALU			
Faaitiita		214,649	195,679
Faaitiita - aia tatau mo le faaaogaina o aseta		185,169	138,877
Totogi mo suetusi - tausaga faaletupe		58,000	83,950
Totogi mo suetusi - ova mai isi tausaga		6,900	(11,500)
Tau o faagaoioiga	19	7,012,467	4,368,583
Tupe alu mo le aufaigalega	20	1,216,695	1,271,288
Tupe alu i galuega faa-ofisa	21	724,520	459,847
Tupe alu I faatauna ma le faalauiloaina	22	703,656	229,932
Aofaiga o tupe faaalu		**10,122,056**	**6,736,656**
Tupe mama mai faagaoioiga		**493,909**	**810,211**
Tau tautupe ma isi tupe mama (gau)			
Tau tautupe		57,885	46,275
Isi tupe maua faasili ma tupe (gau)	24	(118,287)	(217,594)
		(60,402)	**(171,319)**
Tupe mama / (gau)		**554,309**	**981,530**

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 2021

	Tupe Faavae SAT$	Fesuia'iga Faaopoopoga o Tupe Faasili SAT$	Aofaiga SAT$
Paleni ia 1 Iulai 2019	148,682	4,273,471	4,422,153
Tupe faasili mo le tausaga	-	981,530	981,530
Vaevaega mai polofiti na totogi i le Malo		(1,242,196)	(1,242,196)
Paleni ia 1 Iulai 2020	**148,682**	**4,012,805**	**4,161,487**
Tupe faasili mo le tausaga	-	554,309	554,309
Faasa'oga mo vaevaega mai polofiti totogi i le Malo		257,335	257,335
Paleni ia 30 Iuni 2021	**148,682**	**4,824,450**	**4,973,131**

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 2021

	Faamatalaga	2021 SAT$	2020 SAT$
Faagasologa o tupe maua mai galuega fai			
Tupe maua mai tagata faatau		10,488,934	7,101,066
Tupe faaalu i faioloa ma tagata faigaluega		(9,424,510)	(4,991,680)
Paleni o tupe maua mai galuega fai		**1,064,424**	**2,109,386**
Faagasologa o tupe mai tupe teu Faafaigaluega			
Tupe faaalu i le faatauina o meatotino		(234,705)	(243,282)
Teuga tupe faavaitaimi (UTOS)		(161,599)	(283,343)
Paleni o tupe teu faafaigaluega		**(396,304)**	**(526,625)**
Faagasologa o tupe mai le faatupeina o galuega fai			
Vaevaega o polofiti totogiina i le Malo		(870,716)	(1,242,196)
Tupe faasili mai le faatau atu o meatotino		-	-
Paleni o tupe mai faatupeina o galuega fai		**(870,716)**	**(1,242,196)**
Faaopoopoga o tupe faasili		(202,596)	340,565
Paleni o tupe i le amataga o le tausaga		1,643,739	1,303,174
Paleni o tupe i le faaiuga o le tausaga	**3**	**1,441,142**	**1,643,739**

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 2021

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
E leo iai ni tulaga faatonuina fou ma ni teuteuga ua tuuina mai e le Komiti Faatonu o tulaga faatonuina mo tausitusi faavāomalo, e lei faaaogaina

(e) 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).

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

(i) 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.

(o) 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.

(u) 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 gaoioiga 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.

(f) 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 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:

Meafale	20%
Masini	20%
Taavale	20%
Galuega faaleleia o le fale	10%

Afai e iai se mafuaaga mo le suiina o le fua faatatau, umi o le faaaogaina o le aseta poo le fua faaitiiti o le tau o le aseta, e tatau ona iloiloina ma sui le fua faatatau o le faaitiitiina o le aseta mo tausaga o i luma.

E leai se fua e faaitiitia ai fanua umia saoloto. O fanua ma fale lisi e vaevae lona faaitiitiaina I tausaga e tusa ma le umi o le lisi.

O le lipeaina ma galuega faaleleia oloo riptoiina I lalo o le Tuufaatasiga o faamatalaga o tulaga tau tupe I le tausaga faaletupe na tupu ai.

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.

(g) 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.

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

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

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

(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) 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.

(p) 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.

(s) 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.

PULEGA E FAAFOEINA TAALOGA ESEESE TAU TUPE
FAAMATALAGA O LE TALA O LE TUPE
MO LE TAUSAGA FAAI'UINA 30 IUNI 2021

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

(t) LISI

Lisi faafaigaluega

O se vaega tele o tulaga lamatia ma taui o le umiaina o lenei lisi oloo tauaveina e le faalopotopotoga/kamupani e ona le lisi, e faatulaga I lalo o lisi faafaigaluega.

Lisi faatupeina

O isi uma ituaiga lisi, e faatulagaina I lalo o Lisi Faatupeina, faapea ai ma le aiatatau o le faaaogaina o aseta e tauave I tausaga oi luma faatasi ma le matafaioi o le lisi ua faamaulna o se noataga.

PULEGA E FAAFOEINA TAALOGA ESEESE TAU TUPE
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3. TINOITUPE I FALETUPE MA ISI TINOITUPE	2021	2020
(a) Tinoitupe i faletupe	**SAT$**	**SAT$**
Tinoitupe mo faatau laiti	1,100	1,100
Tinoitupe	4,665	5,100
Tinoitupe i le faletupe - ANZ	187,490	125,265
Tinoitupe i le faletupe - BSP	1,247,887	1,512,274
Aofaiga o tupe i faletupe ma isi tinoitupe	**1,441,142**	**1,643,739**

4. TEUGATUPE FAAVAITAIMI	Umi	Tului	Aso e muta ai		
Teugatupe tumau faavaitaimi	12 masina	3.25%	27.09.21	26,037	25,283
				26,037	**25,283**

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.

5. AITALAFU I LE PULEGA MA ISI AITALAFU		
(a) Aitalafu		
Aitalafu i le Pulega	435,447	470,229
Toese: Faaagaga o tupe gau fuafuaina	(111,137)	(47,023)
	324,310	**423,206**
(e) Isi aitalafu		
Komisi o loo togitogi mai	55,946	13,908
Vaevaega o polofiti totogi mai le UTOS	129,284	-
Tului e maua mai Teugatupe faavaitaimi	642	-
Tau o sootaga - Lisi	12,600	12,000
Isi aitalafu ma tupe mua'i totogi	63,587	105,501
	262,059	**131,409**
Aofaiga o aitalafu I le pulega ma isi aitalafu	**586,369**	**554,615**

6. OLOA E LEI FAAAOGAINA		
Pepa valuvalu (Pull tab)	73,443	61,250
Pepa Bingo	144,724	-
	218,167	**61,250**

7. LAFOGA MO OLOA MA AUAUNAGA		
Lafoga totogi mai	470,753	410,039
	470,753	**410,039**

8. TUPE O LOO FAAFAIGALUEGAINA		
Unit Trust of Samoa		
Paleni tauave	2,651,089	2,368,476
Tupe maua i vaevaega (Tului), toe teu faagaigaluega	63,120	61,645
Tupe maua faasili (tupe gau) i lona tau talafeagai	97,724	220,969
	2,811,933	**2,651,090**

9. FANUA MA MEATOTINO TUMAU

(a) Fanua ma Meatotino tumau

Tau	Fale - Galuega Faagasolo	Taavale	Fale Lisi	Meafale	Masini	Aofaiga
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 1 Iulai 2020	-	**425,200**	**60,896**	**205,937**	**652,411**	**1,344,444**
Faaopopoga	43,043	123,913	41,936	15,388	28,097	252,377
Faaleaogaina		(125,000)				(125,000)
Paleni i le aso 30 Iuni 2021	**43,043**	**424,113**	**102,832**	**221,325**	**680,508**	**1,471,820**
Faaitiitia faaputuputu						
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 1 Iulai 2020		**211,918**	**18,107**	**131,991**	**342,180**	**704,196**
Faaitiitia		85,024	7,126	26,356	98,190	216,696
Faaleaogaina		(109,375)		-		(109,375)
Paleni i le aso 30 Iuni 2021		**187,567**	**25,233**	**158,347**	**440,370**	**811,517**
Vaegatupe tauave						
Paleni aso 30 Iuni 2020		**213,282**	**42,789**	**73,946**	**310,231**	**640,247**
Paleni aso 30 Iuni 2021		**236,546**	**77,599**	**62,978**	**240,138**	**660,303**

	2021 SAT$	2020 SAT$
(e) AIA TATAU O LE FAAAOGAINA O ASETA		
Aia tatau o le faaaogaina o aseta lisi	1,111,014	1,249,890
Tau faaitiita	(185,169)	(138,877)
Aia tatau o le faaaogaina o aseta	**925,845**	**1,111,014**
(i) AIAIGA MA TAUTINOGA MO LE LISI		
Tautinoga mo le lisi	1,130,565	1,249,890
Lisi totogi i le tausaga faaletupe	(220,800)	(165,600)
Tului	57,885	46,275
Aia tatau o le faaaogaina o aseta	**967,650**	**1,130,565**

10. AITALAFU TOTOGI ATU MA ISI AITALAFU FAAPUTUPUTU

(a) Aitalafu totogi atu		
Aitalafu totogi atu	-	-
	-	-
(e) Isi tupe totogi atu ma aitalafu faaputuputu		
Komisi e tatau ona totogi	13,166	74,771
Faaagaga - totogi o suetusi	58,000	79,300
Faaagaga - faamanuiaga mo tagata faigaluega	87,988	34,385
Faaagaga - faailoga mo tagata faamanuiaina ile loto	343,011	222,612
Foai mo le Uni Lakapi Samoa	400,000	-
Tupe tatau ona totogi i le TMS	56,010	-
Vaevaega o polofiti tatau ona totogi I le Malo	114,143	1,242,196
Tau o sootaga - Lala	4,500	-
Faailoga mo tagata faamanuiaina I taaloga a le loto	31,811	
Isi tupe totogi ma aitalafu faaputuputu	69,849	96,109
	1,178,478	**1,749,373**
Aofaiga o aitalafu totogi atu ma isi aitalafu faaputuputu	**1,178,478**	**1,749,373**

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		2021	2020
11. TUPE MAUA TAUAVE		**SAT$**	**SAT$**
Laisene mo le Casino mo leisi tausaga faaletupe		56,018	90,580
		56,018	**90,580**
12. TUPE FAAVAE			
Paleni i le faaiuga o le tausaga		148,682	148,682
		148,682	**148,682**
13. LAISENE MA TUPE TOTOGI MO AUAUNAGA			
Tupe totogi mai taaloga Kasino (GGR)		215,926	-
Laisene Kasino		274,015	546,870
Laisene mo taaloga tau tupe eseese		181,940	154,780
Laisene mo auaunaga faa-fesootaiga		5,000	19,160
Laisene o petipetiga		74,863	900
Isi tupe totogi mo auaunaga		500	57,976
		752,244	**779,686**
14. TUPE MAUA MAI LULU			
Tupe maua mai taaloga tau tupe		2,747,609	2,967,277
Tupe maua mai ponesi		5,567,992	3,090,780
Tupe mama mai taaloga valuvalu (pull tab),	*(silasila i le faamatalaga 16(a) i lalo)*	194,716	291,580
Tupe maua mai komisi		-	272,333
		8,510,318	**6,621,970**
15. TUPE MAUA MAI KOMIS			
Komisi mai taaloga TMS		336,264	-
Komisi mai le UTOS		435	-
Komisi mai taaloga Bingo	*(silasila i le faamatalaga 16(e) i lalo)*	34,892	-
		371,591	-
16(a). TUPE MAUA MAI TAALOGA VALUVALU			
Tupe maua		231,888	310,145
Toese: Tau o le lelei faatau atu			
Oloa i le amataga o le tausaga faaletupe		61,250	79,815
Faaopoopo: Faatau		49,364	-
Toese: Oloa totoe faaiuga o le tausaga		(73,443)	(61,250)
		37,171	**18,565**
Tupe mama		**194,717**	**291,580**
16(e). TUPE MAUA MAI TAALOGA BINGO			
Tupe maua		714,069	-
Toese: Tau o le lelei faatau atu			
Oloa i le amataga o le tausaga faaletupe		-	-
Faaopoopo: Faatau		823,900	-
Toese: Oloa totoe faaiuga o le tausaga		(144,724)	-
		679,176	-
Tupe mama		**34,892**	-

PULEGA E FAAFOEINA TAALOGA ESEESE TAU TUPE
FAAMATALAGA O LE TALA O LE TUPE
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	2021	2020
17. TUPE MAUA MAI TEUGATUPE FAAFAIGALUEGA	**SAT$**	**SAT$**
Tupe maua o vaevaega mai teugatupe faafaigaluega i le UTOS	129,284	124,766
Tului mai teugatupe faavaitaimi	20,923	20,445
	150,207	**145,211**
18. ISI TUPE MAUA		
Malo mai taaloga a le loto ua le pikiina	352,985	-
Tupe toe totogi mai mo le taaloga TMS	6,014	-
Tupe toe totogi mai mai le SIBC mo pepa bingo	470,603	-
Pili faanatinati	2,000	-
	831,602	-
19. TAU O FAAGAOIOIGA		
Tupe totogi atu mo lulu ma taaloga tautupe	6,601,386	4,012,858
Tupe faaalu I masina ma isi mea	-	-
Tupe faaalu I polokalame faakomepiuta	292,944	269,569
Komisi totogi mo sooupu ma isi	118,137	86,156
	7,012,467	**4,368,583**
20. TUPE ALU MO LE AUFAIGALUEGA		
Totogi o le aufaigaluega	960,597	1,086,836
Saofaga mo le faaputugatupe mo le lumanai manuia (NPF)	104,127	83,481
Lafoga mo taui o faalavelave faafuasei (ACC)	6,238	13,217
Tupe alu mo le Komiti Faatonu	37,315	46,289
Tupe mo auaunaga o Faatonu	2,790	1,571
Faamanuiaga mo le aufaigaluega	101,269	38,355
Tupe alu faatatau i le aufaigaluega	4,361	1,540
	1,216,695	**1,271,289**
21. TUPE ALU I GALUEGA FAA-OFISA		
Tupe mo auaunaga a Faletupe	13,639	2,838
Aitalafu ua le totogia	-	-
Tupe faaalu lautele	96,899	7,600
Tiute	3,864	-
Inisiua	15,482	16,199
Tupe faaalu mo le faaaogaina o taavale	28,744	58,446
Tupe faaalu mo le ofisa	-	23,202
Galuega faufautua ma galuega faatausitusi	38,017	73,076
Lomiga ma pepa	78,457	56,748
Tupe totogi mo auaunaga faapitoa	-	2,364
Faaleleiga ma le tausiga	28,969	525
Mautotogi/Lisi	(30,390)	(18,400)
Lesitala mo auaunaga	3,958	3,094
Telefoni ma inataneti	66,586	85,149
Tupe alu mo femalagaiga	10,345	12,053
Tau e aofia ai le vai ma eletise	56,155	75,355
Tau pa'u tuuina atu	249,680	-
Tupe gau fuafuaina	64,114	47,023
Isi tupe faaalu mo le galuega	-	14,576
	724,520	**459,847**

PULEGA E FAAFOEINA TAALOGA ESEESE TAU TUPE
FAAMATALAGA O LE TALA O LE TUPE
MO LE TAUSAGA FAAI'UINA 30 IUNI 2021

	2021	2020
22. TUPE ALU MO FAATAUGA MA LE FAALAUILOAINA	**SAT$**	**SAT$**
Foai, faatupeina ma saofaga	465,007	179,941
Faalauiloa faatosina	45,486	4,728
Maketiga ma faalauiloaina	193,163	45,263
	703,656	**229,932**
23. TAU TAUTUPE		
Tupe tului mo le aia faatatau o le faaaogaina o aseta	57,885	46,275
	57,885	**46,275**
24. ISI TUPE MAUA FAASILI MA TUPE GAU		
Tupe maua (gau) mai fesuiaiga o tupe mai isi atunuu	1,406	775
Tupe (gau) maua I le faamatuuina atu o mea totino	19,157	(4,150)
Tupe maua (gau) mai teugatupe i le UTOS	97,723	220,969
	118,286	**217,594**

25. 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	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	40,105	47,860

26. 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.

27. 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 2021.

28. 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.

	2021 SAT$	2020 SAT$
25. 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	199,840
(b) Amounts paid and payable to related parties		
Directors fees and board expenses	40,105	47,860
(c) Amount receivable from or payable to related parties.		
Balance due from related parties	-	-
Balance due to related parties	-	-

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.

26. 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.

27. CONTINGENT LIABILITIES

The board of directors is not aware of any contingent liabilities of the company at financial year ended 30 June 2021. (2020: SAT$nil).

28. 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.

	2021	2020
20. PERSONNEL COSTS	SAT$	SAT$
Salaries and wages	960,597	1,086,836
NPF contribution	104,127	83,481
ACC contribution	6,238	13,217
Directors fees	37,315	46,289
Board expenses	2,790	1,571
Employee benefits	101,269	38,355
Staff related expenses	4,361	1,540
	1,216,695	**1,271,289**
21. ADMINISTRATIVE EXPENSES		
Bank fees	13,639	2,838
General expenses	96,899	7,600
Freight expenses	3,864	-
Insurance expense	15,482	16,199
Motor vehicle running expenses	28,744	58,446
Office expenses	-	23,202
Consulting fees	38,017	73,076
Printing and stationery	78,457	56,748
Professional fees	-	2,364
Repairs and maintenance	28,969	525
Rent	(30,390)	(18,400)
Subscription	3,958	3,094
Telephone and internet	66,586	85,149
Travel expense	10,345	12,053
Utilities	56,155	75,355
Discounts issued	249,680	-
Expected credit loss	64,114	47,023
Other operational expenses	-	14,576
	724,520	**459,847**
22. SALES AND MARKETING EXPENSES		
Donation, sponsorship and contributions	465,007	179,941
Advertisement	45,486	4,728
Marketing and promotions	193,163	45,263
	703,656	**229,932**
23. FINANCE COSTS		
Interest expense - right of use asset	57,885	46,275
	57,885	**46,275**
24. OTHER GAINS AND (LOSSES)		
Foreign exchange gain (loss)	1,406	775
(Loss)/gain on disposal of fixed assets	19,157	(4,150)
Unrelaised gain/(loss) on UTOS investment	97,723	220,969
	118,287	**217,594**

		June 2021 SAT$	June 2020 SAT$
15. COMMISSION REVENUE			
TMS commission revenue		336,264	-
UTOS commission revenue		435	-
Bingo commission revenue	*Gross profit refer to note 16(b)*	34,892	-
		371,592	-
16(a). PULL TAB REVENUE			
Revenue		**231,888**	**310,145**
Less: Cost of goods sold			
Opening inventory		61,250	79,815
Add: Purchases		49,364	-
Less: Closing inventory		(73,443)	(61,250)
		37,172	18,565
Gross Profit		**194,716**	**291,580**
16(b). BINGO COMMISSION REVENUE			
Revenue		**714,069**	-
Less: Cost of goods sold			
Opening inventory		-	-
Add: Purchases		823,900	-
Less: Closing inventory		(144,724)	-
		679,176	-
Gross Profit		**34,892**	-
17. INVESTMENT INCOME			
Dividend income from UTOS investment		129,284	124,766
Interest received		20,923	20,445
		150,208	**145,211**
18. OTHER INCOME			
Unclaimed prizes		352,985	-
TMS recovered funds		6,014	-
SIBC reimbursement for bingo booklets		470,603	-
Urgent fee		2,000	-
		831,602	-
19. DIRECT COSTS			
Lottery and game payout		6,601,386	4,012,858
Machine and equipment expenses		-	-
Software expenses		292,944	269,569
Commission expense		118,137	86,156
		7,012,467	**4,368,583**

GAMBLING CONTROL AUTHORITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

		June 2021 SAT$	June 2020 SAT$
10. ACCOUNTS AND OTHER PAYABLES			
(a) Accounts payable			
Accounts payable		-	-
		-	-
(b) Other payables and accruals			
Commission payable		13,166	74,771
Provision - audit fee		58,000	79,300
Provision - employee benefits		87,988	34,385
Provision - lotto winning payout		343,011	222,612
Samoa Rugby Union sponsorship		400,000	-
TMS payable		56,010	-
Dividend payable		114,143	1,242,196
Bond fees - agents		4,500	-
Unclaimed winning tickets		31,811	-
Other creditors and accruals		69,849	96,109
		1,178,478	**1,749,373**
Total accounts and other payables		**1,178,478**	**1,749,373**
11. DEFERRED INCOME			
BCS Annual license		56,018	90,580
		56,018	**90,580**
12. CONTRIBUTED CAPITAL			
Capital contribution		148,682	148,682
		148,682	**148,682**
13. LICENSES AND FEES			
Casino GGR		215,926	-
Casino annual licenses		274,015	546,870
Gaming licenses		181,940	154,780
Telecommunication services licenses		5,000	19,160
Totalisator Betting licenses		74,863	900
Other fees		500	57,976
		752,245	**779,686**
14. LOTTERY REVENUE			
Game revenue		2,747,609	2,967,277
Bonus revenue		5,567,992	3,090,780
Pull tab revenue	*Gross profit refer to note 16(a)*	194,716	291,580
Commission revenue		-	272,333
		8,510,318	**6,621,970**

	June 2021 SAT$	June 2020 SAT$
8. INVESTMENT		
UTOS Investment	2,651,089	2,368,476
Dividend received (reinvest)	63,120	61,645
Gain/(loss) in fair value	97,724	220,969
	2,811,933	**2,651,089**

9(a). PROPERTY, PLANT & EQUIPMENT

	Building - WIP	Motor Vehicle	Leasehold Improvement	Furniture & Fittings	Machines & Equipments	TOTAL
Cost						
Balance at 1 July 2019	-	425,200	16,299	179,980	482,036	1,103,515
Additions		-	44,597	25,957	176,879	247,433
Disposals		-			(6,504)	(6,504)
Balance at 1 July 2020	-	**425,200**	**60,896**	**205,937**	**652,411**	**1,344,443**
Additions	43,043	123,913	41,936	15,388	28,097	252,377
Disposals		(125,000)				(125,000)
Balance at 30 June 2021	**43,043**	**424,113**	**102,832**	**221,325**	**680,508**	**1,471,820**
Accumulated depreciation						
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 1 July 2020	-	**211,918**	**18,107**	**131,991**	**342,180**	**704,196**
Depreciation expense		85,024	7,126	26,356	98,190	216,696
Disposals		(109,375)				(109,375)
Balance at 30 June 2021	-	**187,567**	**25,233**	**158,347**	**440,370**	**811,518**
Carrying amount						
Balance at 30 June 2020	-	**213,282**	**42,789**	**73,946**	**310,231**	**640,247**
Balance at 30 June 2021	**43,043**	**236,546**	**77,598**	**62,978**	**240,137**	**660,303**

9(b). RIGHT OF USE ASSET		
Right of use asset (Capitalised)	1,111,014	1,249,890
Amortised amount	(185,169)	(138,877)
	925,845	**1,111,014**
9('c) LEASE COMMITMENT		
Right of use asset (Capitalised)	1,130,565	1,249,890
Lease payment	(220,800)	(165,600)
Interest expense	57,885	46,275
	967,650	**1,130,565**

GAMBLING CONTROL AUTHORITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

	June 2021 SAT$	June 2020 SAT$
3. CASH AND CASH EQUIVALENTS		
(a) Cash on hand and at bank		
Petty cash	1,100	1,100
Cash reserve	4,665	5,100
ANZ Bank (Samoa) Ltd - accounts	187,490	125,265
Bank South Pacific - accounts	1,247,887	1,512,274
Total cash and cash equivalent	**1,441,142**	**1,643,739**

4. TERM DEPOSIT	Term (Months)	Interest	Maturity date		
Fixed term deposit	12 months	3.25%	27.09.21	26,037	25,283
				26,037	**25,283**

This is the fixed term deposit that is used as a collateral in order for GCA 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 the overdraft facility.

5. ACCOUNTS AND OTHER RECEIVABLES		
(a) Accounts receivables		
Accounts receivables	435,447	470,229
Provision for expected credit loss	(111,137)	(47,023)
	324,310	**423,206**
(b) Other receivables and prepayments		
Commission receivable	55,946	13,908
Dividend receivable from UTOS	129,284	-
Interest receivable on Term deposit	642	-
Bond fees - rent	12,600	12,000
Other debtors and prepayments	63,587	105,501
	262,060	**131,409**
Total accounts and other receivables	**586,370**	**554,615**

6. INVENTORIES		
Pull Tabs	73,443	61,250
Bingo Booklets	144,724	-
	218,166	**61,250**

7. VAGST		
VAGST receivable	470,753	410,039
	470,753	**410,039**

(m) Leases

Operating leases

Leases where a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to the statement of financial performance on a straight-line basis over the period of the lease.

Finance leases

All other leases are classified as finance leases, and the right of use asset is capitalised with the lease obligation recognised as a liability.

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

(g) 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.

(h) Value added goods and services tax (VAGST)
Gambling Control Authority is registered under the VAGST Act 2015. All amounts are shown exclusive of VAGST unless otherwise stated.

(i) 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)
(j) 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

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) 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

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.

(l) 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.

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continue)

(c) 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.

(d) Comparative information

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

(e) 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.

(f) 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 mortised 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.

GAMBLING CONTROL AUTHORITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

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 no new standards and amendments issued by the International Accounting Standards Board, which have not been adopted.

(b) Basis of presentation

The financial statements 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).

GAMBLING CONTROL AUTHORITY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021

	Notes	JUNE 2021 SAT$	JUNE 2020 SAT$
Cash flows from operating activities			
Cash receipts from customers		10,488,934	7,101,066
Payments to suppliers and employees		(9,424,510)	(4,991,680)
		1,064,424	**2,109,386**
Cash flows from investing activities			
Purchased of property, plant and equipment		(234,705)	(243,282)
			-
Net Proceeds from Investments		(161,599)	(283,343)
		(396,304)	**(526,625)**
Cash flows from financing activities			
Dividend paid		(870,716)	(1,242,196)
Gain on disposal of fixed assets			-
		(870,716)	**(1,242,196)**
Net cash flows		(202,597)	340,565
Opening cash balance		1,643,739	1,303,174
Closing cash balance	3	**1,441,142**	**1,643,739**

GAMBLING CONTROL AUTHORITY
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2021

	Share Capital SAT$	Retained Earnings SAT$	Total SAT$
Balance as at 01 July 2019	**148,682**	**4,273,471**	**4,422,153**
Net comprehensive profit after tax	-	981,530	981,530
Dividend paid		(1,242,196)	(1,242,196)
Balance as at 01 July 2020	**148,682**	**4,012,805**	**4,161,489**
Net comprehensive profit after tax	-	554,309	554,309
Dividend adjustment		257,335	257,335
Balance as at 30 June 2021	**148,682**	**4,824,449**	**4,973,131**

GAMBLING CONTROL AUTHORITY
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2021

	Note	June 2021 SAT$	June 2020 SAT$
Revenue			
Licenses and fees	13	752,245	779,686
Lottery revenue	14	8,510,318	6,621,970
Commission revenue	15	371,592	-
Investment income	17	150,208	145,211
Other revenue	18	831,602	-
		10,615,964	**7,546,867**
Expenses			
Depreciation		214,649	195,679
Depreciation - right use of assets		185,169	138,877
Audit fees - current		58,000	83,950
Audit fees - under/(over) accrued		6,900	(11,500)
Direct costs	19	7,012,467	4,368,583
Personnel costs	20	1,216,695	1,271,288
Administrative expenses	21	724,520	459,847
Sales and marketing expenses	22	703,656	229,932
Total Expenses		**10,122,057**	**6,736,656**
Comprehensive income before tax		**493,908**	**810,211**
Finance costs and other (gains) losses			
Finance cost		57,885	46,275
Other (gains) and losses	24	(118,287)	(217,594)
		(60,402)	**(171,319)**
Net comprehensive profit/(loss)		**554,309**	**981,530**

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 2021

	Note	June 2021 SAT$	June 2020 SAT$
ASSETS			
Current assets			
Cash and cash equivalents	3(a)	1,441,142	1,643,739
Term deposit	4	26,037	25,283
Accounts and other receivables	5	586,370	554,615
Inventories	6	218,166	61,250
VAGST receivable	7	470,753	410,039
		2,742,468	**2,694,926**
Non-current assets			
Investment	8	2,811,933	2,651,089
Property, plant and equipment	9	660,303	640,247
Land development - WIP		34,728	34,728
Right of use asset	9(b)	925,845	1,111,014
		4,432,808	**4,437,078**
Total Assets		**7,175,277**	**7,132,004**
LIABILITIES			
Current liabilities			
Accounts and other payables	10	1,178,478	1,749,373
Deferred income	11	56,018	90,580
		1,234,496	**1,839,953**
Non-current liabilities			
Lease liability	9c	967,650	1,130,565
		967,650	**1,130,565**
Total liabilities		**2,202,146**	**2,970,518**
NET ASSETS		**4,973,131**	**4,161,487**
EQUITY			
Share Capital	12	148,682	148,682
Retained earnings		4,824,449	4,012,805
TOTAL EQUITY		**4,973,131**	**4,161,487**

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

Telephone: 27751
Fax: 24167
Email: info@audit.gov.ws
Website: www.audit.gov.ws

Please address all correspondences to the Controller and Auditor General

P.O Box 13
APIA, SAMOA

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 Casino and Gambling Control Act 2010, the Public Finance Management Act 2001 in the manner so required.

Our audit was completed on the 05th November 2021 and our opinion is expressed as at that date.

Apia, Samoa
09th November 2021

Mua'ausā Marshall Maua
ASSISTANT CONTROLLER AND AUDITOR GENERAL

Telephone: 27751
Fax: 24167
Email: info@audit.gov.ws
Website: www.audit.gov.ws

Please address all correspondences to the Controller and Auditor General

P.O Box 18
APIA, SAMOA

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 2021, 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 2021, 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
DIRECTOR'S REPORT
FOR THE YEAR ENDED 30 JUNE 2021

We certify that the attached financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS) and comply with the applicable Casino and Gambling Control Act 2010 and amendment 2012 and other mandatory professional reporting and statutory requirements which give a true and fair view of the matters which they related.

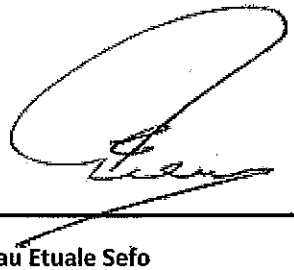
We are not aware of any circumstances which would render any particulars included in the financial statements to be misleading or inaccurate.

Board members
The following persons were members of the board during the financial year and up to date of this report.

i. Faanene Samau Etuale Sefo (Chairman)
ii. Rev. Uta Muaulu
iii. CEO - Ministry of Finance (Leasiosiofaasisina Galumalemana Oscar Malielegaoi)
iv. Attorney General - (Savalenoa Mareva Betham)

In accordance with a resolution of the Board, we approve the attached financial statements on the date the financial statements were signed.

On behalf of the Board of Directors



Samau Etuale Sefo
Chairman
Apia, Samoa
05-November-2021



Susuga Rev. Uta Muaulu
Director
Apia, Samoa
05-November-2021

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GAMBLING CONTROL AUTHORITY

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

- **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:

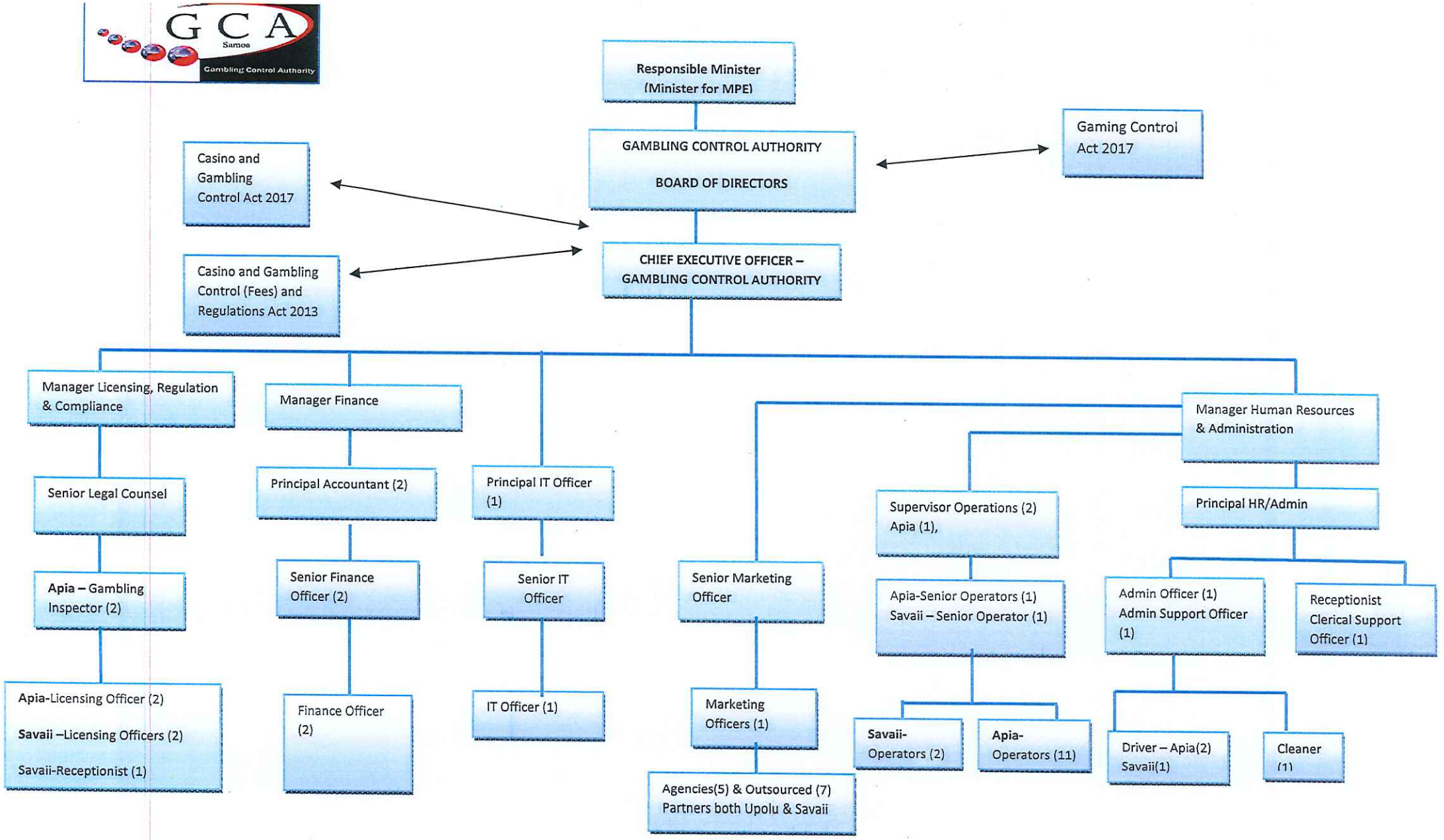
- Consideration of any proposals to change game format as well as overall development of the Samoa National Lotto and increase its portfolio to maximize revenue in line with our statutory requirements.
- Oversee and recommend further innovations in games and in the way that they are promoted and played 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.

- **OUR VISION**

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

- **OUR VALUES**

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


GCA
Samoa
Gambling Control Authority
Responsible Minister (Minister for MPE)
GAMBLING CONTROL AUTHORITY
BOARD OF DIRECTORS
Gaming Control Act 2017
Casino and Gambling Control Act 2017
Casino and Gambling Control (Fees) and Regulations Act 2013
CHIEF EXECUTIVE OFFICER – GAMBLING CONTROL AUTHORITY
Manager Licensing, Regulation & Compliance
Manager Finance
Manager Human Resources & Administration
Senior Legal Counsel
Principal Accountant (2)
Principal IT Officer (1)
Supervisor Operations (2) Apia (1),
Principal HR/Admin
Apia – Gambling Inspector (2)
Senior Finance Officer (2)
Senior IT Officer
Senior Marketing Officer
Apia-Senior Operators (1) Savaii – Senior Operator (1)
Admin Officer (1) Admin Support Officer (1)
Receptionist Clerical Support Officer (1)
Apia-Licensing Officer (2)
Savaii –Licensing Officers (2)
Savaii-Receptionist (1)
Finance Officer (2)
IT Officer (1)
Marketing Officers (1)
Savaii-Operators (2)
Apia-Operators (11)
Driver – Apia(2) Savaii(1)
Cleaner (1)
Agencies(5) & Outsourced (7) Partners both Upolu & Savaii

EXECUTIVE SUMMARY

Board of Directors (1 July 2020 to 30 June 2021)

Samau Fanene Etuale Sefo	-	Chairman
Reverend Uta Malulu	-	Director
Oloipola Terrence Betham	-	Board Secretary
Ex-Officio Attorney General	-	Director
Ex-Officio CEO Ministry of Finance	-	Director

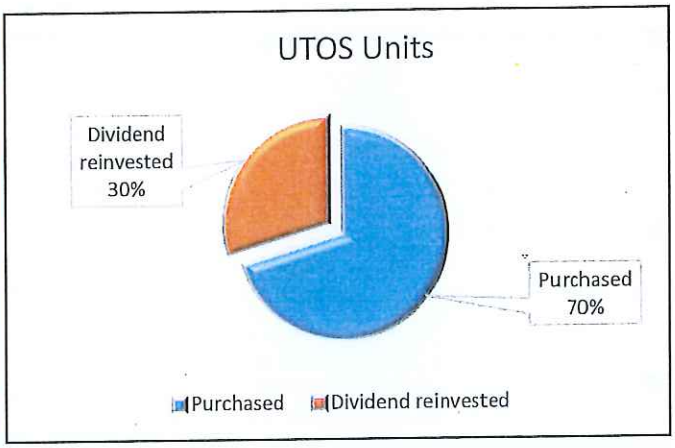
Management (1 July 2020 to 30 June 2021)

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

UTOS INVESTMENT

As of 30 June 2021, the Authority holds a total of **1,616,054 Units** at the Unit Trust of Samoa. 70% of these units were purchased and 30% are from Dividend earned that has been reinvested with UTOS.

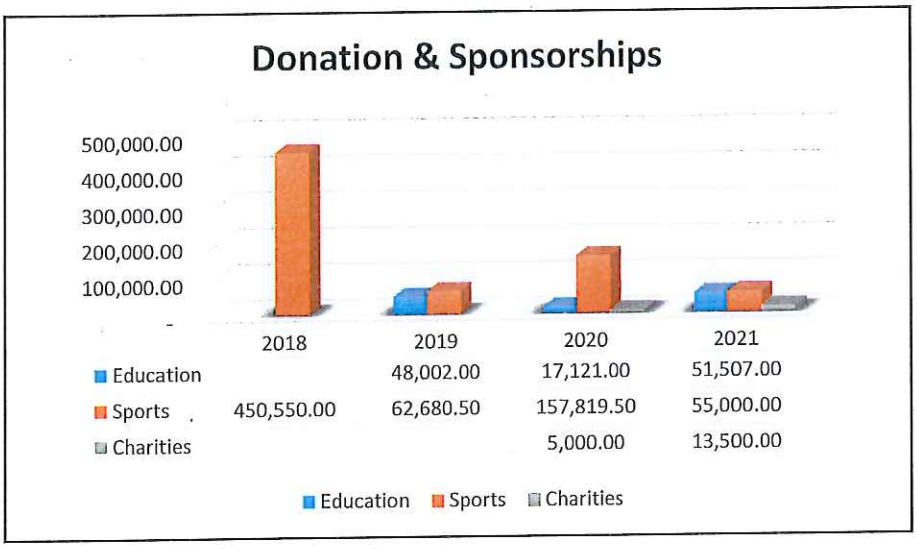
Financial Year	Dividend earned ($)
2016	31,164.57
2017	136,807.80
2018	145,305.30
2019	61,644.68
2020	63,121.20
2021	129,284.00
Total	567,327.55



CURRENT RATIO

Current ratio shows GCA's ability to pay its short term obligations or those due within a year. GCA's current ratio target is 1.50 or higher. The table below shows current ratio improving from the previous year and above the targeted ratio. This indicates that for every $1 of our short term obligations we have current assets of $2.22 to cover these liabilities.

Current Ratio	2018	2019	2020	2021
Current Assets	1,813,594	1,724,522	2,694,926	2,742,468
Current Liabilities	541,562	708,770	1,839,953	1,234,496
Ratio	**3.35**	**2.43**	**1.46**	**2.22**



GCA continues to give back to the community through Donation and Sponsorships.

A total of thirty six University students were awarded with sponsorships to assist with their school fees.

Donation of $50,000 was made to Samoa Rugby Union as per sponsorship agreement signed in 2018. This brings total sponsorship paid to SRU at $100,000 leaving a payable balance as at year-end of $400,000.

The Authority is pleased to report a profit of $554,309 for the financial year 30 June 2021. Although it is a 77% decrease compared to the previous year, the Authority is confident that the introduction of our new product Samoa National Bingo and investment in sales and marketing will sustain the authority during these difficult times.

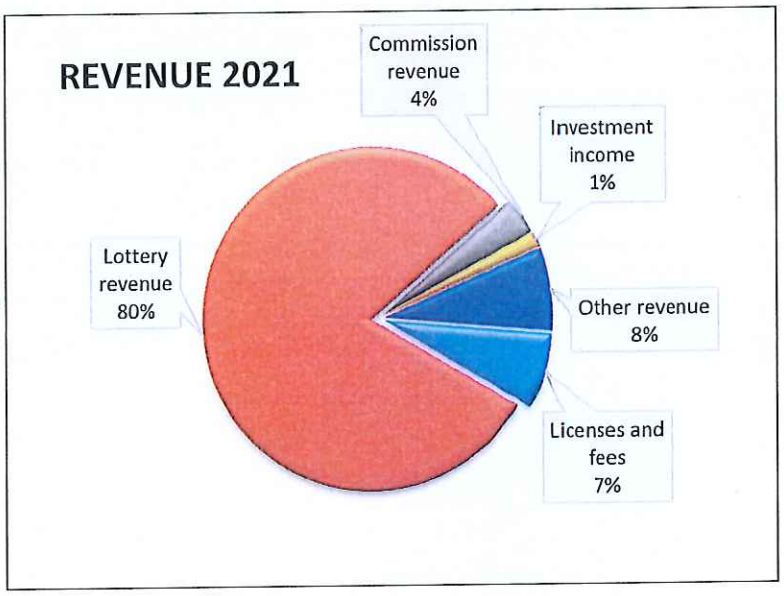
GAMBLING CONTROL AUTHORITY
SUMMARY OF FINANCIAL STATEMENTS
30 JUNE 2021

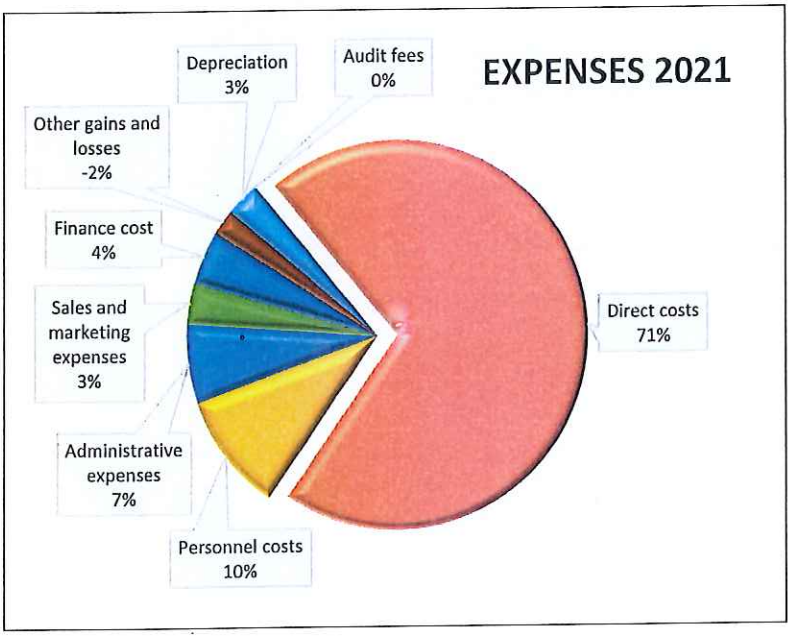
Total revenue collected by the authority is $10,615,964, an increase of 29% from the previous year.

Eighty percent of our revenue is from Lottery revenue which comprises of Samoa National Lotto, Samoa National Bonus and Samoa National Pull Tab

COVID 19 lockdown and restrictions impacted our Licenses and fees revenue reducing it by 37% from previous year.

Commission revenue at 4% with the introduction of our new product, Samoa National Bingo.





Total expenses for this financial year is $433,506, a 48% decrease from the previous year.

Most of the payments made during the year are related to Direct costs. This is a direct effect of the increase in Lottery revenue as mentioned above.

Personnel costs decreased by 45% as a result of: 9 employees who left the authority during the year and less unused leave at year end.

In response to the effects of COVID restrictions on our licensing and fees revenue, a 50% discount was approved by board on Blacksand's receivable balance. This discount is reflected under Administrative expenses.

One of the Authority's strategy to boost sales is by increasing sales and marketing through Advertisements on television and social media.

Account Transactions

Gambling Control Authority - CONSOLIDATED

For the period 1 July 2020 to 30 June 2021

Date	Description	Amount
Education Grants		
13 Aug 2020	The National University of Samoa - pmt for NUS Students Educational Fees Program Sponsorship	7,952.00
09 Mar 2021	The National University of Samoa - Sponsorship for NUS Students	41,555.00
09 Mar 2021	The University of the South Pacific - Sponsorship under Education Fund	2,000.00
Total Education Grants		**51,507.00**

Date	Description	Amount
Donations for Charities/Sports		
28 Aug 2020	Samoa Tag Rugby - Sponsorship Funds	3,000.00
28 Aug 2020	Tennis Samoa Inc - Sponsorship Funds	3,000.00
28 Aug 2020	Samoa Touch Rugby Inc - Sponsorship for NET Tournament	3,000.00
20 Nov 2020	Amateur Boxing - Sponsorship for the Development of Amateur Boxing in Samoa	1,500.00
12 Feb 2021	Samoa Tag Rugby - Sponsorship	3,000.00
Total Donations for Charities/Sports		**13,500.00**

Date	Description	Amount
Gifts and Donations		
10 Nov 2020	Samoa Rugby Union - Sponsorship for Lakapi Championship tournament	50,000.00
24 Jun 2021	Little Sisters of the Poor - Donation	5,000.00
Total Gifts and Donations		**55,000.00**

8. Recruitment of new staff for Finance department
   - Principal Finance Officers (2)
   - Senior Finance Officer
   - Finance Officer

FINANCIAL HIGHLIGHTS FOR THE YEAR ENDED 30 JUNE 2021

1. GCA's partnership with UTOS in August 2020 to sell units in our Savaii branch and mobile services. During the year, Savaii receipted a total of 114 transactions with a value of $137,949.20.

2. Our new product, Samoa National Bingo was introduced in September 2020. Total commission received from Bingo during the year **$714,068.55.** *(This amount is after deducting all prize payouts and expenses)*

3. Profit recorded during the year:
   - First Quarter $408,544
   - Second Quarter $728,603.62
   - Third Quarter $34,730
   - Fourth Quarter $223,769.32

4. Outstanding dividend carried forward from previous years totaling to 984,859.62 has been paid off.

5. Dividend awarded from UTOS Investment $129,284.

6. Lotto Jackpot paid out during the year:
   Draw 581 $416,745
   Draw 593 $185,547
   Draw 610 $228,455

7. Sponsorship and contributions totaling to 120,007

CHIEF EXECUTIVE OFFICERS MESSAGE

This past financial year 2020/2021 saw the continuing challenges posed by the prolonged effects of the Global COVID-19 pandemic and resulting global border restrictions which has resulted in a substantial decline in Tourists and Visitors to our shores.

As with many other industries, COVID-19 has significantly impacted the operations of Samoa's only casino operator, Black Sands Casino, with no tourist arrivals on top of the adjustments they have had to make to their casino operations to adhere to the Government's prevailing health advisories and safe management measures. This has impacted the Authorities income from the Casino as player numbers and subsequently, gambling revenue continues to decline.

Notwithstanding the challenges presented by the COVID-19 situation, the Authority has continued to exercise strong regulatory supervision over all gambling operators, such as through inspections and onsite observations of their operations. We conduct ongoing monitoring to ensure that all gambling operation and the casino operator remain suitable and compliant throughout the license period. All gambling activity license holders are held to a stringent set of standards and regulations, and disciplinary action will be taken against operators for breaches where necessary.

We have continued the consolidation of regulatory functions under the Authority to ensure that Samoa keeps up with trends in the global gambling landscape, while taking a holistic approach in formulating regulatory policies. This ensures that the Government's robust regulatory framework continues.

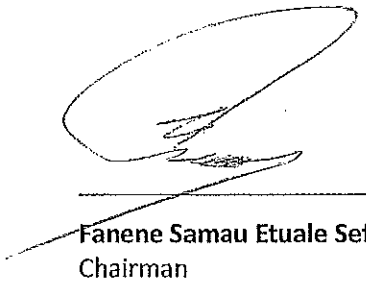
Despite the challenges faced this last year I am pleased to announce that the Authority has recorded a profit despite huge disruptions to its operations, especially its Casino revenue.

I am grateful for and acknowledge the guidance and support of the Chairman and the Board through yet another challenging year. Thank you for your confidence and trust in our Management team.

The coming months will be exciting yet challenging as we navigate through unchartered waters arising from COVID-19 related developments while staying true to our mission. I am confident that our officers will be unwavering in their commitment to the Public Service ethos and to safeguard all Samoans from the potential harms of gambling. I look forward to working with every officer to co-create an even greater legacy as an effective and trusted gambling regulator.

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

I take this opportunity to thank the Government and our Minister for the support provided to the Authority during the year. I also thank our Board for their valuable input, support and guidance during a difficult year. Special thanks and appreciation to the CEO, Management & Staff for all their hard work and commitment throughout the year. We have proven to be resilient in the face of many difficulties and we look forward to a productive and fruitful year next year.



Fanene Samau Etuale Sefo
Chairman
Gambling Control Authority.

Chairman's Message.

I am pleased to report another successful year for the Authority, despite the challenges faced during the financial period 2020/2021. However, revenues and profit were reduced compared to the previous year. This was primarily due to the advent of the global covid-19 pandemic and the subsequent declaration of a State of Emergency (SOE) and the nationwide lockdown.

The closure of boarders and the lockdown restrictions, severely disrupted the tourism industry and resulted in a significant decline in the number of Casino players and punters. As a consequence, this led to decreasing GGR and accumulating arrears due to the Authority from Casino operators.

The effects of lockdown restrictions also seen in the reduction of gaming license applications received and processed by the Authority during this financial year. Thankfully, the introduction of our new product, Samoa National Bingo in September 2020, has been a success and contributed significantly to the Authority's revenue. We are confident that this revenue stream will continue to increase in the coming years.

The Authority has remained busy during this period by holding a variety of workshops and consultations with stakeholders and villages, including sui o nuu and pulenuu that had been made possible with the collaboration and partnership of the Ministry of Women, Community and Social Development (MWCSD) and the ministry of Commerce, Industry and Labour (MCIL), further increasing community awareness of our functions and role in regulating gambling in the Country

The Authority has strengthened its regulatory regime in all areas by regular inspections and investigations to minimize risks and harms to gamblers and the protection of minors, ensuring we maintain a strong regulatory presence to safeguard those at risks and prosecute illegal gamblers and operators.

GCA continues to give back to the community through financial assistance to sports organizations, associations and sports development events, community organizations and Charities as well as educational grants to numerous University students that meet our rigorous criteria for eligibility. In accordance with the Authorities mandate, a portion of its annual earnings are used to provide assistance to sports and charities that warrant such assistance.



MESSAGE FROM THE MINISTER:

As the Minister for the Gambling Control Authority I am pleased to present the Annual Report for the financial year July 2020 to June 2021.

Our Country continues to face the challenges resulting from the Global pandemic and the devastating effects it has had on our economy and our businesses. Despite these many challenges, I am pleased to note that the Authority has remained resilient. The Authority by diversifying its revenue streams, together with prudent financial controls and management, has made a profit this financial year.

As a beneficial body with no budgetary support from Government, the Authority is financially sound, and 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 this financial year and endorse this Annual report for submission to Parliament.

Ma le fa'aāloālo,

Hon. Leatinu'u Wayne So'oialo
MINISTER FOR GAMBLING CONTROL AUTHORITY

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   - Licensing Objectives
   - Financial Donations

4. **Financial Statements**





GOVERNMENT OF SAMOA

Gambling Control Authority
Phone: Upolu+68526512/7790931
Phone: Savaii +68556512/609087
Email: *info@gca.gov.ws*
Website: www.gca.gov.ws
PO Box 3705
Apia, SAMOA

GAMBLING CONTROL AUTHORITY

ANNUAL REPORT 2020-2021