

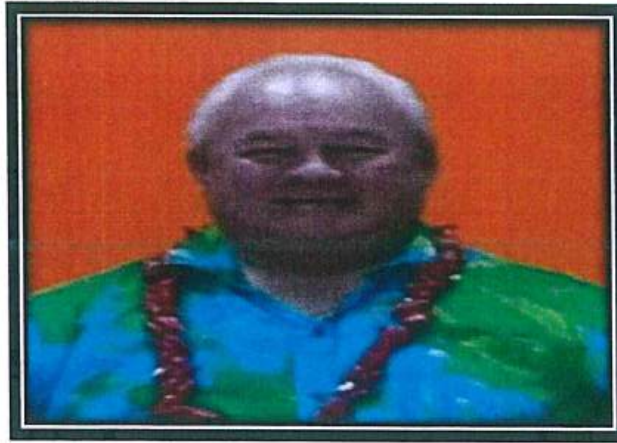


SSFA

Samoa Sports Facilities Authority

ANNUAL REPORT 2018-2019

SSFA ANNUAL REPORT



30th October 2019

The Honourable Speaker
Legislative Assembly
MULINU'U

Dear Honourable Speaker

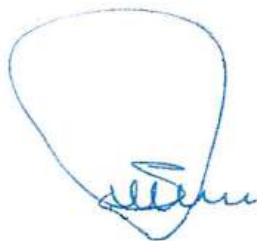
In accordance with requirement of Section 27 of the Samoa Sports Facilities Authority Act 2007, I am pleased to present to you the Samoa Sports Facilities Authority Annual Report ended 30th June 2019.

The Authority Vision is ***"Promote Samoa as a Sports Centre of Excellence for the Pacific"***

To achieve this Vision, its Mission is ***"To provide world class Sports facilities to cater for sports and non-sports events, regionally and internationally"***.

The Annual Report 2019 submitted in accordance with section 23 of the Public Bodies (Performance & Accountability) Act 2001.

Ma lo'u fa'aaloalo lava



Afioga Lautafi Fio Selafi Purcell
MINISTER
SAMOA SPORTS FACILITIES AUTHORITY



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SSFA ANNUAL REPORT

Vision

Promote Samoa as a Sports Centre of Excellence for the Pacific.

Mission

To provide world class Sports facilities to cater for sports and non-sports events, regionally and internationally.

Ethics and Values

Good Work Ethics and to Uphold high level of Professionalism

- Effectiveness and Efficiency in carrying out all functions and responsibilities.

Transparency and Accountability

- High Standard of Financial Management and Financial Reports in accordance with International Accounting standards.

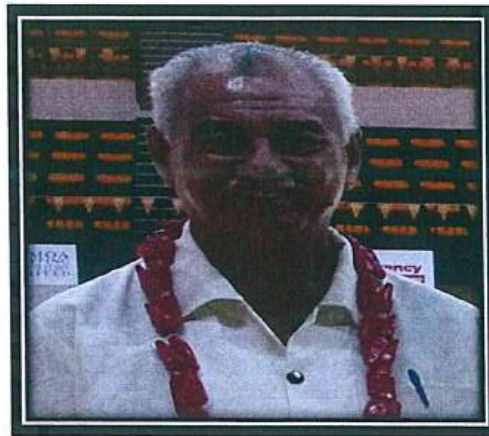
Equal Opportunities of Services

- We uphold and render our services with equal opportunities to all our stakeholders with dignity and respect.

Precautionary Safety Measures

- Assurance of secured venues and insured constructions to all our sporting venues for the welfare of our stakeholders
- Ability to host all events with safeguard measures for the comfort of the public utilising our venues.

CHAIRMAN'S REPORT



Samoa Sports Facilities Authority rounded another year in a positive note and continues its successful performance for twelve years now. The year 2019 is another year the Authority encountered unforeseen events, when Samoa hosted the 2019 Pacific Games, when Tonga pulled out by hosting the Games. Samoa Sports Facilities Authority took 16 months to prepare all sporting venues for the Pacific Games 2019.

During the 2018-2019 financial year, Samoa Sports Facilities Authority has made commendable progress in fulfilling its mission as the leading provider of world class sports facilities in the Pacific region to cater for sports and non-sports events, locally, regionally and internationally. The main focus remained on creating an enabling environment and ensuring that as many Samoan as possible had access to excellent sports facilities. Furthermore, SSFA endeavoured to increase hosting of international sports and non-sports activities at our facilities by strengthening performances at all levels. Within its limited budget, SSFA also made important contributions in creating an enabling environment for Samoan elite athletes and sport organisations to grow and excel.

As the Chairman, I must thank board member, for their strong support during the year under review. I strongly believed that the support and advices rendered have contributed a lot in the satisfactory financial achievements.

I also wish to convey my sincere gratitude and thank you to the Honorable Minister for his support for our work and guidance in matters requesting his assistance during the period.

Lastly but not the least, my great thanks and appreciation to the Chief Executive Officer, his management Team and staff who have worked diligently and relentlessly, in the delivery and execution of our core objectives to achieve the expected performance results. Their hard efforts were rewarded with the complimentary achievement in Samoa Sports Facilities Authority's financial results this year.

SSFA ANNUAL REPORT

Faamālō le gālulue ma fa'afetai tele, God Bless,



Maiava Visessio Lino

CHAIRMAN

SAMOA SPORTS FACILITIES AUTHORITY

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SAMOA SPORTS FACILITIES AUTHORITY

BOARD OF DIRECTORS

Afioga Maiava Visessio Lino	Chairman
Afioga Tagaloa Suafoa'i	Vice Chairman
Tofa Soifua John Schuster	Director
Afioga Tuaepepe Jerry Wallwork	Director
Tofa Seumanu Douglas Ngau Chun	Director
Afioga Rossie Esera	Director
Afioga Afamasaga Karoline Afamasaga	Director
Tofa Moefa'auouo Salale Moananu	Director

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SAMOA SPORTS FACILITIES AUTHORITY

MANAGEMENT

Iuli Moefa'auouo Salale Moananu

Chief Executive Officer

Aiono Nafu'itoa Keneti Peseta

Assistant Chief Executive Officer
Corporate Services

Nu'uialii Suisala

Assistant Chief Executive Officer
Projects & Development

Tuna Bryce Viali

Manager Human Resources &
Administration

Atonia Sootaga Overhoff

Manager Finance

Marcelo Laaloi

Manager Aquatic Centre

CHIEF EXECUTIVE OFFICER

INTRODUCTION

The Samoa Sports Facilities Authority (SSFA) was established under the Samoa Sports Facilities Authority Act 2007. Its core function is to develop, control, manage and administer all sporting facilities vested under the Authority.

The Samoa Sports Facilities Authority is Govern by a Board of Directors. The Board is chaired by Maiava Visessio Lino with (7) Board members appointed by the Head of State under the advice by Cabinet for a three years term.

The period under report, has been a busy and challenging year for SSFA. During this year, most of the facilities were completely closed while new buildings were erected in the vicinity of Faleata Sport complex for the purpose of hosting the 2019 Pacific Games This had a significant impact on the operation of the Authority in relation to its revenue earning capacity and the expenditure side of things.

The excess of expenditure over income has dropped significantly as compared to the previous year. This is due to the closure of all facilities for nine months in preparation for the 2019 Pacific Games. Also, the significant adjustment done to our Financial Statement in prior year such as the written value of the Hockey Stadium was transferred to Ministry of Finance as the building is now used by the UNDP office. The other prior year adjustment was the impairment loss of \$1,961,327 of the Netball Gym which was damaged by a natural disaster in 2012 and is no longer used and has been recognized in prior year's accounts.

REVENUES

Samoa Sports Facilities Authority's revenue has been on a downward trend during this year. This is mainly due to the closure of the facilities for the 2019 Pacific Games. These major events causes negative impact on our revenue collected during the year. However, we have managed to collect revenue from other available sources such as existing sport leases and available facilities.

The Authority will continue to remain committed to explore innovative revenue generation opportunities, ensuring that the level and standards of the facilities continue to meet the expectations of our stakeholders and Samoa.

Overall, a decrease of 6% in our revenue collection this year compares to the previous year and budget estimates.

EXPENDITURES

Samoa Sports Facilities Authority expenditure for this year has been decreased by 38% compare to the previous year. This is mainly due to the partial execution of our annual maintenance plan as some facilities under-went new changes and development and were funded by the Government. Also, the major adjustment done to the prior accounts, such as the impairment loss of the Netball Gym of \$1,961,327 and the remaining capital cost of the Hockey stadium of \$410,853 was recognised as a loss on disposal of the asset on the statement of income and expenditures in prior year. The Authority is expected to shoulder the cost of maintaining these facilities in the coming financial year and again our expenditure will expected to climb.

During the year under review, the Authority strived effectively to monitor, control and maintain the expenditure costs below budget and reduce them in a strategic manner without compromising services levels despite substantial increases in many services. The Authority goal is try to operate within budget.

Samoa Sport Facilities Authority had also relied mainly on government grant for operation during this year while other portion has been offset from revenue collected from few facilities users.

Overall, the Authority's expenditure has generally remained steady. With the approval of our current budget, we have managed to continue with the implementation of strategies to build and improve on our existing facilities and increase accessibility to our facilities while trying to establish a more effective sustainable way to reduce cost and increase revenue

PROJECTS

This was a very significant year as SSFA was more extensively involved in hosting of the 2019 Pacific Games. A number of rehabilitation work done to our existing facilities and the construction of our new multipurpose gym fully funded by China Government. A number of new developments were also carried out during the year in preparations for the 2019 Pacific Games.

The following developments were funded by Government of China:

- Renovation work for the Apia Park Stadium and Apia Park Tennis Courts
- Rehabilitation work for the Aquatic Centre at Tuanaimato
- Construction of the new Multipurpose Gymnasium at Tuanaimato
- Demolishing of the old Apia Park Gym

The following developments were funded by Government of Samoa:

- Renovation work for Gym 1, Gym 2, Gym 3, Archery field
- Construction of new Fale Samoa for English Cricket field

SSFA ANNUAL REPORT

- Renovation work for Shooting facilities including the repairing work for the road to the shooting range

Looking ahead, the Authority will actively seeking new opportunities to generate more revenue by hosting more major sports and non-sports activities in our facilities. These will provide more revenues and bring tremendous economic benefits to our country. These will also further enhance our facilities visibility and position Samoa as an excellent sporting destination.

SSFA will also look at integrating new changes to our service provided, strengthening our strategic objective to increase our financial performance in terms of revenue collection in order to improve our strength and ability to increase our cash flow. We will also continue to promote our vision and mission statement through the provision of our facilities services while still focusing on improvement and growth. Our broader aim is delivering our best services across our multiple facilities while also producing strong financial results.

The next coming years will prove to be as important as the current year. However, we are determined that the Authority will continue to evolve to meet the challenges of managing the facilities.

Meanwhile, the Authority continues to maintain the existing facilities to ensure that they meet the international standard required. We also continue to guide the on-going maintenance and development of the facilities to maintain their standards.

CONCLUSION

I would like to express my sincere appreciation and gratitude to the marvellous contribution and effort by our Chairman, Vice Chairman and Board of Directors in steering SSFA to it right direction.

I would also like to thank the management and staff who their dedication and hard work makes a significant contribution in achieving the Authority's main goal.

Ma le Faaaloalo lava,



Iuli Moefa'auouo Salale Moananu
CHIEF EXECUTIVE OFFICER
SAMOA SPORTS FACILITIES AUTHORITY

SAMOA SPORTS FACILITIES AUTHORITY

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019

**SAMOA SPORTS FACILITIES AUTHORITY
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019**

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AUDIT OFFICE

Please address all correspondences
to the Controller and Auditor General

REPORT OF THE AUDIT OFFICE

TO THE GOVERNING BODY IN CHARGE OF GOVERNANCE – SAMOA SPORTS FACILITIES AUTHORITY

Audit Opinion

We have audited the accompanying Financial Statements of the Samoa Sports Facilities Authority which comprise the Statement of Financial Position as at 30 June 2019, the Statements of Income and Expenditure, 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 Ah Chong, Chartered Accountants, assisted in the audit. The Engagement Partner on the audit resulting in this Independent Auditor's Report is Su'a Rimoni Ah Chong.

In our opinion, the financial statements give a true and fair view of the financial position of the Samoa Sports Facilities Authority as at 30 June 2019, and of its income and expenditure, 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 Samoa Sports Facilities 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 for 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 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.

Please address all correspondences
to the Controller and Auditor General



AUDIT OFFICE

- 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 Authority'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.

Report on Other Legal and Regulatory Requirements

We have obtained all the information and explanations that we have required. In our opinion the Authority has kept proper accounting records, as far as it appears from our examination of them and the financial statements of the Authority also provide in the prescribed manner the information required by the Samoa Sports Facilities Authority Act 2007 and the Public Bodies (Performances and Accountability) Act 2001.

Our audit was completed on the 17th October 2019 and our opinion is expressed as at that date.

Apia, Samoa
17 October 2019


Jaslyn T. Mariner-Leota
ASSISTANT CONTROLLER AND AUDITOR GENERAL

**SAMOA SPORTS FACILITIES AUTHORITY
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019**

CERTIFICATION BY DIRECTORS

We certify that the attached financial statements for the Samoa Sports Facilities Authority comprising the Statement of Financial Position, Statement of Income and Expenditure, Statement of Changes in Equity, Cash flow Statement and notes forming part of the financial report:

- (a) give a true and fair view of the matters to which they relate; and
- (b) have been prepared in accordance with International Financial Reporting Standards; and
- (c) comply with any applicable regulations, schedules or Public Finance Management Act 2001 in relation to the form or content of financial statements made under the Public Bodies (Performance and Accountability) Act 2001.

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



Maiava Visessio Lino
Chairman
Board of Directors
Samoa Sports Facilities Authority

17/10/19



Tagaloa Suafai Faitua
Member
Board of Directors
Samoa Sports Facilities Authority

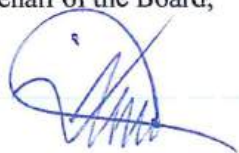
17/10/19

SAMOA SPORTS FACILITIES AUTHORITY
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2019

	Notes	2019 \$	2018 \$
EQUITY			
Capital		61,988,478	61,988,478
Accumulated Funds/(Losses)		(36,230,486)	(35,280,826)
		<u>\$ 25,757,992</u>	<u>\$ 26,707,652</u>
Represented by:			
CURRENT ASSETS			
Cash at on hand and at bank	3	43,951	500
Trade debtors	4	29,794	49,754
		<u>73,745</u>	<u>50,254</u>
Less: CURRENT LIABILITIES			
Bank overdraft	3	-	56,757
Trade creditors		73,278	119,747
Other creditors and accruals	5	358,447	437,429
Vagst Payable		433,639	429,532
		<u>865,364</u>	<u>1,043,465</u>
WORKING CAPITAL (DEFICIT)		(791,619)	(993,211)
PROPERTY PLANT AND EQUIPMENT	7	75,075,998	77,852,115
DEFERRED INCOME	11	(48,526,387)	(50,151,252)
		<u>\$ 25,757,992</u>	<u>\$ 26,707,652</u>

The relevant notes on pages 7 to 13 form part of this Statement of Financial Position

On behalf of the Board;



Director



Director

SAMOA SPORTS FACILITIES AUTHORITY
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2019

	Notes	2019 \$	2018 \$
INCOME			
Government grant		1,676,078	1,688,867
Rent & Leases	6	534,166	578,627
Venue hire	6	19,653	177,488
Swimming fees	6	17,886	69,937
Other income	6	1,656,238	1,644,161
		3,904,021	4,159,081
EXPENDITURES			
Advertising		17,305	5,391
Audit fee		17,000	17,000
Allowance - other		17,731	9,496
Bad debts written off		-	30,865
Board allowance & expenses	13	128,839	116,768
Cleaning materials		14,712	16,659
Customs duty & handling fees		-	9,106
Depreciation	7	2,795,430	2,670,575
Electricity		77,712	256,842
Fees and charges		29,325	42,549
Hiring of machines & equipments		17,789	21,770
Internet		9,855	13,431
Impairment loss	14	-	2,258,310
License & registration		1,124	2,270
Loss on disposal of Hockey stadium		-	410,853
Office supplies		13,864	13,980
Personnel costs	8	1,263,303	1,301,212
Petrol & Fuel		70,113	84,739
Provision for doubtful debts		18,575	12,190
Repairs and maintenance - machine and equipment		146,218	190,718
Repairs and maintenance - motor vehicle		39,310	36,684
Repairs and maintenance - projects		56,445	140,415
Repairs and maintenance - office space and equipment		33,646	17,162
Sports Promotion		5,729	1,200
Staff amenities		19,280	25,094
Stationery		15,602	24,027
Subscription		1,200	1,739
Travelling expense		2,595	18,062
Training & workshops		307	
Telephone, postage and fax		26,432	25,100
Water rate		14,240	63,483
Total Expenditures		4,853,681	7,837,690
LOSS FOR THE YEAR		(949,660)	(3,678,609)

The relevant notes on pages 7 to 13 form part of this Statement of Income and Expenditure.

SAMOA SPORTS FACILITIES AUTHORITY
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2019

	Note	Capital \$	Accumulated Funds/(losses) \$	Total \$
Balance as at 30 June 2015		61,988,478	(32,251,290)	29,737,188
Profit for the year			2,236,919	2,236,919
Balance as at 30 June 2016		61,988,478	(30,014,371)	31,974,107
Prior year Adjustmeent	15		(740,951)	(740,951)
Balance as at 30 June 2016 (restated)		61,988,478	(30,755,322)	31,233,156
Loss for the year (restated)			(846,895)	(846,895)
Balance as at 30 June 2017 (restated)		61,988,478	(31,602,217)	30,386,261
Loss for the year			(3,678,609)	(3,678,609)
Balance as at 30 June 2018		61,988,478	(35,280,826)	26,707,652
Loss for the year			(949,660)	(949,660)
Balance as at 30 June 2019		61,988,478	(36,230,486)	25,757,992

The relevant notes on pages 7 to 13 form part of this Statement of Changes in Equity

SAMOA SPORTS FACILITIES AUTHORITY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2019

CASH FLOWS FROM/(TO) OPERATING ACTIVITIES

	Note	2019	2018
Cash received from:		\$	\$
Grants and donations		1,672,948	1,688,867
Hire of premises and grounds & swimming fees		668,071	1,073,233
Other income		31,374	19,284
		<u>2,372,393</u>	<u>2,781,384</u>
Cash applied to:			
Salaries, wages and Personnel		(1,352,589)	(1,220,019)
Operating expenses		(901,592)	(1,514,579)
		<u>(2,254,182)</u>	<u>(2,734,598)</u>
Net cash flows from/(to) operating activities		<u>118,212</u>	<u>46,786</u>

CASH FLOWS FROM/(TO) INVESTING ACTIVITIES

Cash applied to:			
Purchase of fixed assets		(18,004)	(37,269)
Net cash flows from/(to) investing activities		<u>(18,004)</u>	<u>(37,269)</u>

CASH FLOWS FROM FINANCING ACTIVITIES

Net cash flows from financing activities		<u>-</u>	<u>-</u>
Net increase/(decrease) in cash during the year		100,208	9,517
Opening bank balance		(56,257)	(65,774)
Closing bank balance		<u>43,951</u>	<u>(56,257)</u>
Represented by:			
ANZ Samoa Bank - SSFA	4	43,451	(56,757)
Petty cash	4	500	500
		<u>43,951</u>	<u>(56,257)</u>

The relevant notes on pages 7 to 13 form part of this Statement of Cash Flows

1 GENERAL

The Samoa Sports Facilities Authority Act 2007 which came into effect 1st October 2007, repealed the Apia Park and Sports Facilities Act 1995, and established the Samoa Sports Facilities Authority (SSFA) to control, manage and administer all sporting facilities vested under the Authority. SSFA's main office is located at Samoa Aquatic Centre at Tuana'imato with a branch at Apia Park premises.

2 STATEMENT OF ACCOUNTING POLICIES

The presentation of the Samoa Sports Facilities Authority accounts is done in accordance with the statutory requirements in the Samoa Sports Facilities Authority Act 2007 and in accordance with International Financial Reporting Standards.

Basis of Preparation

The accounts have been prepared on the basis of historical costs. Policies adopted have been consistently applied except where stated. Accrual accounting is used to match revenues and related expenses.

Particular Accounting Policies

The following are specific accounting policies that materially affect the measurement of accounts;

(a) Grants, Donations and Contributions

All grants, donations and contributions received in the form of cash for funding operations are treated as income when received. Donations in the form of fixed assets are recorded as Deferred Income and Amortised over the life of the related fixed assets at amounts equal to depreciation charged for related fixed assets

(b) 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.

<u>Assets</u>	<u>Method</u>	<u>Rates</u>
Buildings & Improvements	Straight line	2.5%
Park and ground improvements	Straight line	2.5%
Motor vehicles	Straight line	20%
Furniture and fittings	Straight line	20%
Equipment - Office & Field Maintenance	Straight line	20%

(c) Amortisation

Amortisation of deferred income is based on the useful lives of the assets they relate to and in a manner that matches exactly the annual depreciation charged for the assets

(d) Foreign currencies

All amounts are expressed in Samoan tala which is the functional currency of the Authority. Transactions in foreign currencies are converted at rates ruling at the time transaction takes place. Foreign balances outstanding at year end are converted to Samoan tala at approximate rates of exchange ruling at the date. Exchange gains and losses are taken to the income and expenses.

(e) Accounts Receivables

Accounts receivables are valued at their expected realisable values after taking into account expected credit losses and impairment of values.

(f) Leases

Leases are recognised in accordance with IAS 17 where a choice is made between a finance lease (on balance sheet) and an operating lease (off balance sheet).

For reporting periods beginning on or after 1 January 2019, lessees are required to bring into the balance sheet the "Right-of use Asset" and taking up the lease liability over the term of the lease, except an option is available when the lease term is 12 months or less and values involved are small. Lessor still determines between a finance lease or an operating lease where rentals are recognised on a straight line

SAMOA SPORTS FACILITIES AUTHORITY
NOTES TO ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2019

3 CASH ON HAND AND AT BANK

	2019	2018
	\$	\$
ANZ Samoa Bank - SSFA	43,451	(56,757)
Petty cash	500	500
	<u>43,951</u>	<u>(56,257)</u>

4 TRADE DEBTORS

	2019	2018
	\$	\$
Trade debtor	65,758	67,143
Provision for Doubtful Debts	(35,964)	(17,389)
	<u>29,794</u>	<u>49,754</u>

5 CREDITORS AND ACCRUALS

	2019	2018
	\$	\$
Audit fee	46,156	48,516
Salary accruals	37,853	52,866
NPF	14,789	-
ACC	11,422	-
PAYE payable	227,620	281,518
Electricity	-	20,924
Water	-	12,903
Internet	1,491	1,586
Withholding tax	19,116	19,116
	<u>358,447</u>	<u>437,429</u>

6 INCOME

	2019	2018
	\$	\$
Rent & Leases	534,166	578,627
Venue hire	19,653	177,488
Swimming fees	17,886	69,937
	<u>571,705</u>	<u>826,052</u>

Notes

In October/November 2018, the major sporting facilities under SSFA were transferred to the Pacific Games Authority for rebuilding, refurbishment and upgrading for the 16th Pacific Games held in Samoa in July 2019. All these facilities were closed off and no income was generated from the months of October/November 2018 to June 2019.

Other Income;

Deferred income	11	1,624,864	1,624,864
Other Income		31,374	19,297
		<u>1,656,238</u>	<u>1,644,161</u>

SAMOA SPORTS FACILITIES AUTHORITY
NOTES TO ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2019

7 PROPERTY PLANT AND EQUIPMENT

2019	Cost	Accumulated Depreciation	Written down value	Depreciation charged
	\$	\$	\$	\$
Buildings and improvements	112,150,833	37,339,724	74,811,109	2,632,601
Park and ground improvements	1,450,000	1,450,000	-	
Motor vehicles	600,505	600,505	-	
Furniture and fixtures	229,117	229,117	-	
Equipments	1,767,240	1,502,351	264,889	162,829
	<u>116,197,695</u>	<u>41,121,697</u>	<u>75,075,998</u>	<u>2,795,430</u>

2018	Cost	Accumulated Depreciation	Written down value	Depreciation charged
	\$	\$	\$	\$
Buildings and improvements	111,753,421	34,309,711	77,443,710	2,534,009
Park and ground improvements	1,450,000	1,450,000	-	-
Motor vehicles	600,505	600,505	-	-
Furniture and fixtures	229,117	229,117	-	12,999
Equipments	1,747,927	1,339,522	408,405	123,567
	<u>115,780,970</u>	<u>37,928,855</u>	<u>77,852,115</u>	<u>2,670,575</u>

8 PERSONNEL COSTS

	2019	2018
	\$	\$
Salaries & Wages	1,149,097	1,128,848
SNPF	80,187	79,407
ACC	11,454	11,764
Long Service Leave	22,565	81,193
	<u>1,263,303</u>	<u>1,301,212</u>

9 CONTINGENT LIABILITY

The directors and legal representatives of the Authority are not aware of any contingent liability at 30 June 2019.

10 GENERAL

The land on which the Authority situates at Tuana'imato, belongs to the Samoa Land Corporation. The use of the land is not subject to any lease arrangement as at 30 June 2019.

11 DEFERRED INCOME

GOVERNMENT OF CHINA - CONTRIBUTION

The people's Republic of China funded two major projects, the Samoa Aquatic Centre and the renovation of the Apia Park. Both projects had a combined direct fund from China of \$49,300,000. This was treated as deferred income and is amortised over a period of 40 years as detailed below.

GOVERNMENT OF SAMOA - CONTRIBUTION

The Government of Samoa funded two field maintenance equipments allocated to SSFA for grounds and fields maintenance. The items include a new 3320 John Deere Compact Tractor and a new Toro Reef Master Gang Mower. The total cost for these new capital equipments is \$231,300. This was treated as deferred income and amortised over a period of 5 years as detailed below.

The Government of Samoa has also funded two major projects namely the Media Centre and the Hockey Stadium at Faleata Sports Complex. These two new buildings were built as part of Samoa's preparation for hosting of the Small Island Developing States Conference (SIDs) that was held in Apia in September 2014 and has now been transfer under SSFA's administration.

These were treated as deferred income and amortised over a period of 40 years as detailed below.

The Hockey Stadium - Tuanaimato was however transferred to UNDP as per FK(17)22 dated 14 June 2017 and letter from MFAT dated 8 May 2017. The Asset with a carrying value of \$4,392,184 was written off against deferred income and removed from the Authority's list of Fixed Assets as at 30 June 2018.

2019	Deferred Income \$	Accumulated Amortisation \$	Current Amortisation \$	Net \$
Apia Park	25,251,749	2,525,175	631,294	22,726,574
Samoa Aquatic Centre	35,000,000	11,812,500	875,000	23,187,500
Media Centre	2,811,307	351,414	70,283	2,459,893
Field Maintenance Equipments	482,873	330,453	48,287	152,420
	63,545,929	15,019,542	1,624,864	48,526,387

2018	Deferred Income \$	Accumulated Amortisation \$	Current Amortisation \$	Net \$
Apia Park	25,251,749	1,893,881	631,294	23,357,868
Samoa Aquatic Centre	35,000,000	10,937,500	875,000	24,062,500
Media Centre	2,811,307	281,131	70,283	2,530,176
Hockey Stadium (written off against asset)	-	-	-	-
Field Maintenance Equipments	482,873	282,166	48,287	200,707
	63,545,929	13,394,678	1,624,864	50,151,252

SAMOA SPORTS FACILITIES AUTHORITY
NOTES TO ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2019

12 SIGNIFICANT ADJUSTMENTS IN 2018 - EXPLANATIONS

a) Fixed Assets - Buildings

Hockey Stadium & Venue: The building with written down value of \$4,392,184 was transferred to UNPD by the Government in September 2017. It was written off against related deferred income of \$4,392,184 and the remaining additional capitalized costs of \$410,853 was recognized as a loss on disposal of the asset on the statement of income and expenditure.

Netball Gymnasium: The Netball gym at Moataa (Apia Park) was damaged by a natural disaster in 2012 (Cyclone Evans & Flooding) and is no longer used. The Authority had plans to renovate the building and expected to extend the life of the Gymnasium for a further 10 years. The impairment to its value has been assessed and recognised in the accounts at \$1,961,327 (refer note 14). The remaining carrying value relates to the 10 years remaining useful life that is expected of it, after the planned renovations for the Games.

Touch Rugby Changing Rooms: This building has been under Samoa Victim Support Group since several years ago and is located inside their SVSG compound. Its not being used because a tree fell on it and damage the building.

Softball Venue: The current Softball venue and field is being leased to The Magic Circus of Samoa and the venue is now used by the occupier to dry their laundry. The open venue next to the field is very old and rusty. Its now regarded as no residual value and being depreciated in full to reflect that fair state of assets as at 30 June 2018.

b) Restatement of Liabilities - VAGST & PAYE Payable

The Authority has yet to reconcile its records with the Ministry of Revenue relating to VAGST & PAYE payable and statements from the Ministry that the authority owes more than what it shows on its financial statements. The Authority has not taken up penalty fees charges by the Ministry for late filing/payments and others. Therefore the balance as per statements from MOR were used to make necessary adjustments to reflect these liabilities as at 30 June 2018.

Summary of the prior year adjustment:

Fixed Assets - Buildings

Decrease in Building - Touch Rugby Changing Room transfer	2018 \$ (65,999)
---	------------------------

Restatement of Liabilities - VAGST & PAYE Payable

Understated Payable - VAGST Arrears relating to prior year	(530,479)
Understated Payable - PAYE Arrears relating to prior year	(144,473)
	<u>(740,951)</u>

Restatement of Net Loss for the year end 30 June 2017

Understated Expenses - Fees & Charges relating to prior year	<u>25,166</u>
--	---------------

Net Effect

The net effect of the correction of prior periods errors above, result in an overall decrease in retained earnings (increase in accumulated losses) by \$740,951. The restated net loss of \$846,895 (increase by \$25,166) for 2017 is due to the restatement of expenses (fees & charges) relating to 2017 financial year.

SAMOA SPORTS FACILITIES AUTHORITY
NOTES TO ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2018

13 RELATED PARTIES DISCLOSURES

	2019	2018
a) Personnel Costs	\$	\$
Salaries and wages inclusive of ACC & NPF	<u>1,263,303</u>	<u>1,301,212</u>
b) Key Management Costs (CEO & ACEOs)	<u>298,797</u>	<u>285,763</u>
c) Board of Directors;		
Directors fees	114,170	113,501
Other Directors expenses	<u>14,669</u>	<u>3,267</u>
	<u>128,839</u>	<u>116,768</u>

The Chairman is paid \$22,500 and members \$18,000 per annum and paid on fortnightly basis after deducting PAYE taxes. There are no fees paid to Representatives from government Ministries and Corporations

The Directors of the Corporation during the financial year were:

- Maiava Visessio Lino - Chairman of Board
- Tagaloa Suafa'i Faitua - Deputy Chairman
- Soifuā John Schuster - Member
- Seumanu Douglas Ngan Chun - Member
- Rosemarie Esera - Member
- Tuaopepe Jerry Wallwork - Member
- CEO MESC - Member

14 IMPAIRMENT LOSS

Apia Park Netball gym has been unused for many years and its now going to be repaired for the Pacific games in 2019 and it will extend its useful life for another 10 years and the rest of its value due to impairment loss is now recognized. The other item that makes up the total amount relates to the Baseball venue which is old, unused and unsafe and the impairment of its value is fully recognized.

	2019	2018
	\$	\$
Softball Venue	-	296,983
Netball Gym	-	1,961,327
	<u>-</u>	<u>2,258,310</u>

SAMOA SPORTS FACILITIES AUTHORITY
NOTES TO ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2018

15 RESTATEMENT OF COMPARATIVE FIGURES

a) Balance Sheet	Restated Balance 2017 \$	Balance Sheet In Accounts 2017 \$	Income and Expenditure In Accounts 2017 \$	Prior Year Adjustment 2017 \$
VAGST Payable/(Receivable)	380,156	(158,084)	(7,761)	(530,479)
Other creditors and accruals	555,231	393,353	(17,405)	(144,473)
Property, Plant and Equipments	87,546,767	87,612,766	-	(65,999)
	88,482,154	87,848,035	(25,166)	(740,951)

VAGST Payable and Other Creditors was understated in 2017 by \$530,479 and \$144,473 in 2017 respectively according to statements from the Ministry of Revenue, as the Authority has yet to file and pay some returns and penalties over the prior years. Property, Plant & Equipments was overstated in 2017 as the Rugby Touch changing room was damaged in 2012 and had no value to the Authority since.

b) Income and Expenditure	Restated Balance 2017 \$	Income and Expenditure In Accounts 2017 \$	Prior Year Adjustment 2017 \$
Fees and charges	45,936	20,770	25,166
	45,936	20,770	25,166

Fees and charges relates to late filing and fee for VAGST and PAYE returns was restated in 2017 expenses.

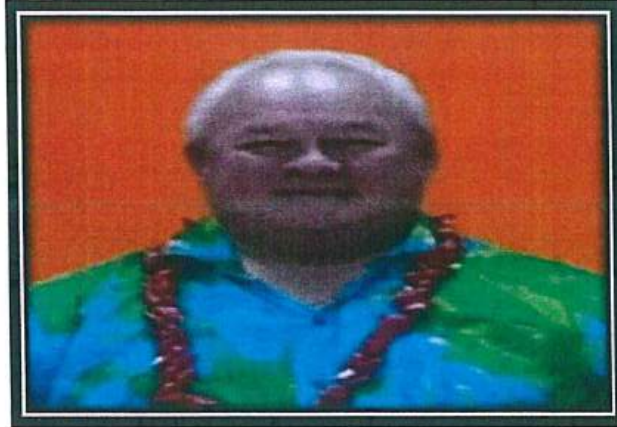


SSFA

PULEGA O FALE MA MALAE TA'ALO A SAMOA



LIPOTI FA'ALETASAGA 2018-2019



30 Oketopa 2019

Afioga i le Fofoga o le Fono
Fono Aoao a Samoa
TUANA'IMATO

E tusa ai ma Aiaiga Fa'avae Vaega 27 o le tulafono o Pulega o Fale ma Malae Taalo 2007. E ia te a'u le ava tele e tu'uina aloaia atu ai le Fono Faitulafono, le Ripoti Faaletausaga a le Pulega o Fale ma Malae Taalo mo le tausaga fa'aletupe na fa'ai'uina le aso 30 Iuni 2019.

O le Tofamamao a le Pulega o lo'o iai le taimi nei o le **"Ina ia avea Samoa ma fetaulaiga o Ta'aloga, Fonotaga ma isi fa'atasiga i se tulaga maualuga i le Pasefika"**

O galuega fa'avae e ausia ai lenei Tofamamao: **"Ina ia saunia malae ma fale ta'alo faa-va-omalo i se tulaga maualuga e mafai ai ona faatautaia ta'aloga, fonotaga ma isi fa'atasiga tetele, le gata i le itulagi ae fa'apea le lalolagi"**

O lenei Riporti Fa'aletausaga 2019 e tu'uina atu e tusa ai ma vaega IV, fuaiupu 23 o le Tulafono o Fa'alapotopotoga a le Malo (Fa'atinoga o Galuega ma le Mafai ona Tali Atu) 2001.

Ma lo'u fa'aaloalo lava

A handwritten signature in blue ink, consisting of a large loop at the top and a series of smaller loops and strokes below it.

Afioga Lautafi Fio Selafi Purcell
MINISITA
PULEGA O FALE MA MALAETA'ALO

SSFA RIPOTI FA'ALETausaga

FA'ASINO ITULAU

Va'aiga Mamao ma le Manulauti.....	3
Tofa Fa'aalia a le Ta'ita'ifono.....	4 - 5
Komiti Fa'afoe.....	6
Sui o le Pulega.....	7
Ripoti a le Ofisa Sili.....	8 - 9
Tala o le Tupe.....	10 - 20

SSFA RIPOTI FA'ALETAUSAGA

VA'AIGA MAMAO

Ina ia avea Samoa ma fetaulaiga o Taaloga, Fonotaga ma isi fa'atasiga i se tulaga maualuga i le Pasefika

MANULAUTI

Ina ia saunia malae ma fale ta'alo faa-va-omalo i se tulaga maualuga e mafai ai ona faatautaia ta'alogā, fonotaga ma isi fa'atasiga tetele, le gata i le itulagi ae fa'apea le lalolagi..

O TAIALA MO LE FA'ATINOINA O GALUEGA

O ta'iala mo le fa'atinoina o Galuega

Ia faatumauina ai le maualuga o le auaunaga i tulaga sa'o ma le atoatoa i taimi uma
Manino ma Sa'o lelei

Ia fa'foeina, puleaina, ma ripotia tulaga tautupe a le Pulega ia tusa ma Avanoa tutusa i le
auaunaga lautele.

Avanoa tutusa i le Auaunaga Lautele

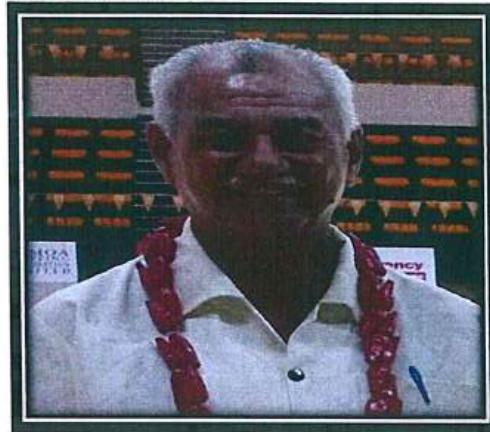
Matou te faatauaina avanoa tutusa mo matou paaga e auala atu i le matou tautua.

Saogalemu ma le Malu Puipuia

Ia mautinoa le malupuipuia o malae ma fale taalo mo saogalemu o le mamalu o le atunuu.

Ia saogalemu ma malu puipuia le soifua o le autaaalo faapea le mamalu o le atunuu.

RIPOTI A LE TA'ITA'IFONO



Na fa'ai'uina ma le manuia galuega fa'atino i lenei tausaga, ma o le sefululua ai nei o tausaga soso'o lelei pea, galuega fa'atino a le Pulega o Fale ma Malae Ta'alo a Samoa. O le tausaga lenei 2019, na fetaia'i le Pulega ma ni lu'itau na lē fuafuaina, ina ua talimalo Samoa i ta'alogaga a le Pasefika 2019, ona ua fa'ama'umulu ese Tonga mai le talimalo i nei ta'alogaga a le Pasefika. E sefuluono (16) masina na tapenaina ai e le Pulega ma le Malo o Samoa, fale ma malae ta'alo e fa'asauni ai mo taliga malo i ta'alogaga a le Pasefika 2019.

I le tausaga faaletupe 2018-2019, e viia le faagasologa o galuega a le Pulega o Fale ma Malae Taalo, i le ausia ai lea o lana manulauti, o le avea ma taimua i le saunia o fale ma malae taalo faa-va-o-malo i le Pasefika ina ia mafai ona talimalo i taaloga ma tauaofiaga tetele i totonu o le tatou atunuu, Pasefika ma le lalolagi. O le vaaiga autu o le tumau lea i le fatuina o se siosiomaga e mafai ma mautinoa o lo'o faaogaina e so'o se tagata Samoa ia fale taalo lelei tele. Ae le gata i lea, o lo'o taumafai pea le Pulega, e siitia avanoa e talimalo ai i taaloga ma tauaofiaga faava-o-malo i tatou fale ma malae taalo, e ala lea i le faamalosia o auaunaga i vaega uma. I totonu o le tala faatatau o le tupe faatapula'a o lo'o i ai nei, sa nafa ai fo'i le Pulega nei i le fatuina o se siosiomaga, e mafai ai e tagata taaalo o Samoa faapea faalapopotoga o taaloga, ona faatuputupulaia ma fa'ateletelevaveina lo latou tomai i taaloga.

I lo'u tulaga fa'ata'ita'ifono, ou te fa'afetai atu ai i le Komiti Fa'atonu, ona o le lagolago malosi, i galuega fai o lenei piriota. Ou te talitonu, o le lagolago sua ma le galulue fa'atasi, ua mafai ai ona ausia fa'amoemoega lelei, sa fuafuaina mo lenei tausaga.

E momoli foi le agaga fa'afetai tele i le Afioga i le Minisitā, i fautuaga lelei i matāupu e silligia ai sona finagalo ma le fesoasoani.

SSFA RIPOTI FA'ALETAUSAGA

E mulia'i se fa'afetai ma le fa'amalo i le Ofisa Sili ma le Pulega, aemaise le aufaigaluega atoa, sa gāpatia ma galulue punoua'i, i le fa'atinoina o sini galue ma fuafuaga fa'ata'atitia mo lenei tausaga. O lenei ua ausia fa'amoemoega sa fuafuaina, ma le manuia, i le alofa ma le agalelei o le Atua.

Fa'amālō le gālulue ma fa'afetai tele,



Maiava Visessio Lino

TA'ITA'IFONO

PULEGA O FALE MA MALAE TA'ALO

SSFA RIPOTI FA'ALETAUSAGA

PULEGA O FALE MA MALAE TA'ALO

KOMITI FA'AFOE

Afioga Maiava Visessio Lino	Taitaifono
Afioga Tagaloa Suafa'i	Sui Taitaifono
Tofa Soifua John Schuster	Faatonu
Afioga Tuaopepe Jerry Wallwork	Faatonu
Tofa Seumanu Douglas Ngau Chun	Faatonu
Afioga Rossie Esera	Faatonu
Afioga Afamasaga Karoline Afamasaga	Faatonu
Tofa Moefa'auouo Salale Moananu	Faatonu

PULEGA O FALE MA MALAE TA'ALO

PULEGA

Iuli Moefa'auouo Salale Moananu

Ofisa Sili

Aiono Nafu'itoa Keneti Peseta

Ofisa Sili Lagolago Vaega o Auaunaga
Lautele

Nu'uialii Suisala

Ofisa Sili Lagolago Vaega o Poloketi

Tuna Bryce Viali

Pule Vaega Aufaigaluega

Atonia Sootaga Overhoff

Pule Vaega o Tupe

Marcelo Laaloi

Pule Vaega Falea'au

RIPOTI A LE OFISA SILI

FA'ATOMUAGA

O le Pulega o Fale ma Malae Ta'alo (SSFA) sa fa'atuina i lalo o le tulafono o Pulega o Fale ma Malae Ta'alo a Samoa 2007. O le sini autu, ina ia atina'e, tausia ma vaai lelei fale ma malae ta'alo ua fa'amatu'u atu i lalo o le Pulega.

O le Pulega o lo'o fa'foeina i lalo o le ta'itaina a le Komiti Fa'afoe. O le Ta'ita'i fono le Afioga ia Maiava Visiesio Lino ma Fa'atonu e to'afitu (7) e pei ona tofia ai e le Afioga le Ao Mamalu a le Malo i luga o le fautuaga a le Kapeneta mo le umi e 3 tausaga.

O le piriota o lo'o ripotia nei, o se tausaga sa matuā tele galuega fa'atino, atoa ai ma le tele o lu'itau na feagai ma le Pulega. I lenei tausaga, o le tele o fale ma malae taalo sa tapunia uma, a'o faagasolo ai le fausiaina o le fale fou i le nofoaga o taaloga i Faleata, ma le toe fa'aleleia ma le lipeaina o nisi o fale ta'alo, mo le faamoemoe o le taligamalo i le ta'alogā a le Pasefika 2019. O nei faamoemoe sa aafia ai tele ia galuega fai a le Pulega e ala lea i le tulaga i Tupe Maua, faapea le itu tau Tupe Fa'aalu.

TUPE MAUA

O tupe maua a le Pulega o Fale ma Malae Taalo sa faapea ona pa'u maua i lenei tausaga pe a fa'atusatusa atu i tausaga ua tuana'i. O le mafua'aga autu ona o le tapunia o fale ma malae taalo mo le iva masina, a'o fa'asauni tapenaga mo taligamalo i ta'alogā a le Pasefika 2019. O nei a'afiaga sa avea ma ala ua pa'u maua lalo ai aofaiga o Tupe Maua na aoina mai le tausaga fa'aletupe o lo'o ripotia nei.

O le a saga tūtūmau ai pea le Pulega, e saga fa'aauau ai pea le sailia lea oni avanoa lelei e mafai ai ona maua mai ai ni veaga tupe maua, ma ia mautinoa pea o lo'o fa'aauau le lelei o tulaga o fale ma malae taalo, ina ia saga faamalie ai pea manaoga o a matou pa'aga masani atoa ai ma Samoa.

I lona aotelega, sa fa'aitiitia Tupe Maua i lenei tausaga i le 6% fa'atusatusa lea i le tausaga ua tuana'i faapea ai le tala faatatau o le tupe.

TUPE FA'AALU

O tupe fa'aalu a le Pulega o Fale ma Malae Taalo i lenei tausaga sa fa'aitiitia lea i le 38% fa'atusatusa lea i le tausaga ua tuana'i. O le mafua'aga autu ona sa faataunu'uina na o se vaega ia le fuafuaga faaletausaga, o le tausia lea o fale ma malae taalo ona o isi fale ma

malae taalo sa faia ai ni suiga faapea ma atina'e sa faatupeina lea e le Malo. O nisi o mafua'aga o le fa'aititia, o ni suiga tetele sa faia i ripoti o tupe i le tausaga ua mavae 2018, e ala le aveeseina o le Fale Hockey mai le lisi o aseta ae tu'uina atu i le Matagaluega o Tupe, ona o lea ua fa'aaogaina nei e le fa'apotopotoga a le UN. Atoa ai ma le atoa ai le fa'aititia o tau o le Faleta'alo Netball i Apia Park ona sa fa'aleagaina e le afā.

I lenei tausaga, sa taumafai ai le Pulega i se auala sili e va'avaaia ai, faatonutonu ai, ma faatumaui ai i lalo o le fuainumera fa'atapula'a o le tala fa'atatau o le tupe, tau o ana galuega faagasolo, ma faaititia ai i se taiala e aunoa ma le fetu'utu'unaiga o le auaunaga, e ui ina maoa'e le siitia o tau o le tele o auaunaga. O le sini autu a le Pulega, o le taumafai lea e faagasolo ana galuega fai e tusa ai ma lana tala fa'atatau o le tupe.

Sa fa'alagolago fo'i le Pulega o Fale ma Malae Taalo i le fesoasoani a le Malo mo le faatupeina o ana galuega fai i lenei tausaga, a'o nisi vaega o ana galuega faagasolo sa mafai ona faatupeina mai Tupe Maua sa mafai ona aoina mai i nai isi tagata sa fa'aogaina fale ma malae taalo.

O lo'o fuafua e tauaveina e le Pulega ia tau o le tausaiaina o nei fale ma malae taalo i le tausaga faaletupe o lo'o loma nei ma o le a siitia ai fo'i ia tupe fa'aalu.

O le a silasila fo'i le Pulega e tuufaatasia ni suiga fou i la matou auaunaga tu'uina atu, faamalosi taiala o sini autu ina ia siitia ai le auaunaga i le tulaga tau tupe e ala lea i tupe maua ina ia faaleleia ai lo matou malosi ma le mafai e siitia ai a matou tupe fetafea'i.

ATINA'E MA GALUEGA FA'ATINO

O le tausaga fa'aletupe e pei ona ripotia, o se tausaga ua fa'amaui le tele o galuega fa'atino ma poloketi sa fa'atinoina e le Pulega e fa'asauni ai fale ma malae ta'alo mo ta'alogā a le Pasefika 2019. O le tele o galuega fa'atino e aofia ai le toe fa'aleleia o fale ma malae ta'alo ma le fausiaina o le fale ta'alo fou i Tuanaimato sa fa'atupeina e le Malo o Saina, sei vagana ai nisi o fale ta'alo sa fa'atupeina e le Malo o Samoa lona toe fa'aleleia ma le lipeaina o nei fale ma malae ta'alo.

O nisi nei o atina'e ma galuega toe fa'aleleia sa fa'atupeina e le Malo o Saina:

- Galuega toe fa'aleleia o le malae tamoe ma fale matamata Apia Park & ma le toe fa'aleleia o le Malae Tenisi.
- Galuega toe fa'aleleia ma le lipeaina o le Falea'au i Tuanaimato
- Fausiaina o le Faleta'alo fou i Tuanaimato e sui a'i le Faleta'alo tuai le Apia Park
- Talaina ma le tu'uina i lalo le Faleta'alo tuai le Apia Park

O nisi nei o atina'e ma galuega fa'atino sa fa'atupeina e le Malo o Samoa:

- Galuega toe fa'aleleia o le Faleta'alo #1, Faletaalo #2, Faletaalo #3, malae fanafanaaū.

- Fausiaina o nisi o Fale Samoa mo le malae Kirikiti palagi
- Galuega toe fa'aleleia mo le malae Fanafana i Tafaigata aofia ai ma le toe fa'aleleia o le auala agai le malae

O le a matou fa'aauau pea le faa'auiloina o la matou vaaiga mamao ma le manulauti e ala lea i le tuuina atu o le auaunaga i fale ma malae taalo, a'o mata'ituina pea ia le faaleleia ma le faaolaolaina. O la matou faamoemoe lautele o le faao'oina atu o le auaunaga lelei tele i a matou fale ma malae taalo uma a'o saunia fo'i ia faaiuga lelei o le tala o le tupe.

Ou te fia momoli atu ai le agaga o le faafetai ma le faamalo i le sao ma taumafaiga matagofie a le taitaifono, sui taitaifono faapea sui taitasi o le komiti faafoe i le faatonutonuina o le sa a le Pulega i lona ala sa'o.

E molimoli atu fo'i le agaga o le faafetai i le Pulega ma le aufaigaluega ona o lo latou pupunoua'i ma galulue fita ua fai ai ma sao taua i le ausiaina o le sini autu a le Pulega.

Ma le Faaaloalo lava,



Iuli Moefa'auouo Salale Moananu

OFISA SILI

PULEGA O FALE MA MALAE TA'ALO

PULEGA O FALE MA MALAE TAALO

TALA O TUPE

MO LE TAUSAGA FAAIUINA ASO 30 IUNI 2019

PULEGA O FALE MA MALAE TAALO
TALA O TUPE
MO LE TAUSAGA FAAIUINA ASO 30 IUNI 2019

MATA'UPU	Itulau
Ripoti a le Suetusi	1
Ripoti mai Faatonu	2
Faamatalaga o Meatotino ma Aitalafu	3
Faamatalaga o Tupe Maua ma Tupe Faaaogā	4
Faamatalaga o Fesuiga o Tupe Faavae ma Faaleoleo	5
Faamatalaga o Alagatupe maua ma Tupe Totogi	6
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AUDIT OFFICE

LIPOTI A LE OFISA SUETUSI

MO FA'ATONU O PULEGA – PULEGA O FALE MA MALAE TAALO O SAMOA

Manatu Fa'a-Su'etusi

Ua mae'a ona matou su'eina Fa'amatalaga Tau Tupe o lo'o fa'apipi'i fa'atasi atu a le Pulega o Fale ma Malae Taalo o Samoa, e pei ona iai i le aso 30 Iuni 2019 e aofia ai le Fa'amatalaga o Tulaga Tau Tupe, ma Fa'amatalaga o Tupe maua ma tupe fa'aalu, fa'amatalaga o tupe fetafea'i, fa'amatalaga o fesuiaiga o tupe fa'avae ma fa'aagaga, mo le tausaga e pei ona fa'ai'uina ai, fa'atasi ai ma le oototoga o tu'utu'uga iloga fa'atausi tusi ma fa'amatalaga fa'aopoopo. O Suetusi Aloaia Fa'alauaitele, Sua Rimoni Ah Chong, na fesoasoani i lenei suega o tusi.

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 Fale ma Malae Taalo o Samoa, e pei ona iai i le aso 30 Iuni 2019, ma ana fa'atinoga fa'ale-tupe, suiga i tupe fa'avae ma ana tupe fetafeaa'i mo le tausaga na fa'ai'uina ai e tusa ai ma Aiaiga Fa'ava-o-Malo i le Fa'alauiloaina o Lipoti Fa'ale-tupe.

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 loo fa'amanino atili atu i le vaega o Matafaioi Fa'a-Suetusi mo le su'ega o Fa'amatalaga Tau Tupe i lenei lipoti. E tutoatasi le Su'etusi mai le Pulega o Fale ma Malae Taalo o Samoa, e tusa ai ma Aiaiga Fa'ava-o-Malo Fa'a-Tausi Tusi e manaomia lo matou tautu i manaoga amiotonu talafetaui e fa'ataui i le auauhaga Fa'a-Su'etusi i totonu o Samoa. Ua matou fa'amalieina uma tulaga moomia o Aiaiga Fa'ava-o-Malo e pei ona taua i luga. Ua matou talitonu e fa'apea o mau Fa'a-Suetusi na matou maua ua lava ma fetau i tuuina mai ai se fa'avae mo lo matou manatu Fa'a-Suetusi.

O le Matafaioi a le Fono a Fa'atonu ma le Pulega Mo Fa'amatalaga Tau Tupe

O le Fono a Fa'atonu 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'auauina o pulega fa'alotoifale talafeagai, le filifilia ma le fa'aogaina o faiga fa'avae Fa'atausi Tusi ua talafetaui ma le saunia ma le tuuina aloaia mai o Fa'amatalaga Tau Tupe e fa'apea ua saoloto mai sēsē matuia, e fa'aono mafua mai le sasi po'o amio piopio.

I le saunia o Fa'amatalaga Tau Tupe, e tataui i le Fono Fa'atonu ma le Pulega ona fa'amautinoa le mafai ai e le Pulega o Fale ma Malae Taalo o Samoa le fa'auauina o ana galuega ma fa'agaoioiga fa'ale-tupe ma fa'ailoa ile tulaga e tataui ai mataupu e a'afia ai le lumana'i fa'auau ma fa'aogā ai le talitonuga maumaututu i lenei lumana'i fa'auau sei vagana ai ua ta'atia se fa'amoemoe o le Fono a Fa'atonu ma le Pulega e tapunia le Pulega o Fale ma Malae Taalo o Samoa, ma taofia uma ana galuega, po'o le leai foi o se isi fa'amoemoe mautinoa e toe fa'auau ai.

O le Fono a Fa'atonu, e nafa ma le mata'itūina o le sologa lelei o Fa'amatalaga Tau Tupe a le Pulega o Fale ma Malae Taalo o Samoa.

Matafaioi a le Suetusi

O le sini autū o le su'ega o tusi, o le fa'aalia lea o se manatu i luga o Fa'amatalaga Tau Tupe e ala i lipoti e aofia ai ma le manatu Fa'a-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 fa'afitauli 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 lē mafai ona maua se mautinoa atoatoa pe maua uma ni sese po'o ni sasi o iai i Fa'amatalaga Tau Tupe tusa lava pe fa'atinoina se suega e tusa ai ma Aiaiga Fa'a-Suetusi Fa'ava-o-Malo. E mafai ona iai ni fa'amatalaga sese e afua mai i amio 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'aogaina Fa'amatalaga Tau Tupe ma fa'avae mo nei fuafuaga.



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E tusa ai ma Aiaiga Fa'a-Su'etusi Fa'ava-o-Malo, e fa'atino la matou su'ega i le tulaga maua luga ma le tomai fa'apitoa. E fa'apea 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 fa'atino gaoioiga e tali atu i nei lamatiaga, ma fa'amauiina mau Fa'a-Su'etusi e atoatoa ma talafeagai mo fa'avae o le manatu Fa'a-Su'etusi. O le lamatiaga o le lē maua o 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, ave ese ma le iloa, fa'amatalaga sese, poo le soloia o puipuiga fa'alotoifale.
- Silafia puipuiga fa'alotoifale e talafeagai i le su'ega mo le fausia o gaoioiga talafeagai i ia tulaga ae lē mo le fa'amoemoe e fa'aalia se manatu i le lelei o puipuiga fa'alotoifale.
- Iloilo le tulaga talafeagai o faiga fa'avae Fa'atausi Tusi sa fa'aaogaina ma le talafetaui o fua fa'atatau Fa'atausi Tusi ma fa'amatalaga fesootai a le Fono a Fa'atonu ma le Pulega.
- Fa'amautu le talafeagai o le fa'aaogaina e le Fono a Fa'atonu ma le Pulega o le fa'avae Fa'a-tausi Tusi o le gafatia o le fa'aaauu o le auaunaga a le Pulega ma fa'avae i mau Fa'a-Suetusi sa tuuina mai, poo iai se lē mautonu i tulaga ma aiaiga e fa'atatau i le mafai ona fa'aaauu le auaunaga a le Pulega i le lumanai. Afai ae fa'amautu o loo iai se tulaga lē mautinoa, e mo'omia le fa'ailoa i le matou lipoti Fa'a-Su'etusi o fa'amatalaga fesootai i Fa'amatalaga Tau Tupe pe o le lē atoatoa o ia fa'amatalaga e ono suia ai le manatu Fa'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'aaauu o le auaunaga a le Pulega ma ono fa'amuta ai ana galuega fa'atino.
- Iloilo le fa'ataatiaga, folasaga ma le anotusi o Fa'amatalaga Tau Tupe e aofia ai fa'amatalaga fa'aopoopo poo fa'ailoa ai fefa'atauaiga ma gaoioiga i se tulaga talafeagai.

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

Manatu i luga o isi Aiaiga Fa'a-le-tulafono

Sa matou mauaina uma fa'amatalaga ma fa'amalamalamaga manaomia mo le matou su'ega. I lo matou manatu, sa tausia lelei tusi ma fa'amaumaga o tupe a le Pulega e tusa ai ma la matou sailiiliga o ia tusi ma fa'amaumaga. 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 Tulafono o Pulega o Fale ma Malae Taalo 2007 ma le Tulafono o Fa'alapotopotoga a le Malo (Fa'atinoga o Galuega ma le Mafai ona Tali Atu) 2001.

Sa fa'amae'a la matou galuega i le aso 17 Oketopa 2019 ma o lo matou manatu fa'asu'etusi o lo'o fa'avae mai i lea aso.

Apia, Samoa
17 Oketopa 2019

Jaslyn T. Mariner Leota
SUI PULE MA SUETUSI SILI

PULEGA O FALE MA MALAE TAALO
RIPOTI MAI FAATONU
MO LE TAUSAGA FAAIUINA ASO 30 IUNI 2019

Ua matou faamaonia o Tala o Tupe mo le Pulega o Fale ma Malae Taalo e aofia ai Faamatalaga o Paleni o Meatotino ma Aitalafu, Faamatalaga o Tupe Maua ma Tupe Faaaoga, Faamatalaga o fesuiaiga o Tupe Faavae ma Faaleoleo, Faamatalaga o Alagatupe Maua ma Tupe Totogi atoa ai ma Faamatalaga e faamanino ai Tala o Tupe;

a) ua faailoa ai se vaaiga ua tonu ma talafeagai i mataupu e fitoitonu iai; ma

e) saunia e tusa ai ma Aiaiga Faava-o-malo mo le Tapenaga o Tala o Tupe; ma

i) mulimulitai i le Tulafono o le Pulega o Tupe a le Malo 2001 e faatatau ile ituaiga ma mea i totonu o Tala o Tupe e tapena i lalo o le Tulafono o Faalapotopotoga a le Malo (Faatinoga o Galuega ma le Mafai ona Tali Atu) 2001.

Matou te le o iloina ni mataupu o loo aofia i totonu o Tala o Tupe e faaono le sa'o ma tau faasese.



Maiava Visessio Lino
Taitaifono
Komiti Faatonu
Pulega o Fale ma Malae Taalo

24 / 09 / 2018



Tagaloa Suafai Faitua
Faatonu
Komiti Faatonu
Pulega o Fale ma Malae Taalo

24 / 09 / 2018

PULEGA O FALE MA MALAE TAALO
FAAMATALAGA O PALENI O MEATOTINO MA AITALAFU
MO LE TAUSAGA FAAIUINA ASO 30 IUNI 2019

	<u>Faamatalaga</u>	2019 \$	2018 \$
<u>TUPE FAABAE MA FAALEOLEO</u>			
Tupe Faavae		61,988,478	61,988,478
Tupe Gau Faaputupu		(36,230,486)	(35,280,826)
		<u>25,757,992</u>	<u>26,707,652</u>
O loo i totonu o mea nei;			
<u>MEATOTINO E MAUA MAI ISE TAIMI PUUPUU</u>			
Tupe ile Ofisa ma Faletupe	3	43,951	500
Aitalafu o fefaatauaiga totogi mai	4	29,794	49,754
		<u>73,745</u>	<u>50,254</u>
<u>AITALAFU E TOTOGI ATU ISE TAIMI PUUPUU</u>			
Ovatolo ile Faletupe	3	-	56,757
Aitalafu o fefaatauaiga totogi atu		73,278	119,747
Isi aitalafu vave totogi atu	5	358,447	437,429
VAGST toe totogi atu		433,639	429,532
		<u>865,364</u>	<u>1,043,465</u>
TUPE GALUE (FAASILIGA O AITALAFU I MEATOTINO)		(791,619)	(993,211)
MEATOTINO TUMAU	7	75,075,998	77,852,115
TUPE MAUA E FAASINO I TAUSAGA O LUMANAI	11	(48,526,387)	(50,151,252)
		<u>25,757,992</u>	<u>26,707,652</u>

O faamatalaga talafeagai o loo i itulau 7 ile 13 o se vaega o leni Faamatalaga o Paleni o Meatotino ma Aitalafu.

Mo le Komiti Faatonu;


 Faatonu


 Faatonu

**PULEGA O FALE MA MALAE TAALO
FAAMATALAGA O TUPE MAUA MA TUPE FAAAOGA
MO LE TAUSAGA FAAIUINA ASO 30 IUNI 2019**

	Faamatalaga	2019 \$	2018 \$
TUPE MAUA			
Tupe mai le Malo		1,676,078	1,688,867
Tupe mai Lisi	6	534,166	578,627
Tupe mai le faaaogaina o fale ma malae taalo	6	19,653	177,488
Tupe mai taelega	6	17,886	69,938
Isi tupe maua	6	1,656,238	1,644,161
		3,904,021	4,159,081
TUPE FAAAOGA			
Faasalalaua ma faasilasilaga		17,305	5,391
Totogi o Suetusi		17,000	17,000
Alauni - isi		17,731	9,497
Ailafua ia aveesea		-	30,865
Tupe faaalu mo le Komiti Faatonu ma ana galuega	13	128,839	116,768
Vailaau mo le faamamaina o fale taalo ma ofisa		14,712	16,659
Totogi mo tiute ma le faafocina o oloa		-	9,106
Tau faaititia o meatotino tumau	7	2,795,430	2,670,575
Eletise		77,712	256,842
Faasalaga ma pili		29,325	42,549
Totogi o hire o masini ma meafaigaluega		17,789	21,770
Upega tafailagi		9,855	13,431
Tau aoga ua faaititia o meatotino tumau	14	-	2,258,310
Laisene ma resitara		1,124	2,270
Gau mai le aveeseina o le Fale Hockey		-	410,853
Faatauga mo le Ofisa		13,864	13,980
Totogi o le Aufaigaluega	8	1,263,303	1,301,212
Penisini ma suauu		70,113	84,739
Faaagaga mo aitalafu faaono le toe totogi maia		18,575	12,190
Faaleleia - masini ma meafaigaluega		146,218	190,719
Faaleleia - taavale		39,310	36,684
Faaleleia - fale		56,445	140,415
Faaleleia - ofisa ma ana masini		33,646	17,162
Faalauiloina o taaloga		5,729	1,200
Mea manaomia mo le faaleleia o le aufaigaluega		19,280	25,094
Pepa faaaoga mo galuega		15,602	24,025
Soafaga		1,200	1,739
Aotauina ma aoga		2,595	-
Femalagaiga		307	18,062
Telefoni, tusi lafo ma fax		26,432	25,100
Suavai		14,240	63,483
Aofaiga o tupe faaaoga		4,853,681	7,837,690
TUPE GAU MO LE TAUSAGA		(949,660)	(3,678,609)

O faamatalaga talafeagai o loo i itulau 7 ile 13 o se vaega o lenei Faamatalaga o Tupe maua ma Tupe faaaoga

PULEGA O FALE MA MALAE TAALO
FAAMATALAGA O FESUIAIGA O TUPE FAABAE MA FAALEOLEO
MO LE TAUSAGA FAATUINA ASO 30 IUNI 2019

	Faamatalaga	Tupe Faavae \$	Tupe mamā/ (Gau) Faaputupu \$	Aofaiga SAT \$
Paleni Aso 30 Iuni 2015		61,988,478	(32,251,290)	29,737,188
Gau o le tausaga		-	2,236,919	2,236,919
Paleni Aso 30 Iuni 2016		61,988,478	(30,014,371)	31,974,107
Faasaoga mo tausaga ua mavae	15	-	(740,951)	(740,951)
Paleni Aso 30 Iuni 2016 - toe faasa'o		61,988,478	(30,755,322)	31,233,156
Gau o le tausaga (toe faasa'o)			(846,895)	(846,895)
Paleni Aso 30 Iuni 2017 - toe faasa'o		61,988,478	(31,602,217)	30,386,261
Gau o le tausaga			(3,678,609)	(3,678,609)
Paleni Aso 30 Iuni 2018		61,988,478	(35,280,826)	26,707,652
Gau o le tausaga			(949,660)	(949,660)
Paleni Aso 30 Iuni 2019		61,988,478	(36,230,486)	25,757,992

O faamatalaga talafeagai o loo i itulau 7 ile 13 o se vaega o leni Faamatalaga o Fesuiaga o Tupe Faavae ma Faaleoleo

PULEGA O FALE MA MALAE TAALO
FAAMATALAGA O ALAGATUPE MAUA MA TUPE TOTOGI
MO LE TAUSAGA FAAIUINA ASO 30 IUNI 2019

	Notes	2019 SAT S	2018 SAT S
ALAGATUPE MAUA (TOTOGI) MO GALUEGA FAIFAPEA			
Tupe maua mai:			
Malo ma foai		1,672,948	1,688,867
Haeaina o fale, malae & taelega		668,071	1,073,233
Isi tupe maua		31,374	19,284
		<u>2,372,393</u>	<u>2,781,384</u>
Tupe totogi mo:			
Aufaigaluega		(1,352,589)	(1,220,019)
Faatinoga o galuega		(901,592)	(1,514,579)
		<u>(2,254,181)</u>	<u>(2,734,598)</u>
Faasiliga o alagatupe maua mai galuega faifaipa		<u>118,212</u>	<u>46,786</u>
ALAGATUPE MAUA (TOTOGI) MO GALUEGA FAAOLAOLA			
Tupe totogi mo:			
Faatauaia o meatotino tumau		(18,004)	(37,269)
Faasiliga o tupe totogi mo galuega faaolaola		<u>(18,004)</u>	<u>(37,269)</u>
ALAGATUPE MAUA (TOTOGI) MO LE FAATUPEINA O GALUEGA			
Faasiliga o tupe maua (totogi) mo le faatupeina o galuega		<u>-</u>	<u>-</u>
FAASILIGA O ALAGATUPE MAUA MO LE TAUSAGA		100,208	9,517
Tupe i le amataga ole Tausaga		(56,257)	(65,774)
TUPE I LE FAAIUGA O LE TAUSAGA		<u>43,951</u>	<u>(56,257)</u>
O loo i totonu o mea nei:			
Ovatolo i fale tupe - ANZ Samoa Bank	3	43,451	(56,757)
Tupe ile Ofisa	3	500	500
TUPE I LE FAAIUGA O LE TAUSAGA		<u>43,951</u>	<u>(56,257)</u>

O faamatalaga talafeagai o loo i itulau 7 ile 13 o se vaega o lenei Faamatalaga o Alagatupe Maua ma Tupe Totogi

1 FAAMATALAGA FAALAUATELE

O le Tulafono o Pulega o Fale ma Malae Taalo 2007 lea na faamamaluina ile aso 1 Oketopa 2007, na faaleaogaina ai le Tulafono o le Apia Park, Fale ma Malae Taalo 1995, ae faatu ai le Pulega o Fale ma Malae Taalo (SSFA) e pulea ma faafae Fale ma Malae Taalo uma i lalo o lana vaai. O le Ofisa Tutotonu o le SSFA o loo i totonu o le Fale Aau o Samoa i Tuanaimato ma lona lala i le Apia Park.

2 FAAMATALAGA O FAABAE O LOO TAPENA AI TALA O TUPE

O tapenaga o Tala o Tupe o le Pulega o Fale ma Malae Taalo o loo mulimulitai i manaoga o le Tulafono o Pulega o Fale ma Malae Taalo 2007 ma aiaiga o Tulafono Faava-o-Malo mo le Tapenaina o Tala o Tupe.

Faavae o tapenaga

O Tala o Tupe o loo tapena i luga o tau na faia ai fefaatauaiga. O aiaiga faataatitia mo le tapenaina o Tala o Tupe o loo mulimulitai pea lava pea, sei vagana ua faailoa atu. O le faamauiina o fefaatauaiga uma lava e aofia ai fefaatauaiga e lei totogia, o loo faaogaina ina ia o faatasi ai tupe maua ma tupe faaoga e faasino ile tausaga o loo tapena ai Tala o Tupe.

Aiaiga faataatitia faapitoina

O aiaiga nei ua faataatitia ile Tapenaga o Tala o Tupe e maua luga lo latou aafiaga i luga o Tala o Tupe:

(a) Sao mai le Malo faapea Foa

O sao ma foai uma e mauaina e ala mai i tupe mo le faatupeina o galuega, e faamauiina o tupe maua ile taimi e maua ai. O foai e ala mai i meatotino tumau, e faamauiina o Tupe maua ile lumanai ona faasosona lea i tausaga aoga o le meatotino e faasino iai, ina ia talafaga ma le aofai o le faaititia o le tau o le meatotino (depreciation).

(b) Meatotino Tumau

O loo faamauiina meatotino tumau io latou tau faavae toese ai le faaititia o latou tau faaputupu faapea ni pau io latou tau. O le faaititia o latou tau (Depreciation) e fuafua ina ia faasoa tutusa ai o latou tau, ina ua uma ona toese ni pau io latou tau, i tausaga e aoga ai.

<u>Aseta</u>	<u>Metotia</u>	<u>Pasene</u>
Fale ma faaleleiga	Vaevae tutusa	2.5%
Paka ma faaleleiga oMalae	Vaevae tutusa	2.5%
Taavale	Vaevae tutusa	20.0%
Meafale	Vaevae tutusa	20.0%
Masini faigaluega Ofisa ma isi	Vaevae tutusa	20.0%

(c) Faasosaina o Tupe maua o Tausaga ile lumanai

O le faasosaina o Tupe Maua o tausaga ile lumanai, e fuafua i tausaga aoga o meatotino tumau, ma e fuafua ina ia tutusa ma le faaititia o ia meatotino i tausaga taitasi.

(d) Tupe mai fafo

O paleni uma o loo lipotia i le Tala Samoa.
O fefaatauaiga e taulimaina ai tupe mai fafo e faailiaina ma faamauiina i le tau o loo faaogaina i lona taimi.
O aitalafu o le a totogi mai ma totogi atu i tupe a isi atunuu, e faailiaina i le tau i le aso faai o le tausaga.
O esecesea ile fesuaiga o tupe mai fafo e faamauiina i le faamatalaga o tupe maua ma tupe faaoga.

**PULEGA O FALE MA MALAE TAALO
FAAMATALAGA E FAAMANINO AI TALA O TUPE
MO LE TAUSAGA FAAIUINA ASO 30 IUNI 2019**

3 TUPE I LE OFISA MA FALETUPE

	2019	2018
	\$	\$
Faletupe ANZ - SSFA	43,451	(56,757)
Tupe ile Ofisa	500	500
	<u>43,951</u>	<u>(56,257)</u>

4 AITALAFU O FEFAATAUAIGA TOTOGI MAI

	2019	2018
	\$	\$
Aitalafu o fefaatauiga	65,758	67,143
Faaagaga mo aitalafu e faaono le totogiina mai	(35,964)	(17,389)
	<u>29,794</u>	<u>49,754</u>

5 ISI AITALAFU VAVE TOTOGI ATU

	2019	2018
	\$	\$
Totogi o Su'etusi	46,156	48,516
Totogi aufaigaluega	37,853	52,866
NPF	14,789	-
ACC	11,422	-
Lafoga a le Aufaigaluega PAYE	227,620	281,518
Eletise	-	20,924
Suavai	-	12,903
Upega Tafailagi	1,491	1,586
Lafoga taofia	19,116	19,116
	<u>358,447</u>	<u>437,429</u>

6 TUPE MAUA

	2019	2018
	\$	\$
Tupe maua mai Lisi	534,166	578,627
Tupe maua mai fa'aaogaina o Fale ma Malae ta'alo	19,653	177,488
Tupe maua mai le Falea'au	17,886	69,937
	<u>571,705</u>	<u>826,052</u>

I le masina o Oketopa/Novema 2018, o Fale ma Malae ta'alo sa tu'uina atu I lalo o le Pulega o Ta'aloga a le Pasefika 2019 mo le toe fa'aleleia ma le fausiaina o nisi o fale mo taligamalo o ta'aloga lona 16 a le Pasefika e faia mai I Samoa ia Iulai 2019. O nei fale ma malae ta'alo na tapunia ma avea ai ma auala ua le mafai ai ona aoina mai ni tupe maua amata mai ia Oketopa/Novema 2019 e o'o mai ia Iuni 2019.

	2019	2018
	\$	\$
Isi tupe maua		
Tupe maua mai le faasoaina o tupe maua e faasino ile lumanai	11 1,624,864	1,624,864
Isi tupe maua	31,374	19,297
	<u>1,656,238</u>	<u>1,644,161</u>

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7 MEATOTINO TUMAU

	Tau Faavae	Faititia o Tau Faaputupu	Tau Totoe	Faaititia o Tau mo le tausaga
2019	\$	\$	\$	\$
Fale ma faaleleiga	112,150,833	37,339,724	74,811,109	2,632,601
Paka ma faaleleiga o Malae	1,450,000	1,450,000	-	-
Taavale	600,505	600,505	-	-
Meafale	229,117	229,117	-	-
Masini faigaluega	1,767,240	1,502,351	264,889	162,829
	<u>116,197,695</u>	<u>41,121,697</u>	<u>75,075,998</u>	<u>2,795,430</u>

	Tau Faavae	Faititia o Tau Faaputupu	Tau Totoe	Faaititia o Tau mo le tausaga
2018	\$	\$	\$	\$
Fale ma faaleleiga	111,753,421	34,309,711	77,443,710	2,534,009
Paka ma faaleleiga o Malae	1,450,000	1,450,000	0	-
Taavale	600,505	600,505	0	-
Meafale	229,117	229,117	0	12,999
Masini faigaluega	1,747,927	1,339,522	408,405	123,567
	<u>115,780,970</u>	<u>37,928,855</u>	<u>77,852,115</u>	<u>2,670,575</u>

8 TOTOGI O LE AUFAGALUEGA

	2019	2018
	\$	\$
Totogi	1,149,097	1,128,848
SNPF	80,187	79,407
ACC	11,454	11,764
Tau o le tautua leva	22,565	81,193
	<u>1,263,303</u>	<u>1,301,212</u>

9 TUPE E ONO TOTOGI ILE LUMANAI

E le o silafia e Faatonu ni tupe e ono totogi e le Pulega ile lumanai, ile faaiu ai o le tausaga ile aso 30 Iuni 2019

10 MATAUPU FAALAUATELE

O le fanua o loo nofoia e le Pulega i Tuanaimato, o le fanua e pulca e le Faalapopotoga o Fanua o Samoa (SLC)

O le faaogaina o le fanua e le o aiaia ise Maliega faa-lisi ile aso 30 Iuni 2018.

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11 TUPE MAUA E FAASINO I TAUSAGA LUMANAI

FESOASOANI - MALO SAINA

Sa faatupeina e le Malo Saina le fausiaina o le Fale Aau ma le toe faaleleia o le Apia Park. O nei galuega sa faatupe e Saina i lona aofaiga e \$49,300,000. O lenei foi sa faamauina o Tupe Maua e faasino i tausaga lumanai ma faasoaso i tausaga e 40.

FESOASOANI - MALO SAMOA

Sa faatupeina e le Malo Samoa ni masini faigaluega mo le faaogaina e le vaega e galulue i Malae ma fafo. O lenei fesoasoani e aofia ai Masini moavao 3320 John Deere Compact ma se Moavao faapitoa Toro Reef Master Gang Mower. O le aofai o le tau o lenei foi e \$231,300. Sa faamauina o se Tupe Maua e faasino i tausaga o lumanai ma faasoaso ile 5 tausaga.

Sa faatupeina foi e le Malo o Samoa nisi galuega se 2, o le Media Centre ma le Hockey Stadium ile Faleata Complex. O fale nei e lua sa fausiaina o se vaega o tapenaga a Samoa mo le Fono a Setete Laiti Tau Atinae (SIDS) sa faia i Apia ia Setema 2014. O loo faamauina nei mea o tupe maua mo tausaga lumanai ma o loo faasoaso ile 40 tausaga.

O le Hockey Stadium ua tuuina atu nei ile UNDP e tusa ai ma le FK(17)22 o le aso 14 Iuni 2017 ma le tusi a le MFAT o le aso 8 Me 2017. O lenei aseta ma lona tau na tauave mai e \$4,392,184, ua aveeseina nei mai tupe maua mo tausaga lumanai, ma faapea ai ona aveeseina foi mai le lisi o meatotino tumau a le Pulega ile aso 30 Iuni 2018.

	Tupe Maua tausaga lumanai	Aofai Faaititia	Faititia tausaga nei	Paleni totoe
2019	\$	\$	\$	\$
Apia Park	25,251,749	2,525,175	631,294	22,726,574
Fale Aau Samoa	35,000,000	11,812,500	875,000	23,187,500
Media Centre	2,811,307	351,414	70,283	2,459,893
Masini faigaluega mo malae ma fafo	482,873	330,453	48,287	152,420
	63,545,929	15,019,542	1,624,864	48,526,387
	Tupe Maua tausaga lumanai	Aofai Faaititia	Faititia tausaga nei	Paleni totoe
2018	\$	\$	\$	\$
Apia Park	25,251,749	1,893,881	631,294	23,357,868
Fale Aau Samoa	35,000,000	10,937,500	875,000	24,062,500
Media Centre	2,811,307	281,131	70,283	2,530,176
Hockey Stadium (ua aveeseina mai aseta)				0
Masini faigaluega mo malae ma fafo	482,873	282,165	48,287	200,708
	63,545,929	13,394,677	1,624,864	50,151,252

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12 FAAMANINOGA O FAASA'OGA TAU

(a) MEATOTINO TUMAU - FALE

Hockey Stadium: O leni fale ma lona tau totoe tauave e \$4,392,184 sa tuuina atu ile UNDP e le Malo ia Setema 2017. Ua aveesea nei la mai Tupe Maua mo tausaga lumanai i lona aofaiga e \$4,392,184, faatasi ai ma le paleni mai tau faaopopo e \$410,853 ua faamauiina o se gau mai le tuueseina o lea aseta, i luga o le Tala o Tupe Maua ma Tupe Faaagaga.

Fale Taalo Netipolo

O leni fale taalo i Moataa (Apia Park) sa faaleagaina e lologa ile Afa o Evans ile 2012 ma ua le toe faaagaina. O loo iai fuafuaga a le Pulega e toe faaleleia leni fale ma toe faaumiumi ai lona olaga aoga mo se isi 10 tausaga. Ua maea ona fuaina le pa'u o lona tau ma ua faamauiina i totonu o nei Tala o Tupe ile aofai e \$1,961,327 (silasila ile faamatalaga 14). O le tau o loo totoe nei e faasino ile 10 tausaga o loo totoe o lona olaga aoga, pe a mae'a ona faaleleia mo Taaloga.

Potu Sui mo Lakapi Pa'i

O leni fale ua leva ona ile Toomaga mo e Puapugatia (SVSG) ma o loo i totonu foi o le Pa a le SVSG. E lei toe faaagaina lava aua sa pa'i iai le laau ma faaleagaina ai.

Fale taaloga Softball

O leni Fale o loo lisiina ile Magic Circus of Samoa ma ua faaagaina nei o se fale tautau lavalava e i latou nei. O le fale taalaelae o loo sosoo ane ua tuai lava ma elea. E le o toe iai sona tau aoga o totoe ma ua toesea nei ma faaititia ina ia atagia mai ai se vaaiga talafeagai mo meatotino tumau ile aso 30 Iuni 2018.

(b) FAASA'OGA O AITALAFU - VAGST & PAYE

E lei siakiina lelei e le Pulega ana faamaumauga ma faatusatusa i faamaumauga a le Matagaluega o Lafoga. O loo faaalai i faamaumauga a le Matagaluega e tele atu le lafoga e totogi, i lo le aofaiga sa i Tala o Tupe a le Pulega. E lei faamauiina e le Pulega ia faasalaga o loo faia e le Matagaluega ona o le tuai ona faila ia Pepa o lafoga ma totogi ia lafoga e ao ona totogi. O lea sa faaagaina ai faamaumauga a le Matagaluega e faamauiina ai aitalafu o Lafoga ile aso 30 Iuni 2018.

Aotelega o faasa'oga mo tausaga ua mavae:

Meatotino Tumau - Fale

Faaititia o tau o Fale - Potu Sui mo Lakapi Pa'i ua tuuina atu ile SVSG i tausaga ua mavae

2018

\$

(65,999)

Toe Faasa'oga o Aitalafu totogi atu - VAGST & PAYE

Aitalafu ua maulalo le faamauiina - VAGST e faasino i tausaga ua mavae

(530,479)

Aitalafu ua maulalo le faamauiina - PAYE e faasino i tausaga ua mavae

(144,473)

(740,951)

Toe Faasaoga o Tupe Gau mo le tausaga na faaiuina ile aso 30 Iuni 2017

Tupe faaalu ua maulalo le faamauiina - Faasalaga ma pili e faasino ile tausaga 2017

25,166

Aotelega o le aafiaga

O le aotelega o faasa'oga o mea sa faaletonu i tausaga ua mavae, ua faalaititia ai tupe mama faaputupu (poo le faaopopo ai o tupe gau faaputupu) i le aofaiga e \$740,951. O le faasaoga i tupe gau o le tausaga 2017 ile \$846,895 (ua siitia ai e tusa o le \$25,166) ona o le toe faasaoga o tupe faaalu i faasalaga ma pili e patino ile 2017.

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13 FAALIGA MO E VAVA LALATA

(a) Totogi o le Aufaigaluega

Totogi e aofia ai ACC & NPF

2019	2018
\$	\$
<u>1,263,303</u>	<u>1,220,019</u>

(b) Tau o le Pulega Maua (Pule Sili ma Pule Lagolago)

<u>298,797</u>	<u>285,763</u>
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© Komiti Faatonu

Totogi o Faatonu

Isi tupe faaalu mo Faatonu

114,170	113,501
<u>14,669</u>	<u>3,267</u>
<u>128,839</u>	<u>116,768</u>

O le totogi o le Taitaifono e \$22,500 ae o totogi o Faatonu e \$18,000 ile tausaga ma e totogi tai 2 vaiaso ina ua uma ona toese lafoga o le PAYE. E le totogia ia Faatonu o loo fai ma Sui o Matagaluega ma Faalapopotoga a le Malo.

O Faatonu nei o le Pulega ile tausaga;
 Maiava Visessio Lino - Taitaifono
 Tagaloa Suafai Faitua - Sui Taitaifono
 Soifuā John Schuster
 Seumanu Douglas Ngau Chun
 Rosemarie Esera
 Tuaopepe Jerry Wallwork
 CEO MESC

14 GAU MAI LE FAAITITIA O TAU AOGA

Ua tele tausaga e le o toe faaogaina le Netball Gym ile Apia Park ae o le a toe faaleleia nei mo taaloga a le Pasefika ile 2019. O lea galuega e toe faaopopo ai tausaga e 10 o lona aoga, ae o le isi vaega o lona tau, ua faaititia ma faamauina nei. O le isi vaega o le aofai o le gau mai le faaititia o tau e mai le fale mo taaloga o le Softball, ona ua tuai, le toe faaogaina, le sefe ma o le a tuuina i lalo. O le faaititia o lona tau ua faamauina nei.

Fale mo taaloga o le Softball
 Fale taalo mo Netipolo

2019	2018
\$	\$
-	296,983
-	<u>1,961,327</u>
-	<u>2,258,310</u>