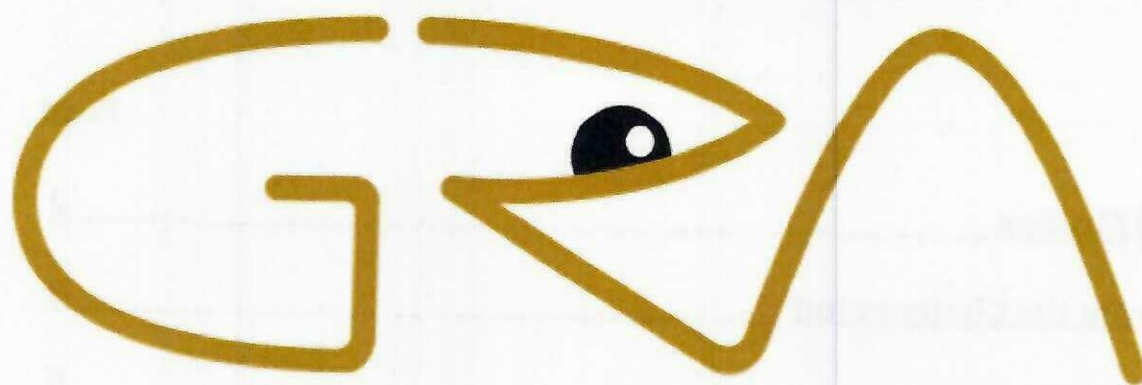




GAMBLING REGULATORY AUTHORITY

ANNUAL REPORT

2018-2019

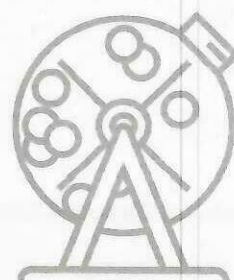
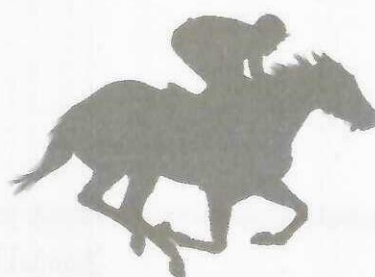
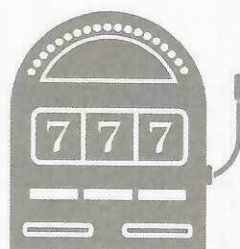


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VISION AND MISSION

1. Our Vision

As a regulatory body, our activities revolve around deeply rooted values of incorruptibility, meritocracy and impartiality. Those values are not only at the core of the GRA, but govern what we ambition to become in the future: a respected, world-class, forward-looking and dynamic Authority, recognised for its proactiveness, strong sense of integrity and justice.

2. Our Mission

Our primary mission is to protect gamblers while ensuring that any gambling activity they might engage themselves into is legally compliant and does not violate their rights. In addition, the Gambling Regulatory Authority's role is to find means and ways to curtail illegal betting and to monitor gambling activities so that they are conducted in a fair and transparent manner. We aim to:

1. Deliver prompt and efficient services to our stakeholders;
2. Monitor all gaming and gambling activities and ensure that they are conducted in a fair and transparent manner;
3. Foster responsible gambling in order to create awareness and minimize the harm caused by gambling;
4. Turn Mauritius into a healthy gambling hub; and
5. Depict Mauritius as an innovative and safe betting destination for tourists.

MESSAGE FROM THE CHAIRPERSON



It is with immense pleasure and pride that I am addressing this message in the context of the Gambling Regulatory Authority's 2018/2019 Annual Report. A brief retrospection of the main achievements recorded during the past twelve months will set the perspective of the progress made during that period.

As the sole regulator for all gambling activities in Mauritius, the GRA holds a key position when it comes to scrutinising trending changes occurring within the local gambling industry. In order to cope with those changes, the Authority have implemented a series of measures and worked on developing new policies. The Finance (Miscellaneous Provisions) Act 2019 brought in a major policy change regarding off-course bookmaking. This

type of gambling activity has been repealed from the GRA Act (2007), hence abolishing off-course bookmaking in Mauritius. This was in a quest to fight against money laundering.

The Finance (Miscellaneous Provisions) Act 2019 has also granted extensive powers to our inspectors and to the officers of the *Police des Jeux*. Henceforth, they will be allowed to place test bets during the course of their duties to ensure full compliance by operators. Those bets will also enable them to detect potential breaches, offences or malpractices, and shall be used as evidence when required. The said officers may question or require any person on a licensee's premise to produce relevant documents relating to the activities conducted. In addition, they may take steps as may be reasonably necessary to protect the integrity and conduct of gambling activities licensed under the GRA Act (2007).

Since the beginning of the year, our team has been toiling hard to introduce the Personal Management Licence (PML). The PML is an individual licence which certifies that a person is fit and proper to play an active part in the gambling sector. This licence should be held by employers and employees as well of the industry, along with other stakeholders such as jockeys, apprentice jockeys and horse owners. Each PML will be valid for a period of three years, at a minimal licence fee of Rs 15,000. Nonetheless, prior to the delivery of licences scheduled early 2020, GRA officers are investing time and efforts to educate the industry actors about the purpose of this new licence. The main objective is to establish the source of funds, and hence limit money laundering and financing of terrorism risks.

The gambling industry is considered high risk in terms of money laundering and financing of terrorism. This is the case in Mauritius, and in any other part of the globe. Knowing that this is a worldwide issue, we have been looking to shift towards a cashless betting system to reduce those risks. The consultant in account-based and cashless betting engaged by the GRA, made her first trip

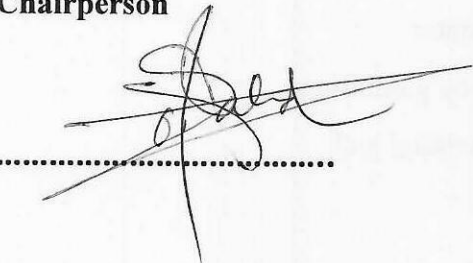
to Mauritius in February 2019. She made it a must to meet all operators of the gambling sector to gather information and engage them in the decision-making process. Further to this first visit, extracts of her preliminary report had been circulated to stakeholders to make sure that everyone was on the same wavelength. Her second visit in August 2019 proved to be even more fruitful as the Authority was able to get operators on-board to test the cashless betting system on a pilot basis.

An anti-doping system has been developed by the GRA during the last year. A Memorandum of Understanding has been signed between the Authority and Quantilab to undertake out-of-competition tests on horses. In addition, our continuous involvement in the testing of horses, including supervision, planning and financing of same, has enabled us to identify twenty-nine positive cases prior to the start of the 2019 horseracing season. Though this number is alarming, it demonstrates that the recently set up anti-doping procedure has successfully achieved its objective which is to ensure integrity and best practices in the gambling industry.

While looking back at those achievements, we hold that the year 2018/2019 has been a challenging yet a positive one. By taking judicious stands on sensitive matters, notably regarding off-course bookmaking and cashless betting, the GRA was able to make its way and showcase its ability to properly regulate the betting industry. On a closing note, I wish to express our gratitude to the Board members of the GRA, to all our stakeholders, and the parent Ministry, and last but not least, to the staff members of the GRA for their unflinching support given to make the way forward. We also sincerely hope that our efforts as a team will help us attain greater heights during the coming years.

Om Kumar Dabidin

Chairperson



ROLE AND OBJECTIVES OF THE GRA

1. Our Role

The Gambling Regulatory Authority (GRA) was set up under the Gambling Regulatory Act (GRA) 2007 and is a corporate body and was under the aegis of the Prime Minister's Office (PMO) during financial year 2018/2019. The Authority is administered and managed by the Gambling Regulatory Board as per section 5 of the GRA Act.

The Authority is primarily responsible for the issue of gambling licences and collection of the licence fees from stakeholders, the total of which is credited to the consolidated fund and funds are thereafter made available to the Authority for meeting its operational expenses. The GRA as a regulatory body equally ensures compliance to the GRA Act and conditions to Licences as well as conducts investigations and enforces sanctions for offences committed by licensees.

2. Objects of the Authority

The objects of the Authority are to: -

- regulate and control gambling activities and the organization of lottery games, Sweepstakes and lotteries;
- regulate and monitor the organization of horse-racing;
- promote public confidence in the integrity of the gambling industry and the horse-racing industry;
- ensure that gambling is conducted in a fair and transparent manner;
- foster responsible gambling in order to minimize harm caused by gambling;
- promote tourism, employment and economic development generally; and
- promote the welfare and leisure of the race-going public.

CORE VALUES AND STRATEGIC OBJECTIVES

1. Core Values

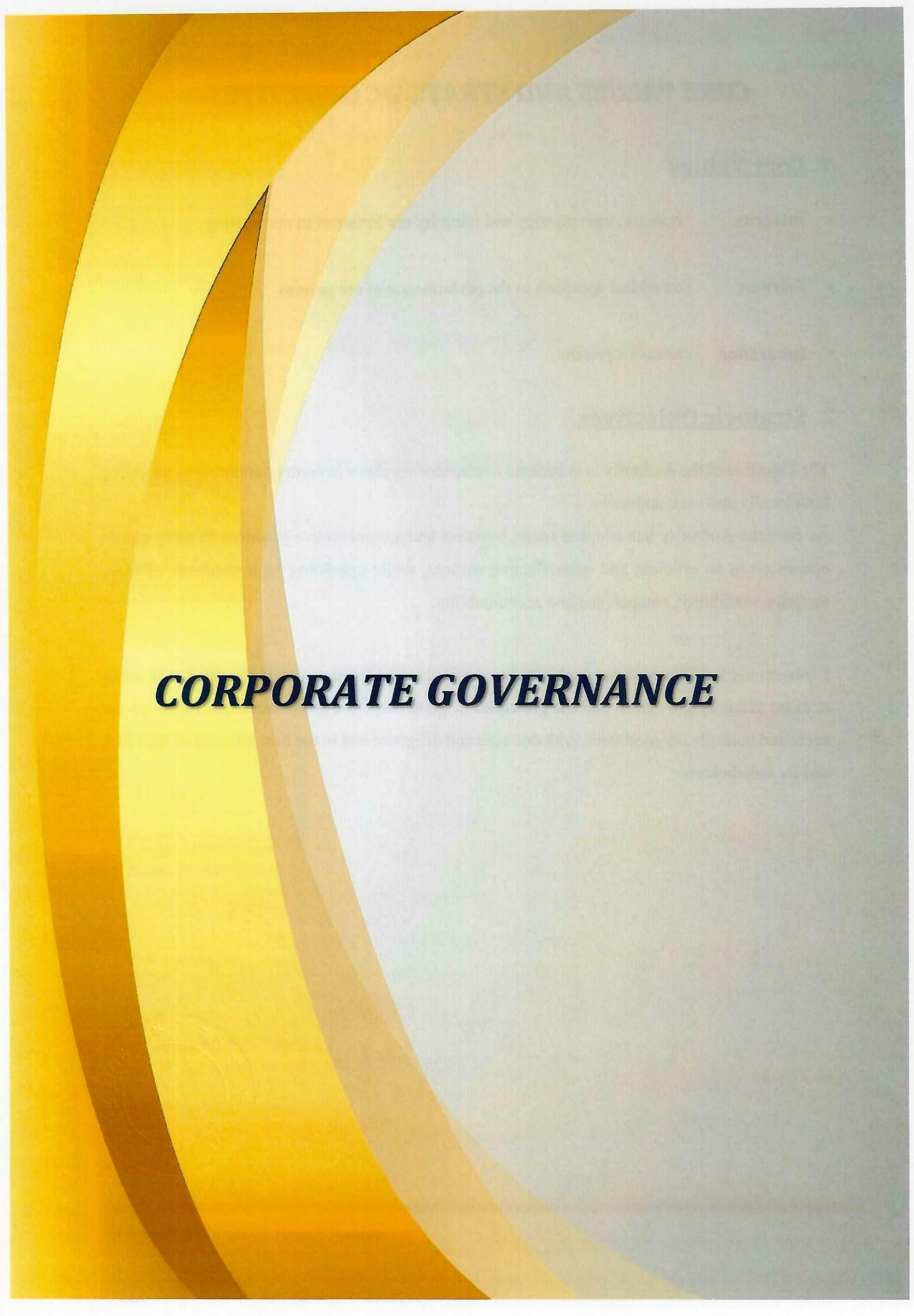
- **Integrity** : honesty, transparency and integrity are foremost in our dealing.
- **Fairness** : an ethical approach in the performance of our actions.
- **Innovation** : always a priority.

2. Strategic Objectives

The objective of the Authority is to become a reference regulator in matter pertaining to gambling both locally and internationally.

As such the Authority has adopted sound business and administrative practices to carry out its operations in an efficient and cost-effective manner, while upholding high standards of trust, integrity, credibility, competence and accountability.

Furthermore, the affairs of the Authority are conducted in accordance with the GRA Act, other relevant statutory provisions and the principles of good corporate governance. All functions are exercised honestly, in good faith, with due care and diligence and in the best interests of the GRA and its stakeholders.



CORPORATE GOVERNANCE

Principle 1 – Governance Structure

The Gambling Regulatory Authority recognizes good corporate governance practices as a pre – requisite for good performance within the organization. The Gambling Regulatory Act provides that the Authority is managed and administered by the Gambling Regulatory Authority Board. Its mandate is to effectively regulate and control gambling operations across the country while ensuring compliance of its licensees for the promotion of fair, transparent and responsible gambling. The Board comprises non-executive Directors including a Chairperson, a Vice Chairperson, a representative of the Prime Minister’s Office, a representative of the Attorney General’s Office, a representative of the Ministry responsible for the subject of Finance, a representative of the Ministry responsible for the subject of Tourism, a representative of the Commissioner of Police and three other members.

According to the Act, the Board’s main prerogative, is to issue, renew, suspend or revoke licences issued by its authority. It has the duty to ensure the protection of the public through the regulation and supervision of gambling activities. Moreover, the Board can initiate investigations into suspicious or illegal gambling-related matters and impose financial penalties for non-compliance with conditions of licence, rules, directions or guidelines.

The Act further establishes that the Authority shall have a Chief Executive responsible for the execution of the policy of the Board, as well as for the control and management of its day-to-day business. The Chief Executive is also expected to, unless otherwise directed by the Board, attend every Board meeting and take part in its deliberations, without having the right to vote.

Principle 2 - The Structure of the Board and its Committees

The Board administers and manages the Authority and is constituted of non-executive Directors including the Chairperson. It has the responsibility for its performance and affairs. Management operates within the policy framework laid down by the Board.

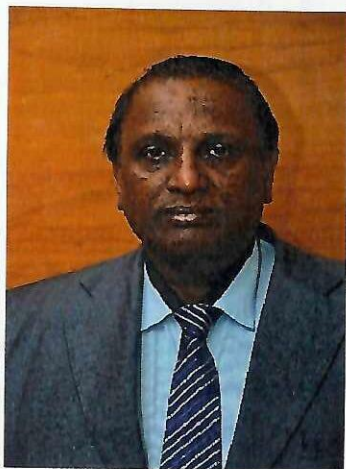
Composition of the Board

- (1) As per Section 5 of the GRA Act, the Board shall be constituted of 10 non-executive Directors including the Chairperson as follows:
 - (a) a Chairperson;
 - (b) a Vice-Chairperson;
 - (c) a representative of the Prime Minister's Office;
 - (d) a representative of the Attorney-General's Office;
 - (e) a representative of the Ministry responsible for the subject of finance;
 - (f) a representative of the Ministry responsible for the subject of tourism;
 - (g) a representative of the Commissioner of Police; and
 - (h) 3 other members having adequate experience in economics, accountancy, law, scientific or business administration.
- (2) The Chairperson, Vice-Chairperson and the 3 members referred to in subsection (1) (h) shall be appointed by the Minister on such terms and conditions as he may determine.
- (3) Where the Chairperson is absent or unable to exercise his functions for any reason, the Vice-Chairperson shall act in his stead.
- (4) No person having had or having any direct or indirect interest in any activity regulated by this Act in the previous 5 years shall be appointed as a member.
- (5) Every member shall be paid by the Board such fees as the Board may, with the approval of the Minister, determine.”

For the period of 01 July 2018 to 30 June 2019, the Board was constituted as follows: -

Chairperson	Mr O. K. Dabidin
Vice – Chairperson	Dr S.P.W. Maharahaje
Members	Mr. D. Dabee - Representative of the Attorney-General’s Office
	Mr K. Beekharry - Member
	Mr G. Bussier - Representative of the Ministry of Finance and Economic Development
	Mr. K. Jhugroo - Representative of the Commissioner of Police
	Mr R. Moolye - Representative of the Ministry of Tourism
	Ms K. Kautick - Representative of the Prime Minister’s Office
	Mr C. Ujoodhia - Member

Profiles of Board Members



Mr Om Kumar DABIDIN
Chairperson

Mr Om Kumar Dabidin, Secretary for Home Affairs at the Prime Minister's Office (Defence & Home Affairs Division) was appointed member of the Gambling Regulatory Board in November 2017 and is, with effect from 05 April 2018, Chairman of the Authority.

Mr O. K. Dabidin is, amongst others, Board member of the following statutory bodies:

- (i) Mauritius Ports Authority;
- (ii) Cargo Handling Corporation Ltd;
- (iii) Mauritius Oceanographic Institute; and
- (iv) Information and Communication Technologies Authority.

Mr O. K. Dabidin began his career as a teacher in the secondary schools and later joined the civil service as Administrative Officer at the Prime Minister's Office. He is a seasoned public officer having held a number of senior positions over the last two decades across a wide range of Ministries such as Finance & Economic Development; Youth and Sports; Agriculture & Food Technology and Natural Resources, Environment and Civil Service and Administrative Reforms. He was Acting Permanent Secretary at the Ministry of Health and Quality of Life.

Mr O. K. Dabidin spearheaded a number of projects in several Ministries and Departments and contributed to public sector reforms designed in bringing about, throughout government institutions, more effectiveness and efficiency in service delivery including improvement of the quality of service to citizens.

With his present position at the Gambling Regulatory Authority, he is committed, with all Board Members, staff and other stakeholders, to work together toward the realization of the objectives of the Authority in light of prevailing legislations and in line with the policy directions set out by Government in the Gambling and Betting Sector.

Dr Somnath Maharahaje was appointed to the Board in May 2015 as Vice - Chairperson. He has served for several years in the Ministry of Health and Quality of Life as Consultant Orthopaedic Surgeon and as Regional Health Director. He is also a member of the Medical Tribunal in the Ministry of Social Security and National Solidarity and Reform Institutions. He has also served in Rodrigues as Director Health Services.



**Dr Somnath Panday Woogra
MAHARAHAJE
Vice Chairperson**



**Mr Kreedeo (Dev)
BEEKHARRY
Board Member**

Mr K. Beekharry is currently Senior Adviser at the Prime Minister's Office. He is also a board member of the Mauritius Duty Free Paradise Co. Ltd. He is a communications specialist and has had a rich career as economic and financial journalist. Mr Beekharry was formerly deputy editor-in-chief of Business Magazine, Editor of the Top 100 Companies and of the Directory of Financial Institutions. He was appointed to the Board in March 2015.

Mr D.K. Dabee, Solicitor General in the Attorney General's Office, a Senior Counsel, and a former Laureate (Economics Side), is a graduate in Mauritius, Law and Political Science from Birmingham University, UK, and was called to the bar in UK in 1981 at the Middle Temple, Inn of Court.

He joined the Crown Law office in Mauritius in 1982 and occupied all higher positions in Attorney General's Office, including those of Parliamentary Counsel and Acting Director of Public Prosecutions, until his appointment as Solicitor General in 1998.

He has since long been elevated to the rank of Senior Counsel. He was conferred the G.O.S.K. award by the President. He is the main non-political legal adviser to Government and the legal adviser of a number of public bodies. He has represented the State in Criminal and Civil, as well as constitutional and administrative law cases before lower Courts as well as the Supreme Courts.

Besides his nearly 38 years' experience as a lawyer and legal adviser to, and Counsel for, Government Departments and a number of other public bodies, he has held and still holds various other positions including Directorships, in the regulatory, financial and commercial sectors. He is also a former member of the Arbitral Tribunal of the Commonwealth Secretariat.

Mr D. K. Dabee is the Chairperson of the Control and Arbitration Committee of the Mauritius Cane Industry Authority and a division of the Medical Tribunal. He also represents the Attorney General's Office on the Board of Independent Broadcasting Authority and is currently Chairman of the Financial Intelligence Unit following his appointment in November 2016.



**Mr Dheerendra Kumar
DABEE G.O.S.K., S.C.
Board Member**

Mr G. Bussier was appointed to the Board in March 2015. He is presently performing the duties of Deputy Financial Secretary at the Ministry of Finance and Economic Development and has served the Civil Service for several years.



Mr Gerard BUSSIER
Board Member



Mr Krishna JHUGROO
Board Member

Mr K. Jhugroo was appointed to the Board in March 2015. He is presently Deputy Commissioner of Police and has served several years in the Police Force.

Mr. Reshad Moolye has been appointed to the Board in April 2016. He holds a Diploma in Public Administration and Management from the University of Mauritius, a Master in Business Administration and a BSc in Public Administration and Management from the University of Technology Mauritius. He holds more than 25 years of experience in public administration and management, and has worked on different projects and assignments giving him an in-depth overview of the Government machinery.

Mr. Reshad MOOLYE
Board Member



Mr Chandrashekar UJODHIA
Board Member

Mr C. Ujoodhia was appointed to the Board in March 2015. He holds a B Com (Hons) from Delhi University and Post Graduate Certificate in Education from Mauritius Institute of Education. He is currently the Head of Department of Business Studies in a Private Secondary College and is in the teaching sector for nearly 25 years. He was formerly the Marketing Executive of a textile firm.

Ms Kalianee KAUTICK
Board Member

Ms Kalianee Kautick, Deputy Permanent Secretary, is posted to Cabinet Office of the Prime Minister's Office since September 2017. She holds a Master of Science in Public Sector Management as well as a *Diplome du Cycle International d'Administration Publique* at *Ecole Nationale d'Administration* in Strasbourg. In her capacity as Assistant Permanent Secretary she has worked at the National Development Unit dealing essentially with projects and Home Affairs Division of the Prime Minister's Office as desk officer for issues related to Police and security.

Subcommittees

The Finance and Procurement Committee

The Finance and Procurement Committee assists the Board in making procurement decisions and ensures compliance with provisions of the Public Procurement Act 2006. It ensures that GRA's procurement system and processes are fair, transparent, competitive and cost effective.

For the reporting period, the GRA Finance and Procurement Committee was constituted as follows:

- Mr C. Ujoodhia - Chairperson
- Dr S. Maharahaje - Member
- Mr G. Bussier – Member
- Mr N. Armoogum (Alternate member from MOFED)
- Ms K. Kautick - Member

The GRA Finance and Procurement Committee held five meetings for the reporting period and the attendance is summarised below:

Members	Attendance for the Finance and Procurement Committee Meeting
Mr C. Ujoodhia	4/5
Dr. S. Maharahaje	3/5
Mr G. Bussier	3/5
Mr N. Armoogum (Alternate from MOFED)	1/5
Ms K. Kautick	5/5

The Human Resources Committee (HRC)

The GRA HRC has been set up to assist the Board in:

- (i) Making recommendations for all the HR matters including promotion, retirement gender policy, and recruitment of employees after examining, interviewing and shortlisting of candidates.
- (ii) Examining representations from employees regarding conditions of employment or matters connected with their employment when not satisfactorily attended by Management.
- (iii) Dealing with complaints against employees of the Authority or any staff matters that may be referred thereto.

For the reporting period, the GRA HRC was constituted as follows: -

- Mr R. Moolye - Chairperson
- Mr K. Beekharri - Member
- Mr C. Ujoodhia - Member
- Mr V. Vythilingum

During the reporting period, the HRC met specifically for:

(i) the interview of candidates who had applied for the post of:

- Technical Manager
- Management Support Officer

(ii) for recommendation to the Board in respect of the Pay review, Grading Structure, and conditions of employment for the staff.

Human Resource Committee Attendance for the reporting period is summarised below:

Members	No of Human Resource Committee Meeting attended
Mr R. Moolye	3/3
Mr K. Beekharri	1/3
Mr C. Ujoodhia	3/3
Mr V. Vythilingum	3/3

Responsible Gambling and Capacity Building Fund (RGCBF)

Section 11A of the Gambling Regulatory Authority Act provides that the Gambling Regulatory Authority shall set up a Responsible Gambling and Capacity Building Fund and:

(a) into which shall be paid the levy raised from licensees; and

(b) out of which shall be paid such sums as the Managing Committee may approve for:

- (i) developing and implementing a responsible gambling programme for the public;
 - (ii) identifying and addressing the ills associated with the gambling industry;
 - (iii) capacity building at the Authority;
 - (iv) ensuring integrity and best practices in the gambling industry; and
- any other purpose as the Board may determine.

The Managing Committee for the Responsible Gambling and Capacity Building Fund

Section 11B of the Gambling Regulatory Authority Act provides that:

- (1) The Responsible Gambling and Capacity Building Fund shall be administered by a Managing Committee which shall consist of a chairperson and not more than 4 other persons, to be appointed by the Board after consultation with the Minister.
- (2) The Managing Committee shall hold its meetings at such time and place as the Chairperson may determine.
- (3) The Managing Committee shall regulate its meetings and proceedings in such manner as it may determine.
- (4) Notwithstanding subsections (2) and (3), the Managing Committee shall, where required by the Minister or Board –
 - (a) furnish information in respect of its activities; and
 - (b) comply with such directions of a general character as the Minister or Board considers necessary in the public interest.

Composition of the Managing Committee for the Responsible Gambling and Capacity Building Fund

For the period of July 2018 June 2019, the Managing Committee was constituted as follows:

Chairperson	Mr G. Goburdhun (01 June 2018 to 15 April 2019)
Acting Chairperson	Mr M. Bheekhee (As from 16 April 2019)
Members	Mr M. Bheekhee (01 June 2018 to 15 April 2019) Mr N. Soopramanien

Profiles of Managing Committee Members



**Mr Goolabchund
GOBURDHUN - Chairperson**

Mr Goburdhun is a licensed auditor by the Financial Reporting Council. He is currently the Chairperson of the National Pensions Board at the Ministry of Social Security, National Solidarity and Reform Institutions, and the Board Director and Chairperson of MauBank Holdings Ltd since 2016. He was appointed as the Chairperson of the Managing Committee for the Responsible Gambling and Capacity Building Fund on the 31st of May 2017.



**Mr Mahensingh
BHEEKHEE – Acting
Chairperson/ Member**

Mr Bheekhee is a Lead Analyst at the Ministry of Finance and Economic Development. He started his career as Education Officer and has worked at the Ministry of Finance for more than 24 years. He holds a Bsc (Hons) in Economics from the University of Mauritius and a Master in Financial Economics from the University of London.

External appointments:

- (a) Board Member at the Mauritius Revenue Authority
- (b) Board Director at the Mauritius Civil Service Mutual Aid Association Ltd
- (c) Board Director at the State Investment Finance Corporation Ltd



**Mr Gilbert Nicolas
SOOPRAMANIEN - Member**

Mr Soopramanien is a clinical psychologist, and President of the Société des Professionnels en Psychologie. He holds about ten years of hands-on experience as a practitioner locally. Further to his studies in France at the Université Denis Diderot, his expertise was sought in educational institutions such as Ecole du Centre, St Mary's West College and Association d'Alphabétisation de Fatima, as well as in shelters namely Centre d'Education et de Développement pour les Enfants Mauriciens (CEDEM), SOS Village, ARISE and Foyer Père Laval. He also worked in the penitentiary service through NGOs such as Kinouété and Groupe Elan.

Attendance and Managing Committee Meetings

The Managing Committee met on ten occasions for the period 01 July 2018 to 30 June 2019. Attendance was as follows:

Name	Title	Attendance Managing Committee	Special Committee
Mr G. Goburdhun	Chairperson	6/7	3/3
Mr M. Bheekhee	Member	7/7	3/3
Mr N. Soopramanien	Member	7/7	1/3

Principle 3 – Board Appointment Procedures

Members of the Board are appointed by their respective ministers on such terms and conditions as they may determine. The Act requires that no members should have or have had a direct or indirect interest in any activity regulated under same in the last 5 years prior to appointment.

Principle 4 – Board Duties, Remuneration and Performance Functions of the Board

The roles and functions of the Board are laid under section 6 of the GRA Act 2007 which is to further most effectively the objects of the Authority and in particular to:

- (a) ensure that a horse-racing organizer effectively discharges its responsibilities regarding the organization of horse-racing in all its aspects, including safety, comfort and standards of hygiene, security, discipline and the prevention of fraud;
- (b) ensure that there is transparency and good governance in the conduct of gambling, lottery games, sweepstakes, lotteries and Government lotteries and in the organization of horse-racing;
- (c) regulate and control the operations of gambling, lottery games, sweepstakes and lotteries;
- (d) initiate, develop and implement strategies conducive to the development of gambling, horse-racing, lottery games, sweepstakes, lotteries or Government lotteries and the protection of the public in relation thereto;
- (e) coordinate with the Police des Jeux for the prevention of illegal gambling and other malpractices in any activity regulated under this Act for the detection of fraud in gambling, horse-racing, lottery games, sweepstakes, lotteries, or Government lotteries;
- (f) do such things as are incidental or conducive to the performance of any of its functions under this section; and
- (g) advise the Minister on any matter relating to gambling, horse-racing, lottery games, sweepstakes or lotteries.

Attendance at Board meetings and Committees

The Board of the Gambling Regulatory Authority met on nineteen occasions (fifteen Board meetings and four Special meetings for specific issues) for the reporting period as summarised below.

Board meetings are organized on a monthly basis by giving appropriate notice and members are expected to attend each Board Meeting unless exceptional circumstances prevent them from doing so.

For the period of 01 July 2018 to 30 June 2019, the attendance of Board Meetings was as summarised below:

Members	Title	Appointment Date	Board Meetings Attended	Special Board Meeting Attended
Mr O. K. Dabidin	Chairperson	05 April 2018	15	3
Dr S.P.W. Maharajah	Vice Chairperson	15 May 2015	14	4
Mr D.K. Dabee	Representative of the Attorney General's Office	21 December 2007	9	2
Mr L. Aujayeb (Alternate)			3	0
Mr K. Beekharry	Member	13 March 2015	13	3
Mr R. Moolye	Representative of Ministry of Tourism	28 March 2016	9	4
Ms K. Kautick	Representative of Prime Minister's Office	27 November 2017	13	3
Mr G.P. Bussier	Representative of the Ministry of Finance and Economic Development	21 October 2011	4	4
Mr N. Armoogum (Alternate)			6	0
Mr K. Jhugroo	Representative of the Commissioner of Police	13 March 2015	14	3
Mr Manaram (Alternate)			1	0
Mr C. Ujoodhia	Member	13 March 2015	14	3

Board Allowances and Board Fees

The Chairperson of the Board, Mr O. K. Dabidin was paid an all-inclusive monthly fee of Rs 50,000.

The Vice Chairperson and all other Board Members were paid an all-inclusive, monthly fee of Rs 35,000 and Rs 25,000 each respectively.

Fees drawn by each Board Member for the period of July 2018 to June 2019 are as follows:

Board Member	Amount (Rs)
Mr. Om Kumar Dabidin (Chairperson)	600,000
Mr. Somnath Panday Woogra Maharajah (Vice Chairperson)	420,000
Mr. Dheerendra Kumar Dabee (Member)	300,000
Mr. Kreedeo Beekharry (Member)	300,000
Mr. Rechad Moolye (Member)	300,000
Mr. Gerard Pascal Bussier (Member)	300,000
Mr. Krishna Jhugroo (Member)	300,000
Ms Kalianee Kautick (Member)	300,000
Mr. Chandrashekar Ujoodhia (Member)	300,000

The following Board Members / Resource Persons were paid allowance for participating in the conduct of interviews during the period July 2018 to June 2019:

Board Member	Allowance paid for Interview for the post of Technical Manager (Rs)	Allowance paid for Interview for the post of Management Support Officer (Rs)	Allowance paid for Interview for the post of Head Horse Racing (Rs)
Mr. Rechad Moolye	8,000	15,000	-
Mr. Chandrashekar Ujoodhia	7,000	12,500	-
Mr V. Vythilingum (Manager, Human Resources – Prime Ministers Office)	7,000	12,500	-
Mr O. K. Dabidin	-	-	5,000
Ms K. Kautick	-	-	4,500
Mr K. Beekharry	-	-	4,500
Me Jean Louis	-	-	4,500

The following Board Members were paid allowance for attending Sub Committees during the period July 2018 to June 2019:

Board Member	Human Resource Committee (Rs)	Finance and Procurement Committee (Rs)
Mr. Rechad Moolye	40,000	-
Mr. Chandrashekar Ujoodhia	28,000	50,000
Mr. S. P. Woogra Maharajah	-	31,000
Mr. Gerard Pascal Bussier	-	28,000
Ms Kalianee Kautick	-	35,000
Mr N. Armoogum	-	7,000

Managing Committee Fees and Allowances

The Chairperson of the RGCBF is paid an all-inclusive monthly fee of Rs 12,000. The Members of the RGCBF are paid an all-inclusive monthly fee of Rs 10,000.

Fees paid for period 01 July 2018 to 30 June 2019 was as follows:

Member	Allowance
Mr G. Goburdhun	Rs 114,000
Mr M. Bheekhee	Rs 125,000
Mr N. Soopramanien	Rs 120,000

Principle 5 – Risk Governance and Internal Control

Risk Management

To ensure a long-term corporate success, the GRA recognizes that continuous effort is needed to reinforce its risk management structures and further improve its governance processes to ensure that they are in line with best practices. At present responsibility for the identification, assessment and management of risks lies with the Board. A risk committee to advise the Board on the risk strategies has already been set up.

Reputational Risk

Board members, the Chief Executive and employees of the Gambling Regulatory Authority are ambassadors who are to uphold its reputation and credibility. Given that the gambling sector is considered as a high-risk industry, mostly in terms of money laundering, internal stakeholders are expected to demonstrate high levels of integrity in and outside the course of their duties. Otherwise, involvement in corruptive practices, unrighteous acts or other unethical behaviours will inevitably have repercussions on the Authority's image. A Code of Conduct has thus been devised in an attempt to safeguard the reputation of the Authority.

Financial Risk

As a public sector entity, the Gambling Regulatory Authority's financial risks are relatively low. As such, exposure to credit, liquidity, foreign currency exchange and interest rate risks are negligible.

Operational Risk Management

Operational Risk Management can prove to be useful for organisations aiming to plan strategically on the ways to manage risks. Knowledge and awareness on the importance of containing and managing risks have been imparted to key members and staff of the Authority for this purpose.

Legal Risk

The Authority is conscious of the legal risks associated with its duties and responsibilities. Even though the Gambling Regulatory Authority is a non-profit making entity, the risks of incurring legal lawsuits and damages are present. As a preventive measure, legal advice is sought from the external and internal lawyers, as well as from the State Law Office.

Internal Control

The GRA Board has the responsibility to ensure that procedures and practices are in place to protect the Authority's assets and reputation. The Management ensures the effectiveness of the Authority's Internal Control Systems and proper segregation of duties. The Authority seeks the services of Internal Control Department of the Ministry of Finance, Economic Planning and Development as and when required. An Internal Audit Division will be set up upon recruitment of an Auditor.

Principle 6 – Reporting with Integrity

Code of Discipline

The GRA subscribes to the principle of ethical behavior in the day to day affairs. In this context, all employees have been instructed to adhere to the Code of Discipline as spelt out in the PRB Report 2016 on the Review of Pay and Grading Structures and Conditions of Employment for the GRA. This is essential to enable the Authority to earn respect from its stakeholders.

Confidentiality and Secrecy

The affairs of the GRA are conducted in a transparent manner. In addition, employees are complying with the recommendations of the report on the Review of Pay and Grading Structures and Conditions of Employment in relation to disclosure of information regarding the GRA.

Health and Safety

The GRA recognizes that Health and Safety is of fundamental importance for providing and maintaining a healthy, safe and secure working environment for all its staff and stakeholders.

Responsibility towards the Environment

The GRA is committed to providing work practices that preserve the environment. It ensures that the operations of its licensees are conducted in a friendly environment. Equally employees of the Authority are conscious of the need to save heat and light energy when an office is not in use.

Principle 7 – Audit

The GRA Board has the responsibility to ensure that procedures and practices are in place to protect the Authority's assets and reputation. The Management ensures the effectiveness of the Authority's Internal Control Systems and proper segregation of duties. The Authority seeks the services of Internal Control Department of the Ministry of Finance, Economic Planning and Development as and when required. An Internal Audit Division will be set up upon recruitment of an Auditor.

External Audit is carried out by the Director of Audit as required by the Statutory Bodies (Accounts and Audit) Act.

Principle 8 – Relations with Shareholders and Other Key Stakeholders

The GRA is a Statutory Body set up under Gambling Regulatory Act 2007 and is controlled by a Board appointed as per Section 5 of the GRA Act. The Authority is accountable to the Government of Mauritius. Other key stakeholders include the following:

- i. Employees of the Authority
- ii. Suppliers, Consultants and Contractors
- iii. Banks and other financial institutions
- iv. The Mauritius Revenue Authority
- v. The Treasury

Related Party Transactions

The Authority regards the Government of Mauritius as its controlling party. Related party transactions for the Authority during financial year 2018/2019 are as follows:

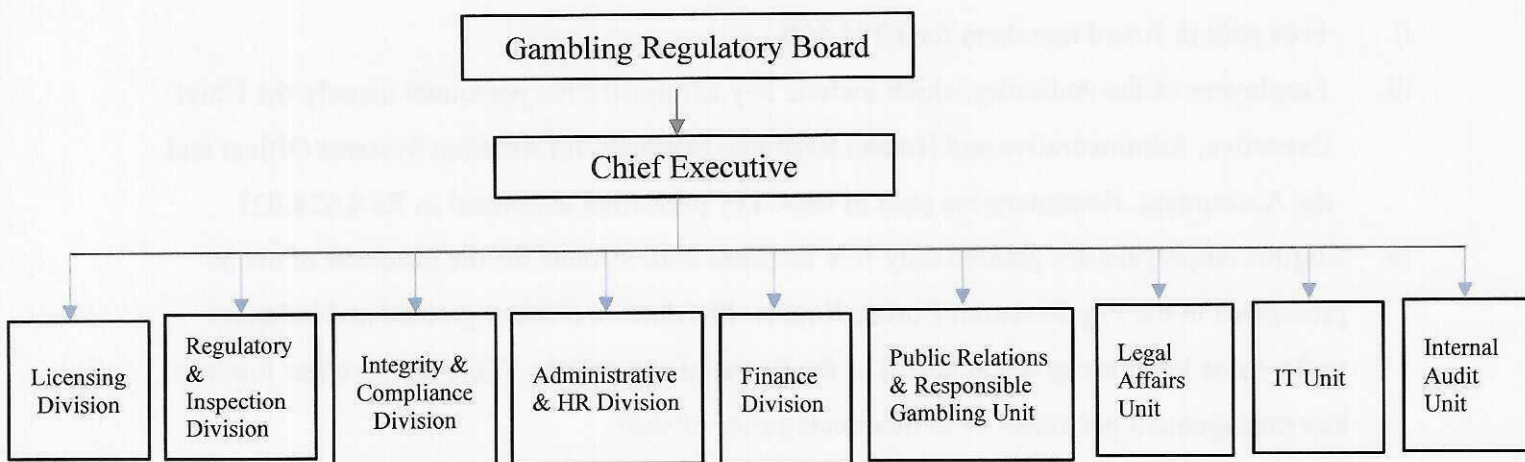
- i. Government grant received amounting to Rs 86,000,000.
- ii. Fees paid to Board members Rs 3,395,500.
- iii. Employees of the Authority which include key administrative personnel namely the Chief Executive, Administrative and Human Resource Manager, Information Systems Officer and the Accountant. Remuneration paid to these key personnel amounted to Rs 4,628,021.
- iv. Eligible employees are granted duty free facilities and/or loans for the purchase of car as prescribed in the Pay Research Bureau Report. The details, amount granted and balances under these loans are given at note 8 in the financial statements. There are no other loans to key management personnel or to other categories of staff.
- v. License fees collected are remitted into the Consolidated Fund and for the year under review an amount of Rs 439,088,483 was remitted into the Consolidated Fund.
- vi. The Mauritius Revenue Authority under the GRA Act levied gambling taxes. An amount of Rs 75,760,563 was remitted to the Responsible Gambling and Capacity Building Fund by the MRA.
- vii. The Authority issued licenses for operator and gaming machines to four casinos owed by the State Investment Corporation Limited against payment of Rs 14,000,000 as operator license fees and Rs 38,125,000 as gaming machines license.
- viii. The National Solidarity Fund under the GRA Act is in receipt of unclaimed prizes. As per GRA Act any winning which has not been claimed by a punter shall be paid into the National Solidarity Fund. As per records available at the Authority an amount of Rs 57,859,026 was remitted into the National Solidarity Fund for period July 2018 to June 2019.
- ix. The Authority is assisted in its enforcement and surveillance mandate by the Police Des Jeux, a unit under the purview of the Police Department. For the year ended 30 June 2019, sixteen Officers were posted in the Police des Jeux Unit and salaries paid by the Government to these Officers amounted to around Rs 5.7 million. Allowances amounting to Rs 401,806 was paid by the Authority to the Police Des Jeux.

Staffing & Divisions of the Authority

Staffing

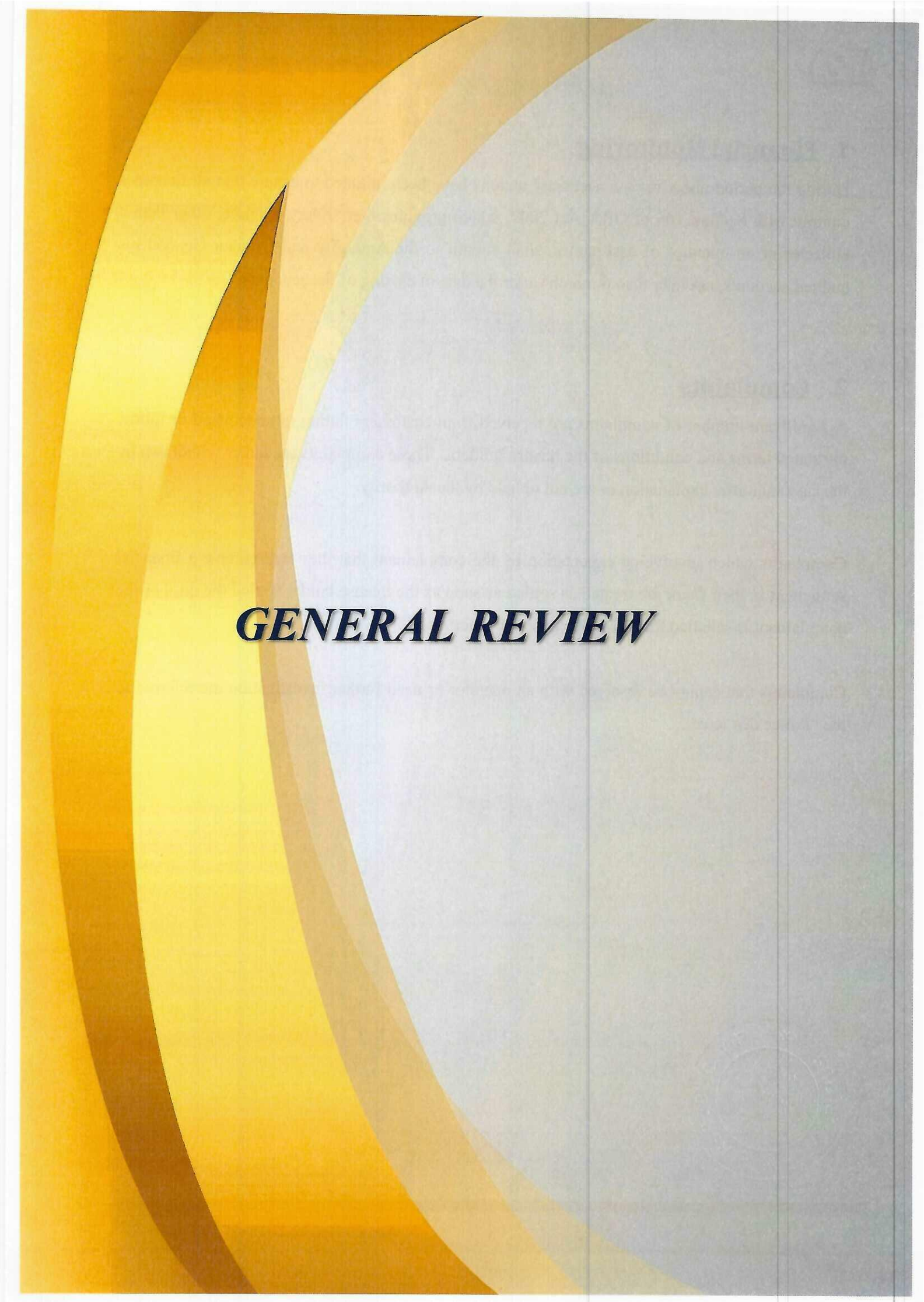
As at 30 June 2019 the total number of employees at the Authority was 39.

The different divisions at the Authority are as follows:



The staff position at the Authority as at 30 June 2019 was as follows:

Sn	Grades	Number in post as at 30 June 2019
1.	Chief Executive	1
2.	Head of Integrity and Compliance Division	1
3.	Administrative & Human Resource Manager	1
4.	Information Systems Officer	1
5.	Accountant	1
6.	Public Relations and Responsible Gambling Officer	1
7.	Legal Affairs Officer	1
8.	Administrative Secretary	1
9.	Licensing & Inspectorate Officer	1
10.	Gambling Regulator and Investigator	16
11.	Confidential Secretary	1
12.	Office Management Assistant	1
13.	Management Support Officer	8
14.	Receptionist	1
15.	General Worker	1
16.	Driver	2



GENERAL REVIEW

1. Financial Monitoring

During the period under review necessary actions have been initiated to ensure that all licensees comply with Section 106 of GRA Act 2007, which provides that “Every licensee, other than a collector or an operator of dart games, shall submit to the Authority and Director-General his audited accounts, not later than 6 months after the date of closing of the accounts.”

2. Complaints

A significant number of complaints are received from customers failing to understand or follow the stated terms and conditions of the license holders. These complaints are either withdrawn by the customer after explanation or are not upheld by the Authority.

Complaints which involve an expectation by the complainant that they will receive a financial settlement in their favor are treated as settled as soon as the license holder settled the dues or the complainant is satisfied that the case cannot be entertained.

Complaints that cannot be resolved with an operator or need further investigation are referred to the “Police des Jeux”.

Analysis of complaints received during the period 01 July 2018 to 30 June 2019

Activity	Types of Complaints	Total	Action Taken				Under Process
			Refer to Police Des Jeux	Settled	Withdrawn	Not upheld	
Casino	Miscellaneous	1	-	1	-	-	-
Gaming House	Alleged manipulation of gaming machines	3	1	1	-	-	2
	Malfunctioning of gaming house	2	-	1	-	-	2
	Non- Validation of winning bet	1	-	1	-	-	-
	Alleged mismanagement of gaming house	-	-	-	-	-	-
	Miscellaneous	6	2	4	-	-	2
	Alleged harassment from senior staff	-	-	-	-	-	-
Amusement Machine	Negative influence on society	2	2	2	-	-	-
	Illegal operation of Amusement machine	2	-	1	-	-	1
	Illicit activities and alleged Money Laundering	2	1	1	-	-	1
Bookmaker conducting Fixed Odds Betting on local race	Tickets (lost, unreadable, cancelled & erroneous), refund i.c.w. withdrawal & wrong results, etc.	65	4	1	-	-	60
Bookmaker conducting Fixed Odds Betting on Football Matches	Scheduled kick-off time, tickets (lost, unreadable & erroneous), void matches. Inaccurate fixtures & results, etc.	17	2	7	1	6	1
Miscellaneous (lotteries)	Tickets - lost, unreadable, etc.	1	-	1	-	-	-
TOTAL		102	12	21	1	6	69

3. Police des Jeux

The Authority has recourse to the assistance of the Police des Jeux in accordance with section 113 of the GRA Act.

Regular meetings are held with the Officer-in-Charge of the Police des Jeux to discuss strategies with a view to combat illegal betting and to enforce the provision of the Act.

During the period from 1st July 2018 to 30 June 2019, the Police des Jeux has detected 70 cases which contravened the Act.

A summary of these cases is given hereunder: -

No. of cases detected	No of persons contravened	No. of persons arrested	No. of persons convicted	No. of cases dismissed/no further action	No. of cases pending before Court	No. of cases pending decision of DPP
70	48	26	-	-	41	7

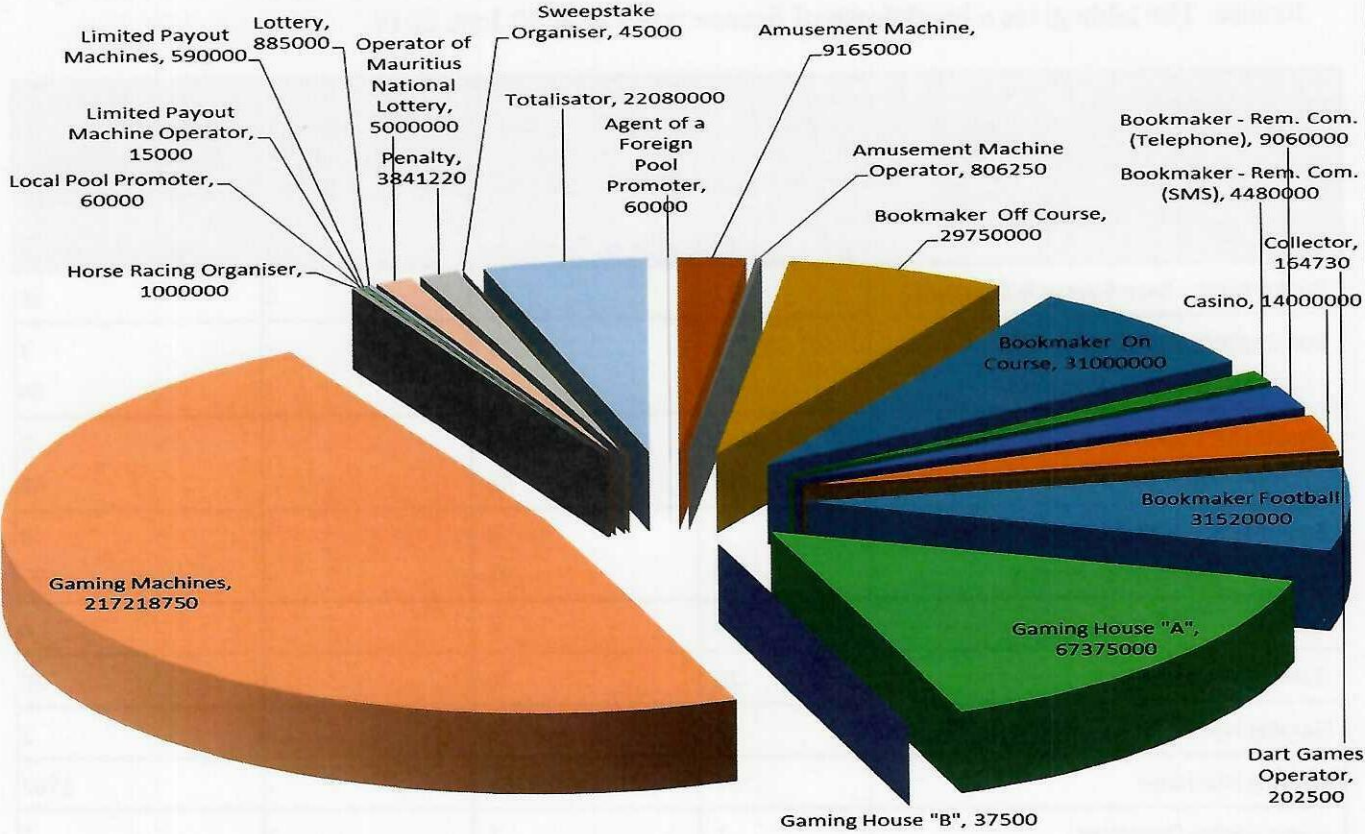
4. Licensees as at 30 June 2019

As per the GRA Act, the GRA Board shall have power to issue, renew, suspend or revoke any licence. The table gives a breakdown of licence types as at 30 June 2019.

Licensee	No. of Licensees as at 30 June 2018	No. of Licences issued/renewed 01 July 2018 to 30 June 2019	No. of Licences not renewed 01 July 2018 to 30 June 2019	No. of Licences as at 30th June 2019
Bookmakers : Race Course & Off course	32	41	3	38
Bookmakers operating by SMS	1	1	-	1
• Number of outlets	20	24	-	24
Bookmakers operating by telephone	2	2	-	2
• Number of outlets	12	48	-	48
Bookmaker – FOB on Football matches	9	9	-	9
• Number of outlets	90	97	-	97
Casinos	4	4	-	4
Gaming House “A”	20	20	-	20
Gaming House “B”	2	3	-	3
Gaming Machines	1737	1762	-	1762
Horse Racing Organiser	1	1	-	1
Operator of Mauritius National Lottery	1	1	-	1
Totalisator Operator	2	2	-	2
• Number of outlets	48	49	-	49
Limited Payout Machines Operator	1	1	-	1
Limited Payout Machines	-	59	-	59
Agent of Foreign Pool Promoter	2	2	-	2
Local Pool Promoter	2	2	-	2
Collector	417	605	-	605
Sweepstakes Organiser	3	3	-	3
Dart Games Operator	7	6	1	6
Amusement Machine Operator	16	38	-	38
• Number of amusement machines	320	715	-	715
Promotional Lottery	68	-	-	54

5. Licence fees

GAMBLING REGULATORY AUTHORITY Licence Fee collected for the Financial Year 2018/2019



Agent of a Foreign Pool Promoter	Amusement Machine	Amusement Machine Operator
Bookmaker Off Course	Bookmaker On Course	Bookmaker - Rem. Com. (SMS)
Bookmaker - Rem. Com. (Telephone)	Casino	Collector
Dart Games Operator	FOB - Football matches	Gaming House "A"
Gaming House "B"	Gaming Machines	Horse Racing Organiser
Limited Payout Machine Operator	Local Pool Promoter	Limited Payout Machines
Lottery	Operator of Mauritius National Lottery	Penalty
Sweepstake Organiser	Totalisator	

Total licence fees collected for financial year 2018/2019 was Rs 448,355,950

No person shall operate unless he holds a licence and pays the appropriate licence fee as per third schedule of the GRA Act which are set out in the table below. As per GRA Act all licence fees collected are remitted to the Consolidated Fund.

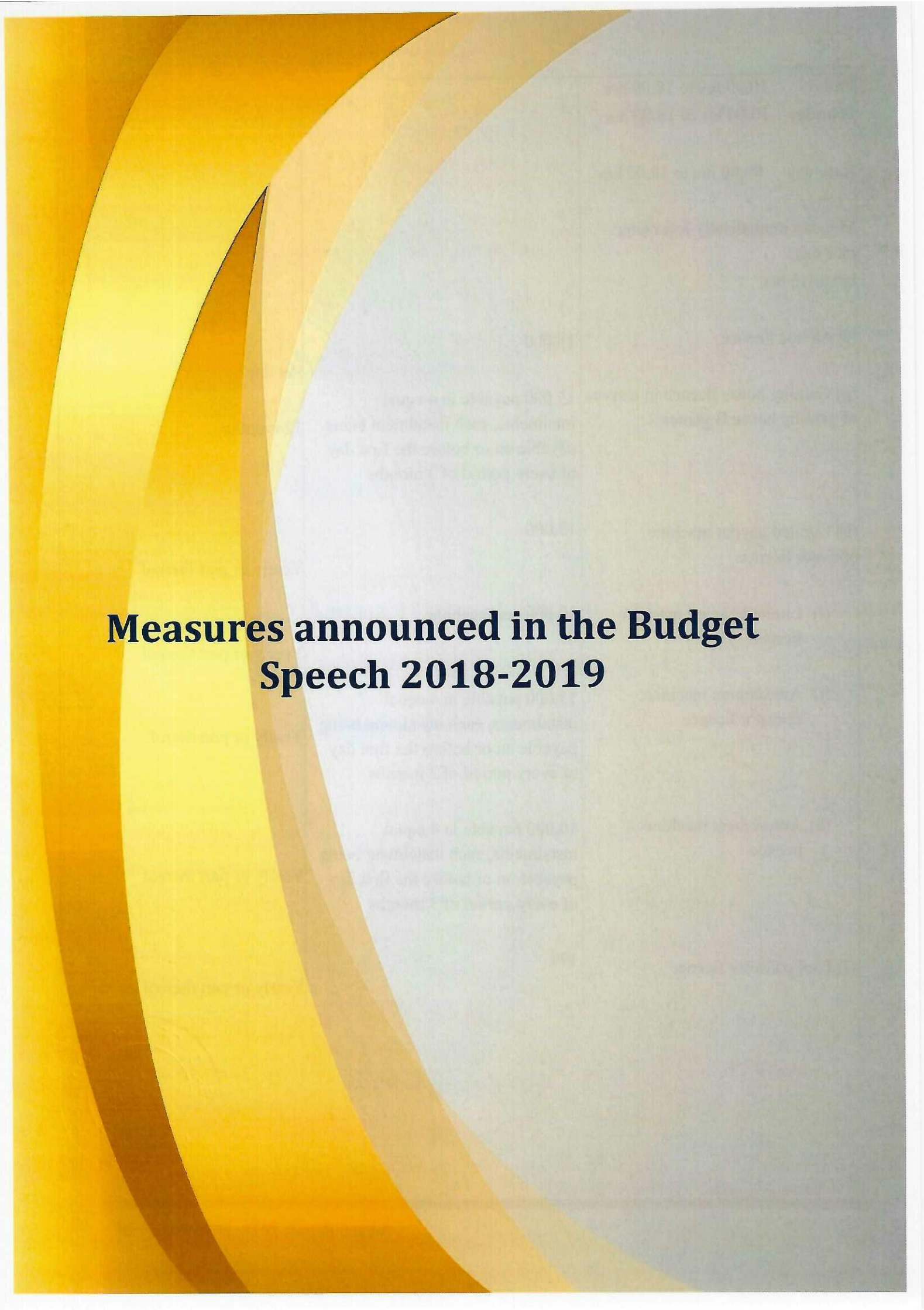
Activities	Licence Fee (Rupees)	Period
Category 1 – Casino		
Casino licence	(a) 3,500,000, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months;	12 months
Gaming machine licence	(b) 125,000 per gaming machine, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months.	12 months
Category 1A		
Hotel Casino	(a) 55,000 for the period 1 July 2018 to 30 June 2021;	12 months
Hotel casino licence	(b) 75,000 thereafter, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months.	
Hotel casino operator licence (per licenced premise)	(a) 250,000 for the period 1 July 2018 to 30 June 2021;	12 months
	(b) 300,000 thereafter, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months.	
Hotel casino gaming machine licence	(a) 50,000 for the period 1 July 2018 to 30 June 2021;	12 months
	(b) 75,000 thereafter, payable in 4 equal instalments, each instalment being payable on or before the first day of every	

	period of 3 months.	
Category 2 Gaming House "A" Gaming House licence in respect of Gaming House "A" games Gaming machine licence	3,500,000, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months; 125,000 per gaming machine, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months.	12 months 12 months
Category 3 – Horse racing Bookmaker licence for conducting fixed odds betting on local races (a) At the racecourse (b) Outside the racecourse (c) through remote communication	500,000 500,000 1,750,000 1,750,000 1,750,000 in respect of the principal place of business	1 January to 15 August of every year or part thereof 16 August to 31 December of every year or part thereof 1 January to 15 August of every year or part thereof 16 August to 31 December of every year or part thereof 1 January to 15 August of every year or part thereof

	1,750,000 in respect of the principal place of business 20,000 in respect of every other place at which facilities are provided 20,000 in respect of every other place at which facilities are provided	16 August to 31 December of every year or part thereof 1 January to 15 August of every year or part thereof 16 August to 31 December of every year or part thereof
Totalisator operator licence (a) for operating at the racecourse (b) for operating outside the racecourse (c) for operating through remote communication at such place outside the racecourse as may be approved by Board (d) for conducting local race inter-totalisator betting (e) for conducting foreign race inter-totalisator betting (f) in respect of each terminal	1,000,000 40,000 in respect of each place of business 40,000 in respect of the principal place of business 40,000 in respect of every other place at which facilities are provided 3,500,000 3,500,000 40,000	Yearly or part thereof Yearly or part thereof Yearly or part thereof Yearly or part thereof Yearly or part thereof Yearly or part thereof Yearly or part thereof
Horse racing organiser licence	1,000,000 payable in 4 equal instalments, each instalment being payable on or before the first day	Yearly or part thereof

	of every period of 3 months	
Category 4 Bookmaker licence for conducting fixed odds betting on any event or contingency other than a local race	3,500,00 in respect of the principal place of business 40,000 in respect of every other additional place of business	12 months 12 months
Category 5 Licence to Operator of Mauritius National Lottery	5,000,000	12 months
Category 6 – Miscellaneous (a) Sweepstake organiser licence (b) Local pool promoter licence (c) Agent of a foreign pool promoter licence (d) Lottery licence under Part XVII (e) Dart games licence	15,000 15,000 15,000 15,000 in respect of each lottery Organised 7,500 per dart board 7,500 per dart board	Yearly or part thereof Yearly or part thereof Yearly or part thereof 1 January to 15 August of every year or part thereof 16 August to 31 December of every year or part thereof
Authorised days and time Days immediately preceding race day falling on Saturday: Day Time Thursday 13.00 hrs to 18.00 hrs Friday 10.00 hrs to 18.00 hrs Days immediately preceding race day falling on Sunday: Day Time		

Friday	10.00 hrs to 18.00 hrs		
Saturday	10.00 hrs to 18.00 hrs		
Race day	09.00 hrs to 18.00 hrs		
Monday immediately following race day:			
hrs to 16 hrs			
(f) Ad hoc licence	15,000		Per day
(g) Gaming house licence in respect of gaming house B games	15,000 payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months		12 months
(h) Limited payout machine operator licence	15,000		Yearly or part thereof
(i) Limited payout machine licence	10,000 per machine		Yearly or part thereof
(j) Amusement machine operator licence	15,000 payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months		Yearly or part thereof
(k) Amusement machine licence	10,000 payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months		Yearly or part thereof
(l) Pool collector licence	190		Yearly or part thereof



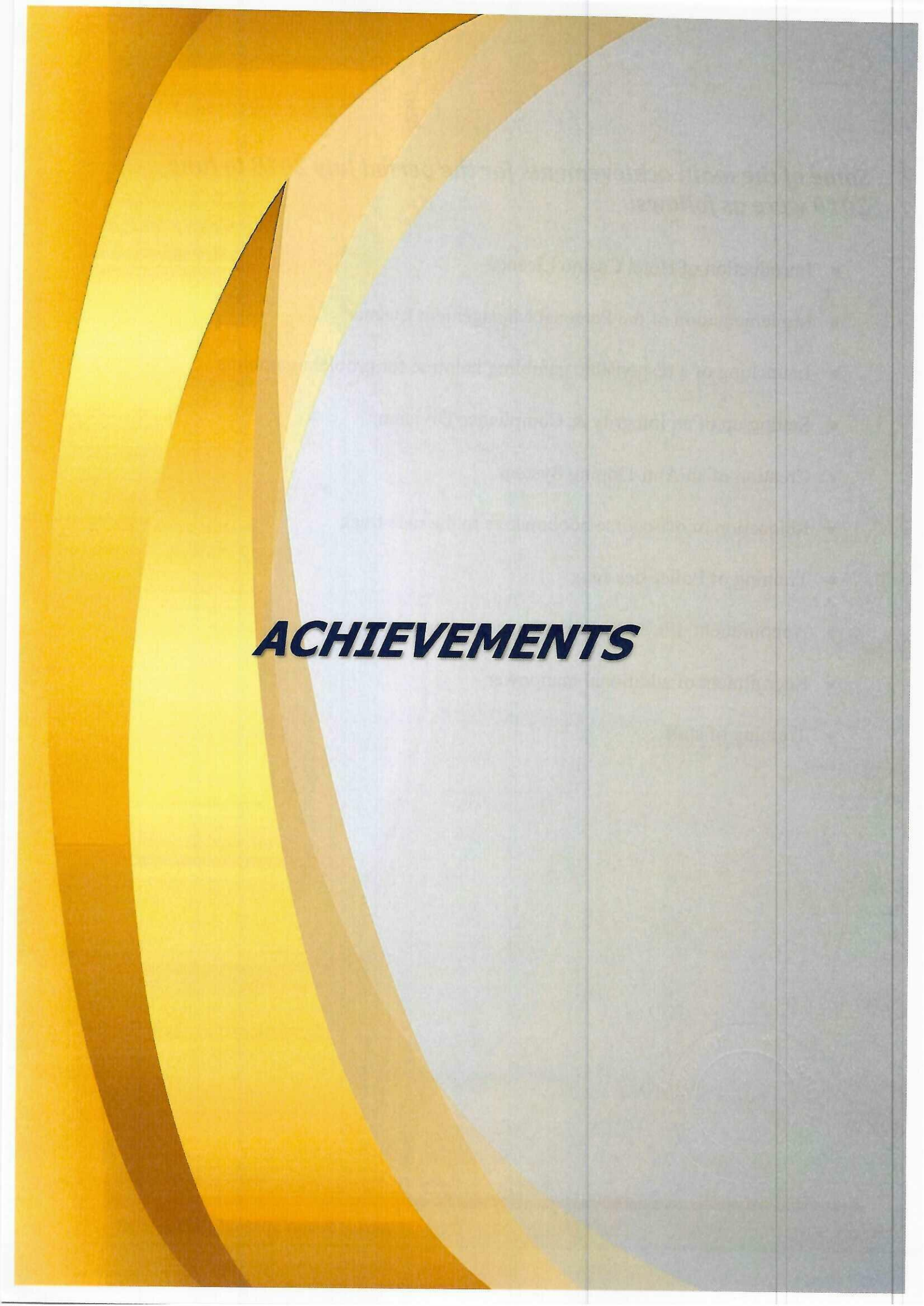
Measures announced in the Budget Speech 2018-2019

The following measures have been announced in the Budget Speech 2018-2019 to enhance control on Gambling Activities by amending GRA Act:

The Gambling Regulatory Act will be amended to –

- (a) introduce a definition for “Hotel Casino”, “Hotel Casino Gaming Operator” and “Financial Intelligence and Anti Money Laundering as defined in the Financial Intelligence and Anti Money Laundering Act”;
- (b) restrict the use of the words “Hotel Casino” as a name or as part of the name of any trade or business premises, unless it is licensed by the Gambling Regulatory Authority;
- (c) increase the maximum prize value payable by a Limited Payout Machine from Rs 3,000 to Rs 5,000;
- (d) introduce technical standards for gaming machines and amusement machines;
- (e) require sweepstakes retailers to be registered with the Gambling Regulatory Authority;
- (f) include Hotel Casino and Hotel Casino Gaming Operators in the list of stakeholders which should be connected to the Central Electronic Monitoring System;
- (g) provide that Independent Broadcasting Licensee will not be required to obtain a lottery games licence to organise daily games by a radio station up to the prize value of Rs3,000;
- (h) empower an inspector as well as an officer of Police des Jeux to seal material evidence for the purpose of further investigation;
- (i) introduce specific provisions to combat money laundering;

- (j) provide for the assessment on a person other than a licensee for the purpose of applying duty/tax or levy as is applicable to a licensee under the Gambling Regulatory Authority Act;
- (k) require an agent of a foreign pool promoter, local pool promoter and Sweepstakes to remit any unclaimed winnings to the National Solidarity Fund;
- (l) provide quarterly payment facilities for amusement machine operator licence and amusement machine licence, as is presently the case for other licences;
- (m) enable the collection of tax/ duty and levy on the Friday immediately following the week, starting from Monday to Sunday, in which the bet is accepted for the following:
 - (m) a bookmaker taking bets on foreign races through remote communication; and
 - (ii) an agent of a foreign pool promoter offering bets in respect of foreign horse pool
- (n) implement the decision of the Mediation Court in respect of the “Loterie Vert”; and
- (o) revise upward the contribution made by Mauritius National Lottery Operator from 46.16% to 47.16% of its net proceeds from all lottery games.



ACHIEVEMENTS

Some of the main achievements for the period July 2018 to June 2019 were as follows:

- Introduction of Hotel Casino Licence
- Implementation of the Personal Management Licence
- Launching of a responsible gambling helpline for problem gamblers
- Setting up of an Integrity & Compliance Division
- Creation of an Anti-Doping System
- Relocation of off-course bookmakers to the race track
- Training of Police des Jeux
- Appointment of a cashless betting consultant
- Recruitment of additional manpower
- Training of staff

Statement of Directors' Responsibilities

The Board is responsible for approving, monitoring, reviewing and evaluating the implementation of strategies, policies and plans. The Directors of the Authority are aware of their legal duties. The Board confirms that in preparing the financial statements it has, as far as possible, ensured that:

- Suitable accounting policies are selected and applied consistently;
- Judgements and estimates are reasonable and prudent;
- Applicable accounting standards have been followed, subject to any material departures and explained in the financial statements;
- Kept proper accounting records which disclose with reasonable accuracy at any time the financial position of the Authority;
- The financial statements have been prepared on the going concern basis; and
- Taken reasonable steps for the prevention and detection of fraud and other irregularities.

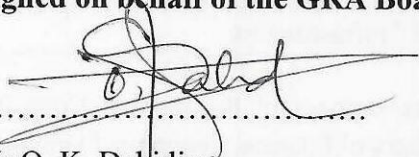
The Directors are also responsible for ensuring that the Authority complies with the National Code of Corporate Governance.

The Board ensures the maintenance of an effective internal control systems relevant to the Authority's functions including controls relevant to the preparation of the financial statements.

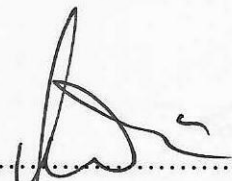
The Board has the overall responsibility to safeguard the assets of the Authority to prevent and detect fraud and irregularities. The Authority seek the services of the Internal Control Department of the Ministry of Finance, Economic Planning and Development as and when required.

The Board is, moreover, responsible for Risk Management. The Audit and Risk Committee reviews audit reports and the Committee is also kept informed of progress on the implementation of audit recommendations. The Board is responsible for taking appropriate action to mitigate risks using measures, policies and procedures that they believe are most appropriate.

Signed on behalf of the GRA Board.



Mr O. K. Dabidin
Chairperson



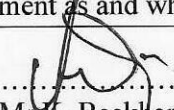
Mr K. Beekharry
Vice-Chairperson

STATEMENT OF COMPLIANCE

Throughout the year ended 30 June 2019, to the best of the Board's knowledge, the Gambling Regulatory Authority has complied with the requirements of the Corporate Governance Code for Mauritius except for Principles as stated below with reasons for non-compliance.

Principles	Reasons for non-compliance
Principle 1 – Corporate Governance Board Charter Code of Ethics	Functions of the Board, Powers of the Board and Meetings of Board is outlined in the GRA Act and pending a customised Board Charter the Board adheres to what is mentioned in the GRA Act. The GRA being a parastatal follows the code of ethics for public officers pending application of a customised code of ethics.
Principle 2 - The Structure of the Board and its Committees Board Composition	In compliance with section 13 of the GRA Act the Chief Executive of the Authority is in attendance in all Board Meetings. The law does not provide for the Executive Director to be a Member. This is a policy issue.
Principle 3 – Director Appointment Procedures Due Diligence	All the Ex Officio Members are public officers and due diligence is conducted prior to appointment of these Members. As regards to other Members, they are appointed by the Minister after necessary clearances.
Principle 4 – Director Duties, Remuneration and Performance Disclosure of Interests Board Evaluation	Members of the Board are required to disclose to the Board the nature of their interests as soon as practicable after the relevant facts had come to their knowledge and should not be present during any deliberation of the Board or take part in any decision, with respect to that matter. Disclosure of interest is stated in the minutes of Board meetings. The performance of the Board, committees and individual directors are evaluated on the basis of number of Board Meetings held and number of decisions taken and attendance of Members.
Principle 5 – Risk Governance and Internal Control Risk Register	During the year 2019 the Authority was in the process to upgrade its IT infrastructure. Risks were identified with a view to develop mechanism to mitigate the risks with the implementation of the IT infrastructure.
Principle 7 – Audit Internal Audit	The Authority seek the services of the Internal Control Department of the Ministry of Finance, Economic Planning and Development as and when required.


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Mr O. K. Dabidin
Chairperson


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Mr K. Beekarry
Vice-Chairperson

GAMBLING REGULATORY AUTHORITY AUDITED FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30 JUNE 2019**

GAMBLING REGULATORY AUTHORITY

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2019

		As at 30 June 2019	As at 30 June 2018
	Notes	Rs	Rs
ASSETS			
<u>Current assets</u>			
Cash and cash equivalents	11	256,061,164	164,289,564
Inventories		181,915	205,826
Receivables from exchange transactions		667,554	69,509
Receivables from non exchange transactions	10	36,849,957	6,723,916
Prepayments	10	52,167	132,605
		<u>293,812,757</u>	<u>171,421,420</u>
<u>Non current assets</u>			
Property, plant and equipment	5	4,700,403	2,446,993
Intangible assets	7	106,989	157,797
Receivables from non exchange transactions	8	285,714	428,571
Retirement benefits obligations	9	338,746	807,580
		<u>5,431,852</u>	<u>3,840,941</u>
Total assets		<u>299,244,609</u>	<u>175,262,361</u>
LIABILITIES			
<u>Current liabilities</u>			
Payables under exchange transactions	15	36,492,352	5,443,008
Payables under non exchange transactions	15	234,745	157,367
Employee benefits	12	331,618	642,834
Deposit licence fees		36,653,944	27,151,707
		<u>73,712,659</u>	<u>33,394,916</u>
<u>Non current liabilities</u>			
Payables under non exchange transactions	8	285,714	428,571
Employee benefits	12	3,859,641	1,892,434
Refundable guarantee deposits	14	9,542,855	9,369,402
Waiver of licence fees	20	20,000,000	-
		<u>33,688,210</u>	<u>11,690,407</u>
Total liabilities		<u>107,400,869</u>	<u>45,085,323</u>
Net assets		<u>191,843,740</u>	<u>130,177,038</u>
NET ASSETS / EQUITY			
<u>Accumulated Fund</u>			
Gambling Regulatory Authority		225,816	9,564,435
Responsible Gambling & Capacity Building Fund	22	191,217,924	120,212,603
Revaluation reserve	6	400,000	400,000
Total Net Assets / Equity		<u>191,843,740</u>	<u>130,177,038</u>

Approved by the Board of GRA at the 174th Board Meeting held on 04th August 2023.

Mr O. K. Dabidin
Chairperson

Mr K. Beekharry
Vice Chairperson

GAMBLING REGULATORY AUTHORITY

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2019

	Notes	As at 30 June 2019 Rs	As at 30 June 2018 Rs
REVENUE			
Non-Exchange Transactions	13	86,000,000	38,000,000
Exchange Transactions	13	1,013,611	360,847
Total revenue		87,013,611	38,360,847
EXPENDITURE			
Operating costs	16	8,179,605	7,297,710
Staff costs	17	24,602,228	14,360,017
Administrative costs	18	11,745,427	10,222,247
Depreciation	19	1,661,163	864,334
Court settlement	20	50,000,000	-
Finance costs		31,836	24,461
		96,220,259	32,768,769
Surplus for the year		(9,206,648)	5,592,078



GAMBLING REGULATORY AUTHORITY

STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 30 JUNE 2019

	Notes	Revaluation Surplus	Responsible Gambling and Capacity Building Fund	General Fund	Total
Balance as at 01 July 2017			49,126,883	3,868,583	52,995,466
Changes in net asset / equity for year ended 30 June 2018					
Surplus of revenue over expenditure	20		71,085,720		71,085,720
Revaluation surplus for period		400,000			400,000
Net surplus / (deficit) for period		-		5,592,078	5,592,078
Remeasurement gain				103,834	103,834
Prior year adjustment				(60)	(60)
Balance as at 30 June 2018		400,000	120,212,603	9,564,435	130,177,038
Balance as at 01 July 2018		400,000	120,212,603	9,564,435	130,177,038
Changes in net asset / equity for year ended 30 June 2019					
Surplus of revenue over expenditure			71,005,321		71,005,321
Net surplus / (deficit) for period				(9,206,648)	(9,206,648)
Carrying amount of vehicle from Lottery Committee				550000	550000
Remeasurement loss				(681,971)	(681,971)
Balance as at 30 June 2019		400,000	191,217,924	225,816	191,843,740

GAMBLING REGULATORY AUTHORITY

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2019

	As at 30 June 2019	As at 30 June 2018
	Rs	Rs
CASH FLOWS FROM OPERATING ACTIVITIES		
Surplus / (Deficit) for year	(9,206,648)	5,592,078
Adjustments for:		
Depreciation and amortization	1,661,163	864,334
Remeasurement (loss) / gain	(681,970)	103,834
Receipt from licence (Notes 21)	448,355,950	449,775,895
Remitted to consolidated fund-licence (Notes 21)	(439,088,483)	(465,243,316)
Receipts from Mauritius Revenue Authority - RGCBF	75,675,711	119,382,154
Expenses relating to RGCBF	(4,948,184)	(1,734,125)
Retirement Benefits Obligations-adjustment	468,834	(282,181)
Increase in provisions relating to employee costs	1,655,991	240,715
Prior year adjustment	-	(60)
Interest income	(335,642)	(248,955)
OPERATING SURPLUS/DEFICIT BEFORE WORKING CAPITAL CHANGES	73,556,722	108,450,373
Decrease/(Increase) in inventories	23,911	(41,511)
(Increase)/Decrease in receivables	(30,517,607)	82,337
Increase/(Decrease) in payables	51,081,372	(243,157)
Net cash flow from operating activities	94,144,398	108,248,042
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of plant and equipment	(3,313,764)	(1,947,609)
Interest received	940,966	284,176
Net cash flow from investing activities	(2,372,798)	(1,663,433)
Net increase in cash and cash equivalents	91,771,600	106,584,609
Cash and cash equivalents at beginning of year	164,289,564	57,704,955
Cash and cash equivalents at end of year	256,061,164	164,289,564

Notes to the Cash Flow Statement

(a) **Cash and Cash Equivalents**
Cash and cash equivalents consist of cash in hand and balance with bank and comprise the following statement of financial position amounts.

	30 June 2019	30 June 2018
Cash at bank	256,057,046	164,288,613
Cash in hand	4,118	951
	256,061,164	164,289,564

(b) **Property, Plant and Equipment**
The aggregate cost of acquisition was Rs 3,313,764.



GAMBLING REGULATORY AUTHORITY

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2019

	Original Budget	Revised Budget	Actual Amount	Difference Actual and Budgeted Amount	Explanatory Notes
	Rs	Rs	Rs	Rs	
Revenue:					
License Fee	445,000,000	445,000,000	448,355,950	3,355,950	23 (i)
Recurrent Budget	60,000,000	56,000,000	56,000,000	-	
Other Revenue - Interest received	-	-	940,966	940,966	23 (ii)
Total	505,000,000	501,000,000	505,296,916	4,296,916	
Recurrent Expenditure					
Salaries and compensation	25,033,000	22,825,000	12,959,240	(9,865,760)	23 (iii)
Passage benefits	350,000	254,000	116,846	(137,154)	23 (iv)
Gratuity	2,100,000	597,600	567,469	(30,131)	23 (v)
End of year bonus	1,966,000	1,966,000	898,418	(1,067,582)	23 (vi)
Cash in lieu of leaves	410,000	557,000	398,498	(158,502)	23 (vii)
Allowances	1,800,000	1,800,000	1,708,502	(91,498)	23 (viii)
Travelling and transport	1,280,000	1,280,000	1,317,258	37,258	23 (ix)
Overtime	400,000	630,000	331,204	(298,796)	23 (x)
Staff welfare	300,000	300,000	154,019	(145,982)	23 (xi)
Pension contribution	1,560,000	1,560,000	945,822	(614,178)	23 (xii)
Cost of utilities	1,425,000	1,425,000	1,405,862	(19,138)	23 (xiii)
Fuel ,oil, insurance and road tax	285,000	285,000	229,972	(55,028)	23 (xiv)
Rental of building and parking slots	6,046,000	5,915,400	5,792,412	(122,988)	23 (v)
Equipment and furniture	475,000	2,350,000	1,655,014	(694,986)	23 (xvi)
Office expenses	215,000	220,000	232,565	12,565	23 (xvii)
Maintenance	445,000	450,000	1,134,000	684,000	23 (xviii)
Cleaning services	150,000	150,000	135,850	(14,150)	23 (xix)
Publications and stationery	650,000	660,000	857,397	197,397	23 (xx)
Overseas travel	3,300,000	3,700,000	571,123	(3,128,877)	23 (xxi)
Board Members fees	3,060,000	3,360,000	3,120,000	(240,000)	23 (xxii)
Audit fees	150,000	150,000	150,000	-	
Subscriptions	55,000	85,000	95,252	10,252	23 (xxiii)
Insurance	255,000	255,000	39,810	(215,190)	23 (xxiv)
General expenses	225,000	1,225,000	2,182,244	957,244	23 (xxv)
Training fees	615,000	700,000	322,594	(377,406)	23(xxvi)
Professional Charges	1,300,000	1,300,000	3,158,930	1,858,930	23(xxvii)
Total Expenses	53,850,000	54,000,000	40,480,300	13,519,700	
Capital expenditure	6,150,000	2,000,000	1,658,750	341,250	23(xxviii)
Total	60,000,000	56,000,000	42,139,050	13,860,950	

GAMBLING REGULATORY AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

1. GENERAL INFORMATION ON REPORTING ENTITY

The Gambling Regulatory Act 2007 was proclaimed on 6 December 2007 and the Authority became operational on the same date. In accordance with Section 165 (7) the Gambling Regulatory Authority took over the activities, assets and liabilities of the Horse Racing Board. The assets were taken over at its net book value as stated in the Statement of Financial Position at 5th December 2007.

The Gambling Regulatory Authority is a body corporate and for the financial year 2018-2019 the Authority was under the aegis of the Prime Minister's Office.

As per Gambling Regulatory Act 2007 the objects of the Authority are to:

- regulate and control gambling activities and the organisation of lottery games, sweepstakes and lotteries;
- regulate and monitor the organisation of horse-racing;
- promote public confidence in the integrity of the gambling industry and the horse-racing industry;
- ensure that gambling is conducted in a fair and transparent manner;
- foster responsible gambling in order to minimise harm caused by gambling;
- promote tourism, employment and economic development generally; and
- promote the welfare and leisure of the race-going public.

2. BASIS OF PREPARATION

(i) Statement of compliance

The financial statements of the Gambling Regulatory Authority have been prepared in accordance with the International Public Sector Accounting Standards (IPSASs) issued by the International Public Sector Accounting Standard Board (IPSASB) which is a Board of the International Federation of Accountants Committee (IFAC). Where an IPSAS does not address a particular issue, the appropriate International Financial Reporting Standards (IFRSs) and International Accounting Standards (IASs) of the International Accounting Standards Board are applied.

The financial statements include:

- One statement of financial position ;
- One statement of financial performance ;
- One statement of changes in net assets/equity ;
- One cash flow statement ;
- A statement of comparison of budget and actual amounts for the current year;
- Related notes including comparative information, and the disclosure of narrative information about material adjustments.

(ii) Going Concern

The financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period. They have been prepared on the historical cost basis.

(iii) Use of estimates and judgements

The preparation of financial statements, in conformity with IPSAS and generally accepted accounting practices required the use of estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period.

In the application of the GRA accounting policies, Management are required to make judgements estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions, based on actual results, may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the estimate affects only that period or in the period of revision and future periods if the revision affects both current and future periods. Estimates include but are not limited to fair valuation of inventories, accounts receivables, contingent assets and liabilities, and degree of impairment of property, plant and equipment.

One of the main assumptions and estimates concerning the future and reporting date is the Retirement Benefit Obligation. This necessitate the use of actuarial calculations and/or other assumptions such as significant estimates in respect of the expected return on plan assets, future salary and pension variation. These significant estimates are assessed periodically by management with the actuaries where applicable. Difference between actual and estimates are recorded as actuarial gain or losses.

GAMBLING REGULATORY AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

2 BASIS OF PREPARATION (CONT.)

(iv) **Functional and presentation of currency**

The financial statements are presented in Mauritian Rupees. Roundings have been done where applicable to the nearest rupee.

(v) **Reporting date**

The financial statements have been prepared for the financial year July 2018 to June 2019. Comparative figures relate to the 01 July 2017 to 30 June 2018.

(vi) **Measurement base**

The accounting principles recognised as appropriate for the measurement and reporting of the financial performance, cash flows and financial position on an accrual basis using historical cost are followed in the preparation of the financial statements. The effects of transactions and other events are recognised when they occur and they are recorded in the accounting records and reported in the financial statements of the periods to which they relate.

(vii) **Budget information**

The Authority prepares its budget on cash basis classified by nature of expenses and covers 12 months period from 01 July 2018 to 30 June 2019.

3 IPSAS ISSUED BUT NOT YET EFFECTIVE

IPSAS 3 (Accounting Policies, Changes in Accounting Estimates and Errors) requires disclosure of new IPSAS that have been issued but are not yet effective.

IPSAS - 41 Financial Instruments (Effective date 1 January 2022)

The objective of IPSAS 41 is to establish principles for the financial reporting of financial assets and financial liabilities that will present relevant and useful information to users of financial statements for their assessment of the amounts, timing, and uncertainty of an entity's future cash flows.

IPSAS - 42 Social Benefits (Effective date 1 January 2022)

The objective of IPSAS 42 is to improve the relevance, faithful representativeness and comparability of the information that a reporting entity provides in its financial statements. This standard applies to a transaction that meets the definition of a Social Benefit. It does not apply to cash transfers that are accounted for in accordance with other standards.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

4 ACCOUNTING POLICIES

(i) **Revenue Recognition**

Based on IPSAS 23 'Revenue from Non-Exchange Transactions (Taxes and Transfers)' the Authority classifies its revenue as Revenue from Exchange Transactions and Revenue from Non-Exchange Transactions.

Revenue from Non Exchange Transactions

Revenue from Non Exchange Transactions includes recurrent and capital grants from the Government. Capital grants received from the Government were treated as deferred income up to 30 June 2017 and same was amortised accordingly. With the full implements of IPSAS 23 as from 01 July 2017 the deferment policy has been reviewed and transfers received are now recognised as income in the period in which the transfer arrangements becomes binding.

Revenue from Exchange Transactions

Revenue from Exchange Transactions are measured at the fair value of the consideration received or receivable. Revenue is recognised to the extent that it is probable that the economic benefit or service potential associated with transactions will flow to the Authority and that the revenue can be reliably measured.

(ii) **Expenses**

All expenses have been accounted on an accrual basis.

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

Property, plant and equipment are stated at cost or revalued amount less accumulated depreciation and any recognised impairment losses. Costs includes expenditures that are directly attributable to the assets.

Depreciation is charged so as to write off the cost or valuation of assets over their estimated useful lives using the straight line method at the following rates:

Computer equipment	33.33%
Computer software	20%
Office equipment	20%
Motor vehicles	20%
Furniture, fixtures and fittings	10%

Depreciation is fully charged in the year of acquisition and no charge is made in the year of disposal.

The cost of replacing part of an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits will flow to the Authority and its cost can be measured reliably. The cost of the day-to-day servicing of property plant and equipment are recognised in the Statement of Financial Performance as incurred.

The gain or loss arising on the disposal of an item of plant and equipment is determined as the difference between the net sales proceeds and the carrying amount of the asset and is recognised in the Statement of Financial Performance.

At each Statement of Financial Position date, the Authority reviews the carrying amount of its tangible assets to determine whether there is an indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss and the carrying amount of the asset is reduced to its recoverable amount.

Intangible assets such as computer software are recognised only if it is probable that future economic benefits that are attributable to the assets will flow to the Authority and the cost of the assets can be measured reliably.

(iv) **Provisions**

Provisions are measured at the management's best estimates of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

4 ACCOUNTING POLICIES (CONT.)

(v) Cash and Cash Equivalents

Cash and cash equivalents comprise bank balances and cash in hand.

(vi) Inventories

Inventories consist of consumables and are stated at the lower of cost (determined on a first-in-first-out basis) and net realisable value. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to the present location and condition. Net realisable value represents the estimated selling price less all estimated costs of completion and costs to be incurred in selling.

If the recoverable amount of an asset is estimated to be less than its carrying amount, then the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in the Statement of Financial Performance, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

(vii) Financial Instruments

Financial assets and financial liabilities are recognized on the Statement of Financial Position when the GRA becomes a party to the contractual provisions of the financial instruments. Financial instruments are initially measured at cost until such time when the rights to receive cash flows from those assets have expired or have been transferred and the Authority has transferred substantially all the risks and rewards of ownership.

The Authority's accounting policies in respect of the main financial instruments are as follows:

(viii) Trade and other receivables

Trade and other receivables are stated at their nominal value as reduced for estimated irrecoverable amounts.

(ix) Trade and other payables

Trade and other payables are stated at their nominal value.

4 ACCOUNTING POLICIES (CONT.)

(x) Retirement and other benefit obligation

Employee benefits

Employee benefits comprise all forms of consideration given by the Authority in exchange of service rendered by employees. These includes current and short term benefits such as salaries, National Savings Funds, Family Protection Schemes, contribution, annual leaves, vacation leaves, sick leaves and passage benefits.

Sick leave

Sick leaves not taken are accumulated by employees to a bank maximum of 110 days. Sick leaves are either cashed in full on resignation, on retirement or taken as leave prior to retirement and are recognised as liability in the financial statements.

Passage benefits

Passage benefits are provided to eligible employees as part of their contract of employment. It is calculated as a percentage of employee's salary as specified in the Pay Research Bureau Report 2016. The amount earned is accrued and same is cleared as and when employees take their passage benefit entitlement. They are therefore classified as employee benefits and are measured at their nominal value. The carrying amount is re-measured each year and after taking into account amount paid and earned during the year.

Benefits for officers on contract

Benefits such as gratuity, unutilised annual leaves and passage benefits for officers employed on contract are expensed during the period and amount unpaid as at the date of reporting are accrued and recognised as liability.

Vacation leave

Provision is made at the end of each reporting date with respect to vacation leaves accruing to the employees as per conditions and recommendations stipulated in the Pay Research Bureau.

Defined Benefit Pension Plan

Provision for retirement benefits to employees of Authority is made under the Statutory Bodies Pension Funds Act, as subsequently amended. The Scheme is partly funded by the Authority and the employee. Its assets are managed by the State Insurance Company of Mauritius Ltd. The cost of providing benefits is determined using the projected unit credit method with actuarial valuations being carried out at the end of annual reporting period.

The present value of the defined benefit obligations is recognized in the Statement of Financial Position after adjusting the fair value of the plan's assets, any unrecognized actuarial gains and losses and any unrecognised past service. The net total of the current service cost, interest cost, expected returns on plan's assets, fund expenses, any recognized actuarial gains and losses, any recognized past service cost and the effect of any curtailment or settlement is recognized in the Statement of Financial Performance.

Family Protection Scheme

This scheme is established by the Civil Service Family Protection Scheme Act. Under this Act every public officer shall, from the date of his appointment, make a contribution to the Scheme at the rate specified in the Schedule, until he ceases to be a public officer and attains the age of 60 or optionally up to 65 years. On the death of the contributor, his surviving spouse and children are granted a pension at the rate specified in the Act. The pension granted ceases on the death of the surviving spouse or remarriage.

State Pension Plan

Contributions to the National Pension Scheme on behalf of temporary and contract employees are expensed in the Statement of Financial Performance in the period in which they fall due.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

4 ACCOUNTING POLICIES (CONT.)

(xi) **Provisions and Contingent Liabilities**

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

Provisions are reviewed at each statement of financial position date and adjusted to reflect the current best estimate.

(xii) **Risk Management Policies**

A description of the various risks to which the Authority is exposed to is shown below and the approach adopted by management to control and mitigate those risks.

(xiii) **Currency Risk**

Currency risk arises only from purchase of goods and services which are denominated in foreign currencies that are negotiated at prevailing exchange rates.

(xiv) **Financial Risk**

The Authority as a public sector entity, is not much exposed to financial risks. The Authority does not use any derivative financial instruments to hedge risk exposures.

(xv) **Operational Risk**

Operational risk, which is inherent in all organisations activities, is the risk of financial loss instability arising from failures in internal controls, operational processes or the system that supports them. It is recognized that such risks can never be entirely eliminated and the costs of controls in minimizing these risks may outweigh the potential benefits.

(xvi) **Legal Risk**

Legal risk is the risk that business activities of the Authority have unintended or unexpected legal consequences. The Authority identifies and manages legal risks through legal advice from the State Law Office on all its day to day dealings.

(xvii) **Taxation**

No provision has been made in the financial statements for income tax and value added tax, on the basis that the Authority is exempted.

(xviii) **Foreign Currency Transactions**

Transaction in foreign currencies are translated to Mauritian rupee at the exchange rate ruling at the date of transaction.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

5 PROPERTY, PLANT & EQUIPMENT

	COMPUTER HARDWARE, PERIPHERALS	OFFICE EQUIPMENT	FURNITURE & FIXTURES	MOTOR VEHICLES	TOTAL
COST / VALUATION	Rs	Rs	Rs	Rs	Rs
As at 01 July 2018	2,249,838	1,754,350	2,849,103	400,000	7,253,291
Additions / valuation	856,526	160,501	637,987	2,208,750	3,863,764
At 30 June 2019	3,106,364	1,914,851	3,487,090	2,608,750	11,117,055
DEPRECIATION					
As at 01 July 2018	1,858,052	913,661	2,034,584	-	4,806,297
Charge for the year	513,392	246,438	328,775	521,750	1,610,355
At 30 June 2019	2,371,444	1,160,099	2,363,359	521,750	6,416,652

CARRYING AMOUNT

At 30 June 2019	734,920	754,752	1,123,731	2,087,000	4,700,403
At 30 June 2018	382,641	38,931	554,417	400,000	1,375,989

Note:

During the financial year 2018/2019 the Lottery Committee was wound up and one 15 seater minibus with carrying amount of Rs 550,000 was transferred to the Authority. The carrying amount is included in the PPE.

6 REVALUATION RESERVE

The vehicle of the Authority was revalued by a valuation expert. The vehicle was revalued at Rs 400,000 as at 30 June 2018.

GAMBLING REGULATORY AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

7 INTANGIBLE ASSETS

	COMPUTER SOFTWARE
	Rs
COST	
At 01 July 2018	820,773
Additions	-
Disposal	--
At 30 June 2019	<u>820,773</u>
DEPRECIATION	
At 01 July 2018	662,976
Charge for the year	50,808
Disposal	--
At 30 June 2019	<u>713,784</u>
CARRYING AMOUNT	
At 30 June 2019	106,989
At 01 July 2018	157,797

8 CAR LOAN

Eligible officers of the GRA are granted car loan as per terms and conditions in the PRB Report.
Outstanding capital on car loans as at 30 June 2019 were as follows:

	As at 30 June 2019	As at 30 June 2018
Car loan	<u>428,571</u>	<u>571,428</u>
Movement in car loan are as follows:		
	As at 30 June 2019	As at 30 June 2018
Balance at 01 July	571,428	714,285
New loans	-	-
Refunds	(142,857)	(142,857)
Balance at 30 June	<u>428,571</u>	<u>571,428</u>
Amount shown as current (non-exchange transactions)	142,857	142,857
Amount shown as non-current (non-exchange transactions)	285,714	428,571
	<u>428,571</u>	<u>571,428</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

9 RETIREMENT BENEFIT OBLIGATION - IPSAS 39

The actuarial valuation of the Authority Staff Pension Fund managed by SICOM Ltd as at 30 June 2019 is reported as follows:

	As at 30 June 2019	As at 30 June 2018
	Rs	Rs
Amount recognised in Statement of Financial Position at end of year:		
Defined benefit obligation	3,274,124	2,064,764
Fair value of plan assets	(3,612,870)	(2,872,344)
end	(338,746)	(807,580)
Amounts recognised in Income Statement:		
Service cost:		
Current service cost	452,613	198,535
Past service cost	-	-
(Employee contributions)	(210,344)	(118,427)
Fund Expenses	11,543	6,711
Net Interest expense/(income)	(76,798)	(48,049)
P & L Charge	177,014	38,770
Remeasurement		
Liability (gain)/loss	622,116	(42,644)
Assets (gain)/loss	59,854	(61,190)
Total Other Comprehensive Income (OCI) recognised	681,970	(103,834)
Total	858,984	(65,064)
Movements in liability recognised in statement of financial position:		
At start of year	(807,580)	(525,399)
Amount recognised in P & L	177,014	38,770
(Special Contributions)	-	-
(Contributions paid by employer)	(390,150)	(217,117)
Amount recognised in OCI	681,970	(103,834)
At end of year	(338,746)	(807,580)

The plan is a defined benefit arrangement for the employees and it is funded. The assets of the funded plan are held independently and administered by The State Insurance Company of Mauritius Ltd.

GAMBLING REGULATORY AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

9 RETIREMENT BENEFIT OBLIGATION (CONT'D)

	As at 30 June 2019	As at 30 June 2018
	Rs	Rs
Reconciliation of the present value of defined benefit obligation		
Present value of obligation at start of period	2,064,764	1,790,346
Current service cost	452,613	198,535
Interest cost	144,533	125,324
(Benefits paid)	(9,902)	(6,797)
Liability (gain)/loss	622,116	(42,644)
Present value of obligation at end of period	3,274,124	2,064,764
Reconciliation of fair value of plan assets		
Fair value of plan assets at start of period	2,872,344	2,315,745
Expected return on plan assets	221,331	173,373
Employer contributions	390,150	217,117
Employee contributions	210,344	118,427
Special Contributions	-	-
(Benefits paid + other outgo)	(21,445)	(13,508)
Asset gain/(loss)	(59,854)	61,190
Fair value of plan assets at end of period	3,612,870	2,872,344
Distribution of plan assets at end of period		
	JUNE 2019	JUNE 2018
Percentage of assets at end of year	58.7%	59.5%
Fixed Interest securities and cash	3.4%	3.7%
Loans	13.1%	14.6%
Local equities	24.2%	21.6%
Overseas bonds and equities	0.6%	0.6%
Property	100%	100%
Total		
Additional disclosure on assets issued or used by the reporting entity		
	JUNE 2019	JUNE 2018
Percentage of assets at end of year	(%)	(%)
Assets held in the entity's own financial instruments	0	0
Property occupied by the entity	0	0
Other assets used by the entity	0	0
Components of the amount recognised in OCI		
Year	JUNE 2019	JUNE 2018
Currency	Rs	Rs
Asset experience gain/(loss) during the period	(59,854)	61,190
Liability experience gain/(loss) during the period	(622,116)	42,644
Surplus/(deficit)	(681,970)	103,834
Year	2019/2020	
Expected employer contributions	437,232	
(Estimate to be reviewed by Gambling Regulatory Authority)		
Weighted average duration of the defined benefit obligation	26 years	
(Calculated as a % change in PV of liabilities for a 1% change in discount rate)		

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

9 RETIREMENT BENEFIT OBLIGATION (CONT'D)

The plan is exposed to actuarial risks such as: Investment risk, interest rate risk, longevity risk and salary risk. The risk relating to death in service benefits is re-insured.

The cost of providing the benefits is determined using the Projected Unit Method. The principal assumptions used for the purpose of the actuarial valuation were as follows:

	Year ending 30 June 2019	Period ended 30 June 2018
Discount rate	7.00%	6.50%
Future salary increases	4.50%	4.50%
Future pension increases	3.50%	3.50%
Mortality before retirement	A6770 Ultimate Tables	
Mortality in retirement	PA (90) Tables	PA (90) Tables - rated down by 2 years
Retirement age	As per Second Schedule in the Statutory Bodies Pension Funds Act	

The discount rate is determined by reference to market yields on bonds.

Significant actuarial assumptions for determination of the defined benefit obligation are discount rate, expected salary increase and mortality. The sensitivity analysis below have been determined based reasonably on possible changes of the assumptions occurring at the end of the reporting period.

If the discount rate would be 100 basis points (one percent) higher (lower), the defined obligation would decrease by by Rs 0.73 M (increase by Rs 0.98 M) if all other assumptions were held unchanged.

If the expected salary growth would increase (decrease) by 100 basis point, the defined benefit obligation would increase by Rs 0.82 (decrease by Rs 0.68 M) if all assumptions were held unchanged.

If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 0.08 M (decrease by Rs 0.08 M) if all assumptions were held unchanged.

In reality one might expect interrelationships between the assumptions, especially between discount rate and expected salary increases, given that both depends to a certain extent on expected inflation rates. The analysis above abstracts from these interdependence between the assumptions.

GAMBLING REGULATORY AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

10 TRADE AND OTHER RECEIVABLES

	As at 30 June 2019	As at 30 June 2018
		Rs
<u>Exchange Transactions (Current Asset)</u>		
Interest Receivable	105,894	69,509
Court expenses receivables*	561,660	-
	<u>667,554</u>	<u>69,509</u>
Deposit	3,500	3,500
Prepayments	48,667	129,105
	<u>52,167</u>	<u>132,605</u>

**Court expenses receivables*

In a judgement given on 12 July 2018 by the Privy Council with respect of court case, there was a decision for the plaintiff to pay the Authority costs of court expenses amounting to GBP 11000. As at 30 June 2019 the amount was not yet paid by the plaintiff.

Non-Exchange Transactions (Current Asset)

Car Loan (Notes 8)	142,857	142,857
Government grant receivable	30,000,000	-
Responsible Gambling and Capacity Building Fund	6,707,100	6,581,059
	<u>36,849,957</u>	<u>6,723,916</u>

Non-Exchange Transactions (Non Current Asset)

Car Loan (Notes 8)	428,571	428,571
	<u>428,571</u>	<u>428,571</u>

11 CASH AND CASH EQUIVALENTS

	As at 30 June 2019	As at 30 June 2018
Savings A/C	17,565,499	7,130,432
Savings A/C - License	36,653,944	27,151,707
Savings A/C -Deposit	13,170,512	12,358,445
Responsible Gambling and Capacity Building Fund (Notes 20)	188,667,091	117,648,029
Cash in Hand	4,118	951
Total	<u>256,061,164</u>	<u>164,289,564</u>

The bank balances comprise cash held by the Authority at the Maubank Ltd and the State Bank of Mauritius Ltd.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

12 EMPLOYEE BENEFITS

Employee benefits represent provision for sick leave, annual leave, passage benefits and gratuity. This year the accumulated balance under these items are detailed as below:-

	As at 30 June 2019	As at 30 June 2018
Opening Balance	2,535,268	2,294,552
Earnings for the year	2,298,825	716,519
Paid to staff	(642,834)	(475,803)
At end of year	<u>4,191,259</u>	<u>2,535,268</u>
These obligations are payable as follows:		
<u>Current Liabilities</u>		
Payable within one year	331,618	642,834
<u>Non Current Liabilities</u>		
Payable after one year	<u>3,859,641</u>	<u>1,892,434</u>
	<u>4,191,259</u>	<u>2,535,268</u>

13 REVENUE

Non - Exchange Transactions

	As at 30 June 2019	As at 30 June 2018
Grant received from government	56,000,000	38,000,000
Grant receivable from government	30,000,000	-
	<u>86,000,000</u>	<u>38,000,000</u>

Exchange Transactions

	As at 30 June 2019	As at 30 June 2018
Interest received	940,966	855,689
Interest receivable	105,894	69,509
Court expenses receivables*	561,660	-
	1,608,520	925,198
Interest transferred to Consolidated Fund	(605,324)	(590,321)
	1,003,196	334,877
Sundry income	10,415	25,970
	<u>1,013,611</u>	<u>360,847</u>

***Court expenses receivables**

In a Judgment given on 12 July 2018 by the Privy Council with respect of Case 'Jacpot Ltd v/s GRA', there was a decision for Jacpot Ltd to pay the GRA costs of court expenses amounting to GBP 11,000. As at 30 June 2019 the amount was not yet paid by Jacpot Ltd.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019
14 REFUNDABLE GUARANTEE AND SECURITY DEPOSITS

Security Deposit from Licencees in the form of Bank Guarantee for the period was as follows:

	As at 30 June 2019	As at 30 June 2018
Opening balance	127,900,045	103,410,484
Receipts during year	43,420,514	25,274,551
Release during year	(27,645,494)	(784,990)
Realised during year	(3,600,000)	-
At end of year	<u>140,075,065</u>	<u>127,900,045</u>

Details of Refundable Deposits included in the accounts are as follows:

	As at 30 June 2019	As at 30 June 2018
Opening balance	9,369,402	10,407,015
Deposit Received	5,060,175	3,219,332
less refund of Deposit	(4,886,722)	(4,256,945)
At end of year	<u>9,542,855</u>	<u>9,369,402</u>

15 TRADE AND OTHER PAYABLES

	As at 30 June 2019	As at 30 June 2018
<u>Exchange Transactions</u>		
Payables and Accrued Expenses	32,336,085	1,426,524
Payables - Responsible Gambling and Capacity Building Fund	4,156,267	4,016,484
	<u>36,492,352</u>	<u>5,443,008</u>
<u>Non Exchange Transactions</u>		
Car loan (note 8)	142,857	142,857
Return to Mauritius Revenue Authority	91,888	14,510
	<u>234,745</u>	<u>157,367</u>

16 OPERATING COSTS

	As at 30 June 2019	As at 30 June 2018
Police des Jeux	401,806	276,860
Rent of Building & parking slot	5,795,912	5,780,337
Telephone Charges	846,742	475,067
Electricity Charges	529,043	472,479
Printing and Stationery	606,102	292,967
	<u>8,179,605</u>	<u>7,297,710</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

17 STAFF COSTS

	As at 30 June 2019	As at 30 June 2018
	Rs	Rs
Social Security Costs	931,699	401,158
Salaries, allowances and other staff cost	20,902,870	13,524,521
Employee Benefits obligations	2,298,825	716,519
Retirement Benefits Obligations	468,834	(282,181)
	24,602,228	14,360,017

Note:
During financial year 2018/2019 the Lottery Committee was wound up. One Administrative and Human Resource Manager, one Driver/Attendant and one General Worker were redeployed to the Authority from the Lottery Committee as from November 2019.

18 ADMINISTRATIVE EXPENSES

	As at 30 June 2019	As at 30 June 2018
	Rs	Rs
Board Members' Fees	3,395,500	3,331,367
Legal Fees	2,034,250	937,388
Postage	49,958	46,294
Newspapers & Periodicals	38,495	73,850
Press Notice	203,213	220,507
Office Supplies and Refreshments	222,551	190,076
Cleaning Services	148,200	148,200
Repairs & Maintenance	1,126,719	1,112,912
General Expenses	76,186	272,512
Fuel & Oil, Insurance & Road Tax	180,425	129,378
Insurance Personal & Assets	46,053	30,989
Overseas Mission	406,925	2,230,366
Professional Fees	404,373	128,650
Consultancy Fees	39,200	1,208,350
Subscription	95,252	7,938
Miscellaneous expenses	2,778,126	3,470
Audit Fees	500,000	150,000
	11,745,427	10,222,247

19 DEPRECIATION

Depreciation Charge		RATE	
Motor Vehicle	521,750	20%	-
Furniture & Fixtures	328,775	10%	281,859
Office Equipment	246,438	20%	215,191
Computer Equipment	513,392	33%	297,905
Computer Software	50,808	20%	69,379
	1,661,163		864,334



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

20 Court Settlement

The licence of one Gaming House namely, Funworld Co Ltd, was revoked on 19th August 2010. Subsequently, Funworld Ltd lodged a Court Case against the State of Mauritius & Others including the GRA. In a Judgement given on 06 March 2020 the parties agreed that the matter be settled for the sum of Rs 50 million made up as follows:

(a) Rs 30 million as cash compensation; and

(b) Rs 20 million in terms of 2 Gaming House A licences for 100 coin-operated gaming machines, to operate 2 new outlets. Under the terms of settlement it was agreed that in respect of the outlets licence fees will be waived as aforesaid for a period of one year.

21 Receipts of Licence Fees and Remittance Into Consolidated Fund

Amount collected as Licence Fees during financial year 2018/2019 amounted to Rs 448,335,950 as detailed below.

Licence Type	Amount (Rs)
Agent of a Foreign Pool Promoter	60,000
Amusement Machine	9,165,000
Amusement Machine Operator	806,250
Bookmaker Off Course	29,750,000
Bookmaker On Course	31,000,000
Bookmaker - Remote Communications (SMS)	4,480,000
Bookmaker - Remote Communications (Telephone)	9,060,000
Casino	14,000,000
Collector	164,730
Dart Games Operator	202,500
Bookmaker Football	31,520,000
Gaming House "A"	67,375,000
Gaming House "B"	37,500
Gaming Machines	217,218,750
Horse Racing Organiser	1,000,000
Limited Payout Machine Operator	15,000
Local Pool Promoter	60,000
Limited Payout Machines	590,000
Lottery	885,000
Operator of Mauritius National Lottery	5,000,000
Penalty	3,841,220
Sweepstake Organiser	45,000
Totalisator	22,080,000
Total	448,355,950

An amount of Rs 439,088,483 was remitted into the Consolidated Fund.
Licence fees are accounted in the Cash Flow Statement.

GAMBLING REGULATORY AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

22 RESPONSIBLE GAMBLING AND CAPACITY BUILDING FUND

The Responsible Gambling and Capacity Building Fund (RGCBF) was set up under the Finance (Miscellaneous Provisions) Act 2016. As per the Finance (Miscellaneous Provisions) Act 2016 the Gambling Regulatory Authority shall set up a Responsible Gambling and Capacity Building Fund:

- (a) into which shall be paid the levy raised from licensees; and
- (b) out of which shall be paid such sums as the Managing Committee may approve for –
 - (i) developing and implementing a responsible gambling programme for the public;
 - (ii) identifying and addressing the ills associated with the gambling industry;
 - (iii) capacity building at the Authority;
 - (iv) ensuring integrity and best practices in the gambling industry;
 - (v) any other purpose as the Board may determine.

As per the Finance (Miscellaneous Provisions) Act 2016:

1. The Responsible Gambling and Capacity Building Fund shall be administered by a Managing Committee which shall consist of a chairperson and not more than 4 other persons, to be appointed by the Board after consultation with the Minister.
2. The Managing Committee shall hold its meetings at such time and place as the Chairperson may determine.
3. The Managing Committee shall regulate its meetings and proceedings in such manner as it may determine.
4. Notwithstanding subsections (2) and (3), the Managing Committee shall, where required by the Minister or Board –
 - (a) furnish information in respect of its activities; and
 - (b) comply with such directions of a general character as the Minister or Board considers necessary in the public interest.

The day to day tasks of the RGCBF are managed by employees of the Gambling Regulatory Authority situated at the 12 floor, Newton Tower, Sir William Newton Street, Port Louis.

The Mauritius Revenue Authority collects levy from licensees and remit same to the Responsible Gambling and Capacity Building Fund. The Mauritius Revenue Authority started to remit levy collected as from October 2016. Cash flows related to the fund are included in this financial statements.

GAMBLING REGULATORY AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

22 RESPONSIBLE GAMBLING AND CAPACITY BUILDING FUND (CONTINUED)

Revenue and expenditure for the Responsible Gambling and Capacity Building Fund for the year ended 30 June 2019 were as follows:

	As at 30 June 2019 Rs	As at 30 June 2018 Rs
REVENUE		
Non Exchange Transactions	75,760,563	77,768,887
Exchange Transactions	41,189	174,780
Total revenue	<u>75,801,752</u>	<u>77,943,667</u>
EXPENDITURE		
Projects costs	712,055	5,198,275
Member fees	359,000	372,522
Allowances	155,223	101,475
Administrative costs	3,754	28,238
Customer relation hub	1,186,355	-
Capacity building	2,369,471	-
Contribution to CSR	-	1,154,047
Finance costs	10,573	3,390
	<u>4,796,431</u>	<u>6,857,947</u>
Surplus for the year	<u>71,005,321</u>	<u>71,085,720</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

23 EXPLANATORY NOTES ON DIFFERENCE BETWEEN BUDGET AND ACTUAL EXPENDITURE

The Authority prepares its budget on a cash basis. Differences in budgeted and actual amount are explained below.

- (i) **License Fee**
The difference in actual and budget amount is due to penalty fees paid by licencees.
- (ii) **Interest Received**
Interest was earned on different bank accounts held by the Authority. This receipt was not anticipated in the budget.
- (iii) **Salaries and Compensation**
Provision was made for filling of vacancies which did not materialised.
- (iv) **Passage Benefits**
Provision was made for passage benefits payable to Head Horse Racing, however, recruitment was deferred.
- (v) **Gratuity**
Provision was made for gratuity payable to officers on contract. Contract of employment of one officer was terminated earlier and gratuity was paid on prorata.
- (vi) **End of year bonus**
Provision was made for end of year bonus payable to new recruits which did not materialised.
- (vii) **Cash in lieu of leaves**
Provision was made for refund of leaves to officers on contract including Head Horse Racing. Recruitment of Head Horse Racing was deferred and on the other hand contract officers utilised their leaves and thus less amount was refunded.
- (viii) **Allowances**
Reduced amount of allowance claims from officers resulted in less amount of allowance paid.
- (ix) **Travelling & Transport**
Higher actual amount is because mileage was paid to officers using their own car for official purposes.
- (x) **Overtime**
Less overtime was performed thus resulting in lower overtime cost.
- (xi) **Staff welfare**
Provision was made for end of year celebration. Number of attendees was less than forecast and thus less expense was incurred thereon.
- (xii) **Pension contributions**
Provision was made for payment of pension contribution for new recruits which did not materialise.
- (xiii) **Cost of utilities**
Delay in recruitment resulted in fewer use of computers and thus savings were made on electricity cost.
- (xiv) **Fuel, Oil, Insurance & Road Tax**
Less fuel was used as officers used their own vehicle for official purpose.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

23 **EXPLANATORY NOTES ON DIFFERENCE BETWEEN BUDGET AND ACTUAL EXPENDITURE (CONT.)**

- (xv) **Rental of building and parking slots**
Provision was made for additional parking slots which did not materialise.
- (xvi) **Equipment and furniture**
Provision was made for office equipment and furniture for new recruits but same was deferred.
- (xvii) **Office expenses**
Renovation works at the office premises resulted in higher office expenses.
- (xviii) **Maintenance**
Higher expense is because payment was effected for partitioning works which was not anticipated at time of preparation of estimates.
- (xix) **Cleaning Services**
Payment for cleaning services for one month was effected after financial year end.
- (xx) **Publications and stationery**
Higher expenditure is because more printing cartridges were purchased than forecast and more press notices were placed than forecast.
- (xxi) **Overseas expenses**
Fewer overseas missions were undertaken as compared to forecast overseas missions.
- (xxii) **Board Member Fees**
Fewer sub committees were held leading to less amount of fees paid.
- (xxiii) **Subscriptions**
There was an increase in rate of annual subscription.
- (xxiv) **Insurance**
Insurance of some equipment was deferred.
- (xxv) **General expenses**
The actual expenditure include expenses related to tests effected on race horses. More tests were effected to ensure compliance resulting in higher expenses.
- (xxvi) **Training fees**
Part of expenses relating to training were effected out of the Responsible and Capacity Building Fund.
- (xxvii) **Professional charges**
Actual expenditure in respect of legal fees for court cases was higher than anticipated.
- (xxviii) **Capital expenditure**
One vehicle was purchased and the price paid was lower than budgeted based on quotations received.

GAMBLING REGULATORY AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

24 LEASE

Operating Lease

Rentals payable under operating lease agreements are charged to the Statement of Financial Performance on a straight line basis over the term of the relevant lease.

Operating leases are leases of assets, the ownership of which are retained by the lessor.

Operating Lease Arrangements

	As at 30 June 2019 Rs	As at 30 June 2018 Rs
Minimum lease payments under operating lease recognised	5,795,912	5,780,337
At Statement of Financial Position date, the Authority has outstanding commitments under non-cancellable operating leases, which fall due as follows:-		
- within one year	5,795,912	5,780,328
Later than one year and not more than three years	4,816,940	4,816,940
Total Operating Lease Obligations	10,612,852	10,597,268

Operating lease payments represent rentals payable by the GRA for leasehold of office space and three parking slots with effect from 1st April 2017 for a period of three years.

25 RELATED PARTY TRANSACTION

The Authority regards the Government of Mauritius as its controlling party. Related party transactions for the Authority during financial year 2018/2019 are as follows:

- i. Government grant received amounting to Rs 86,000,000.
- ii. Fees paid to Board members Rs 3,120,000.
- iii. Employees of the Authority which include key administrative personnel namely the Chief Executive, Administrative and Human Resource Manager, Information Systems Officer and the Accountant. Remuneration paid to these key personnel amounted to Rs 4,628,021.
- iv. Eligible employees are granted duty free facilities and/or loans for the purchase of car as prescribed in the Pay Research Bureau Report. The details, amount granted and balances under these loans are given at note 8 in the financial statements. There are no other loans to key management personnel or to other categories of staff.
- v. Licence fees collected are remitted into the Consolidated Fund and for the year under review an amount of Rs 439,088,483 was remitted into the Consolidated Fund.
- vi. The Mauritius Revenue Authority under the GRA Act levied gambling taxes. An amount of Rs 75,760,563 was remitted to the Responsible Gambling and Capacity Building Fund by the MRA.
- vii. The Authority issued licences for operator and gaming machines to four casinos owed by the State Investment Corporation Limited against payment of Rs 14,000,000 as operator licence fees and Rs 38,125,000 as gaming machines licence.
- viii. The National Solidarity Fund under the GRA Act is in receipt of unclaimed prizes. As per GRA Act any winning which has not been claimed by a punter shall be paid into the National Solidarity Fund. As per records available at the Authority an amount of Rs 57,859,026 was remitted by Licencees into the National Solidarity Fund for period July 2018 to June 2019.
- ix. The Authority is assisted in its enforcement and surveillance mandate by the Police Des Jeux, a unit under the purview of the Police Department. For the year ended 30 June 2019, sixteen Officers were posted in the Police des Jeux Unit and salaries paid by the Government to these officers amounted to around Rs 5.7 million. Allowances amounting to Rs 401,806 was paid by the Authority to the Police Des Jeux.

