

GAMBLING REGULATORY AUTHORITY

ANNUAL REPORT 2020 - 2021

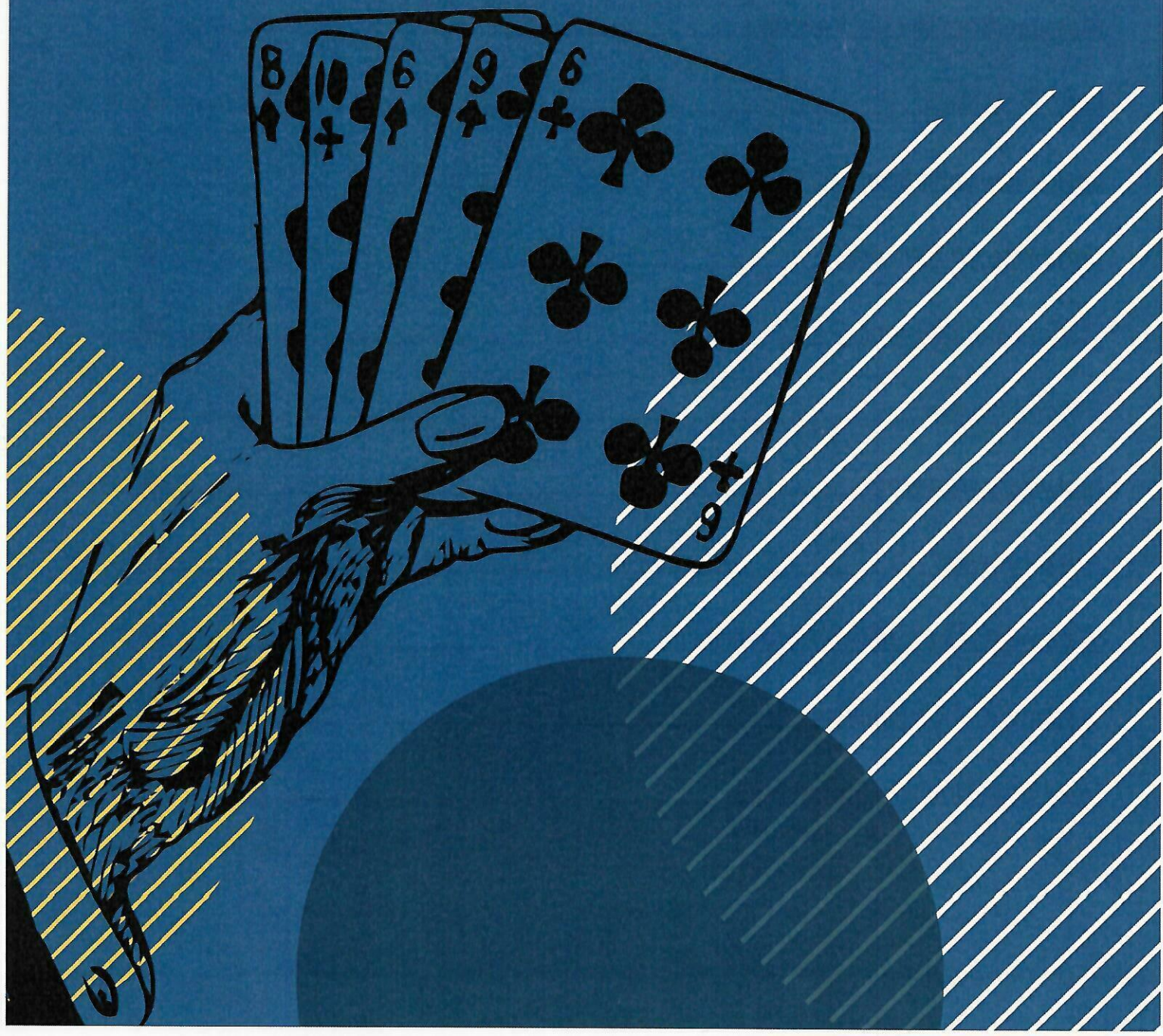


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VISION AND MISSION

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 great honour that I am addressing this introductory remark as the Chairperson of the Gambling Regulatory Authority (GRA). Since last year, the Covid-19 pandemic has caused the world to go through a state of emergency. Economies around the globe have been struggling to keep things afloat,



and are finding it harder day by day to cope with this ongoing situation. Similarly, the second lockdown, in Mauritius from the 10th of March to the 30th of April 2021, has engendered all betting and gambling activities throughout the country to pause, hence resulting in an inevitable shortfall for the operators as well as the Government.

Nonetheless and on a more positive note, I am pleased to point out that, despite the current state of affairs, notable advancements were made during the past financial year. As a matter of fact, the targets set regarding anti-money laundering and combatting financial terrorism (AML/CFT) in the gambling sector were successfully implemented by the GRA. To this end, an AML/CFT Task Force has been set up at the level of the GRA for the implementation of the FATF-ICRG action plan for Mauritius. Our team has also been toiling diligently and showed their maximum devotion during the preparatory works preceding the evaluation by the Financial Action Task Force (FATF) assessors.

On the other hand, Personal Management Licences (PML) were delivered to key stakeholders of the industry in early 2021. This is yet another laudable achievement given the initial reluctance of many to hold one. For the record, this newly introduced licence mainly serves an AML/CFT purpose as it requires the Authority to carry out a full-fledged due diligence on each applicant, identify his/her source of funds and determine whether he/she is fit and proper to operate in the gambling or horseracing sector.

Another historic move was the conversion of the horse racing organiser from a private club to a public limited company. The Mauritius Turf Club Sports and Leisure Limited (MTCSL), will, in addition to the GRA Act, have the obligation to adhere to the Companies Act. This is yet another giant leap as it will empower the horseracing organiser to adopt measures which will promote transparency, increase accountability and enhance compliance at large.

Another major advancement, as announced by the Hon. Prime Minister, relates to the creation of the Horse Racing Division (HRD). This measure, inspired from the Parry report, was made effective through the Finance (Miscellaneous Provisions) Act 2021 in an attempt to make Mauritius come at par with other credible horseracing jurisdictions around the world, notably in terms of fairness, transparency and independence. In the same vein, the Hon. Prime Minister highlighted, during his allocution, that there was a pressing need for reforms and changes in the horseracing industry, and that, as mentioned by the Parry report, the current regulatory and governance responsibilities should henceforth be under the purview of the HRD.

The Hon. Prime Minister also pledged to the fact that the HRD would be an independent division comprising both local and international professionals with high calibres in their respective fields. To this end, Wayne Wood, Australian racing expert having extensive knowledge and experience in this domain, has been appointed at the head of the Horseracing Division. His primary objective would

be to lay out the appropriate foundations of the HRD, while closely monitoring all racing-related matters taking place across the country. Likewise, other recruitment exercises are in the pipeline as the HRD is set to become fully functional by early 2022.

The Authority is committed to bring new ideas and take up initiatives for the betterment of the gambling industry. In times of hardships, like the one we are experiencing due to the Covid-19 pandemic, we need to be resourceful, even if it means changing long established ways and habits. We have to adapt to the new normal. For these reasons, the GRA Act was amended, through the Finance (Miscellaneous Provisions) Act 2021, in order to revive the racing industry, and most of all, to salvage this sport by enabling competent organisers to come forward with their projects. We are well aware of the folkloric importance of this activity and the attachment that race lovers have developed for it through time. We thus hold that it was imperative to broaden possibilities by providing wider options to punters, employees and other stakeholders of the horse racing sector.

Given the above, it seems clear that the GRA is reaching its objectives at cruising speed. It has successfully engaged on the path to innovation, and is making history by reshaping the contours of local gambling. On this ending note, I would like to reiterate my gratitude to all the Board members for their unflinching support and collaboration, to the parent ministry, to our stakeholders, and to the GRA staff for their relentless effort, devotion and commitment. I am confident that our endeavours will be fruitful in the near future and that we will continue to pave the way towards healthier, safer and responsible betting.

Om Kumar Dabidin

Chairperson

ROLE AND OBJECTS

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 Ministry of Finance, Economic Planning and Development during financial year 2019/2020. 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

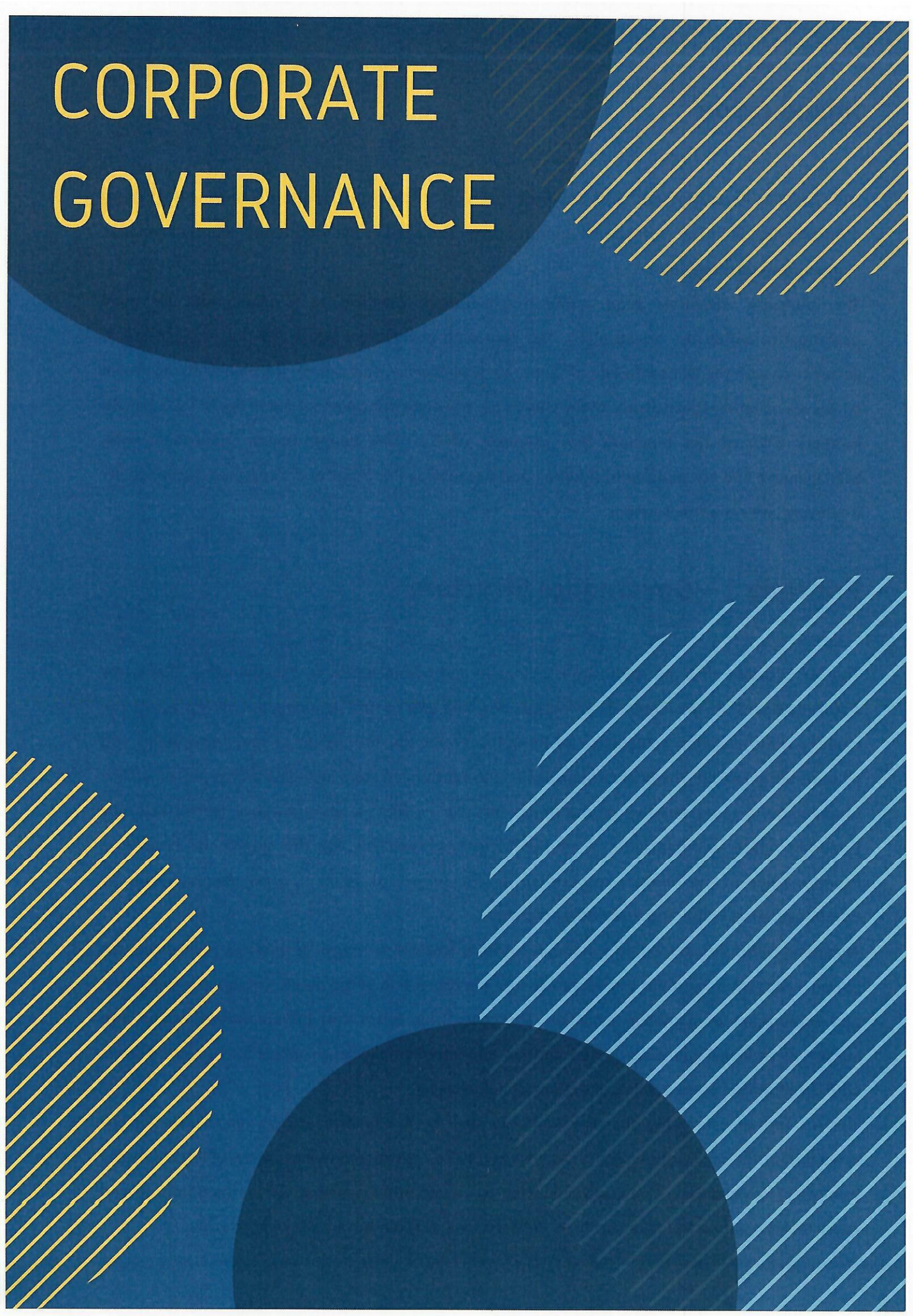
- **Integrity** : honesty, transparency and integrity are foremost in our dealing.
- **Fairness** : an ethical approach in the performance of our actions.
- **Innovation** : always a priority.

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

The background is a solid dark blue. It features several abstract geometric elements: a large yellow circle in the top left corner; a light blue circle in the top right corner filled with fine, parallel yellow diagonal lines; a yellow circle in the bottom left corner filled with fine, parallel yellow diagonal lines; and a light blue circle in the bottom right corner filled with fine, parallel light blue diagonal lines. The text 'CORPORATE GOVERNANCE' is positioned in the upper left area, within the yellow circle.

Introduction

The Gambling Regulatory Authority is a body corporate established under the Gambling Regulatory Authority Act 2007 (The “Act”) and it operates under the aegis of the Ministry of Finance, Economic Planning and Development.

The Authority recognizes good corporate governance practices as a prerequisite for good performance within the organization. The corporate governance structures put in place are in accordance with the National Code of Corporate Governance. This section thus highlights the main corporate governance structures of the GRA as per the eight principles set out in the NCCG 2016. An in-depth view of the functions and purposes of the GRA Board, Board Committees, Risk Management and Internal Audit, Auditing and Accounting Principles and Integrated Sustainability Reporting, are set out hereunder.

Principle 1 – Governance Structure

The 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 Gambling Regulatory Authority Board meets regularly to convey decisions or take cognisance of matters which require its attention. Updates are provided by the Chief Executive on the day-to-day running of the Authority.

COMPOSITION OF THE BOARD

For the period of 01 July 2020 to 30 June 2021, the Board was constituted as follows:

Name	Title	Date of Appointment
Mr O. K. Dabidin	Chairperson	05 April 2018
Dr S. P. W. Maharahaje	Vice Chairperson	15 May 2015
Mr D. K. Dabee	Member – Representative of the Attorney General's Office	21 December 2007
Mr K. Beekharry	Member	13 March 2015
Mr G. P. Bussier	Member – Representative of the Ministry of Finance, Economic Planning and Development	21 October 2011
Mrs S. D. Gujadhur Nowbuth	Member – Representative of the Ministry of Tourism	22 August 2019 to 18 January 2021
Mr A. Jurawon		19 January 2021 to 02 June 2021
Ms G. Callychurn		03 June 2021 to date
Ms K. Kautick	Member – Representative of the Prime Minister's Office	27 November 2017
Mr K. Jhugroo	Member – Representative of the Commissioner of Police	13 March 2015
Mr C. Ujoodhia	Member	13 March 2015
Mr S. Khuntoo	Member	22 October 2020



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:

- (i) Agriculture & Food Technology and Natural Resources, Environment;
- (ii) Civil Service & Administrative Reforms;
- (iii) Youth & Sports; and
- (iv) Finance & Economic Development.

He was also 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 with a view to bringing about, throughout government institutions, a more effective and efficient 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 towards the realization of the objectives of the Authority in light of prevailing legislations and in line with the policy directions set out by Government for the Gambling and Betting Sector.

Dr S. P. W Maharajah 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
MAHARAJA
Vice Chairperson



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 and Metro Express Limited. 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 Kreedeo (Dev)
BEEKHARRY
Board Member

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, Economic Planning and 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.

Mrs S.D. Gujadhur-Nowbuth has been appointed to the Board in August 2019. She is currently performing the duties of Permanent Secretary at the Ministry of Tourism and has served the Civil Service for several years.

Mrs Shakuntala Devi
GUJADHUR-NOWBUTH
Board Member



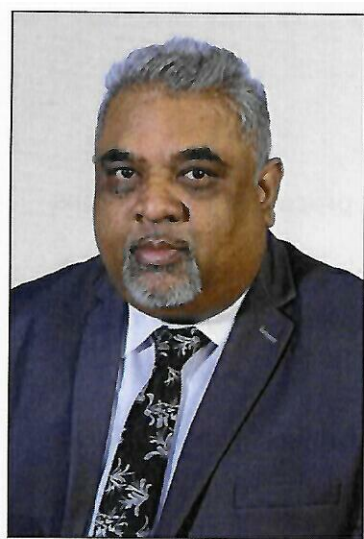
Mr Chandrashekar UJODHIA
Board Member

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 Rector 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, 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.

Ms Kalianee KAUTICK
Board Member

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.



Mr Shiv KHUNTOO
Board Member

Mr Shiv Khuntloo was the Municipal Councillor for the Town Council of Beau-Bassin Rose-Hill from 2001 to 2006. He was, during this period, Deputy Mayor of the said town. Mr Khuntloo was formerly employed in the administrative section of the Om Sai Medical Center at Earl's Court, London, from 2006 to 2009. Upon his return to Mauritius, he took up new responsibilities as Sales Representative then Insurance Advisor. He is a social work enthusiast and is actively involved in social activities within his locality.

Ms G. Callychurn was appointed Board Member of the Gambling Regulatory Authority in May 2021. She is the holder of a Master's Degree in Business Administration from the University of Birmingham and is currently Deputy Permanent Secretary at the Ministry of Tourism. She is also a Board Member of the Mauritius Shipping Corporation Ltd.

Ms Gyaneswaree CALLYCHURN
Board Member

Ms Callychurn joined the Civil Service as Assistant Secretary at the Prime Minister's Office in November 1997 and has since occupied senior positions across a range of Ministries and Departments: Education, Agro-Industry, Social Security and the National Human Rights Commission, amongst others.

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. P. W. Maharahaje - Member
- Mr G. P. Bussier – Member
- Ms K. Kautick - Member

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

Members	Attendance for the Finance and Procurement Committee Meetings	Allowance (Rs)
Mr C. Ujoodhia	12/12	80,000
Dr S. Maharahaje	2/12	14,000
Mr G. Bussier	12/12	56,000
Ms K. Kautick	12/12	56,000

The Human Resource Committee (HRC)

The Human Resource Committee has been set up to assist the Board in:

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

For the reporting period, the Human Resource Committee was constituted as follows:

- Mr K. Beekharri – Chairperson
- Mrs S.D. Gujadhur-Nowbuth – A.g. Chairperson/ Member (As from 22 August 2019 to 18 January 2021)
- Mr C. Ujoodhia – Member
- Mr G. Bussier – Member (As from 3 August 2020)
- Mrs R. Ruchchan – Ad Hoc Member (Previously in attendance then nominated as ad hoc member as from 26 January 2021)

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

Members	Attendance for the Human Resource Committee Meetings	Allowance (Rs)
Mr K. Beekharri	4/5	40,000
Mrs S.D. Gujadhur-Nowbuth	1/5	10,000
Mr G. Bussier	4/5	28,000
Mr C. Ujoodhia	4/5	42,000
Mrs R. Ruchchan	5/5	28,000

The Managing Committee for the Responsible Gambling and Capacity Building Fund

Section 11A of the Gambling Regulatory Authority Act provides that the Gambling Regulatory Authority shall set up a Responsible Gambling and Capacity Building Fund. Same is to be administered by a Managing Committee comprising a Chairperson and not more than 4 other persons, to be appointed by the Board after consultation with the Minister. The terms of reference of the Responsible Gambling and Capacity building Fund are:

- (a) To develop and implement a responsible gambling programme for the public;
 - (b) To identify and address the ills associated with the gambling industry;
 - (c) For capacity building at the Authority;
 - (d) To ensure integrity and best practices in the gambling industry; and
- any other purpose as the Board may determine.

For the period of July 2020 June 2021, the Managing Committee was constituted as follows:

- Mr M. Bheekhee - Acting Chairperson (As from 16 April 2019)
- Mr N. Soopramanien - Member (As from 31 May 2017)



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

Mr M. Bheekhee is currently Lead Analyst at the Ministry of Finance, Economic Planning and 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 G. N. 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.

The Managing Committee met on four occasions for the period 01 July 2020 to 30 June 2021. The attendance details and allowances for the reporting period are as follows:

Name	Title	Attendance for Managing Committee Meetings	Allowance (Rs)
Mr M. Bheekhee	Acting Chairperson	4/4	144,000
Mr N. Soopramanien	Member	4/4	120,000

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 and Remuneration

In order to effectively discharge its duties, the Board meets regularly. Special or additional meetings may also be convened as and when required. All members are expected to attend meetings unless exceptional circumstances prevent them from doing so. The relevant documentations are circulated to all members by the Board Secretary prior to each meeting.

Attendance of the Board

For the reporting period, the Board of the Gambling Regulatory Authority met on seventeen occasions (ten Board meetings and seven Special Board Meetings for specific issues) as summarised below:

Name	Title	Appointment Date	Board Meetings Attended	Special Board Meetings Attended
Mr O. K. Dabidin	Chairperson	05 April 2018	10	7
Dr S.P.W. Maharahaje	Vice Chairperson	15 May 2015	9	4
Mr D.K. Dabee	Member - Representative of the Attorney General's Office	21 December 2007	9	5
Mr K. Beekharry	Member	13 March 2015	10	6
Mrs S.D. Gujadhur Nowbuth	Member - Representative of the Ministry of Tourism (As from 22 August 2019 to 18 January 2021)	22 August 2019	0	1
Mr A. Jurawon	Member - Representative of the Ministry of Tourism (As from 19 January 2021 to 02 June 2021)	19 January 2021	1	2
Ms G. Callychurn	Member - Representative of the Ministry of Tourism (As from 03 June 2021 to date)	03 June 2021	0	0
Ms K. Kautick	Member - Representative of the Prime Minister's Office	27 November 2017	10	7

Mr G.P. Bussier ¹	Member - Representative of the Ministry of Finance and Economic Development	21 October 2011	10	6
Mr K. Jhugroo	Member - Representative of the Commissioner of Police	13 March 2015	9	6
Mr C. Ujoodhia	Member	13 March 2015	10	6
Mr S. Khuntoo	Member	22 October 2020	5	6

Board Fees

Fees drawn by each Board Member for the period of July 2020 to June 2021 are as follows:

Name (Title)	Amount (Rs)
Mr O. K. Dabidin (Chairperson)	600,000
Dr S. P. W. Maharahaje (Vice Chairperson)	420,000
Mr D. K. Dabee (Member)	300,000
Mr K. Beekharry (Member)	300,000
Mr G. P. Bussier (Member)	300,000
Mrs S. D. Gujadhur Nowbuth (Member)	150,000
Mr K. Jhugroo (Member)	300,000
Ms K. Kautick (Member)	300,000
Mr C. Ujoodhia (Member)	300,000
Mr N. Jurawon (Member)	135,484
Mr S. Khuntoo (Member)	220,161

¹ Mr N. Armoogum, Lead Analyst, attended 3 Board Meetings as alternate to Mr G.P. Bussier.

Principle 5 – Risk Governance and Internal Control

RISK MANAGEMENT

The Authority recognises that sustained effort is required 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

POLICIES AND PRACTICES REGARDING ETHICAL, HEALTH, SOCIAL AND ENVIRONMENTAL ISSUES

Ethics

Board members, the Chief Executive and staff of the Gambling Regulatory Authority are bound to carry out their duties with utmost fairness, professionalism and integrity. The following measures are in place at the Authority to this end:

- The Authority subscribes to the principle of ethical behavior in the day-to-day affairs. In this context, all employees have been instructed to adhere to its Code of Conduct. This is essential to enable the Authority to earn respect from its stakeholders.
- The Affairs of the Authority are conducted in a transparent manner. However, the staff is also bound by an oath to secrecy to remind them that disclosure of confidential information for gratification or other interests is highly condemnable.
- All new employees have to submit a declaration of assets in an appropriate form upon recruitment. Existing members and staff should, on the other hand, update theirs every three years. Additionally, same should be updated upon expiry or termination of employment on any basis.
- The Act establishes that every member of the Gambling Regulatory Authority should disclose any interest he or she may have in any enterprise which is subject to the Authority's control. A declaration of conflict of interest should be made if the member holds that he or she has a direct or indirect interest in an organization or person involved with or having a link to the Authority's line of duties and responsibilities.

Health and Safety

The Authority 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.

Environmental

The Authority 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 Board is responsible for the timely preparation of the Annual Report which includes the financial statements for every financial year.

As per the Act, the Board shall, not later than six months after the close of every financial year, forward to the Minister a report on the activities of the Authority together with its audited accounts in respect of that financial year. Furthermore, in accordance with the Statutory (Accounts and Audit) Act, the Chief Executive has, not later than 3 months after the end of the financial year to submit the annual report to the Board for approval. After approval by the Board, the Chief Executive must, not later than 4 months after the end of the financial year, submit the Annual Report, including the financial statements, to the National Audit Office.

The Director of Audit, must within 6 months of the date of receipt of the Annual Report, submit the Annual Report and the Audit Report to the Board.

On receipt of the Annual Report including the audited financial statements and the Audit Report, the Board, not later than one month from the date of receipt, furnishes the responsible Minister with such reports and financial statements.

Principle 8 – Relations with Stakeholders

Related Party Transactions

The Authority regards the Government of Mauritius as its controlling party. As per provisions of the Act constituting the Authority, the Board members represent the interest of stakeholders. An amount of Rs 3,679,645 was paid to Board members as board fees and sub committee fees. Other related party transactions are as follows:

i. Employees of the Authority include key administrative personnel namely the Chief Executive, Administrative and Human Resource Manager, Information Systems Officer and the Accountant. Remuneration paid to the Chief Executive, Administrative and Human Resource Manager, Information Systems Officer and the Accountant is in accordance with the recommendations of the Pay Research Bureau Report and amounted to Rs 3,974,590.

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.

ii. Licence fees collected are remitted into the Consolidated Fund and for the year under review an amount of Rs 304,454,396 was remitted into the Consolidated Fund.

iii. An amount of Rs 60,538,623 was remitted to the Responsible Gambling and Capacity Building Fund by the Mauritius Revenue Authority.

iv. The Authority issued licences for operator and gaming machines to four casinos owed by the State Investment Corporation Limited against payment of licence fees amounting to Rs 24,687,500.

v. 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 (NSF). For the reporting period an amount of Rs 82,227,846 was remitted in the NSF.

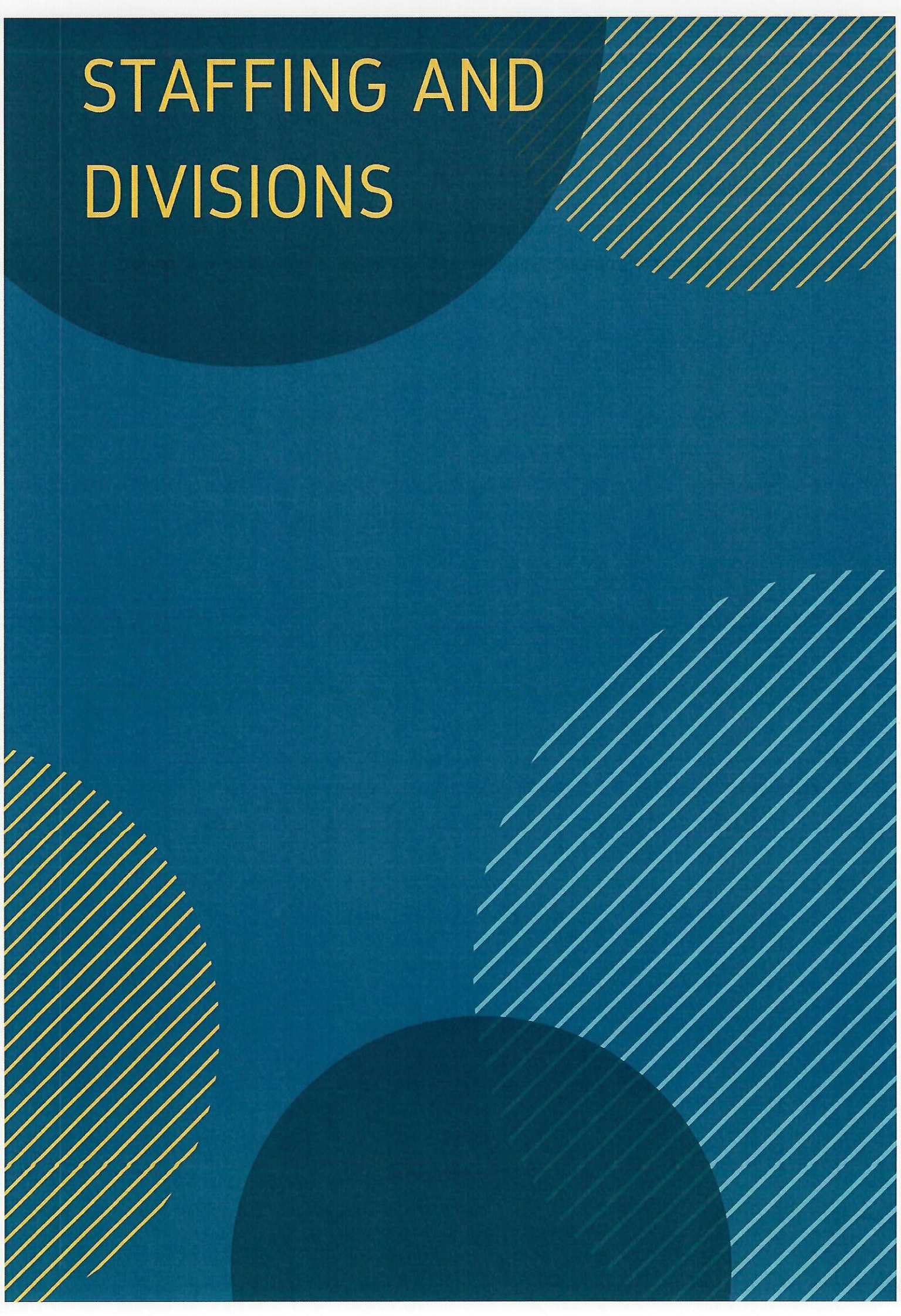
vi. The Authority is assisted in its enforcement and surveillance mandate by the Police Des Jeux, a unit under the purview of the Police Department. The salaries of the police officers of the Police Des

Jeux unit is paid directly by the Government. However, allowances amounting to Rs 276,000 was paid by the Authority to the Police Des Jeux.

Relations with Stakeholders

The Authority spares no efforts to maintain open lines of communication with its stakeholders and the general public for ensuring optimal transparency and disclosure of information at all levels.

STAFFING AND DIVISIONS

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Staffing and Divisions of the Authority

Staffing

As at 30 June 2021 the total number of employees at the Authority was 46. In the absence of a Chief Executive, the services of an Officer from the Ministry of Finance, Economic Planning and Development has been available to the Authority to perform the duties as Officer-in-Charge.

The different divisions at the Authority are as follows:



The staff position at the Authority as at 30 June 2021 was as follows:

Sn	Grades	Number in post as at 30 June 2021
1.	Administrative and Human Resource Manager	1
2.	Information Systems Officer	1
3.	Accountant	1
4.	Public Relations and Responsible Gambling Officer	1
5.	Legal Affairs Officer	1
6.	Administrative Secretary	1
7.	Gambling Regulator and Investigator	20
8.	Confidential Secretary	1
9.	Office Management Assistant	1
10.	Management Support Officer	14
11.	Receptionist	1
12.	General Worker	1
13.	Driver	2

GENERAL REVIEW

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1. Financial Monitoring

During the period under review the Authority ensured that as far as possible 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 2020 to 30

June 2021

Activity	Types of Complaints	Total	Action Taken				
			Refer to Police Des Jeux	Settled	Withdrawn	Not upheld	Under Process
Casino	Miscellaneous	1	-	1	-	-	-
Gaming House	Alleged manipulation of gaming machines	-	-	-	-	-	-
	Malfunctioning of gaming house	1	-	1	-	-	-
	Non- Validation of winning bet	2	-	2	-	-	-
	Alleged mismanagement of gaming house	1	-	1	-	-	-
	Miscellaneous	9	-	8	-	-	1
	Alleged harassment from senior staff	-	-	-	-	-	-
Amusement Machine	Negative influence on society	-	-	-	-	-	-
	Illegal operation of Amusement machine	3	3	-	-	-	-
	Illicit activities and alleged Money Laundering	-	-	-	-	-	-
	Application of Amusement Machine Operator	1	-	1	-	-	-
Bookmaker conducting Fixed Odds Betting on local race	Tickets (lost, unreadable, cancelled & erroneous), refund i.c.w. withdrawal & wrong results, etc.	33	4	18	1	8	2
Bookmaker conducting Fixed Odds Betting on Football Matches	Scheduled kick-off time, tickets (lost, unreadable & erroneous), void matches. Inaccurate fixtures & results, etc.	20	-	20	-	-	-
Miscellaneous (lotteries)	Tickets - lost, unreadable, etc.	7	-	6	-	-	1
TOTAL		78	7	58	1	8	4

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.

A summary of cases detected by the Police des Jeux during the period from 1st July 2020 to 30 June 2021, is given hereunder: -

No. of cases detected	No of persons contravened	No. of persons arrested	No. of persons convicted	No. of cases dismissed/n o further action	No. of cases pending before Court	No. of cases pending decision of DPP
16	12	19	-	1	2	3

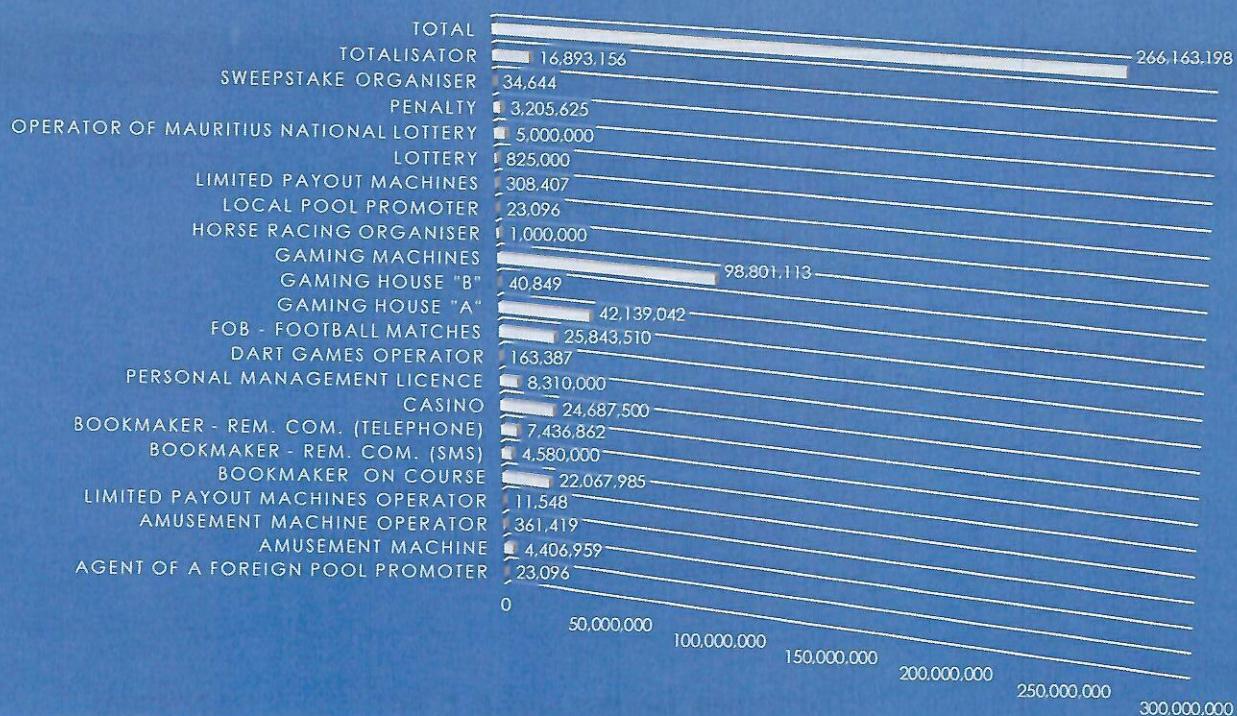
4. Licensees as at 30 June 2021

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 2021.

Licensee	No. of Licensees as at 30 June 2020	No. of Licences issued / renewed 01 July 2020 to 30 June 2021	No. of Licences not renewed 01 July 2020 to 30 June 2021	No. of Licences as at 30th June 2021
Bookmakers operating on Race Course	30	30	1	29
Bookmakers operating by SMS	1	1	0	1
• No. of Outlets	25	25	0	25
Bookmakers operating by telephone	2	2	0	2
• No of outlets	50	50	0	50
Bookmaker – FOB on Football matches	8	8	0	8
• No. of Outlets	96	96	0	96
Casinos	4	4	0	4
Gaming House “A”	20	20	0	20
Gaming House “B”	3	3	0	3
Gaming Machines	1727	1666	61	1666
Horse Racing Organiser	1	1	0	1
Operator of Mauritius National Lottery	1	1	0	1
Totalisator Operator	2	2	0	2
• No. Of Outlets	50	50	0	50
Limited Payout Machines Operator	1	1	0	1
Limited Payout Machines	67	33	0	100
Agent of Foreign Pool Promoter	2	2	0	2
Local Pool Promoter	2	2	0	2
Collector	-	-	-	-
Sweepstakes Organiser	3	3	0	3
Dart Games Operator	5	6	0	6
Amusement Machine Operator	37	37	3	34
• No. Of Amusement Machines	691	691	36	655
Promotional Lottery	57	0	0	57
Holder of Personal Management Licence	-	553	0	553

Licence Fees Collected for Financial Year 2020/2021

GAMBLING REGULATORY AUTHORITY LICENCE FEE COLLECTED FOR THE FINANCIAL YEAR 2020/2021 AMOUNT (RS)



Licence fees

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 into 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	

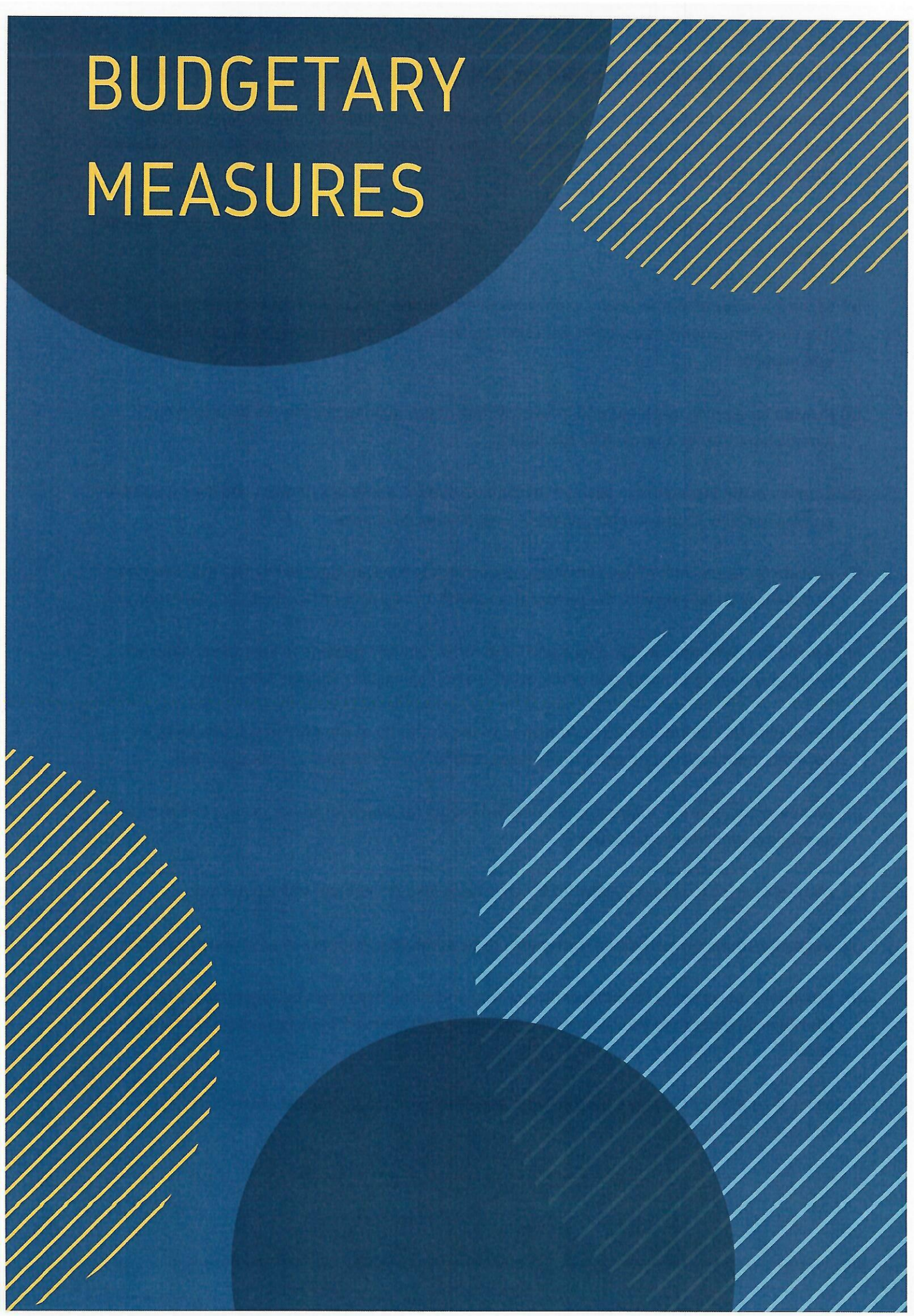
	period of 3 months.	
Category 2 Gaming House "A" Gaming House licence in respect of Gaming House "A" games	3,500,000, payable in 4 equal instalments, each instalment being payable on or before the first day of every period of 3 months;	12 months
Gaming machine licence	125,000 per gaming machine, payable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

Totalisator operator licence	(a) for operating at the racecourse	1,000,000	Yearly or part thereof
	(b) for operating outside the racecourse	40,000 in respect of each place of business	Yearly or part thereof
	(c) for operating through remote communication at such place outside the racecourse as may be approved by Board	40,000 in respect of the principal place of business	Yearly or part thereof
		40,000 in respect of every other place at which facilities are provided	Yearly or part thereof
	(d) for conducting local race inter-totalisator betting	3,500,000	Yearly or part thereof
	(e) for conducting foreign race inter-totalisator betting	3,500,000	Yearly or part thereof
	(f) in respect of each terminal	40,000	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 of every period of 3 months	Yearly or part thereof
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	12 months
		40,000 in respect of every other additional place of business	12 months
Category 5			
Licence to Operator of Mauritius National Lottery		5,000,000	12 months
Category 6 – Miscellaneous			
(a) Sweepstake organiser licence		15,000	Yearly or part thereof
(b) Local pool promoter licence		15,000	Yearly or part thereof
(c) Agent of a foreign pool		15,000	

promoter licence		Yearly or part thereof
(d) Lottery licence under Part XVII	15,000 in respect of each lottery Organised	
(e) Dart games licence	7,500 per dart board	1 January to 15 August of every year or part thereof
	7,500 per dart board	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	15,000, payable in 4 equal instalments, each instalment being, payable on or before the	Yearly or part thereof

operator licence	first day of every period of 3 months	
(i) Limited payout 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
(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

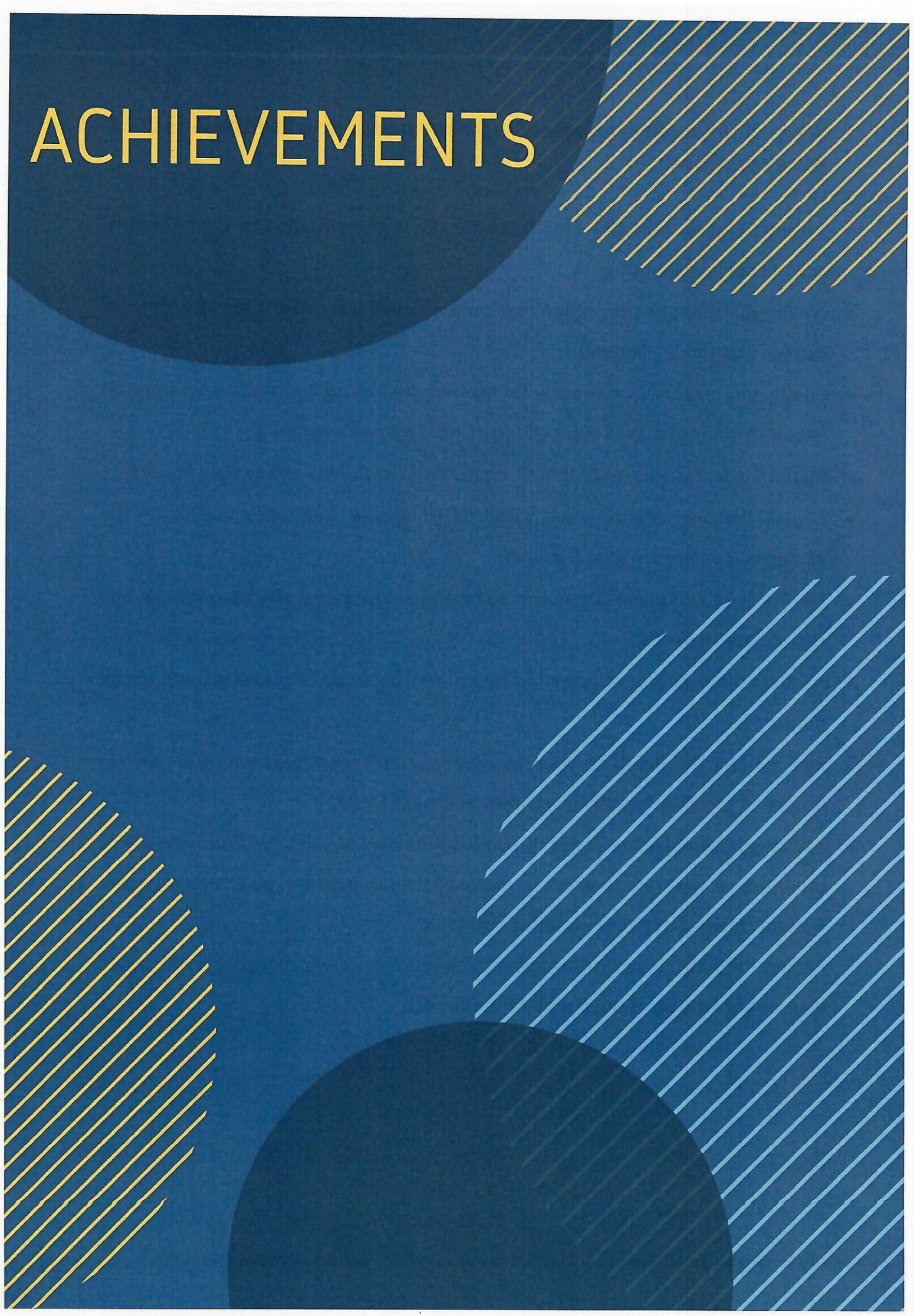
BUDGETARY MEASURES

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The main amendments to the GRA Act during the year 2020-2021 were made to:

- (a) Broaden the definition of “Limited Pay Out Machines” to include virtual, multiplayer station and stand-alone roulette machine amongst others. The maximum pay-out was also increased from Rs 5,000 to Rs 10,000.
- (b) Enable the GRA to make regulations to define the manner in which the Appeal Committee should operate.
- (c) Make it a requirement for every gaming machine operator to ensure that every gaming machine on its premises complies with such technical standards to be approved by the Board and gazetted.
- (d) Provide for gaming machines and jackpot system of any gaming machine to be tested by gaming laboratories approved by the Board.
- (e) Empower GRA inspectors to seal the mechanical meters, game box, jackpot and logic area of a gaming machine to prevent tampering of such gaming machines.
- (f) Provide for every Limited Pay Out Machine operator to have all Limited Pay Out Machines on its premises complying with the technical standards to be approved by the Board and gazetted.
- (g) Amend the definition of “sporting event” and other relevant sections to limit the conduct of fixed odds betting to horse race and football league taking place outside Mauritius.
- (h) Streamline the information to be furnished to the Authority at the time of submission of an application for registration of a sweepstakes retailer, lottery retailer or pool promoter.
- (i) Empower the Board to approve new specified events for which an ad hoc licence to carry out gaming activities may be granted.
- (j) Allow a licensee to sponsor activities for charitable, benevolent and social purposes.
- (k) Authorise computer-generated documents to be admissible evidence in any legal proceedings.
- (l) Provide for payment of Bookmaker licence for conducting fixed odds betting on any event or contingency other than a local race on a “yearly or part thereof” basis instead of 12 months’ basis.
- (m) Make it an offence for those persons who are offering or conducting bet-related services without a valid licence.

ACHIEVEMENTS

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Some of the main achievements for the period July 2020 to June 2021 were as follows:

- Setting up of an AML/CFT Task Force for the implementation of the FATF-ICRG action plan for Mauritius;
- Issuing guidelines on prevention of money laundering and Terrorism Financing for casinos and gaming houses;
- Conducting extensive outreach for gaming houses and casinos operators on implementing risk-based approach to combat money laundering;
- Publishing fact sheets on AML/ CFT obligations for casinos and gaming houses;
- Issuing Personal Management Licences to ensure that stakeholders of the gambling industry are fit and proper;
- Setting up of an Appeal Committee to hear appeals against sanctions imposed by stipendiary stewards;
- Allowing licensees to sponsor activities for charitable, benevolent and social purposes;
- Empowering the Board to approve new specified events for which an ad hoc licence to carry out gambling activities may be granted;
- Allowing bookmakers to conduct fixed odds betting on any event or contingency other than a local race to effect payment of their licence fees on a “yearly or part thereof” instead of twelve months’ basis; and
- Persons offering or conducting bet-related services by way of digital or electronic devices are now sanctioned under the GRA Act.

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.

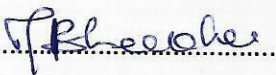
The Directors are also responsible for ensuring that the Authority complies with the National Code of Corporate Governance.

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 M. Bheekhee
Member



Mrs S. D. Domun
Member

Statement of Compliance

Throughout the year ended 30 June 2021, 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 2020 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.



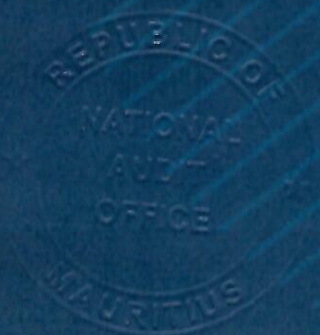
Mr M.Bheekhee
Member



Mrs S.D. Domun
Member

FINANCIAL STATEMENTS

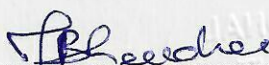
Financial Year
Ended 30 June
2021



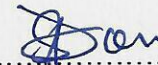
GAMBLING REGULATORY AUTHORITY
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021

		As at 30 June 2021 Rs	As at 30 June 2020 Rs
	Notes		
ASSETS			
<u>Current assets</u>			
Cash and cash equivalents	11	339,649,812	329,443,332
Inventories		272,948	266,728
Receivables from exchange transactions	10	666,254	563,843
Receivables from non exchange transactions	10	2,537,063	3,824,543
Prepayments	10	3,658,674	2,808,027
		<u>346,784,751</u>	<u>336,906,473</u>
<u>Non current assets</u>			
Property, plant and equipment	5	4,410,614	5,338,879
Intangible assets	7	135,011	208,721
Receivables from non exchange transactions	10	1,066,311	1,450,595
		<u>5,611,936</u>	<u>6,998,195</u>
Total assets		<u>352,396,687</u>	<u>343,904,668</u>
LIABILITIES			
<u>Current liabilities</u>			
Payables under exchange transactions	15	4,178,018	8,121,597
Payables under non exchange transactions	15	384,285	405,590
Employee benefits	12	53,868	149,180
Deposit licence fees		14,440,000	52,653,034
		<u>19,056,171</u>	<u>61,329,401</u>
<u>Non current liabilities</u>			
Payables under non exchange transactions	8	1,066,311	1,450,595
Employee benefits	12	8,370,884	5,481,744
Retirement benefits obligations	9	2,637,551	2,683,783
Refundable guarantee deposits	14	13,612,308	16,464,164
Waiver of licence fees	23	20,000,000	20,000,000
		<u>45,687,054</u>	<u>46,080,286</u>
Total liabilities		<u>64,743,225</u>	<u>107,409,687</u>
Net assets		<u>287,653,462</u>	<u>236,494,981</u>
NET ASSETS / EQUITY			
<u>Accumulated Fund</u>			
Gambling Regulatory Authority		(2,749,882)	12,891
Responsible Gambling & Capacity Building Fund		289,620,944	235,504,090
Revaluation reserve	6	782,400	978,000
Total Net Assets / Equity		<u>287,653,462</u>	<u>236,494,981</u>

Approved on 24th GRA Special Board Meeting held on Friday 21 February 2025



 Mr M. Bheekhee
 Member



 Mrs S.D. Domun
 Member

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2021

		As at 30 June 2021 Rs	As at 30 June 2020 Rs
	Notes		
REVENUE			
Non-Exchange Transactions	13	43,000,000	45,300,000
Exchange Transactions	13	109,631	776,566
Gain on foreign exchange transaction	22	105,710	-
Total revenue		<u>43,215,341</u>	<u>46,076,566</u>
EXPENDITURE			
Operating costs	16	8,289,730	7,563,138
Staff costs	17	26,959,202	25,578,121
Administrative costs	18	9,095,297	8,818,223
Depreciation	19	1,715,328	1,252,220
Finance costs		42,369	31,252
Loss on foreign exchange		-	9,350
		<u>46,101,926</u>	<u>43,252,304</u>
(Deficit) / Surplus for the year		<u>(2,886,585)</u>	<u>2,824,263</u>



STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 30 JUNE 2021

	Revaluation Surplus Rs	Responsible Gambling and Capacity Building Fund Rs	General Fund Rs	Total Rs
Balance as at 01 July 2019	400,000	191,217,924	225,816	191,843,740
Surplus of revenue over expenditure		44,286,166		44,286,166
Net surplus / (deficit) for period			2,824,263	2,824,263
Prior year adjustment			100,000	100,000
Revaluation surplus	578,000			578,000
Remeasurement loss			(3,137,188)	(3,137,188)
Balance as at 30 June 2020	978,000	235,504,090	12,891	236,494,981
Balance as at 01 July 2020	978,000	235,504,090	12,891	236,494,981
Net surplus / (deficit) for period		50,307,814	(2,886,585)	47,421,229
Prior year adjustment		3,809,040		3,809,040
Transfer to depreciation surplus	(195,600)			(195,600)
Remeasurement gain			123,812	123,812
Balance as at 30 June 2021	782,400	289,620,944	(2,749,882)	287,653,462

Prior year adjustments*

Provision of Rs 250,000 payable for Audit fees was made in financial statements 2018/2019. Based on the invoice received audit fees payable was Rs 150,000. Prior year adjustment of Rs 100,000 has, therefore been presented in the Statement of Changes in Equity.

Prior year adjustments**

Amount refers to amount accrued in previous year payable to supplier Sustainable Gaming. Contract of sustainable Gaming was terminated and amount accrued was written off. Adjustment was accordingly effected in the Statement of changes in equity.



CASH FLOWS STATEMENT FOR THE YEAR ENDED 30 JUNE 2021

	As at 30 June 2021	As at 30 June 2020
	Rs	Rs
CASH FLOWS FROM OPERATING ACTIVITIES		
Surplus / (Deficit) for year	(2,886,585)	2,824,263
Adjustments for:		
Depreciation and amortization	1,715,328	1,252,220
Remeasurement (loss) / gain	123,812	(3,137,188)
Foreign exchange loss / (gain)	(105,710)	9,350
Receipt from licence	266,163,198	359,484,350
Licence fees remitted into Consolidated Fund	(304,454,396)	(343,783,173)
Receipts from MRA	61,826,103	69,771,931
Expenses - RGCBF	(9,663,411)	(24,606,417)
Retirement Benefits Obligations-adjustment	46,232	3,022,529
Increase in provisions relating to employee costs	2,793,828	1,439,665
Prior year adjustment		(100,000)
Waiver of licence fees - prior year		(20,000,000)
Interest	(91,295)	(710,766)
OPERATING SURPLUS/DEFICIT BEFORE WORKING CAPITAL CHANGES	15,467,104	45,466,764
Decrease/(Increase) in inventories	(6,220)	(84,812)
(Increase)/Decrease in receivables	(610,991)	28,649,462
Increase/(Decrease) in payables	(3,780,687)	(247,547)
Net cash flow from operating activities	11,069,206	73,783,867
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of plant and equipment	(1,104,553)	(1,414,428)
Interest receivable	136,117	1,022,079
Net cash flow from investing activities	(968,436)	(392,349)
Net increase in cash and cash equivalents	10,100,770	73,391,518
Cash and cash equivalents at beginning of year	329,443,332	256,061,164
Effects of changes of exchange rate on cash and cash equivalents	105,710	(9,350)
Cash and cash equivalents at end of year / period	339,649,812	329,443,332

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 2021	30 June 2020
Cash at bank	339,643,873	320,537,011
Cash in hand	5,939	8,906,321
	<u>339,649,812</u>	<u>329,443,332</u>

(b) Property, Plant and Equipment

The aggregate cost of acquisition was Rs 1,104,553.

	Original Budget	Revised Budget	Actual Amount	Difference Budgeted and Actual Amount	Explanatory Notes
	Rs		Rs	Rs	
Revenue:					
Licence Fee	453,425,000	453,425,000	266,163,198	(187,261,802)	(i)
Recurrent Budget	50,600,000	44,000,000	43,000,000	(7,600,000)	
Other Revenue					
Total	504,025,000	497,425,000	309,163,198		
Salaries and compensation	17,966,800	16,957,500	15,264,115	(1,693,385)	(ii)
Passage benefits	225,000	225,000	129,704	(95,296)	(iii)
Gratuity	285,000	81,520	25,461	(56,059)	(iv)
End of year bonus	1,360,000	1,360,000	1,253,016	(106,984)	(v)
Cash in lieu of leaves	225,000	225,000	57,604	(167,396)	(vi)
Allowances	2,000,000	1,630,000	3,382,121	1,752,121	(vii)
Travelling and transport	1,875,000	1,600,000	730,954	(869,046)	(viii)
Overtime	300,000	300,000	360,203	60,203	(ix)
Staff welfare and training	230,000	200,000	180,000	(20,000)	(x)
Pension contribution	2,400,000	2,100,000	2,772,694	672,694	(xi)
Allowance for Police De Jeux	400,000	400,000	276,000	(124,000)	
Cost of utilities	1,675,000	1,380,000	1,433,422	53,422	(xii)
Fuel ,oil, insurance and road tax	431,000	431,000	399,988	(31,012)	(xiii)
Rental of building and parking slots	7,228,000	5,878,000	6,932,666	1,054,666	(xiv)
Equipment and furniture	1,310,000	452,780	1,104,552	651,772	(xv)
Office expenses	300,000	250,000	189,815	(60,185)	(xvi)
Repairs and maintenance	365,000	537,000	163,110	(373,890)	(xvii)
Cleaning services	184,200	148,200	147,410	(790)	
Publications and stationery	825,000	825,000	543,798	(281,202)	(xviii)
Postage	50,000	50,000	17,711	(32,289)	
Newspapers and periodicals	45,000	45,000	42,515	(2,485)	(xx)
Board & Appeal Committee fees	3,650,000	6,200,000	4,139,335	(2,060,665)	(xix)
Audit fees	150,000	150,000	250,000	100,000	(xx)
Subscriptions	80,000	80,000	94,836	14,836	(xxi)
Insurance	75,000	75,000	-	(75,000)	(xxii)
General expenses	100,000	89,000	174,525	85,525	(xxiii)
Bank Charges	30,000	30,000	42,369	12,369	
Overseas mission expenses	500,000	-	-	-	
Legal, Consultancy & Professional fees	4,335,000	2,300,000	3,423,575	1,123,575	(xxiv)
Total Expenses	48,600,000	44,000,000	43,531,499	(468,501)	
Capital expenditure	2,000,000	-	-	(2,000,000)	(xxv)
Total	50,600,000	44,000,000	43,531,499	(2,468,501)	

**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT FOR THE YEAR
ENDED 30 JUNE 2021 (CONTINUED)**

The budget and the accounting bases differ. The Financial Statements are prepared on the accrual basis using a classification based on the nature of expenses in the Statement of Financial Performance.

A reconciliation of the actual amounts on a comparable basis as presented in the Statement of Comparison of Budget and Actual Amounts with the actual amounts in the Statement of Financial Performance is presented below.

Revenue

Actual Revenue as per Statement of Comparison of Budgets and Actual Amounts	43,000,000
Gain on foreign exchange	105,710
Movement in interest	99,529
Sundry income	10,102
Total Revenue as per Statement of Financial Performance	<u>43,215,341</u>

Expenses

Actual Expenditure as per Statement of Comparison of Budgets and Actual Amounts	43,531,499
Commitment for the year and other adjustments	414,567
Commitment of last year	(781,655)
Inventories as at 1 July 2020	266,728
Inventories as at 30 June 2021	(272,948)
Depreciation & Amortisation	1,715,328
Movement in employee benefits	2,670,016
Pension Obligation adjustment	513,589
Prepayment as at 01 July 2020	96,607
Prepayment as at 01 July 2021	(947,254)
Additions to PPE and Intangible assets	(1,104,553)
Expenditure as per Statement of Financial Performance	<u>46,101,924</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

EXPLANATORY NOTES ON DIFFERENCE BETWEEN BUDGET AND ACTUAL EXPENDITURE

The Authority prepares its budget on a cash basis. A recurrent budget of Rs 44 M and a capital budget of Rs 2 M was approved. Differences in budget and actual amount are explained below.

(i) Licence Fee

The shortfall in licence fees was attributable to the negative impact of Covid 19. Licence fees were adjusted taking into consideration the confinement period. Lower licence fees was also because of provision was made for issue of Hotel Casino Licences and gaming machines for Hotel Casino and additional gaming machines licences for Gaming Houses which did not materialised.

(ii) Salaries and Compensation

Lower expenditure was due to the facts that (i) provision was made for filling of vacant posts but same was not undertaken, and (ii) resignation and proceeding of officers on leave without pay.

(iii) Passage Benefits

Lower claims for passage benefits from employees were received than anticipated.

(iv) Gratuity

Provision was made for gratuity payable to one Licencing and Inspectorate Officer, however, gratuity was prorated due to demise of the Officer.

(v) End of year bonus

Bonus paid was less than budgeted due to the facts that (i) provision was made for bonus payable to new recruits which did not materialise, and (ii) resignation of employees.

(vi) Cash in lieu of leaves

Provision was made for payment of sick leaves, however, payment was deferred following Government decision due to Covid 19 pandemic.

(vii) Allowances

Difference was due to the facts that (i) full year secondment allowance was paid to the Officer in Charge as compared to six months provision, and (ii) more inspections were performed than anticipated resulting in higher inspection allowance.

(viii) Travelling & Transport

Lower expenditure was due to the facts that, (i) provision was made for travelling payable to new recruits but same was deferred, and (ii) travelling expense was adjusted during Covid 19 confinement period.

(ix) Overtime

More overtime was performed due to shortage of staff resulting in higher overtime cost.

(x) Staff welfare

Provision was made for end of year dinner, however, same was not undertaken. The amount of Rs 180,000 refers to training effected in previous financial year for which payment was effected in current financial year.

(xi) Pension contributions

Provision was not made for Contribution Social Generalise in the estimates as stipulated in the Budget Circular. However, payment was effected from the budget of the Authority, thus, resultinh in higher expenses.

(xii) Cost of utilities

Increase in expenditure was due to bills of utilities relating to confinement period in 2020 were received and paid in 2021.

(xiii) 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 2021

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

- (xiv) **Rental of building and parking slots**
Higher expenditure was due to rental of additional office space during the financial year which was not anticipated at time of preparation of budget.
- (xv) **Equipment and furniture**
Higher expenditure was due to the purchase of an IT equipment (Unified Threat Management Device). This expenditure was not anticipated in the budget.
- (xvi) **Office expenses**
Lower expenditure than budgeted was due to the purchase of fewer office commodities.
- (xvii) **Maintenance**
Provision was made for expenses related to partitioning of offices, however, no partitioning was undertaken.
- (xviii) **Publications and stationery**
Fewer press notices were placed than budgeted as recruitment was deferred.
- (xix) **Board Member Fees**
Fewer payment was effected in respect of sub-committees than budgeted. Moreover, provision was made for payment of fees to members of Appeal Committee for six months but only two months fees was paid during financial year 2020/2021.
- (xx) **Audit Fees**
Payment was effected based on invoice received from the National Audit Office which was higher than anticipated amount.
- (xxi) **Subscriptions**
Higher expenditure was due to the increase in the rate of subscription.
- (xxii) **Insurance**
Insurance of equipment was postponed as equipment for IT project was not yet purchased.
- (xxiii) **General expenses**
Higher expenses than budgeted is because payment for expenses incurred in previous financial year was paid in current financial year such as medical tests and refund of expenses to employees.
- (xxiv) **Legal, Consultancy & Professional charges**
Higher legal fees in respect of court cases was paid than anticipated.
- (xxv) **Capital expenditure**
Capital fund was requested for IT Project, however, same was deferred.

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 operates under the aegis of the Ministry of Finance Economic Planning and Development.

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

- (a) regulate and control gambling activities and the organisation of lottery games, sweepstakes and lotteries;
- (b) regulate and monitor the organisation of horse-racing;
- (c) promote public confidence in the integrity of the gambling industry and the horse-racing industry;
- (d) ensure that gambling is conducted in a fair and transparent manner;
- (e) foster responsible gambling in order to minimise harm caused by gambling;
- (f) promote tourism, employment and economic development generally; and
- (g) 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.

(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 is 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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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 2020 to June 2021. Comparative figures relate to 01 July 2019 to 30 June 2020.

(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 period to which they relate.

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.

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.

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 follow 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.

Assets with a total contract value below the Rs 5,000 threshold are expensed in the Statement of Financial Performance during the year of acquisition.

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 costs 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.

The vehicles of the Authority were valued by a Motor Surveyor as at 30 June 2020.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

4 ACCOUNTING POLICIES (CONT.)**(iv) Cash and Cash Equivalents**

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

(v) 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.

(vi) 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.

(vii) Trade and other receivables

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

(viii) Trade and other payables

Trade and other payables are stated at their nominal value.

(ix) Budget information

The Authority prepares its budget on cash basis classified by nature of expenses and covers 12 months period from 01 July 2020 to 30 June 2021.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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 GRA 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 unrecognized 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 2021

4 ACCOUNTING POLICIES (CONT.)

(xi) **Provisions and Contingent Liabilities**

A provision is recognised in the statement of financial position when GRA 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.

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.

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.

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.

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.

(xiii) **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.

(xiv) **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 2021

5 PROPERTY, PLANT & EQUIPMENT

	IT EQUIPMENT	OFFICE EQUIPMENT	FURNITURE & FIXTURES	MOTOR VEHICLES	TOTAL
COST / VALUATION	Rs	Rs	Rs	Rs	Rs
As at 01 July 2020	3,723,167	2,526,176	3,487,090	3,186,750	12,923,183
Additions	781,621	257,482	65,450	-	1,104,553
At 30 June 2021	4,504,788	2,783,658	3,552,540	3,186,750	14,027,736

DEPRECIATION

As at 01 July 2020	3,018,690	1,528,802	2,515,062	521,750	7,584,304
Charge for the year	752,700	414,485	145,033	525,000	1,837,218
Release of revaluation surplus	-	-	-	195,600	195,600
At 30 June 2021	3,771,390	1,943,287	2,660,095	1,242,350	9,617,122

CARRYING AMOUNT

At 30 June 2021	733,398	840,371	892,445	1,944,400	4,410,614
At 30 June 2020	704,477	997,374	972,028	2,665,000	5,338,879

6 REVALUATION RESERVE

The vehicles of the Authority was revalued by a Motor Surveyor as at 30 June 2020. The results are shown below:

	As at 30 June 2021	As at 30 June 2020
	Rs	Rs
Valuation at start of year	978,000	400,000
Gain on revaluation		578,000
Amortisation	(195,600)	
Balance at end of year	782,400	978,000

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

7 INTANGIBLE ASSETS

	COMPUTER SOFTWARE
	Rs
COST	
At 01 July 2020	1,007,073
At 30 June 2021	<u><u>1,007,073</u></u>
DEPRECIATION	
At 01 July 2020	798,352
Charge for the year	73,710
At 30 June 2021	<u><u>872,062</u></u>
CARRYING AMOUNT	
At 30 June 2021	135,011
At 01 July 2020	208,721

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 2021 were as follows:

	As at 30 June 2021 Rs	As at 30 June 2020 Rs
Car loan	<u><u>1,450,596</u></u>	<u><u>1,834,880</u></u>

Movement in car loan are as follows:

Balance at 01 July	1,834,881	428,571
New loans	-	1,690,000
Refund during the year	(384,285)	(283,691)
Balance as at 30 June	<u><u>1,450,596</u></u>	<u><u>1,834,880</u></u>

Amount shown as current (non-exchange transactions)	384,285	384,285
Amount shown as non-current (non-exchange transactions)	1,066,311	1,450,595

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

9 RETIREMENT BENEFIT OBLIGATION - IPSAS 39

The actuarial valuation of the Authority Staff Pension Fund managed by SICOM Ltd as at 30 June 2021 is reported as follows:

	As at 30 June 2021 Rs	As at 30 June 2020 Rs
Amount recognised in Statement of Financial Position at end of year:		
Defined benefit obligation	12,163,637	7,380,572
Fair value of plan assets	(9,526,086)	(4,696,789)
Liability recognised in statement of financial position at year end	2,637,551	2,683,783
Amounts recognised in Income Statement:		
Service cost:		
Current service cost	694,992	562,132
(Employee contributions)	(237,823)	(233,948)
Fund Expenses	29,695	13,239
Net Interest expense/(income)	26,725	(27,178)
P & L Charge	513,589	314,245
Remeasurement		
Liability (gain)/loss	447,321	3,349,968
Assets (gain)/loss	(571,133)	(212,780)
Net Assets / Equity (NAE)	(123,812)	3,137,188
Total	389,777	3,451,433
Movements in liability recognised in statement of financial		
At start of year	2,683,783	(338,746)
Amount recognised in P & L	513,589	314,245
(Contributions paid by employer)	(436,009)	(428,904)
Amount recognised in NAE	(123,812)	3,137,188
At end of year	2,637,551	2,683,783

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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

9 RETIREMENT BENEFIT OBLIGATION (CONT'D)

	As at 30 June 2021	As at 30 June 2020
	Rs	Rs
Reconciliation of the present value of defined benefit		
Present value of obligation at start of period	7,380,572	3,274,124
Current service cost	694,992	562,132
Interest cost	287,842	127,691
(Benefits paid)	3,352,910	66,657
Liability (gain)/loss	447,321	3,349,969
Present value of obligation at end of period	12,163,637	7,380,573
Reconciliation of fair value of plan assets		
Fair value of plan assets at start of period	4,696,789	3,612,870
Expected return on plan assets	261,117	154,869
Employer contributions	436,009	428,904
Employee contributions	237,823	233,948
(Benefits paid + other outgo)	3,323,215	53,418
Asset gain/(loss)	571,133	212,780
Fair value of plan assets at end of period	9,526,086	4,696,789
Distribution of plan assets at end of period		
Percentage of assets at end of year	JUNE 2021	JUNE 2020
Fixed Interest securities and cash	54.80%	61.70%
Loans	2.80%	3.00%
Local equities	11.80%	10.10%
Overseas bonds and equities	30.10%	24.60%
Property	0.50%	0.60%
Total	100%	100%
Additional disclosure on assets issued or used by the reporting entity		
Percentage of assets at end of year	JUNE 2021	JUNE 2020
Assets held in the entity's own financial instruments	(%)	(%)
Property occupied by the entity	0	0
Other assets used by the entity	0	0
Components of the amount recognised in OCI		
Year	JUNE 2021	JUNE 2020
Currency	Rs	Rs
Asset experience gain/(loss) during the period	571,133	212,780
Liability experience gain/(loss) during the period	(447,321)	(3,349,968)
Surplus/(deficit)	123,812	(3,137,188)
Year		2021/2022
Expected employer contributions		452870
Weighted average duration of the defined benefit obligation (Calculated as a % change in PV of liabilities for a 1% change in discount rate)		21 years

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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 2021	Period ended 30 June 2020
Discount rate	5.00%	3.90%
Future salary increases	3.00%	2.40%
Future pension increases	2.00%	1.40%
Mortality before retirement	Nil	A6770 Ultimate Tables
Mortality in retirement	PA (90) Tables rated down by 2 years	PA (90) Tables
Retirement age	65 years	

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 benefit obligation would decrease by Rs 2.3 M (increase by Rs 2.9 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 1.9 M (decrease by Rs 1.6 M) if all assumptions were held unchanged.

If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 0.3 M (decrease by Rs 0.3 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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

10 TRADE AND OTHER RECEIVABLES

	As at 30 June 2021 Rs	As at 30 June 2020 Rs
<u>Exchange Transactions (Current Asset)</u>		
Interest receivable	8,234	11,533
Court expenses receivables	658,020	552,310
	<u>666,254</u>	<u>563,843</u>
Deposit	617,790	3,500
Prepayments - Gambling Regulatory Authority	332,964	96,607
Prepayments - Responsible Gambling and Capacity Building Fund	2,707,920	2,707,920
	<u>3,658,674</u>	<u>2,808,027</u>
<u>Non-Exchange Transactions (Current Asset)</u>		
Car Loan (Notes 8)	384,285	384,285
Responsible Gambling and Capacity Building Fund	2,152,778	3,440,258
	<u>2,537,063</u>	<u>3,824,543</u>
<u>Non-Exchange Transactions (Non Current Asset)</u>		
Car Loan (Notes 8)	1,066,311	1,450,596
	<u>1,066,311</u>	<u>1,450,596</u>

11 CASH AND CASH EQUIVALENTS

	As at 30 June 2021 Rs	As at 30 June 2020 Rs
Savings A/C	22,135,773	23,046,053
Savings A/C - Licence fees	14,440,000	43,753,131
Savings A/C - Refundable deposit	17,259,402	20,091,821
Responsible Gambling and Capacity Building Fund	285,808,698	233,646,006
Cash in Hand	5,939	8,906,321
Total	<u>339,649,812</u>	<u>329,443,332</u>

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

12 EMPLOYEE BENEFITS

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

	As at 30 June 2021 Rs	As at 30 June 2020 Rs
Opening Balance	5,630,924	4,191,259
Earnings for the year	2,943,008	1,771,283
Paid to staff	(149,180)	(331,618)
Balance as at 30 June	<u>8,424,752</u>	<u>5,630,924</u>

These obligations are payable as follows:

Current Liabilities

Payable within one year	53,868	149,180
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Non Current Liabilities

Payable after one year	8,370,884	5,481,744
	<u>8,424,752</u>	<u>5,630,924</u>

13 REVENUE

Non - Exchange Transactions

	As at 30 June 2021 Rs	As at 30 June 2020 Rs
Grant received from government	<u>43,000,000</u>	<u>45,300,000</u>

Exchange Transactions

	As at 30 June 2021 Rs	As at 30 June 2020 Rs
Interest received	139,844	1,022,079
Interest receivable	8,234	11,533
	<u>148,078</u>	<u>1,033,612</u>
Interest transferred to Consolidated Fund	(48,549)	(311,313)
	<u>99,529</u>	<u>722,299</u>
Sundry income	10,102	54,267
	<u>109,631</u>	<u>776,566</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

14 REFUNDABLE GUARANTEE DEPOSITS

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

	As at 30 June 2021	As at 30 June 2020
Opening balance	135,484,723	140,075,065
Receipts during year	51,254,447	50,181,266
Release during year	(25,397,087)	(54,771,608)
Realised during year	-	-
At end of year	<u>161,342,083</u>	<u>135,484,723</u>

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

	As at 30 June 2021	As at 30 June 2020
	Rs	Rs
Balance at 1 July	16,464,164	9,542,855
Deposit Received	8,425,238	16,847,207
less refund of Deposit	(11,277,094)	(9,925,898)
Balance at 30 June	<u>13,612,308</u>	<u>16,464,164</u>

15 TRADE AND OTHER PAYABLES

	As at 30 June 2021	As at 30 June 2020
	Rs	Rs
<u>Exchange Transactions (Current Liabilities)</u>		
Payables and Accrued Expenses	3,329,566	3,831,503
Payables - Responsible Gambling and Capacity Building Fund	1,048,452	4,290,094
	<u>4,378,018</u>	<u>8,121,597</u>
<u>Non Exchange Transactions (Current Liabilities)</u>		
Car loan (note 8)	384,285	384,285
Return to Mauritius Revenue Authority		21,305
	<u>384,285</u>	<u>405,590</u>

Non Exchange Transactions (Non Current Liabilities)

Car Loan	1,066,311	1,471,900
	<u>1,066,311</u>	<u>1,471,900</u>

16 OPERATING COSTS

	As at 30 June 2021	As at 30 June 2020
	Rs	Rs
Police des Jeux	276,000	214,400
Rent of Building & parking slot	6,103,550	5,836,226
Telephone Charges	949,029	628,532
Electricity Charges	551,798	501,358
Printing and Stationery	409,353	382,622
	<u>8,289,730</u>	<u>7,563,138</u>

17 STAFF COSTS

	As at 30 June 2021	As at 30 June 2020
	Rs	Rs
Salaries, allowances and other staff cost	20,853,723	1,623,830
Pensions expenses	3,286,283	22,611,912
Employee Benefits Obligations	2,943,008	1,771,283
Retirement Benefits Obligations	(123,812)	(428,904)
	<u>26,959,202</u>	<u>25,578,121</u>

18 ADMINISTRATIVE EXPENSES

	As at 30 June 2021	As at 30 June 2020
	Rs	Rs
Board & Committee Fees	3,740,335	3,281,806
Appeal Committee Fees	378,000	-
Legal Fees	1,741,375	1,026,386
Postage	17,711	47,035
Newspapers & Periodicals	43,830	33,725
Press Notice	128,225	459,625
Office Supplies and Refreshments	193,927	224,772
Cleaning Services	147,410	135,715
Repairs & Maintenance	100,353	159,035
General Expenses	179,388	158,772
Motor vehicles expenses	406,906	354,744
Insurance	-	29,240
Professional Fees	295,500	31,865
Consultancy Fees	1,380,000	2,665,303
Subscription	92,336	60,200
Court Settlement	-	-
Audit Fees	250,000	150,000
	<u>9,095,297</u>	<u>8,818,223</u>

19 DEPRECIATION

	As at 30 June 2021	As at 30 June 2020	
	Rs	Rs	RATE
Motor Vehicle	329,400	-	20%
Furniture & Fixtures	145,033	151,703	10%
Office Equipment	414,485	368,703	20%
IT Equipment	752,700	647,246	33%
Computer Software	73,710	84,568	20%
	<u>1,715,328</u>	<u>1,252,220</u>	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

20 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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

20 RESPONSIBLE GAMBLING AND CAPACITY BUILDING FUND (CONTINUED)

Revenue and expenditure for the Responsible Gambling and Capacity Building Fund for the year ended 30 June 2021 were as follows:

	As at 30 June 2021 Rs	As at 30 June 2020 Rs
REVENUE		
Non Exchange Transactions	60,538,623	66,505,089
Total revenue	<u>60,538,623</u>	<u>66,505,089</u>
EXPENDITURE		
Salary	2,048,265	5,211,009
Projects costs	-	79,772
Member fees	264,000	264,000
Allowances	-	121,450
Professional fees	-	3,147,325
Administrative costs	1,015,422	543,929
Customer relation hub	1,140,157	1,018,239
Capacity building	150,500	3,815,436
Out of competition testing	5,607,444	7,993,005
Finance costs	5,021	24,759
	<u>10,230,809</u>	<u>22,218,924</u>
Surplus for the year	<u>50,307,814</u>	<u>44,286,165</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

21 Receipts of Licence Fees and Remittance Into Consolidated Fund

Amount collected as Licence Fees during financial year 2020/2021 amounted to Rs 266,163,198 as detailed below.

Licence Type	Amount (Rs)
Agent of a Foreign Pool Promoter	23,096
Amusement Machine	4,406,959
Amusement Machine Operator	361,419
Bookmaker - Rem. Com. (SMS)	4,580,000
Bookmaker on Course	22,067,985
Bookmaker - Rem. Com. (Telephone)	7,436,862
Casino	24,687,500
Personal Management Licence	8,310,000
Dart Games Operator	163,387
FOB - Football matches	25,843,510
Gaming House "A"	42,139,042
Gaming House "B"	40,849
Gaming Machines	98,801,113
Horse Racing Organiser	1,000,000
Limited Payout Machine Operator	11,548
Local Pool Promoter	23,096
Limited Payout Machines	308,407
Lottery	825,000
Operator of Mauritius National Lottery	5,000,000
Penalty	3,205,625
Sweepstake Organiser	34,644
Totalisator	16,893,156
Total	266,163,198

An amount of Rs 304,454,396 was remitted into the Consolidated Fund.

Licence fees are accounted in the Cash Flow Statement.

22 GAIN/LOSS RESULTING UPON TRANSLATION OF FOREIGN EXCHANGE RATES

As at 30 June 2021 the Authority have receivables of GBP 11,000. This transaction have been restated and the result is shown below.

	GBP	Exchange Rate	Rs
Receivables at start of year	11,000	50.21	552,310
Receivables at end of year	11,000	59.82	658,020
Gain from changes in exchange rate			<u>105,710</u>

23 Court Settlement (Waiver of licence fees)

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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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 2021 Rs	As at 30 June 2020 Rs
Minimum lease payments under operating lease recognised	6,103,550	5,836,226

At Statement of Financial Position date, the Authority has outstanding commitments under non-cancellable operating leases, which fall due as follows:-

- within one year	8,406,546	5,873,487
Later than one year and not more than three years	8,415,792	10,278,602
Total Operating Lease Obligations	16,822,338	16,152,089

Operating lease payments represent rentals payable by the GRA for leasehold of office space and parking slots as follows:

1. A rental agreement with Belem Ltd as from 01 April 2020 for a period of three years.
2. A rental agreement with Happy World Property Ltd as from 01 February 2021 for a period of three years.

25 RELATED PARTY TRANSACTION

The Authority regards the Government of Mauritius as its controlling party. As per provisions of the Act constituting the Authority, the Board members represent the interest of stakeholders. An amount of Rs 3,679,645 was paid to Board members as board fees and sub committee fees. Other related party transactions are as follows:

- i. Employees of the Authority include key administrative personnel namely the Chief Executive, Administrative and Human Resource Manager, Information Systems Officer and the Accountant. Remuneration paid to the Chief Executive, Administrative and Human Resource Manager, Information Systems Officer and the Accountant is in accordance with the recommendations of the Pay Research Bureau Report and amounted to Rs 3,974,590.

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.

- ii. Licence fees collected are remitted into the Consolidated Fund and for the year under review an amount of Rs 304,454,396 was remitted into the Consolidated Fund.

- iii. An amount of Rs 60,538,623 was remitted to the Responsible Gambling and Capacity Building Fund by the Mauritius Revenue Authority.

- iv. The Authority issued licences for operator and gaming machines to four casinos owed by the State Investment Corporation Limited against payment of licence fees amounting to Rs 24,687,500.

- v. 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 (NSF). For the reporting period an amount of Rs 82,227,846 was remitted in the NSF.

- vi. The Authority is assisted in its enforcement and surveillance mandate by the Police Des Jeux, a unit under the purview of the Police Department. The salaries of the police officers of the Police Des Jeux unit is paid directly by the Government. However, allowances amounting to Rs 276,000 was paid by the Authority to the Police Des Jeux.



