

NATIONAL LOTTERIES AND GAMING
REGULATORY BOARD

ANNUAL REPORT

FY 2023/24



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Responsible Gaming



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Abbreviations

AML	Anti-Money Laundering
CBD	Central Business District
CSR	Corporate Social Responsibility
DPI	Development Plan Implementation
FATF	Financial Action Taskforce
FIA	Financial Intelligence Authority
FY	Financial Year
GGR	Gross Gaming Revenue
ICRG	International Cooperation Review Group
JD	Job Description
KCCA	Kampala Capital City Authority
KMP	Kampala Metropolitan
MoFPED	Ministry of Finance, Planning and Economic Development
NCEMS	National Central Electronic Monitoring System
NDP	National Development Plan
NLGRB	National Lotteries and Gaming Regulatory Board
NSSF	National Social Security Fund
NTR	Non-Tax Revenue
RNG	Random Number Generation
TPO	Transcultural Psychosocial Organization
UCC	Uganda Communications Commission
UGX	Ugandan Shillings
URA	Uganda Revenue Authority
USSD	Unstructured Supplementary Service Data
WHT	Withholding Tax

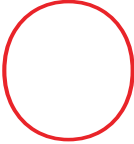
About this Report

In accordance with Section 22 of the Lotteries and Gaming Act, the National Lotteries and Gaming Regulatory Board (NLGRB) is mandated to prepare an annual report that includes audited financial statements at the end of each financial year. This report serves as an official account of the NLGRB's activities, financial performance, and regulatory oversight within the gaming and lotteries sector. The report is prepared to inform the Minister responsible for finance about the NLGRB's operations, ensuring transparency, accountability, and compliance with regulatory requirements.

This annual report covers the period from July 1, 2023, to June 30, 2024, aligning with the government's financial reporting cycle. It provides a detailed review of the NLGRB's activities, achievements, and challenges encountered within this timeframe. The report focuses on NLGRB's role in regulating and overseeing gaming and lottery operations in Uganda, ensuring compliance with established laws and standards while promoting responsible gaming.

The report is structured into six chapters, each addressing key aspects of NLGRB's operations. Chapter One presents an introduction covering the NLGRB's background, legal framework, mandate, vision, mission, core values, and governance structure. Chapter Two details Board matters, compliance, licensing, enforcement, finance, administration, and corporate affairs. Chapter Three focuses on the implementation of strategic objectives as per the NLGRB's strategic plan. Chapter Four highlights lessons learned, risks and mitigation strategies, challenges, and recommendations. Chapter Five outlines the priorities for the next financial year, while Chapter Six presents the audited financial statements for the year ending June 30, 2024.

Chairperson Board Message

 On behalf of the National Lotteries and Gaming Regulatory Board (NLGRB), I am pleased to present the Annual Report for the Financial Year 2023/24. This report reflects our collective commitment to ensuring a well-regulated and responsible gaming industry that balances economic growth with consumer protection and social responsibility.

Throughout the FY, NLGRB continued to strengthen its regulatory oversight by enhancing compliance monitoring, streamlining licensing processes, and enforcing measures to combat illegal gaming activities. Notably, revenue collections from the sector grew significantly, despite challenges such as operator compliance issues.

The NLGRB received 100% of the approved budget indicating commitment from the Government and the importance of the NLGRB in revenue generation. Of the released funds, the NLGRB was able to utilize 93.2% with the small variation being attributed to delays in obtaining clearance from the Ministry of Public Service for recruitment of staff for entities that had been earmarked for rationalization as well as non-wage staff-related costs such as gratuity and NSSF contribution.

The Board hosted 29 sittings out of the planned 24 meetings for FY 2023/24 which culminated in the approval of principal licenses, the launch of the National Central Electronic Monitoring System (NCEMS), and review of proposals to amend Acts among others. Among the NLGRB's key performance highlights was revenue collection of UGX 194 billion against the target of UGX 160 billion. The NLGRB is happy to note that the sector experienced tremendous growth in revenue over the NDP III period from UGX 50.1 billion in FY 20/21 to UGX 194 billion IN FY 23/24 and is projected to reach UGX 240 billion in FY 24/25. These achievements have underscored the NLGRB's dedication to transparency, accountability, and efficiency in executing its mandate.

As we move into the FY 2024/25, NLGRB remains committed to deepening stakeholder engagement, improving responsible gaming initiatives, and leveraging technology for more effective regulation. I extend my gratitude to the Board Members, Management, Staff, and all stakeholders who have contributed to our success. Together, we will continue to build a sustainable and well-regulated gaming industry for Uganda.

Mr. Aloysius Mugasa Adyeri
Chairperson, Board of Directors
National Lotteries and Gaming Regulatory NLGRB



CEO Message

The 2023/24 Financial Year was a transformative period for the National Lotteries and Gaming Regulatory Board (NLGRB), marked by key milestones in licensing, enforcement, and responsible gaming. Our focus remained on ensuring industry integrity, consumer protection, and revenue maximization for national development.

In line with the NLGRB's vision of having a technologically driven and revenue-generating sector that is free from adverse effects, the NLGRB improved internal and external processes with full implementation of the automation of processes such as e-licensing, machine register, leave application, store requisition and job application with the compliance and enforcement information management system being operationalized in the next FY.

The Fourth-year implementation of the NLGRB's Strategic Plan FY 2020/21- FY 2024/25 saw revenues remitted to the Treasury grow by 27.7% to UGX 194 billion and this was mainly attributed to the successful implementation of the planned activities. The Industry grew tremendously as evidenced by a growth of 78% in stakes from the previous year to UGX 4.3 trillion while payouts also grew by 87% to UGX 4.0 trillion. In our continuous quest to enhance compliance within the gaming sector, the NLGRB intensified compliance monitoring efforts across the country with Greater Kampala and Kampala Metropolitan, resulting in an average compliance rating of 79%. As part of our regulatory enforcement, 293 premises received first-time cautions, while 24 non-compliant premises were sealed off and 29 others cautioned for failing to meet industry standards. Additionally, we took decisive action against illegal online operations by blocking transactions for 15 unlicensed operators. These efforts underscore our unwavering commitment to fostering a fair, transparent, and responsible gaming industry, free from gambling-related harm.

The NLGRB's priorities for the FY 2024/25 include the full operationalization of the National Central Electronic Monitoring System (NCEMS), strengthening Anti-Money Laundering (AML) measures, and improving compliance mechanisms. The NLGRB will continue to work closely with Government Agencies, Industry Players, and the Public to foster a gaming environment that is fair, responsible, beneficial and free from gaming harm to Uganda's socio-economic development.

I would like to extend my appreciation to the Board Members, Staff, Operators, Stakeholders, and the Government of Uganda for their unwavering support. Together, we will ensure that NLGRB remains a benchmark for regulatory excellence.

Mr. Denis Mudene Ngabirano
Chief Executive Officer
National Lotteries and Gaming Regulatory Board



2023/24 Numbers at a Glance

Total Revenue Collections

UGX 194 billion

Up by **27.7%** from previous FY

Principal Licenses

108 principal license applications received

88 principal license applications approved

81 licenses issued

Stakeholder Engagement

10 district engagements

2000 school stakeholders engaged

3 awareness engagements with boda boda riders

Enforcement

Equipment confiscated: **996** down by **12.7%**

Premises closed: **24** up by **33.3%**

Illegal equipment destroyed: **2300**

Spare parts confiscated: **282**

Online operators closed: **15 websites**

Problem Gamblers

67 problem gamblers identified & assisted

Operator Exits and Market Shifts

5 Gaming operators exited in FY

51 exited in a period of 5 years

Market Performance

Total stake: **UGX 4.34 trillion** up by **78%**

Total payout: **UGX 4.04 trillion** up by **87%**

Total of Operators: **52** down from **54**

Special employee licenses

688 applications received

UGX 22.5 million license fees collected

Premises Licenses

1,967 declared for licensing by operators

1,397 recommended for licenses
267 rejected

CSR Contributions

UGX 26.7 million CSR contributed by NLGRB

UGX 811 million CSR contributed by Operators

Employees

40 staff

23 Males

17 Females

Chapter

1

Introduction



NATIONAL LOTTERIES AND GAMING
REGULATORY BOARD

Responsible Gaming

1.1 Background.

The Lotteries and Gaming Act No. 7, 2016, set up the National Lotteries and Gaming Regulatory Board (NLGRB), a body corporate, to license, and regulate the establishment, management, and operation of gaming activities in Uganda and to safeguard the populace from its negative effects. The Act was enacted on April 8, 2016, and the NLGRB began its operations on May 10, 2017.

1.2 Legal Frameworks.

The National Lotteries and Gaming Regulatory Board discharges its mandate within the following legal framework:

- i. The Constitution of the Republic of Uganda 1995 (as amended)
- ii. The Lotteries and Gaming Act, 2016 (as amended)
- iii. Public Finance Management (Amendment) Act 2015
- iv. Anti-Money Laundering Act 2013 (as amended)
- v. The Uganda Revenue Authority Act, Cap 196 vol. 8 Laws of Uganda.
- vi. The Computer Misuse Act, 2011
- vii. The Electronic Transfer Act, 2011
- viii. National Development Plan III (NDP III)
- ix. The Lotteries and Gaming (Betting) Regulations, 2017
- x. The Lotteries and Gaming (Gaming and Betting Machines) Regulations, 2017
- xi. The Lotteries and Gaming (Fees) Regulations, 2017
- xii. The Lotteries and Gaming (Licensing) Regulations, 2017
- xiii. Tax Policies

1.3 Mandate.

The objective of the NLGRB is to supervise and regulate the establishment, management, and operation of lotteries, gaming betting, and casinos in Uganda, and to protect the citizens from the adverse effects of gaming and betting in Uganda. Specifically, as per Section 4 of the Lotteries and Gaming Act, the major functions of the NLGRB are:

- a) Regulate and supervise the establishment, management, and operation of lotteries, gaming, betting, and casinos in Uganda.
- b) License casinos in Uganda.
- c) License persons operating in a casino and any other employee of a casino.
- d) Approve devices or equipment for lotteries, gaming, betting, and casinos.
- e) Designate and license premises for lotteries, gaming, betting, and casinos.
- f) Collect lottery, gaming, betting, and casino tax from both the owners and the gamblers.
- g) Approve games that may be made available for casinos, lotteries, gaming, betting, and casinos.
- h) Approve and set standards for the supply, installation, or adaptation of gaming and betting software.

- i) Participate and contribute to good causes following this Act.
- j) Protect members of the public from the adverse effects of gaming and betting including the promotion of transparency and accountability.
- k) Implement Government policy relating to lottery, gaming, betting, and casinos.
- l) Promote public awareness of the gaming and betting industry.
- m) Receive, investigate, and arbitrate complaints relating to lottery, gaming, betting, and casinos and take appropriate action.
- n) Advise and make recommendations to the Minister on matters relating to lotteries, gaming, betting, and casinos; and
- o) Perform any other function conferred upon it under this Act.

The NLGRB achieves the mandate by:

Ensuring the integrity of gambling activities. Licensing of credible operators and suppliers of gaming equipment, setting, and regulating of gaming equipment standards, approval and registration of gaming equipment, registration of suitable persons to be engaged in gambling occupations, and ensuring regulatory compliance by licensees, on an ongoing basis.

Eradication of illegal gaming activities. The NLGRB strives to eradicate illegal gaming activity to protect the public from unfair business practices since illegal operators are not subject to any regulatory control.

Dispute resolution and punter assistance. The NLGRB receives and mediates complaints from the public arising from gaming disputes or other gaming-related activities.

Tax and NTR. The NLGRB in liaison with URA collects taxes and NTR on gaming transactions.

Developing and implementing measures to promote responsible gaming and minimizing incidences of problem gambling. The NLGRB recognizes that gaming poses risks for the people of Uganda. To this end, the NLGRB cooperates with other relevant organizations to assist people who are addicted. The following assistance is available to any person with a gaming problem:

- a) Self-exclusion. Where gamblers voluntarily request exclusion from taking part in gaming activities.
- b) Professional assistance. A general practitioner can assist by referring people to clinics specializing in the treatment of addiction.

1.4 Vision, Mission, and Core Values



Vision.

A technologically driven and revenue-generating gaming sector free from adverse effects.



Mission.

To license, regulate, set standards, investigate, and arbitrate complaints in lotteries, gaming, betting, and casinos in Uganda.



Core Values.

The staff of NLGRB are encouraged to embrace the following guiding principles to advance the vision of the institution:

- **Integrity.** NLGRB requires staff to consistently deliver services with honesty and transparency as well as upholding that which is moral, just, and fair in every situation. When faced with complex decisions and hard choices, NLGRB staff are required to do the right thing.
- **Professionalism.** NLGRB promotes quality and efficiency in service delivery and is committed to the continuous professional development of its employees. It also takes pride in delivering exceptional service to internal and external customers.
- **Confidentiality.** NLGRB ensures the protection and secure storage in its secure systems and puts privacy, confidentiality, and all ethical aspects involved in gaming into all its business operations as well as rigorously upholding confidential data that players entrust with it.
- **Partnership.** NLGRB endeavors to create long-term relationships with its stakeholders and embraces workplace constructive collaboration. NLGRB collaborates with its partners to create sustainable value, based on mutual accountability, trust, and constructive dialogue.

1.5 Governance and Organizational Structure.

Board of Directors.

NLGRB is governed by a five-personel Board appointed by the Minister of Finance, Planning, and Economic Development in line with Section 6(3) of the Lotteries and Gaming Regulatory Act 7, 2016. The Board is comprised of Six members, including the Chief Executive Officer as an Ex - Officio. Membership of the Board is drawn from persons with diverse and relevant experiences in the legal, financial, public, and private sectors.

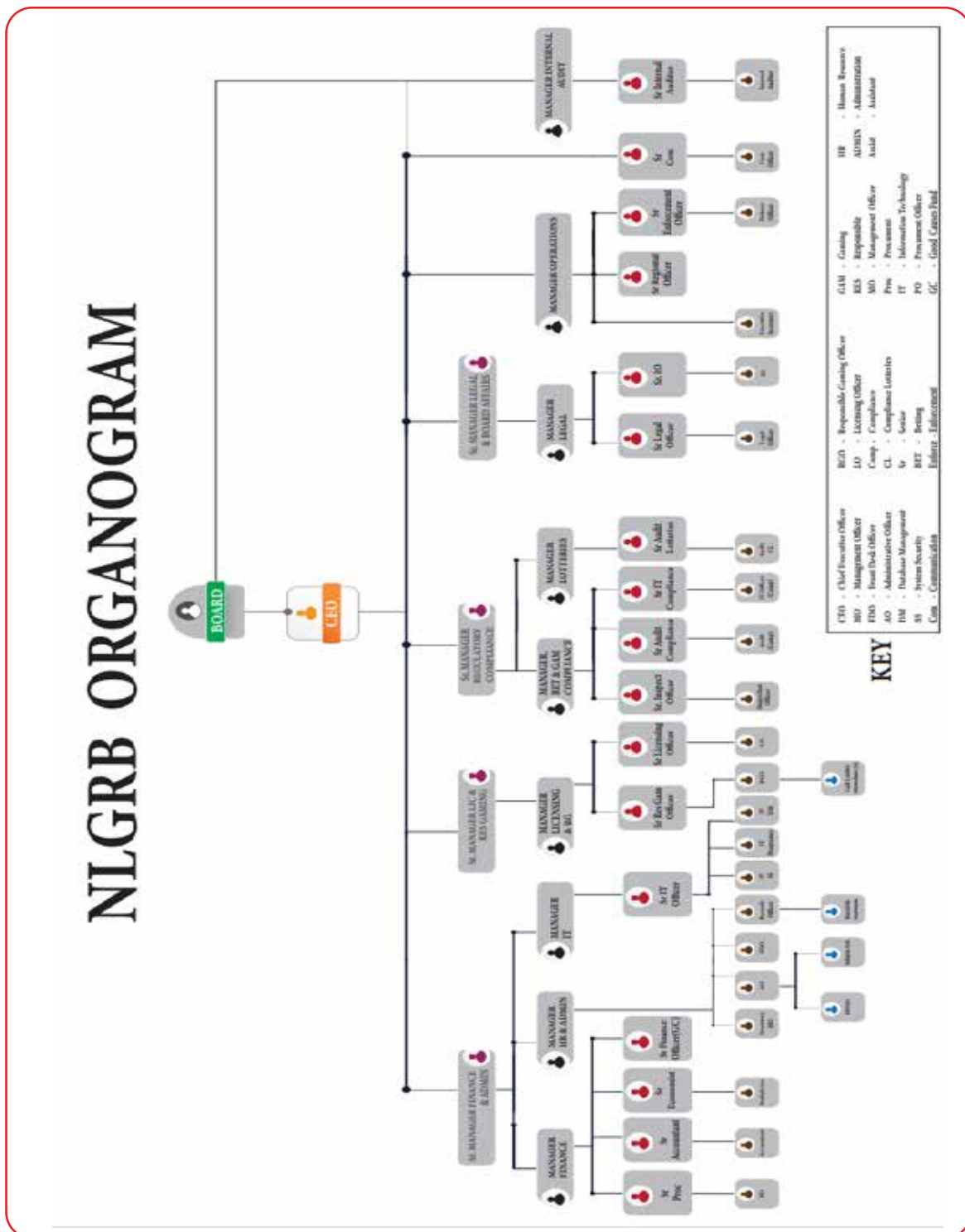
The Board serves for 3 years and may be renewed for one more term. The Board works closely with Management in developing policies and operational strategies. The Board business is undertaken through committees namely: Risk, Audit and Arbitration Committee; the Finance and Administration Committee and the Lotteries and Gaming Committee.

Management and Staff.

The day-to-day operations of the NLGRB are supervised by the Chief Executive Officer and is supported by four other departmental heads. The strategies and policies established by the Board are implemented by Management and staff. NLGRB had 40 staff out of the approved structure of 51 at the end of the year.

The staff structure was revised and subsequently approved on 26th February, 2024 by the Ministry of Public Service. This approval was communicated to the Ministry of Finance, Planning, and Economic Development (MoFPED) with the implementation process for the new structure underway by the closure of the FY. This structure is shown in the figure below

Figure 1: Organogram of the NLGRB



Chapter 2

NLGRB Performance for FY 2023/24



NATIONAL LOTTERIES AND GAMING
REGULATORY BOARD

Responsible Gaming

2.1 Board Matters

2.1.1 Budget Performance for 2023/24 in Billions (UGX)

Table 1: Budget Performance for 2023/24 in Billion (UGX)

	Approved Budget	Release	Spent	%Budget Release	%Budget spent	%Release Spent
Wage	2.484	2.484	2.325	100.0%	94.0 %	93.6 %
Non-Wage	11.092	11.092	10.323	100.0%	93.1 %	93.1 %
Development	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
External	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Total	13.576	13.576	12.648	100.0 %	93.2 %	93.2 %

The approved budget for the NLGRB for FY 2023/24 was UGX 13.576 billion comprising UGX 2.484 billion as wage and UGX 11.092 billion as non-wage. A total of UGX 13.576 billion was released comprising UGX 2.484 billion for wage and 11.092 billion for non-wage. By the end of the FY, 93.2% of the total releases were spent comprising 93.6% from wage and 93.1% from non-wage. The budget performance above was due to delays in obtaining clearance from the Ministry of Public Service for the recruitment of staff for entities that had been earmarked for rationalization. The non-wage costs also relate to staffing costs, namely gratuity and NSSF contributions.

2.1.2 Board of Directors' Members Sitzings.

In total, the Board had 29 sittings out of the planned 24 meetings for FY2023/24 which culminated into key outputs including approval of principal licenses, review of the CEO's report, review of proposals to amend the Act, Updates and launch of the NCEMS, interview of candidates for managerial positions, among others.

The lotteries and Gaming Committee of the NLGRB sat 8 times to review license evaluation reports as well as terms of references for the Board committee. The Audit, Governance and Risk Committee of the Board sat twice to review the Internal Audit Reports as well as the special audit report on Procurement. While the business for Finance and Administration Committee i.e. the restructuring and review of budget estimates was handled by the full Board.

2.1.3 Stakeholder Engagements.

On 31st July 2023, the Board held an engagement with Gaming Operators at Mestil Hotel and Residences, Nsambya where issues on licensing, tax reforms, fee amendments and responsible gaming were discussed.

On 8th August 2023, the Board witnessed the signing and issuance of the National Lottery Agreement and license respectively by the Hon. Minister, MoFPED to Ithuba Uganda Limited.

On 1st December 2023, the Board visited B-One Warehouse in Kawempe where confiscated illegal gaming equipment is stored. The Board made directives on general security of the warehouse, document handling, and processing a court order to destroy the equipment in line with the law.

On 25th January 2024, the Board officially launched the online casino and betting module of the National Central Electronic Monitoring System (NCEMS). The Responsible Gaming, Anti Money Laundering, and Fraud Detection and land-based modules were scheduled to be launched on 30th of June 2024.

On 24th June 2024, the Board attended a destruction exercise at NEC where 2,300 illegal machines worth UGX1,150,000,000/= were destroyed.

2.1.4 NLGRB Members Training.

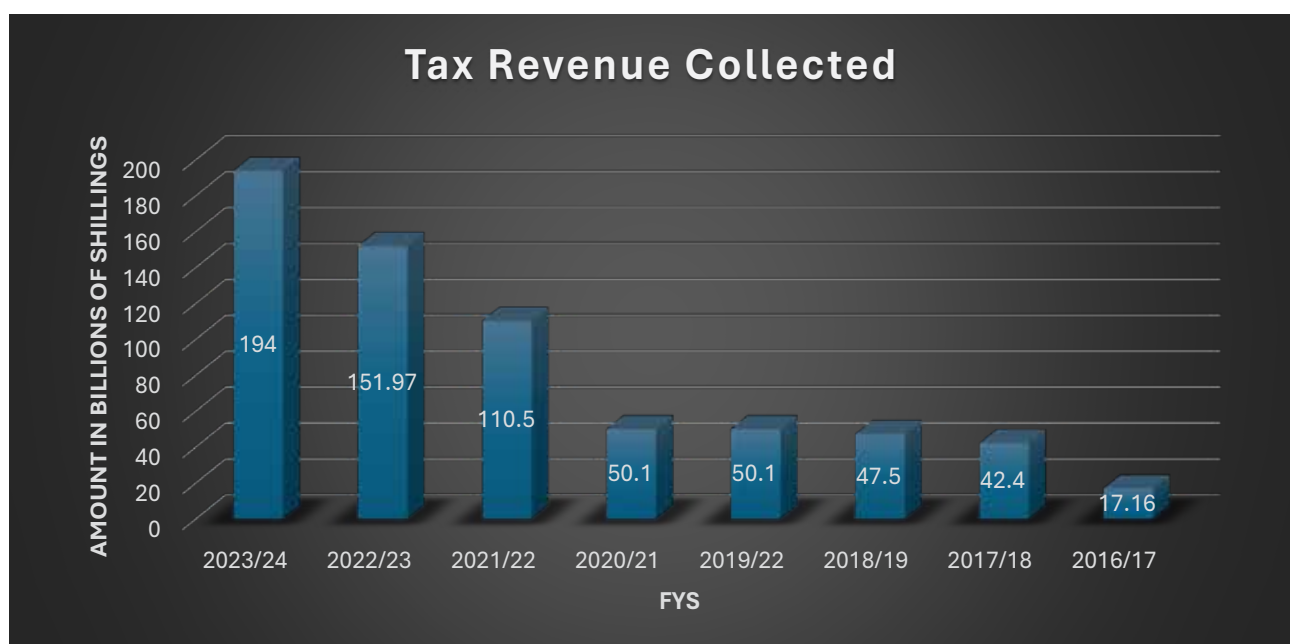
Three (3) Board members undertook a training facilitated by GII in Johannesburg South Africa from the 16th to 21st July 2024. Additionally, the members visited Ithuba SA and benchmarked with other casinos and lottery operations in South Africa.

2.2 Compliance.

2.2.1 Revenue collection.

Since the establishment of the Lotteries and Gaming Act, the NLGRB has endeavored to regulate the gaming sector in a manner that protects consumers, promotes responsible gaming, and maintains the integrity of the sector while ensuring that revenue due to the government is realized. The NLGRB generated revenue collections of UGX 194 billion representing a 387% increase since the first year of the strategic plan (2020/21). The bar graph clearly shows the trend and growth of the tax revenues in billions of shillings. This was achieved with an appropriation of UGX 13.576 Billion for the FY 2023/2024

Figure 2: FY 2016/17 and with FY23/24 Tax Revenues Generated



2.2.2 Operator Returns

In line with Section 4 (f) of the Lotteries and Gaming Act, 2016, which mandates the NLGRB to collect lottery, gaming, betting, and casino tax from the Operators and the punters, the NLGRB analyzed the operator returns, and these are stipulated in the table below.

Table 2: Operator Returns

Details	FY 2023/24	FY 2022/23	Variance	%
Stakes	4,344,569,235,566	2,442,985,753,401	1,901,583,482,165	78
Payouts	4,044,895,368,987	2,168,735,427,199	1,876,159,941,788	87
Expected GT	165,393,499,079	64,069,796,335	101,323,702,744	158
Expected WHT	273,806,506,912	325,360,318,179	-51,553,811,267	-16

For FY 2023/24, the gaming sector grew compared to performance over the same period in FY 2022/23. Specifically, the total sales (stakes) increased by 78% while the payouts grew by 87% as shown in the table above. The expected Gaming tax grew by 158%.

The expected withholding tax decreased by 16% compared to the previous year. This reduction could be attributed to recent tax amendments affecting how withholding tax is calculated or collected. WHT was expected to grow resulting from the increase in the payouts.

These shifts highlight the impact of tax amendments on the gaming industry, influencing both the revenue generated and the taxes collected. The decrease in withholding tax despite increased gaming activity suggests a complex interaction between the tax policy changes and the financial outcomes for the industry.

The actual tax figures received by the NLGRB were analyzed and results are shown in the table below.

Table 3: Actual Tax Revenues

Details	Gaming Tax	WHT	Total
Expected tax based on operator returns	165,393,499,079	273,806,506,912	439,200,005,991
Actual URA collections	97,389,245,552	82,301,358,600	179,690,604,152
Variance	-68,004,253,527	-191,505,148,312	-259,509,401,839
% variance	-59	-30	-41

The actual collections for Gaming Tax were 59% lower than expected, with a shortfall of 68,004,253,527. This indicates that the actual tax revenue from gaming was significantly less than projected as seen in the table above.

The actual collections for WHT were 30% lower than expected, with a shortfall of 191,505,148,312. This substantial variance suggests a significant discrepancy between the expected and actual tax collections, possibly due to changes in tax policy and deliberate compliance issues by the operators like the bonuses on payouts that increase the tax burden on the operators.

The total tax collections (Gaming Tax + WHT) were 41% lower than expected, with a shortfall of 259,509,401,839. This indicates a significant overall shortfall in tax revenue from the gaming sector compared to projections.

The variances in the tax figures between the expected and actual are explained by the following factors:

Although the Lotteries and Gaming Act under Schedule 4 interchangeably uses the terms payout and winnings, these are not defined under section 1 of the Act. The licensees have therefore chosen to interpret winnings as the payout less the initial wager in the calculation of withholding taxes from betting. This explains the increasing variance between expected withholding tax and actual collections.

Due to competition among the licensees, offers in the form of sign-on discounts and payment of withholding tax on behalf of punters have been deployed as marketing strategies. Consequently, licensees bear the punter WHT liability. To this end, the operators conceal their respective WHT liabilities and hence the variance between expected and actual tax payments.

2.2.3 Premises Inspection (Suitability Of Premises)

In line with the mandate of designating and recommending premises for lotteries, gaming, betting, and casinos for Board approval, the NLGRB during February 2024 commenced on-premises inspection for the 2024 license year.

For the year 2024, 1,967 premises were declared by the operators for inspection as compared to the 1,938 premises in 2023 and the NLGRB's expectation of 2,000. The inspection and approval fees of these premises culminated in UGX 1,066,000,000.

From the inspection exercise, 1,397 premises were recommended for licensing, 267 were not recommended to be licensed and 123 were closed at the time of inspection.

2.2.4 Operator Compliance Reviews

In line with Regulation 33(2) of the Lotteries and Gaming (Licensing) regulations, the NLGRB assessed the Operators' compliance with the terms and conditions of the license and noted the following compliance issues that required attention.

1. Failure by the Operators to submit quarterly proof of capital adequacy.
2. Late filing and/or failure by some operators to submit monthly returns.
3. Noncompliance by Operators with the NLGRB's directive on the registration of punters.
4. There is continued non-compliance with advertising guidelines.
5. Failure of the Casinos to report suspicious and large cash transactions.

As a regulator, the NLGRB undertook measures to try and curb these compliance issues, some of which included:

Emails and reminders to operators reminding them of their obligation to submit management accounts.

Continuous monitoring of both the online and land-based operations for unapproved adverts with the non-compliant operators receiving cease and desist letters instructing them to submit all their advertisement materials and campaigns.

Wrote to operators to show cause why administrative sanctions should not be imposed on non-compliant casinos.

2.2.5 Quarterly Financial Statements of Operators.

Regulation 4(2) of the Lotteries and Gaming (Minimum Capital Requirements) Regulations, 2017 requires submission of proof of capital adequacy every quarter.

During the reporting period, all operators submitted either audited financial statements or management accounts as part of the licensing requirements, and the following observations were made:

1. In some cases Capital inflated by huge capital reserve balances which wouldn't be liquidated in the short run.
2. The financial statements didn't disclose punter funds held with the licensee.
3. The management accounts included revenue lines arising from licensable activities such as software provision and odds provision. The operators hadn't applied for licenses from the NLGRB for such licensable activities.
4. The quality of financial statements was generally poor when compared to the requirements of the International Accounting Standards and guided under Regulation 4(1) of the Lotteries and Gaming (Minimum Capital Requirements) Regulations, 2017.
5. Many licensees did not submit satisfactory proof of capital adequacy due to their failure to maintain adequate records as provided for under Regulation 4(1) of the Lotteries and Gaming (Minimum Capital Requirements) Regulations, 2017.

In response to this, NLGRB invited the operators' auditors and gave them relevant responses in respect to the key findings and requested them to make the necessary amendments on the management accounts before resubmission.

2.2.6 Equipment and Device Database.

The NLGRB established a data base of gaming equipment and devices as a first step towards complying with the requirements of Section 36 of the Lotteries and Gaming Act, 2016. The total number of registered betting and gaming equipment was 7,193 gaming machines and this amounted to UGX 64,200,000 in machine fees for FY.

2.2.7 Risk-based AML/CFT Inspection and Supervision of the Casino Sector.

The NLGRB undertook measures to ensure that casino operators comply with the requirements of the Anti-Money Laundering Act and Regulations in line with Section 21A (1) of the Anti-Money Laundering Act, 2013 (as amended) and Regulation 53(1) of the Anti-Money Laundering Regulations, 2015 (as amended) of which these included:

1. Mobilized all casinos to attend AML/CFT training offered by FIA. This led to a noticeable improvement in casino compliance with AML/CFT obligations.
2. The NLGRB required 15 casinos to show cause on why administrative sanctions should not be imposed against them for failure to undertake AML/CFT independent audits as required by Regulation 43 of the Anti-Money Laundering Regulations.
3. The NLGRB made it a requirement for all casinos to submit their FIA registration certificates, risk assessments, and AML/CFT compliance programmes and duly

filed a notice of beneficial ownership particulars as part of licensing requirements. Four of the twenty licensed casinos that had not registered with FIA were directed to show cause.

4. The NLGRB directed casinos to develop and submit training plans with targeted financial sanctions incorporated of which 19 casinos adhered to the request.
5. Participated in all activities organized by the Uganda National Taskforce on AML/CFT Taskforce in preparation for the FATF/ICRG review and the onsite meeting with the reviewers.
6. The NLGRB successfully participated in the Financial Action Taskforce (FATF)/International Cooperation Review Group (ICRG) onsite visit in December 2023 which progress on the actions aimed at getting Uganda off the grey list.
7. The Procurement of a consultant to conduct a sectoral risk assessment for the casino sector and develop a risk-based supervision manual to facilitate effective supervision for compliance with AML/CFT requirements by the end of the FY was still ongoing.

2.2.8 Compliance Monitoring.

The NLGRB carried out the compliance monitoring exercise in the regions of North, East, West, Buganda, Greater Kampala, and Kampala Metropolitan to assess the extent to which the operators were compliant with the law and the NLGRB's directives. The results from this activity is expounded in the table below:

Table 4: Compliance Monitoring Results

No.	Region	Compliant	Cautioned	Recommended for Enforcement	Total Premises
1.	Kampala and Greater Kampala Metropolitan	668	293	174	1235
2.	Western	24	193	182	399
3.	Northern	34	135	73	242
4.	Buganda	0	143	59	202
5.	Eastern	0	153	64	217
Total		726	917	552	2295

Results from the inspection activity indicated that overall, 726 premises were compliant with the requirements, 917 received cautions due to failure to meet the required criteria to render them fully compliant while 552 were recommended for enforcement. One notable case of Fortuna LTD was recorded where the operator denied access to the inspectors.

From this inspection activity, more observations were made, some of which include:

1. A very huge influx of slot machines on the market being run by operators who didn't have slot operating licenses. It was also highlighted that many of these slot machines were in bars with more attention from the NLGRB required to curb this vice of operating unregulated machines.
2. Co-renting premises without approval from the regulatory authority poses a risk of non-compliance with licensing and operational regulations. This could ultimately lead to reduced revenue and increased regulatory scrutiny.

3. Operators providing unapproved games or running gaming operations without the requisite licenses. This poses a risk of providing games that could encourage heavy addiction that will heighten Operational Compliance Risks in the sector thus negatively affecting the reputation of the industry.
4. 629 premises (51%) were non-compliant with the Advertising Guidelines 2020 and regulations 3 and 4 of the Lotteries and Gaming (Betting) Regulations, 2017 on advertisements and prohibited adverts.
5. 433 premises managers had their licenses displayed as per the guidelines on advertisements while a substantive number of 670 managers did not have their licenses and therefore did not display them at their respective premises.

2.2.9 Review and Approval of Games

Following the evaluation of the games and mechanics for the two Bingo Operators and the one pool betting Operator, the NLGRB noted that the bingo operators are running bingo games using USSD codes on various radio and TV channels. Winners are selected using a Random Number Generator (RNG). The NLGRB noted the following risks associated with the games:

There was no provision for age verification, thus minors would participate in the gambling activity without detection. The NLGRB emphasized the need for responsible gaming messages in the bingo game advertisements.

The RNG may cheat punters as no proof of independent testing was presented to the NLGRB. Therefore it was highlighted that there was a need to use an independent test laboratory to test the randomization software for fairness.

The NLGRB also identified the provision of Aviator Games by various licensed operators, and it was concluded that Aviator is a casino game that is also provided by operators without a casino license. The process of procuring a consultant to develop a games framework was ongoing by the end of FY as the non-classification of games under respective licenses continued to cause financial loss.

2.2.10 Review and Approval of Adverts and Promotional Competitions.

1. The NLGRB evaluated all the 14 submitted advertisements for compliance with the requirements of Regulations 3 and 4 of the Lotteries and Gaming (Betting) Regulations, 2017, and the Gaming (Advertisement) Directive, 2020.
2. Arising from the evaluation exercise of the 14 submitted advertisements for compliance, 10 were approved and found to be compliant with the guidelines while 4 were rejected due to non-compliance with advertisement directives 2020.
3. Similarly, all requests for approval of promotional competitions were evaluated for compliance with Section 25 and Schedule 3 of the Lotteries and Gaming Act, 2016. The NLGRB also evaluated and approved the promotional competitions for Airtel and Plascon Limited in line with Section 25 and Schedule 3 of the Lotteries and Gaming Act, 2016. It was also noted that the Lotteries and Gaming (Fees) Regulations 2017 do not provide fees chargeable for approval of promotional competitions causing a loss of NTR to the NLGRB.
4. During FY, the NLGRB introduced an advert tracking mechanism through listening to various Radio Stations and watching television. The identified adverts were evaluated in line with the existing guidelines and any non-compliance was communicated to the respective operators.

5. In the absence of a fine regime, it was also noted that there was continued non-compliance with the advertising guidelines.

2.2.11 Operator Entry and Exits.

Section 3 of the Lotteries and Gaming Act, 2016 points out the objective of the NLGRB which is to supervise and regulate the establishment, management, and operations of lotteries, gaming, betting, and casinos in Uganda, and to protect the citizens from adverse effects of gaming and betting in Uganda.

On average, 52 companies are licensed to operate gambling and betting in Uganda. Over the years, the sector has had new entrants as well as key players exiting the sector. Annually, more than 10 players enter the gambling market in Uganda. This is attributed to the growing economy with increased consumption of gambling products, a hospitable investment environment, favorable regulations and technological advancements that introduced online gambling.

Over the past 5 years, 51 gaming operators, have ceased operations in Uganda as summarized in the table below. These included 5 exits in 2024 namely Advanced Gaming Limited, Audley Limited, GMCP Modern Technologies Limited, Otrada Hospitality Limited, and Paragon Gaming Limited. This was attributed to a shift in the regulatory changes like the newly amended Lotteries and Gaming Act, 2023 which changed the tax percentages on the gaming categories. Furthermore, the increased number of operators in the market pushed out the small or low profit operators, bad financial performance by operators, and the effects of COVID-19 that changed the way businesses operated from physical premises to online thus pushing out the physical operators.

Table 5: Operator Entry and Exits

Year	2019	2020	2021	2022	2023	2024
Exits	8	7	9	7	15	5
Entrants	7		14	16	9	11
No. of Operators	53	46	51	60	54	52

Gaming operator closures, whether voluntary or forced, have had significant consequences for both punters and the gaming sector. Sudden operator exits have led to:

1. Loss of punter funds deposited in their accounts.
2. Loss of Government funds arising from unpaid tax revenue and
3. Operator employee loss of employment

This was worsened by the expiry of security bonds at licensing year-end, thus the inability to comply with the requirements of Section 40 (2) of the Lotteries and Gaming Act, 2016.

2.3 Licensing.

2.3.1 Principal Operating Licenses.

The NLGRB in FY 2023/24 received a total of 108 principal license applications of which 88 applications representing 81% of the total received applications were approved in line with Section 42(3) (a) of the Lotteries and Gaming Act, 2016 subject to; submission of bank guarantees for each license,

payment of prescribed license fees, signing of a license agreement to fully integrate with National Central Electronic Monitoring System (NCEMS), and submission of any other license requirements.

Of the 88 applications that were approved, 81 applications that fulfilled the license conditions were issued with principal licenses.

A detailed summary of the application received versus the approved and licenses issued is broken down.

Table 6: Principal License Details

No.	Category	Number
1	License Applications Received	108
2	License Applications Approved	88
3	Licence Applications Rejected	5
4	Issued Licences	81
5	Unissued Licences	7
6	Unsatisfactory Licence Applications	8
7	New Applications under review	7

A breakdown of the reasons for not issuing the 7 entities is articulated in the table below.

Table 7: Reason for Non-issuance of Licenses

S/N	Name of Applicant	Trade name	Category of Licence	Reason for non-issuance
1	5 POINTS INVESTMENT LTD	BUNGA BET	Gaming or Betting Machine General Operating Licence	Non submission of bank guarantee and payment of 2023 arrears for premises
2	KAMPALA CASINO LTD	KAMPALA CASINO	Casino Operating Licence	Non submission of bank guarantee and payment of machine transfer fees
3	HOME GROUND CONSULTS SMC LTD	SMART BET	Gambling Software Operating Licence	Non- payment of licence fees
4	EXOTICA IMPORTS LLC		Gambling Software Operating Licence	Non- payment of licence fees
5	BWINBET UGANDA LIMITED	BWIN BET	Gambling Software Operating Licence	Non- payment of licence fees
6	BUFFALO CONSULTANTS LIMITED	BUFFALO SLOTS	Gaming or Betting Machine General Operating Licence	Non-payment of inspection and approval fees for 107 declared premises and submission of bank guarantee
7	BUFFALO CONSULTANTS LIMITED	BUFFALO SLOTS	Gambling Software Operating Licence	Same as above

With respect to ten (10) unsatisfactory applications, the NLGRB made comments and recommendations directing the Applicants to revise the applications and submit licensing requirements by the 30th of June 2024 in line with Section 5(g) of the Lotteries and Gaming Act, 2016. The status of these was to be presented to the Lotteries and Gaming Committee for consideration next FY. These are tabulated below:

Table 8: Comments on the Unsatisfactory Application

S/N	NAME OF APPLICANT	TRADE NAME	CATEGORY OF LICENCE	COMMENT
1	VISVAR INVESTMENTS LIMITED	NILE VIEW CASINO	Casino Operating Licence	Unsatisfactory financial statements
2	VISVAR INVESTMENTS LIMITED	NILE VIEW CASINO	Gaming or Betting Machine General Operating Licence	Same as above
3	TGW LIMITED	BETWINNER	Casino Operating Licence	Demonstrate minimum capital requirements
4	TGW LIMITED	BETWINNER	Casino Operating Licence	Demonstrate minimum capital requirements
5	SAHARA GAME TECHNOLOGY LIMITED	SAHARA GAMES	Gaming or Betting Machine General Operating Licence	Demonstration that machines are centrally monitored
6	SAHARA GAME TECHNOLOGY LIMITED	SAHARA GAMES	Gambling Software Operating Licence	Same as above
7	ADVANCED GAMING LIMITED	IXBET	General Betting Operating Licence	Update TCC, NITA-U certificate, submit audited FS and documentation of shareholders and directors
8	5POINT INVESTMENT LIMITED	BUNGABET	General Betting Operating Licence	Payment of application fees

In the months of May and June 2024, the NLGRB received seven (7) new license applications which were to be presented to the Lotteries and Gaming Committee for consideration upon evaluation. Details of these application have been tabulated below.

Table 9: New License Application

S/N	NAME OF APPLICANT	TRADE NAME	CATEGORY OF LICENCE	APPLICATION FEES PAID(UGX)
1	EVOLUTION SA		Gambling Software Operating Licence	N/A
2	HAN REN CASINO LIMITED	HAN REN CASINO	Casino Operating Licence	50,000,000
3	SYNERLINK GROUP SMC LIMITED	KIWI BET	Gambling Software Operating Licence	N/A
4	GEEFY ENTERTAINMENT SMC LIMITED		Casino Operating Licence	50,000,000
5	PM GAMING LIMITED		Bingo Operating Licence	10,000,000
6	SAHARA GAME TECHNOLOGY LIMITED	SAHARA GAMES	Gaming or Betting Machine Technical Operating Licence	N/A

S/N	NAME OF APPLICANT	TRADE NAME	CATEGORY OF LICENCE	APPLICATION FEES PAID(UGX)
7	YSEC IT SOFTWARES INDIA PVT LTD		Gambling Software Operating Licence	N/A
TOTAL				110,000,000

2.3.2 Special Employee Licenses.

The NLGRB received 688 special employee license applications from Gaming Operators amounting to UGX19,800,000/= which was collected through the electronic licensing system from 396 applications while UGX 2,700,000/= was received from 54 applications (30 from Golden City Casino and 24 from Kefeng International Casino Limited respectively) who paid directly through the URA portal. 230 applications were not supported with fees while 8 applications had expired PRNs as tabulated.

Table 10: Special Employee Licenses

No.	Mode of payment of payment	Number of Applications	Fees (UGX)s (UGX)
1	Electronic Licensing system	396	19,800,000
2	URA portal	54	2,700,000
3	Unpaid applications on electronic licensing system	230	11,500,000
4	Expired PRNs on the electronic licensing system	8	400,000
	Total	688	34,000,000

Of the 450 applicants who had paid application fees, none met all the requirements for licensing upon evaluation. This was majorly attributed to non-submission of; Interpol and police clearances from the Directorate of Interpol; relevant academic documents; a statement of the Gaming Operators who employees as to the competence of the applicant to discharge the duties allocated or proposed to be allocated to the applicant in line with Regulation 27 of the Lotteries and Gaming (Licensing) Regulations, 2017; and non-Payment of prescribed fees.

The NLGRB approved the 450 applications subject to fulfillment of all license conditions as listed above before license issuance.

Notably, there were low levels of application for special employees premised on the fact that Gaming Operators were not applying for at least one special employee per premises. The NLGRB received 1,189 premises applications and inspections were ongoing. This inspection would later determine the actual number of employees.

2.3.3 Review of Contracts, MOUs, Agreements, and Monitoring of Regulatory Framework.

The NLGRB drafted and reviewed 4 employment contracts and 8 supplier contracts as well as an MOU between the Ministry of Health and the NLGRB. The NLGRB also drafted and reviewed 69 license agreements for interfacing with the NCEMS.

2.3.4 Development of Law, Regulations and Policies.

During the FY, NLGRB undertook a review of laws, regulations, and policies as shown in the table below.

Table 11: Laws, Regulations and Policies in Development

s/n	Legislation	Status
1	Lotteries and Gaming (Amendment) Act	Ongoing
2	Lotteries and Gaming (Fees) (Amendment) 2024	Forwarded to Hon. Minister, MoFPED for further action
3	Lotteries and Gaming (Express Fines) Regulations 2024	Forwarded to Hon. Minister, MoFPED for further action
4	Complaints Handling Guidelines 2024	Approved by the Board
5	Lotteries and Gaming (Licensing) (Amendment) Regulations 2024	Pending benchmarking report on bank guarantees

As at the end of the FY, the Lotteries and Gaming (Amendment) Act; Lotteries and Gaming (Fees) regulations 2024; Lotteries and Gaming (Express Fines) Regulations 2024; Complaints Handling Guidelines 2024 and; Lotteries and Gaming (Licensing) (Amendment) Regulations 2024 were in the process of being amended/drafted.

2.3.5 Complainants Handling.

In line with section 4(m) of the Lotteries and Gaming Act, the NLGRB is mandated to receive, investigate, and arbitrate complainants relating to lotteries, gaming, betting, and casinos and take appropriate action. The major complaints that were registered included non-payment of winnings, cancellations of bets, system errors, the closure of IxBet, and employee disputes. Employee disputes received were referred to the Directorate responsible for Labor in KCCA for determination.

The NLGRB received a total of 46 complaints and settled 45 disputes representing 97.8% of the total complaints received being resolved within FY while the settlement of 1, representing 2.2% of the total complaints received, was still ongoing. The table below shows a summary of the status of disputes received by NLGRB.

Table 12: Complaints Handling.

No.	Arbitration	Number	Value of Cases
1.	Complaints received YTD	46	1,664,831,721
2.	Disputes settled	45	1,430,637,069
3.	Disputes on-going (as at the end of FY23/24)	1	234,194,652

2.3.6 Introduction of Electronic Receipts via SMS or Email by Betting Operators.

Although Section 24(2) of the Electronics Transactions Act requires a person offering goods or services for sale, hire, or exchange through an electronic transaction to provide a consumer with an opportunity— (a) to review the entire electronic transaction; (b) to correct any mistakes; and (c) to withdraw from the transaction before placing an order, the provision does not specifically provide for consumers to receive electronic receipts via SMS or email once an order (in this instance a bet) is placed. It is proposed that the NLGRB issue guidelines to implement this good practice which shall in turn protect punters and provide evidence trails in arbitrations.

2.3.7 Management of the Litigation Portfolio.

During FY 2023/24, the National Lotteries and Gaming Regulatory Board (NLGRB) handled five litigation matters. Two cases were successfully settled, while three remained ongoing. The total value of four claims was approximately UGX 24,704,440,300 (24 billion Ugandan Shillings), while the fifth case did not specify the amount being claimed. The status of these litigations is expounded in the table below.

Table 13: Status of Litigations

No.	Litigation	Number	Claim Value
1.	Litigations settled	2	564,620,300
2.	Litigations still ongoing (as at the end of FY23/24)	2	24,139,820,000
3.	Litigation is still ongoing without value	1	No value attached

2.3.8 Investigations.

The NLGRB under Sec 5 (b) of the Lotteries and Gaming Act has powers to conduct any investigation or inquiry relevant to the gaming and betting industry in Uganda.

During FY 2023/24, the National Lotteries and Gaming Regulatory Board (NLGRB) conducted 15 case investigations. Of these, one case was successfully concluded in court, resulting in the suspect's conviction and a fine of UGX 500,000. Two cases remained ongoing in court, while 12 cases were still under investigation, including one that was deferred by the Resident State Attorney (RSA) due to insufficient evidence. The deferred case was subsequently referred to the Director of CID for further guidance. The detailed distribution of these cases is presented in the table below.

Table 14: Case Distribution

No.	Cases	Number
1.	Cases under investigation	12
2.	On-going in Court	2
3.	Cases closed	1

2.4 Enforcement.

2.4.1 Surveillance.

In Q1, the NLGRB conducted surveillances in the areas of KMP which are; Kawempe, Rubaga, Makindye, Nakawa Central Divisions, and parts of Greater KMP. A total of 309 illegal gaming equipment was identified of which 241 were collected in quarter 2 by the NLGRB.

2.4.2 Routine and Special Enforcement.

The NLGRB conducted 09 enforcement operations throughout the FY which entailed confiscation of illegal and unlicensed gaming equipment, the closing of non-compliant premises, and cautioning licensed operators the details of these operations are expounded on in the table below.

Table 15: Enforcement Operations

No.	Area	Enforcement Model	Quarter	Dates Conducted
1.	KMP(Nakawa, Kawempe, Rubaga, Makindye and Central Divisions)	Ad hoc and routine enforcement	Q1	25/07/2023.

No.	Area	Enforcement Model	Quarter	Dates Conducted
2.	Greater KMP i.e. Wakiso, Entebbe, Mukono	Ad hoc and routine enforcement	Q2	02/09/2023
3.	Fujian Industries illegal supplier in Wakiso	Intelligence-led Enforcement	Q2	13/12/2023-14/12/2023
4.	Joint operation with URA in the Eastern Region	Ad hoc and routine enforcement	Q3	12/03/2024-16/03/2024
5.	An illegal Supplier at Star Shine Arcade Kisenyi Central Division Kampala	Intelligence-led Enforcement	Q3	27/02/2024-28/02/2024
6.	Sahara Games' illegal operations in KMP	Ad hoc and routine enforcement	Q4	08/04/2024
7.	Kirinyabigo Wakiso Greater KMP	Intelligence-led Enforcement	Q4	26/04/2024
8.	An illegal Supplier at Gwanda Mall Kisenyi Central Division Kampala	Intelligence-led Enforcement	Q4	17/05/2024
9.	Eastern Region	Ad hoc and routine enforcement	Q4	25/06/2024-29/06/2024

2.4.3 Confiscation of Illegal Gaming Equipment.

The NLGRB sanctioned enforcement operations following the prior surveillance exercises conducted and this led to the confiscation of illegal and unlicensed gaming equipment in line with Section 5(h) of the Lotteries and Gaming Act (as amended).

A total of 996 illegal gaming equipment was confiscated in FY 2023/24 with the majority being confiscated in quarter 4 amounting to 341 illegal gaming equipment. This was a reduction in confiscation of equipment from 1,289 equipment in FY 2022/23 to 996 equipment in this current FY representing a 12.7% reduction. This reduction is attributed to the diversion of activities to other regions as well as the unavailability of funds.



Casual laborers carrying Confiscated illegal gaming slot machines.

The details of this confiscated equipment by quarter are highlighted in the table below.

Table 16: Illegal Gaming Machines Confiscated per Quarter

Quarter	Number confiscated	Percentage
Q1	294	29.5%
Q2	241	24.2%
Q3	120	12%
Q4	341	34.2%
TOTAL	996	100%

In terms of regions, 536 illegal gaming equipment were obtained from Kampala Metropolitan constituting 53.8%, 244 from Greater KMP constituting 24.5%, and 216 from upcountry areas (Eastern Region) constituting 21.7%. This data highlighted that KMP encompassed the most illegal gaming operations.

2.4.4 Special Enforcement against Illegal Suppliers.

The NLGRB also conducted 04 special enforcement operations against the alleged illegal suppliers found in possession of gaming equipment and devices both in KMP and Greater KMP. The results from these operations are highlighted in the table below.

Table 17: Enforcement Operation on Suppliers and Manufacturers

Person Found in Possession	Location	Quantity of gaming equipment	Quarter	Date
Fujian industries	Fujian industries Nkoowe-Wakiso	268 mother Boards, 167 Boxes of spare parts, 01 Bag of Fish buttons, 50 Metallic fish table Boxes, 16 universal germinators and 11 Televisions	Q2	13/12/2024
Unidentified	Star Shine Arcade Kisenyi Kampala	12 TV screens, 11 slot fish table machines, and assorted spare parts	Q3	27/02/2024
Matovu Denis	Gwanda Mall Kisenyi Kampala	198 wooden slot machines and other assorted spare parts	Q4	17/05/2024
Chunyan Liu a Chinese (Passport Number: EA9025180)	Bukoto Kampala	08 boxes of gaming devices	Q4	31/05/2024



Illegal gaming devices at Fujian industries Nkoowe Wakiso.

2.4.5 Cautioning and Closing of Unlicensed Premises and Non-compliant Licensees.

The NLGRB sealed off a total of 24 premises where 13 premises were operating without a license, contrary to S.26 and 67(1) of the Act. 11 premises were licensed but closed for contravention of the laws regulating the gaming industry.

29 premises were also cautioned for non-compliance with the rules and regulations. The breakdown by region of the affected premises is highlighted in the table below.

Table 18: Caution and Closure

Illegal Operators	
Region	Number of Premises
KMP	02
Greater KMP	07
Upcountry (Eastern)	04
Non-compliant licensed operators	
KMP	03
Greater KMP	07
Upcountry (Eastern)	01
Total	24

The entities that were closed due to not having a license or for non-compliance were expounded on below.

Table 19: Operators Closed

No.	Name of Operator	Location	Reason for closure
1.	Safe Bet	Iganga	Illegal premises
2.	Express Bet	Bugweri	Illegal premises
3.	Trust Bet	Iganga	Illegal premises
4.	UG Bet	Wakiso	Illegal premises
5.	Trust Bet	Mukono	Illegal premises
6.	Sky Bet	Kampala	Illegal premises
7.	Trust Bet	Kampala	Illegal premises
8.	Sky Bet	Kampala	Illegal premises
9.	Sky Bet	Kampala	Illegal premises
10.	My Bet	Kampala	Illegal premises
11.	Hanren Casino	Kampala	Illegal premises
12.	Visva t/a Nile View Casino	Jinja	Illegal premises
13.	5 Point Investments Limited	Busega, before roundabout.	Undeclared premises
14.	Arua casino Limited	Samona Building Nateete	Undeclared premises
15.	Arua casino Limited	Kireka stage at Isabella Building	Undeclared premises
16.	Arua Casino Ltd t/a Press 2 Win	Kitintale near Centenary Bank	Undeclared premises
17.	Bet Masters t/a Bet Masters	Gaba opposite Hared Fuel station	Undeclared premises

No.	Name of Operator	Location	Reason for closure
18.	Enterprise Gaming Limited	Kyengera on the 1st Floor of the flat behind the Food Market	Undeclared premises
19.	Parsha International Limited t/a champion Bet	Kabalagala opposite Capital Pub Gaba Road	Undeclared premises
20.	Titan Ideas Uganda Limited t/a Capital Bet	Kireka Main next to Red Point Grill	Undeclared premises
21.	Titan Ideas Uganda Limited t/a Capital Bet	Bukerere, Nakifuma Road	Undeclared premises
22.	Bet Sports Ltd	Nabusugwe town	Undeclared premises
23.	WordPress Amusements Uganda Limited t/a word press	Kibuye opposite Shell fuel station	Undeclared premises

2.4.6 Enforcement of Online Illegal Operations.

The NLGRB identified fifteen online illegal operators in FY 2023/24 and through collaboration with UCC, blocked their illegal transactions. The NLGRB continues to monitor their sites regularly to ensure compliance with the directives.

The details of the illegal online operations that were blocked in FY 2023/24 are outlined in the table below.

Table 20: Online Operators Closed.

No.	Name of illegal online operator	Website blocked	Date	Status
1.	Bet Crane	http://betcrane.go.ug	7/6/2023	Closed
2.	5 Points Ltd/Bunga Bet	http://www.bungabetug.com	7/19/2023	Closed
3.	Matatu Ltd, Crane Bet (U) Ltd, Crown Xma Gaming Ltd and Matatu Champion.	http://matatu.com	8/10/2023	Closed
4.	Betsure	http://betsure.ug.com	9/20/2023	Closed
5.	Matatu Champion	https://matatuking.com	8/10/2023	Closed
6.	Buffalo	http://buffalo.ug	10/11/2023	Closed
7.	Aviator Casino	http://www.aviator.co.ug	1/5/2024	Closed
8.	Blq66	http://blq66.fun/register	1/23/2024	Closed
9.	Otrada Hospitality Ltd.	http://melbet.com	2/2/2024	Closed
10.	Advanced Gaming Ltd.	http:// 1xbet.ug	2/5/2024	Closed
11.	777Betug	http://777betug.ug/home	1/31/2024	Closed
12.	Blqqq football	http://blqqqfootball.com	5/3/2024	Closed
13.	Bang Casino/ Rubine Box (U) Ltd	http://www.bangcasino.ug	5/22/2024	Closed
14.	Sky Games	www.skygames.co.ug	5/30/2024	Closed
15.	Linebet Uganda	www.linebet-uganda.com	6/19/2024	Closed

The NLGRB engaged 07 illegal operators who followed up on their confiscated gaming equipment with sensitization on the dangers of operating illegal gaming equipment, elements of responsible gaming, and the processes of obtaining licenses to operate gaming equipment.

2.4.7 Confiscation of Illegal Gaming Equipment and Closure of Illegal Premises by FY

Since FY 2021/22, the NLGRB has confiscated a total of 3,409 illegal gaming equipment, including slot machines, fish tables, televisions, monitors, CPUs, and other unauthorized betting devices. Additionally, 282 spare parts such as switch lights, motherboards, power supplies, speakers, incomplete slot machines, and fish table metallic stands—were seized from illegal manufacturers and suppliers.

As a result of these enforcement efforts, 2,300 illegal gaming machines were destroyed during FY 2023/24 at NEC (Luwero Industries), while the remaining 1,092 units have been earmarked for destruction in the next financial year. The breakdown of the confiscated machines is presented in the table below.

Table 21: Confiscated Gaming Equipment and Spare Parts.

Financial Year	No. of Confiscated Illegal Gaming Equipment		No. of Closed Illegal Premises		No. of Spare Parts	
	Number	Percent	Number	Percent	Number	Percent
2021/22	1124	33%	19	31%	0	0%
2022/23	1289	38%	18	30%	0	0%
2023/24	996	29%	24	39%	282	100%
Total	3409	100%	61	100%	282	100%

2.5 Responsible Gaming.

2.5.1 Responsible Gaming Awareness and Sensitization.

The NLGRB held 03 awareness engagements with more than 700 boda boda riders in Nakawa, Kawempe, and Makindye. This was supported by the Boda Boda Industry Uganda, Safe Way Right Way, and Total Energies. During the engagement, 60 Reflector Jackets with Responsible Gaming messages were issued to the riders.



Boda Boda riders in Kakiri after receiving the branded Responsible Gaming reflector jackets.

To curb underage gaming, a Responsible Gaming awareness campaign was conducted with 2000 Secondary School Head Teachers, Deputy Head Teachers, Senior academic Officials and Commissioners from the Ministry of Education. This was organized by the Ministry of Education and Sports with all Headteachers receiving underage sensitization posters for their schools at the end of the activity. Some of the Headteachers requested NLGRB to visit their schools to sensitize students against underage gaming.



Secondary Head Teachers, Deputy Head Teachers and Senior academic Officials listening in to the Responsible Gaming messages

- 10 engagements with key district leaders from Jinja, Soroti, Mbarara, Bushenyi, Fort Portal, Nakansogola, Hoima, Masindi, Gulu, and Lira were conducted by the NLGRB. Stakeholders that attended these engagements included the town clerks, council members, educators, Mayors, RDCs, LCVs, Town Clerks, DHOs, DEOs, Youth Leaders as well as Health Educators among others. They received Responsible Gaming Awareness Posters as well as the NLGRB's Laws and Regulations. Out of the 10 districts engaged with, 5 district leaders from Jinja, Bushenyi, Kabarole (Fortportal), Hoima, and Masindi offered the NLGRB radio airtime on the predominant stations to create awareness on the gaming sector, especially Responsible Gaming.
- 02 Responsible Gaming engagements and training were held with Kiryandongo Health Workers and Village Health Teams (VHTs) in conjunction with the Ministry of Health and Transcultural Psychosocial Organization (TPO). This activity was organized by the Kiryandongo District Health Office and submitted by the Transcultural Psychosocial Organization. The team pursued support from the VHTs & Health Workers to enhance the Responsible Gaming program, sensitize communities as well and counsel and treat problem gamblers. Health workers and VHTs in Kiryandongo committed to offering counseling and treatment among community members using referral Pathways.
- 01 Responsible Gaming meeting was held with USAID-Social Behavioral Change Activity and African Society for Social Behavioral Change with the two parties working with the NLGRB to design a Responsible Gaming Campaign.

The table below clearly stipulates the areas that received awareness and sensitization on responsible gaming.

Table 22: Engagements Held

Key Area/ Stakeholder	Number of engagements	Key Area/ Stakeholder	Number of engagements
Kiryandongo	2	Hoima	1
Bweyale	1	USAID- Social Behavioral Change Activity	2
Jinja	1	African Society for Social and Behavior Change	1
Soroti	1	Makerere University	1
Mbarara	1	Ministry of Education and Sports & Secondary School Head Teachers	2
Bushenyi	1	Boda Boda Riders	3
Kabarole (Fortportal)	1	Entebbe	1
Nakasongola	1	Wakiso	1
Gulu	1	Kampala	2
Lira	1		
Masindi	1		

2.5.2 Call Centre and CRM Developed.

As planned, the NLGRB developed Terms of Reference for the procurement of a Call Centre and CRM System. The NLGRB's ability to handle cases of problem gamblers and inquiries about the gaming industry were some of the justifications for the system to be developed. It was noted that the system would also offer a platform for uniform, safe data access, exchange, and support, particularly when it comes to report compilation. It was agreed that the consultant would make sure that the system was scalable, traceable, and flexible. The process was directed by the National Information Technology Authority (NITA-U), which oversees information technology services in Uganda. To comprehend how the Call Center would operate, the NLGRB also benchmarked against the Uganda Building Review Board.

2.5.3 Problem Gamblers Counselling and Treated.

In accordance with the NLGRB's Strategic Plan 2020/21- 2024/25 which seeks to reduce on gaming harm as well as the objectives of the Responsible Gaming Program that seek to ensure that there is a treatment network for problem gamblers throughout the country, the NLGRB received calls from 67 problem gamblers disaggregated into 45 in Q1, 18 IN Q2, 3 in Q3 and 1 in Q4.

It is worth noting that during the Financial Year 2023/2024 the NLGRB received a report from Butabika National Referral Hospital just like other health facilities that clients referred to them for counselling were not turning up to the facility for treatment due to negative perception attached to the National mental health hospital. On request by Butabika National Referral Hospital, the NLGRB secured Kitawuluzi Community Hall as a safe space to hold group counselling sessions. However, in all the five (5) scheduled sessions, only two (2) problem gamblers turned up. The non-complaint act by problem gamblers not only tarnishes NLGRB's image on the assumption that problem gamblers are not being helped/counselled but also causes a financial loss.

Similarly, other 05 group sessions were held by the psychologist intern to cater for problem gamblers in Kawempe and CBD.



One of the Group therapy sessions in Kawempe handled by the Psychologist Intern.

The number of problem gamblers are disaggregated by district in the table below.

Table 23: Problem Gamblers Identified

District	Number of Problem Gamblers	District	Number of Problem Gamblers
Kampala	35	Hoima	1
Kabarole	1	Kabale	2
Koboko	2	Kamwenge	2
Mbarara	2	Masindi	2
Lira	2	Jinja	2
Bushenyi	4	Luwero	1
Lubirizi	1	Ishaka	1
Nakasongola	2	Kiryandongo	2
Isingiro	1	Ntugamo	1
Mbale	1	Kasese	1
Ssebabule	1	TOTAL	67

2.5.4 Sensitization Messages Prepared, Designed, Printed and Circulated.

The NLGRB distributed 2,453 Responsible Gaming posters to Secondary School Head Teachers, gaming operators, keys leaders and Health workers, 200 Stickers and 130 branded reflector jackets to boda boda riders. Part of the materials designed were also school signages (50). This was done as part of the NLGRB's initiative to sensitize masses and enhance Responsible Gaming messages among different stakeholders.



One of the Responsible Gaming reflectors on a Boda Boda with a sensitization message in English



One of the Responsible Gaming stickers on a Boda Boda with a sensitization message in Luganda

The Poster messages shared were:

1. "It Is Never Shameful to Admit That You Have a Gambling Problem".
2. "Betting Is Not for Person Under the Age Of 25".
3. "Betting Can Be Addictive and Psychologically Harmful".
4. "Okubbinga Kazanyo Buzanyo Simulimu Many Wolina Okukoma".
5. "Only Bet with What You Can Afford to Lose".

2.5.5 Corporate Social Responsibility Annual Contribution Organized.

In Consideration of Section 4(i) of the Lotteries and Gaming Act No. 7 of 2016, the NLGRB is mandated to participate and contribute to good causes. NLGRB considers Corporate Social Responsibility (CSR) as contributing either economically or socially to the sustainable development of the community in the categories of Health, Education, Sports and Charity.

The NLGRB also conducted 03 CSR activity under the categories of Education and Health which included; Upright Generations Africa limited where they made a contribution towards the Girl child education through donating 25 education books titled "The Girl Child: Growing to Become a Woman of Value"; delivered sports equipment to Butabika National Referral Hospital on 28th June, 2024 valued at UGX 4,690,500/= (Four million six hundred ninety thousand five hundred shillings only) to cater for Pool table with accessories, 5 pieces of Chess NLGRBs, 5 Gym Mats, 5 Footballs, 5 Netballs, 5 Volley balls, 1 set of Badminton (set has Badminton Racket, Shuttle crocks and Net) and partnered with Makerere University under SAFE Campaign, an initiative on behavioral change among university students with a contribution of 15,000,000/=. Additionally, the NLGRB used the activity on donation of books to also sensitize students of Kitara Secondary School and Duhaga Secondary School against underage gaming.

During FY 2023/24, the National Lotteries and Gaming Regulatory Board (NLGRB) made five CSR contributions, including UGX 2,000,000 to Youth Platform Africa, UGX 3,000,000 to Barbie Children Foundation, UGX 4,690,500 to Butabika Hospital, UGX 15,000,000 to Makerere University, and UGX 2,000,000 to Upright Generation, amounting to a total of UGX 26,690,500.



NLGRB's CSR & Responsible Gaming Officer handing over sports items to Butabika's Deputy Director Dr. Brian Mutamba.

The NLGRB witnessed and reported on 03 Corporate Social Responsibility (CSR) activities that included the Chop Gaming Limited –Breast Cancer Campaign worth UGX 167,000,000; Sahara Gaming Limited – Renovation of women's ward at St. Stephen's Hospital Mpererwe at UGX 8,000,000; and Eldorado Company Limited- provided homecare items to Katalemwa Cheshire Home for Rehabilitation Uganda worth UGX 4,000,000.

The table below shows the number of CSR activities that have been done by the operators as well as their respective value.

Table 24: CSR contribution of operators

Operator		Number Of CSR Activities	CSR Category	Value of CSR (UGX)
1.	Firma Profit International	1	Sports	24,876,000/=
2.	Parsha International Limited	1	Charity	60,000,000/=
3.	A Better Place Limited	1	Sports	73,000,000/=
4.	Bluecube Uganda Limited	1	Sports	5,000,000/=

Operator		Number Of CSR Activities	CSR Category	Value of CSR (UGX)
5.	World Star Betting Limited	1	Charity	52,600,000/=
6.	VisVar Investment Limited	1	Charity	5,600,000/=
7.	Massalia	2	Health & Charity	35,000,000/=
8.	Advanced Gaming Limited	1	Sports	376,000,000/=
9.	Eldorado	1	Charity	4,000,000/=
10.	Chop Gaming Limited	2	Health & Education	167,000,000/=
11.	Sahara Gaming Limited	1	Health	8,000,000/=
TOTAL				811,076,000/=

2.6 Finance and Administration.

2.6.1 Staff Composition.

By the end of the FY 2023/24, the National Lotteries and Gaming Regulatory Board (NLGRB) had a total of 40 staff members, comprising 23 males and 17 females. This gender distribution reflects the Board's commitment to fostering a diverse and inclusive workforce in line with organizational and national equity policies.

2.6.2 Revision of the NLGRB Staff Structure.

The staff structure was revised and subsequently approved on 26th February 2024 by the Ministry of Public Service. The revised structure increased the staffing establishment from 51 to 81 staff.

2.6.3 Performance Appraisal.

Performance appraisals were conducted, with reports for 37 staff members documented and exclusion of 3 appraisals due to their resignation from the NLGRB prior to the end of FY 2023/24. A resolution was made by the NLGRB for all staff to sign performance agreements and establish corresponding performance plans starting FY 2024/25.

2.6.4 Staff Recruitment.

Recruitment efforts led to the successful hiring of a Manager for Internal Audit, Manager for Human Resources, a Driver, and an Executive Secretary. However, the position of Manager for Responsible Gaming remained unfilled due to applicants not meeting the set criteria. Additionally, due to the ongoing revision of the staff structure, the job description (JD) and person specifications for the position were being updated, hence delaying the filling of the position.

2.6.5 Development of Job Descriptions (JDs) and Person Specifications (PS).

The Ministry of Public Service approved the newly developed JDs and PS on 27th May 2024. The new JDs & PS defines roles and expectations and are aligned with the revised structure.

2.6.6 Implementation of the Revised Staff Structure.

The new staff structure will be implemented with effect from FY 2024/2025.

2.6.7 Staff Training.

Training was provided to 13 staff members, including the Senior Manager for Legal and NLGRB Affairs, Manager for Internal Audit, Legal Officer, IT Manager, IT Officer (Programmer), Senior Manager for Regulatory Compliance, Senior Auditor Compliance, Internal Auditor, and Senior Inspection Officer, as well as four Drivers.

2.6.8 Staff Meetings.

Eight monthly staff meetings were conducted during the financial year and these meetings were instrumental in improving communication flow within the NLGRB and fostering a collaborative work environment.

2.6.9 Exit Interviews.

The NLGRB conducted exit interviews with five departing staff members, gathering valuable insights to enhance employee engagement and retention strategies. The feedback obtained will be analyzed and integrated into future workforce development initiatives, ensuring continuous improvement in staff management and organizational culture.

2.7 Corporate Affairs.

2.7.1 Stakeholder Engagements and Partnerships.

In 2023/24, strategic partnerships were a cornerstone of NLGRB's engagement strategy, allowing the NLGRB to extend its reach and influence within the gaming industry and broader community.

This year, the NLGRB established a collaborative partnership with Corporate Games Uganda with this partnership culminating in enhanced engagement with stakeholders across various sectors and strengthens NLGRB's outreach efforts. In leveraging Corporate Games as a platform, NLGRB effectively expanded its responsible gaming messaging and cultivated a community dialogue on responsible gaming practices.



The NLGRB football and Netball teams

2.7.2 Event Sponsorships and Public Awareness.

During the FY, the NLGRB sponsored the 11th Visionaries Awards, a prestigious event celebrating Uganda's leading organizations which helped generate the high visibility with recognition from both industry stakeholders and the public. This positive reinforcement of NLGRB's contributions to responsible gaming and regulatory practices reinforced its status within the business community.

2.7.3 Communication and Dissemination.

The NLGRB implemented a robust communication strategy to highlight enforcement actions, partnerships, and achievements throughout the fiscal year. By utilizing diverse media formats, NLGRB succeeded in engaging a broad audience, disseminating information, and promoting awareness around regulatory functions.

03 major video productions were completed, capturing key enforcement exercises, the Ithuba National Lottery contract signing, and the launch of the NCMS Online Reporting module.

Articles in The Patriot Magazine and MOFPED TIMES Newsletter documented NLGRB's regulatory initiatives and responsible gaming message, contributing to greater public understanding and reinforcing NLGRB's position as a transparent regulatory body. Through these initiatives, the NLGRB advanced NLGRB's visibility and educated the public on its efforts to promote Responsible Gaming.

2.7.4 Media and Public Relations.

Media engagement remained essential to NLGRB's outreach strategy, helping to deliver key messages on regulatory compliance, enforcement, and Responsible Gaming to a national audience.

05 radio interviews on prominent stations, including Capital FM, Sanyu FM, and Beat FM, communicated NLGRB's enforcement actions and regulatory stance to diverse audiences. Additionally, NLGRB completed four television segments on NBS TV and NBS Sport's Live @9 bulletin, extending the reach and impact of NLGRB's public messaging.



The Board of Directors and Senior Management during a radio talk show

07 press releases were distributed, covering significant developments, including enforcement updates and partnership announcements. Coordinated broadcasts on stations like NTV and Bukedde TV further strengthened NLGRB's media presence and enhanced public awareness of responsible gaming.

2.7.5 Branded Collateral and Souvenir Items.

Branded collateral plays a significant role in promoting NLGRB's message and enhancing its visibility within Uganda. This year, the NLGRB distributed over 3,000 branded items, including brochures, flyers, and fact sheets, to various stakeholders and event participants. These materials functioned as a visual reminder of NLGRB's commitment to responsible gaming, conveying key messages on responsible gaming to the public and contributing to greater brand recognition at public engagements.

2.7.6 Press Statements and Social Media Communications.

The NLGRB leveraged both traditional and digital media channels to disseminate timely press statements and public notices.

08 press statements were published in leading newspapers and across NLGRB's social media platforms. Topics addressed included regulatory updates, delayed payment issues with certain operators, and the Ithuba Lottery launch.

In proactively communicating regulatory actions and policy updates, NLGRB demonstrated its commitment to transparency. This practice of timely, open communication has strengthened public trust and bolstered NLGRB's reputation as a fair and accountable regulator.

Chapter

3

Strategic Objectives Implementation



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The NLGRB has twelve (12) strategic objectives organized around the four perspectives of the Balanced Scorecard which were customized to reflect the context of the NLGRB. These perspectives include stakeholder engagement, stewardship, internal business processes and organizational capacity. The perspectives are implemented through the key interventions and actions under respective strategic objectives. The performance of NLGRB as per the outcomes of these objectives for the fourth year of the strategic plan FY2020/21 –FY2024/25 is as follows:-

3.1 Performance as per the Outcomes of the Strategic Plan.

No.	Objective	Outcome/Adopted Intermediate Outcomes	KPI	4 Year Target	4 Years Progress against the four (4) year Target
1.	Strengthen partnership with Key stakeholders	Timely and efficient execution of activities	95% of targeted resources contributed by the partners	86% of targeted resources contributed by the partners	90% of the targeted resources contributed by the partners
		Improved quality of service delivery	80 % of planned Joint initiatives being carried out	76 % of planned Joint initiatives being carried out	123% of planned Joint initiatives being carried out
2.	Reduce gaming harm	Reduced number of minors participating in gaming	% of minors participating in gaming.	Less than 12% minors and problem gamblers.	10% minor problem gamblers
		Reduction in number of reported cases of punters addicted to gaming	% of punters exhibiting gambling problems	20% of punters exhibiting gambling problems.	15% of punters exhibiting gambling problems
		Improved perception of gaming	% of the population sensitized on harmful gambling	54% of the population sensitized on harmful gambling.	175% of the planned sensitization activities achieved.
3.	Increase stakeholder satisfaction	Improved stakeholder relations	% of stakeholders satisfied	66% of stakeholders satisfied	86% of the stakeholders satisfied
4.	Increase revenue	Increased revenue	% of revenue (Tax and NTR) paid by licensees.	98% revenue payment by licensed operators	100% revenue paid by licensed operators. UGX 194 billion was collected from the gaming sector

No.	Objective	Outcome/Adopted Intermediate Outcomes	KPI	4 Year Target	4 Years Progress against the four (4) year Target
5.	Improve compliance	Improved compliance	% of compliant operators	92% of compliant operators	1781 premises inspected in the areas of KMP, Greater KMP, Eastern, Northern, Western, from the inspection exercise, 1,397 premises were recommended for licensing, 267 were not recommended to be licensed while 123 were closed at the time of inspection.
6.	Improve cost effectiveness and accountability	Improved planning and budget execution	% variance of actual budget	Plus or minus 10% Budget variance	The NLGRB budget absorption was at 92%
		Increased adherence to PFM Act	Number of outstanding audit findings	Zero significant and repeat audit findings	There was a zero % variance on the uptime on the systems.
7.	Improve governance and communication systems	Improved governance	% of policies developed and revised	78% of policies developed and revised	As per the end of the FY, the Lotteries and Gaming (Amendment) Act; Lotteries and Gaming (Fees) (Amendment) 2024; Lotteries and Gaming (Express Fines) Regulations 2024; Complaints Handling Guidelines 2024 and; Lotteries and Gaming (Licensing) (Amendment) Regulations 2024 were in the process of being amended/ drafted.
		Improved organization culture	% of functional NLGRB structures and organs.	77% of functional NLGRB structures and organs.	45.7% of the functional NLGRB structures and organs as per the revised staff structure
8.	Improve research and planning	Evidence based Policies	Number of research studies undertaken	4 research studies undertaken	2 research undertaken; Drivers of problem gambling, socioeconomic and Health effects of Gambling in Uganda. Strategies for safer play: investigating operator and punter practices, regulatory and social support in responsible gaming.
		Ministerial Policy Statements Corporate Plans M&E reports	% of policies revised based on research recommendation	78% of the revised policies based on research recommendations	100% of the revised policies based on recommendations.

No.	Objective	Outcome/Adopted Intermediate Outcomes	KPI	4 Year Target	4 Years Progress against the four (4) year Target
9.	Improve Business processes	Key business processes flow charts (as are and should be)	% of business processes optimized	70% of business processes optimized	Improved processes with automation of e-licensing, machine register, leave application, store requisition system and job application. However, the compliance and enforcement information management system was not operationalized and will be done in the next FY.
10.	Improve infrastructure	Improved NLGRB capacity	% increase in coverage	50% increase in coverage	75% increase in coverage
		Asset expansion	% of planned assets acquisition budget utilized	89% of planned assets acquisition budget utilize	95% of planned asset acquisition budget utilized
11.	Increase uptake of technology	Improved sector monitoring and reporting	% of operator systems integrated with the NCMS.	80% integration	10 operators had been integrated onto the system amounting to 19.2. The low numbers are associated to low compliance among the operators.
		Improved data integrity and system security	% of business processes automated.	94% of pre-prioritized processes.	Improved processes with automation of e-licensing, machine register, leave application, store requisition system and job application. However, the compliance and enforcement information management system was not operationalized and will be done in the next FY.
12.	Improve skills, Knowledge and team work	Improved employee competence	% of staff attaining required professional certification	76% of staff trained	80% of the staff trained in different fields
		Improved teamwork	% of team-based tasks completed on time	78% of team-based tasks completed on time	80% of team-based tasks completed on time
		Improved employee competence	% employee satisfaction level	74% of employee engagement	85% of employee engagement

3.2 Institutional Programme Performance For FY2023/24

The NLGRB aligned its activities to the NDP III Development Plan Implementation and its major areas of focus were on the two DPI programme objectives of:- 1. Strengthen budgeting and resource mobilization and 2. Strengthen the Research and Evaluation function to better inform planning and plan implementation. For the year under review, the NLGRB achieved the following progress on the implementation of its major activities from DPI programme objectives.

DPI (Development Plan Implementation)					
Programme	National Lotteries and Gaming Regulatory Board				
MDA	National Lotteries and Gaming Regulatory Board				
Objective	Intervention	Output	Action	Progress of Implementation as of 30th June 2024	
Strengthen budgeting and resource mobilisation	Amend and develop relevant legal frameworks to facilitate resource mobilization and budget execution	Resource Mobilization and Budget execution legal framework developed and amended	Review and amend/develop the gaming frameworks to facilitate effective and efficient resource mobilization and budget execution	As per the end of the FY, Lotteries and Gaming (Fees) (Amendment) 2024 and Lotteries and Gaming (Express Fines) Regulations 2024 had been forwarded to the Minister pending further action. The complaints Handling Guidelines 2024 had also been discussed and approved by the Board.	
		Improved Compliance by gaming operators through audits checks and reviews	Enforce compliance of gaming rules and regulation	In a bid to protect the public from adverse effects of Gaming, the NLGRB undertook the following enforcement actions: Confiscated 996 unlicensed gaming equipment and devices. Closed 24 premises of non-complaint and unlicensed gaming premises. Issued 29 cautions to non-complaint gaming premises. Blocked the operations of 15 illegal gaming websites such as Bet Crane, 5 Points Ltd/Bunga Bet and Bet sure among others.	
	Deepening the reduction of informality and streamlining taxation at national and local government levels	Revenue base/register expanded	Update the gaming equipment and devices register in the data base	During the FY 2022/23, the NLGRB established a record of gaming and devices in line with Section 36 of the Lotteries and Gaming Act, 2016. As at the end of FY 2023/24, 7,193 gaming equipment and devices were recorded. Of these, 1093 had been registered on the National register of gaming and betting machines/devices at the end of the FY.	
Strengthen the Research and Evaluation function to better inform planning and plan implementation	Implement electronic tax systems to improve compliance both national and LG levels	National Central Electronic Monitoring System to Gaming Operators developed and rolled out	Develop and roll out the National Central Electronic Monitoring System to Gaming Operators	As per the end of the FY, the National Central Electronic Monitoring System was operational with 10 operators having been integrated into the system.	
		Revenue collection enhanced	Carry out the compliance monitoring of the gaming sector	The NLGRB carried out the compliance monitoring exercise in the regions of North, East, West, Buganda, Greater Kampala, and Kampala Metropolitan to assess the extent to which the operators were compliant with the law and the NLGRB's directives.	
	Build research and evaluation capacity to inform planning, implementation as well as monitoring and evaluation	Research in gaming sector conducted	Conduct research in the gaming sector to enhance revenue collection from Gaming	A mid-term review of the strategic plan was conducted, and this provided the NLGRB with an update of the performance as per the strategic objectives. NLGRB achieved 37.8% of key areas such as stakeholder engagement, finance, and internal business processes with an overall performance of 24.98%.	

Chapter

4

Challenges and Recommendations



NATIONAL LOTTERIES AND GAMING
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Responsible Gaming

4.1 Lessons Learnt During the Execution of Budget for FY 2023/24

During the implementation of the FY 2023/24 budget, the National Lotteries and Gaming Regulatory Board (NLGRB) identified key lessons across several thematic areas, shaping future planning and decision-making.

Operational Efficiency & Project Execution.

Improved Project Management: Delays in implementing technology upgrades, such as digital compliance systems, emphasized the importance of phased execution and strengthened project management frameworks.

Optimized Cost Allocation: Underestimating enforcement and compliance expenses underscored the need for increased funding for monitoring tools and compliance mechanisms, especially with the rise of online gaming.

Adaptability to Industry Trends.

Investment in Digital Regulation: The growing shift towards online gaming reinforced the necessity of investing in AI-driven compliance tools, data analytics, and digital infrastructure to ensure effective regulatory oversight.

Public Outreach & Impact Measurement.

Targeted Public Awareness Campaigns: Assessment of public awareness initiatives revealed that shifting focus to high-impact digital channels (e.g., social media) would enhance responsible gaming advocacy.

Risk Management & Compliance.

Strengthened Enforcement Efforts: Illegal gaming operations were more pervasive than anticipated, necessitating increased investment in compliance monitoring and enforcement activities.

Cybersecurity Prioritization: The rise of online gaming platforms and digital transactions highlighted the urgent need for enhanced IT security measures to protect sensitive data and maintain regulatory trust.

Capacity Building & Governance.

Investment in Staff Training: Identified skill gaps in emerging technologies and regulatory practices and demonstrated the importance of allocating resources for continuous professional development.

Economic & Social Responsibility.

Reinvestment in Community Initiatives: Public demand for ethical gaming practices reinforced the need to redirect portions of gaming revenues to underfunded social initiatives, including mental health support and responsible gaming awareness programs.

These lessons will inform NLGRB's future strategic and financial planning, ensuring that resources are effectively allocated to enhance compliance, innovation, and social responsibility within the gaming sector.

4.2 Risks

No.	Risk	Mitigation Strategy
1.	The absence of a Regulatory Compliance Manual leads to inconsistent enforcement and weak adherence to gaming laws.	Develop and implement a comprehensive Regulatory Compliance Manual to standardize enforcement and provide clear compliance guidelines for operators.
2.	Cultural and religious opposition to gambling, especially in Islamic communities, hinders responsible gaming awareness.	Engage religious and community leaders through culturally sensitive outreach programs, emphasizing consumer protection and responsible gaming principles.
3.	High poverty and unemployment rates incentivize risky gambling behaviors as a perceived economic escape.	Promote financial literacy programs, integrate rehabilitation services into community health centers, and strengthen self-exclusion mechanisms for at-risk individuals.
4.	Lack of awareness and misinformation about gaming regulations leads to widespread non-compliance among operators and players.	Increase public sensitization campaigns, collaborate with local governments, and introduce mandatory compliance training for operators.
5.	Weak enforcement capacity due to limited funding results in unchecked illegal gaming operations.	Increase budget allocation for enforcement, enhance inter-agency cooperation, and deploy regional compliance teams to improve coverage.
6.	Unregulated gaming funds and financial risks as operators exit without notice, leaving punter funds with unregulated fintech firms.	Establish a formal operator exit procedure, strengthen oversight of payment aggregators, and mandate escrow accounts for punter funds.
7.	Problem gambling cases remain underreported due to the lack of standardized tracking mechanisms in health facilities.	Collaborate with the Ministry of Health to introduce standardized data collection tools in health facilities for tracking gambling addiction cases.
8.	Non-compliance with advertising regulations due to the absence of a structured fines regime.	Introduce strict penalties for misleading advertisements, conduct regular audits, and implement real-time ad monitoring systems.

4.3 Challenges.

Widespread Illegal Gaming Operations. Illegal gaming operators continue to proliferate, especially in urban and peri-urban areas, targeting unemployed youths and vulnerable populations. The limited enforcement capacity and lack of deterrent fines have emboldened these unlicensed operators.

Regional Enforcement Disparities. Due to budget constraints, planned enforcement activities in key regions like Albertine, Buganda, Western, Northern, and West Nile were not executed. This has led to uneven regulatory oversight, with certain regions experiencing a surge in illegal gaming activities.

Non-Compliance with Advertising Regulations. Gaming operators have exploited the absence of a structured fines regime to engage in aggressive and misleading advertisements, which fuel irresponsible gambling behaviors and undermine regulatory efforts.

Tax Evasion and Under-Reporting by Operators. Operators exploit inconsistencies in the interpretation of “payout” and “winnings” in the Lotteries and Gaming Act, leading to significant variances between expected withholding tax (WHT) and actual collections.

Unregulated Gaming Funds and Financial Risks: The exit of gaming operators without notice results in unclaimed punter funds being held by unregulated fintech firms or integrators, creating financial risks and a lack of accountability.

Misinformation Among District Leaders. There is a widespread lack of awareness about NLGRB’s role, leading to resistance from local authorities and communities. Many district leaders perceive gaming as a purely negative sector due to the absence of clear regulatory engagement.

Severe Staffing Shortages Impacting Regulation. Key departments, such as the Legal Department, are critically understaffed, leading to excessive workloads, employee burnout, and delayed enforcement actions.

Delayed Licensing and Compliance Processing: Many gaming operators fail to submit required documentation on time, leading to the continued operation of unlicensed gaming businesses and a backlog in regulatory approvals.

Low Declaration of Special Employees. Operators fail to register key personnel (e.g., gaming managers), reducing non-tax revenue (NTR) and complicating regulatory oversight of gaming establishments.

Lack of Mechanisms to Track Gambling Addiction. Health facilities do not have standardized Health Management Information Systems (HMIS) forms to record gambling addiction cases, making it difficult to assess the social impact of problem gambling since data collection and reporting is hard.

Ambiguities in the Lotteries and Gaming Act: The interchangeable use of “payout” and “winnings” in the Act has led to tax interpretation disputes, enabling operators to underreport their financial obligations.

Inadequate Regulatory Framework for Emerging Gaming Models: The rise of online and fintech-driven gaming platforms has exposed gaps in existing regulations, making it difficult to monitor transactions and enforce compliance effectively.

Lack of Regional Presence: Due to the limited budget the NLGRB is unable to establish regional offices hence compromising the effectiveness of the supervision of the sector. This affects revenue collection, encourages illegal operations due to the long response times and exposure of the underage.

Regulatory Gaps and Weak Compliance Frameworks – The absence of a comprehensive Regulatory Compliance Manual has resulted in inconsistent enforcement of gaming laws and weak adherence to industry standards. This gap limits the NLGRB’s ability to hold operators accountable

and ensure uniform compliance across the sector.

Cultural and Religious Barriers to Responsible Gaming Awareness – Strong cultural and religious opposition to gambling, particularly within Islamic communities, has hindered outreach and sensitization efforts. Religious leaders often resist engagement with gaming regulators, making it difficult to promote responsible gaming initiatives and compliance awareness in these communities.

Gambling as a Perceived Economic Escape – High poverty and unemployment rates have driven increased participation in gambling as individuals view it as a quick way to improve their financial situation. This has led to an increase in problem gambling cases, particularly among vulnerable groups, exacerbating economic hardships rather than alleviating them.

4.4 Recommendations.

Increase Budget Allocation for Enforcement: The Enforcement Department’s budget should be increased in FY 2024/25 to facilitate planned enforcement activities, ensuring effective monitoring and control of illegal gaming operations across all regions in the country.

Implement Regular Media Coverage of Enforcement Activities: Publicizing enforcement operations through media channels will enhance public awareness, deter illegal gaming, and reinforce the NLGRB’s regulatory authority.

Establish a Formal Operator Exit Procedure: A structured process for gaming operator exits should be introduced to mitigate financial risks, protect punter funds, and ensure operators clear all tax liabilities before closure.

Strengthen Collaboration with the Bank of Uganda: Close coordination with BOU will improve oversight of financial intermediaries handling gaming funds, ensuring better protection of punter deposits and transaction transparency.

Mandatory Tax Clearance Certificates (TCCs) for Operators: Operators should be required to maintain a valid TCC throughout the licensing period to minimize tax evasion and enforce accountability.

Increase Sensitization on Gaming Laws and Regulations: A robust public awareness campaign should be launched to educate operators, punters, and local authorities about gaming laws and the necessity of licensing.

Integrate Psychotherapists/Counseling Experts in Responsible Gaming Initiatives: A professional should be engaged to assess and support individuals exhibiting problem gambling behaviors, ensuring early intervention and referrals.

Expand Responsible Gaming Awareness Initiatives: The budget for branded educational materials should be increased to enhance public outreach, particularly in rural and underserved areas.

Amend the Lotteries and Gaming Act to Clarify Key Terms: The definitions of “payout” and “winnings” should be explicitly outlined to eliminate ambiguities affecting tax compliance. The income tax act should also be updated to clarify whether tax should be levied on winnings or payouts to prevent revenue leakages.

Introduce Prohibitive Penalties for Non-Compliance: Strict financial and operational penalties should be enforced for operators violating tax and gaming regulations to deter misconduct.

Address Staffing Gaps: Additional personnel should be recruited to reduce workload strain, enhance enforcement efficiency, and improve regulatory oversight. The Ministry of Public Service has approved a new organization structure for the NLGRB which will be implemented starting in the new FY.

Expand NLGRB's Presence Through Regional Stakeholder Engagements: Regular meetings and targeted radio campaigns should be conducted to raise awareness and improve compliance across different regions.

Enhance Training and Capacity Building for Enforcement Teams: Specialized training programs should be provided to equip enforcement officers with the necessary skills to regulate the evolving gaming landscape effectively.

Collaborate with the Ministry of Health to Standardize Problem Gambling Data Collection: Establishing a uniform Health Management Information System (HMIS) tool will facilitate evidence-based interventions and policy formulation.

Conduct Regular Compliance Audits of Gaming Operators: Routine financial and operational audits should be institutionalized to assess risk management strategies and regulatory adherence.

Procure Advertisement Monitoring Services: A dedicated monitoring system should be put in place to track and address non-compliance with advertising guidelines.

Chapter

5

Priorities for FY 2024/25



NATIONAL LOTTERIES AND GAMING
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Responsible Gaming

No.	Division	Action	Key Output
1.	Board Affairs	Amendment of the Board Charter and seek approval from the Hon. Minister responsible for Finance to include other Board emoluments such as travel and medical insurance.	Improved Board remuneration
		Process travel for Board members to Austria, Macau, and Las Vegas	Board development and training
		Follow up implementation of Board resolutions by assigned officers	Improved governance
2.	Legal	Amendment of Lotteries and Gaming Act	Reviewed regulatory framework
		Promulgation of fees and penalties regulations	
		Draft all regulations stated in Section 70(2) of the Act	
		Review all current MOUs and draft MOUs for each identified stakeholder	
		Destruction of gaming equipment each quarter	Improved compliance
		Track monthly any laws, policies and regulations that may affect the NLGRB operations	
		Carry out refresher trainings on laws, regulations, and policies in force	
3.	Investigations	Undertaking inquiries and investigations on gaming related matters	Improved compliance
		Prosecution of offenders in respect of gaming offenses stipulated in the Lotteries and Gaming Act, Regulations, and other laws in force	
4.	Human Resource related matters	Secondment of 2 CID officers to assist in investigations	Adequate staffing and capacity building
		Mentoring and coaching sessions to build capacity and ensure succession planning	Capacity building
		Signing of a Performance Agreement and balance score card for each staff member to track performance	Performance management
5.	IT	Operationalize the integration of the NCMS as a requirement for licensing	Increased number of operators on the NCMS

No.	Division	Action	Key Output
6.	Risk Management	Implement mitigation plans identified in the Risk Register	Business continuity and improved compliance
7.	Audit and Compliance Reviews	Implement recommendations of Audit and ensure closure of audit actions	No repeat or significant query
8.	Compliance	Operationalize the National lottery	National Lottery operating
9.	Communication	Stakeholders Involvement	Increased stakeholder involvement in the NLGRB's activities.
10.	Responsible gaming	Research on prevalence of problem gambling	Report on prevalence of problem gambling
		Rehabilitating people affected by gaming activities	Individuals Affected by Gaming Activities Rehabilitated

Reports and Financial Statements

for the Year Ended
30th June 2024



NATIONAL LOTTERIES AND GAMING
REGULATORY BOARD

Responsible Gaming



THE REPUBLIC OF UGANDA



NATIONAL LOTTERIES AND GAMING
REGULATORY BOARD

Responsible Gaming

National Lotteries and Gaming Regulatory Board

Reports and Financial Statements
for the Year Ended
30th June 2024

Statement of Responsibilities of the Accounting Officer

The financial statements set out on pages 4 to 49 have been prepared in compliance with the provisions of the Public Finance Management Act, 2015 as amended (the Act) and the generally accepted accounting principles for the public sector. They have been prepared on the modified accrual basis of accounting where revenue is recognised when earned with the exception of taxes and grants which are recognised when received. Expenditure on the other hand is recognised when incurred, as further detailed in the accounting policies that are part of these financial statements.

In accordance with the provisions of Section 45 and Schedule 5 of the Act, as amended, I am responsible for and personally accountable to Parliament for the activities of the vote to which I am the accounting officer. Further, I am responsible for the regularity and proper use of the money appropriated to the vote to which I am the Accounting Officer. I am also responsible for authorizing any commitments made by the vote and for controlling resources received, held or disposed of by or on account of the vote. Finally, I am responsible for putting in place effective systems of risk management and internal control in respect to all resources and transactions of the vote.

Section 45 (3) of the Act requires the Accounting Officer to enter into an annual budget performance contract with the Secretary to the Treasury which shall bind the Accounting Officer to deliver on the activities in the work plan of the vote for a financial year.

Sections 50 and 51 of the Act require me to prepare and submit financial statements of my vote to the Accountant General for consolidation and to the Auditor General for audit within the timelines specified in the Act using the prescribed formats.

Accordingly, I am pleased to report that I have complied with these provisions in all material respects, and I am also pleased to submit the required financial statements in compliance with the Act. I have provided and will continue to provide, all the information and explanations that may be required in relation to these financial statements.

To the best of my knowledge and belief, these financial statements are consistent with the books of account, which have been accurately maintained.

I accept responsibility for the integrity and objectivity of these financial statements, the financial information they contain, and their compliance with the Act, as amended.

.....
Accounting Officer [Names and Signature]

.....
Date

Commentary on the Financial Statements by the Accounting Officer

General Information about the Reporting Entity

Please provide the following information within a maximum of a three (3) page commentary!

Principal Activity of the Vote

The National Lotteries and Gaming Regulatory Board is mandated under the Lotteries and Gaming Act No. 7 of 2016 to supervise and regulate the establishment, management and operation of Lotteries, Gaming, Betting and Casinos in Uganda and to protect citizens from the adverse effects of Gaming and Betting in Uganda.

Key Performance Highlights

During the reporting period, the vote undertook the licensing process. Out of the 100 applications received, 81 licenses were issued, 9 were rejected while 10 were still under consideration. UGX 193 Billion was collected as Tax and Non Tax revenue from the gaming sector out the projected UGX 160 Billion. This represents 120% performance. The over performance was attributed to the increased vigilance and information sharing with the Uganda Revenue Authority.

One (1) National Lottery License was issued to Ithuba Uganda Limited. The National Lottery was launched in June 2024 and is expected to contribute an annual revenue of UGX 147 Billion in addition to other revenue currently generated from gaming.

Key Performance Highlights

Output	Target for the FY 2023/24	Achieved	Comment for variance
Revenue from the Gaming Sector	UGX.160 billion	UGX. 193 billion	The over performance was attributed to increased vigilance and Information sharing with URA
Principal Licenses	80 Licenses	100 applications received, 8 license applications approved by the Board and 52 have been issued out.	Licensing process on-going
National Lottery Licence and operations	01	01 National Lottery operating licence was issued to Ithuba Uganda Limited for the year 2024. The National Lottery was launched in June 2024 and is currently operational	Achieved as planned
Gaming dispute resolution	100%	Received 32 Complaints, 23 were resolved while 13 are under mediation. The closure rate was 71%	Dispute resolution process on going at end of the period

Output	Target for the FY 2023/24	Achieved	Comment for variance
Confiscation/enforcement on illegal equipment		996 illegal gaming equipment confiscated	Increased vigilance
Staff recruitment	5	04 Positions were filled out of the 05 advertised, i.e; <ul style="list-style-type: none"> • Manager Human Resource and Administration • Manager Internal Audit • Administrative Officer/ Executive Secretary to CEO • Driver 	No candidate qualified for Manager Responsible Gaming position.
Review of staff structure	1	The staff structure was approved by the Board and the Ministry of Public service for implementation with effect from the FY 2024/25	Achieved as planned
Gaming Premises inspected	2,085	2,125 premises were inspected by end of June 2024	Achieved as planned

Risk Management Practice and Internal Control

The vote maintained a system of internal control through the Board Audit Committee which directed management to embed risk management in the activities of NLGRB. As such risk management has been incorporated as an integral part of NLGRB through a comprehensive risk assessment. The vote developed a Risk Management Manual and maintained a risk register which is updated annually. In addition, using the MOFPED developed Enterprise Risk Management (ERM) readiness assessment tool the vote conducted an ERM readiness assessment, identified gaps and developed necessary interventions.

The vote maintained a system of internal control through having a functional internal audit function and the internal control policies and procedures. NLGRB maintained a system of internal control through compliance with the Lotteries and Gaming Act, 2016, The Public Finance Management Act 2015, Treasury Instructions 2017 and all other applicable laws and Regulations.

During the financial year 2023/24, the audit committee sat 4 times to consider the reports of internal audit and the recommendations of the committee have been fully implemented.

Payroll and Pensions Management

Comment on the Payroll for both salary and Pensions

Below is a summary list of the Employees under the Vote for the period ended 30th June 2024

Salary scale	Number of Employees at the beginning of the year 1st July 2023	New Employees to the vote either through promotions, transfers or through recruitment	Number of Employees who transferred, promoted or resigned	Number of Employees at the end of the Period
Lot 1	0	0	0	0
Lot 2	3	0	0	3
Lot 3	4	2	2	4
Lot 4	2	0	0	2
Lot 5	24	1	1	24
Lot 6	4	1	0	4
Lot 7	2	0	0	2
Total	39	4	3	40

Asset Management

No.	Item/Description	Reg/ID code	Condition	Current Location
1	Motor vehicle Chevrolet	UG 0793F	Good	CEO's office
2	Motor vehicle Mazda pick up	UG 0791F	Good	Sekamate Charles (Driver)
3	Motor vehicle Toyota Rush	UG 0823F	Good	Ogwal Kenedy (Driver)
4	Motor vehicle Toyota Rush	UG 0824F	Good	Magoola Francis (Driver)
5	Motor vehicle Toyota Rush	UG 0825F	Good	Tumwine Julius (Driver)
6	Motor /cycle	UG 0790F	Good	(Admin)

Action(s) Taken on Recommendations of Oversight Institutions

Provide high level summary report of actions taken on the recommendations of Parliament based on the reports of the Auditor General

Annex report on action taken on recommendations of Parliament based on reports of the Auditor General

Actions on the Report of the Public Accounts Committee-Commissions, Statutory Authorities and State Enterprises on the Report of the Auditor General for the Year Ended 30th June 2022

	Finding/Observation	Parliament Resolution	Update on Action taken on resolutions
1.1	Underperformance of Non-Tax Revenue	The Accounting officer should institute measures to realise all projected non-Tax revenue.	Effective FY 2023/24 an e-licensing system which is fully integrated with URA has been implemented. This will capture all NTR from gaming operators under the NLGRB TIN. The E-licensing system ensures that all NTR is paid using one TIN number and will remedy what happened in 2021/22 where some gaming operators paid NTR using the MOFPED TIN and the NTR was captured under MOFPED.

	Finding/Observation	Parliament Resolution	Update on Action taken on resolutions
1.2	Under performance of GoU Receipts	Ministry of Finance, Planning and Economic Development should release all funds appropriated to the Board to enable the Board implement all planned activities.	<i>The vote takes note of the recommendation.</i>
1.3	Inappropriateness of Key Performance Indicators	The Accounting officer should adjust the performance indicators in the approved workplans to ensure that the performance indicators are appropriate and facilitate accurate assessment of performance.	The Key performance indicators were adjusted with effect from FY 2023/24 workplan to ensure that they are appropriate and facilitate accurate assessment of performance.
1.4	Implementation of Outputs and activities	The Accounting Officer should ensure that the planned activities that were not implemented in the financial year are included in the revised annual workplan and procurement plan for the subsequent financial year.	The unimplemented activities were budgeted for in the subsequent financial years i.e 2022/23 and 2023/24:
1.5	Accuracy of the Reported Expenditure and Achieved Targets	Ministry of finance should integrate PBS and IFMS to ensure accuracy of reported expenditures.	<i>The vote takes note of Parliament's resolution.</i>
2	Staffing Gaps	Ministry of Finance, Planning and Economic Development should provide funds for recruitment of officers to fill all vacant positions to enable the entity effectively to execute its mandate.	<i>The vote takes note of Parliament's resolution.</i> The DPI programme allocated additional funds to the vote for the FY 2024/25. This is expected to improve the staffing from the current 39 staff to 81 staff to ensure that the entity fulfils its mandate.
3	Failure to Prepare Regulations. Section 70 of the Act provides that the Minister may, on the recommendation of the Board by statutory instrument, make regulations to give effect to the Act within a period of six months from the date of assent.	The Minister of Finance, Planning and Economic Development should within thirty days make regulations under the Lotteries and Gaming Act, 2016 to give full effect to the Act.	NLGRB has in place the following Regulations a) The Lotteries and Gaming (Fees) Regulations, S.I. No.6 of 2017 b) The Lotteries and Gaming (Minimum Capital Requirements) Regulations, , S.I. No.8 of 2017 c) The Lotteries and Gaming (Licensing) Regulations, S.I. No.7 of 2017 d) The Lotteries and Gaming (Gaming and Betting Machines) Regulations, , S.I. No.10 of 2017 e) The Lotteries and Gaming (Betting) Regulations, , S.I. No.9 of 2017

Finding/Observation	Parliament Resolution	Update on Action taken on resolutions
		<p>The following amendment and new regulation were respectively forwarded by the Hon. Minister of Finance, Planning and Economic Development to the Hon. Attorney General for final drafting</p> <ul style="list-style-type: none"> i. The Lotteries and Gaming (Fees) (Amendment) Regulations, 2024 ii. The Lotteries and Gaming (Express Fines) Regulations, 2024 <p>The Board in May 2024 approved a Complaints Handling Policy</p>
4.1	Failure to prepare a National Register of gaming or betting machines and devices	<p>UNBS should within 30 days review and approve the technical standards for licensing of machines and equipment in the gaming industry.</p> <p>9 of the 14 standards have been approved by UNBS awaiting gazetting.</p>
5.1	Improper maintenance of IT Assets Register	<p>The Accounting Officer should ensure that all information technology assets are accurately recorded in the assets register within three months.</p> <p>All IT assets have been recorded in the Asset register in line with the guidance of the Accountant General. (Attached as annex vi is an extract of the IT Assets Register as at the end of June 2023)</p>
5.2	Business Continuity and Disaster Recovery plan	<p>The Accounting officer should:</p> <ul style="list-style-type: none"> 1) formulate and implement a robust business continuity and recovery plan to aid business continuity. 2) In Consultation with NITA(U) and other stakeholders establish disaster recovery sites. <p>(i) NLGRB has implemented an automatic back up system with onsite back up</p> <p>(ii) All NLGRB systems are hosted at the NITA(U) data centre which has disaster recovery sites.</p>

.....

Accounting Officer [Names and Signature]

.....

Date

Commentary on the Financial Statements by the Head of Accounts

Give a maximum of a three-page commentary on financial performance and financial position of the vote covering a trend analysis in comparison to previous year's performance.

1) Commentary on the Income and Expenditure of the vote against budget

The Annual approved budget for the Lotteries and Gaming Regulatory Board for the F/Y 2023/24 was Ugx **13,575,604,000**. During the period ended 30th June 2024, Ugx 13,575,604,000 was released representing 100% of the budget.

Ugx 12,647,285,091 was actually spent representing 93%. The summary is as shown in the table below.

	ANNUAL APPROVED BUDGET FY 2023/24	TOTAL CASH LIMIT as at 30 Jun 2024	ACTUAL SPENT	% BUDGET RELEASED	% of Release Actually spent
Compensation of em- ployees	4,124,320,000	4,124,320,000	3,948,235,107	100%	96%
Consumption of goods and services	9,407,284,000	9,407,284,000	8,648,751,667	100%	92%
Other Expenses	44,000,000	44,000,000	38,681,630	100%	82%
GRAND TOTAL	13,575,604,000	13,575,604,000	12,658,901,778	100%	93%

2) Comment on the Assets and Liabilities of the vote and mention any significant acquisition or disposal of asset as well as liability incurred or settled during the reporting period.

Assets

The closing Assets of the vote at the end of the period amounted to UGX 10,891,784,329. This includes the amount receivable from licensees and prepayments (advances) to staff for execution of activities.

Liabilities

The closing liabilities amounted to UGX 1,265,745,162 out of which the liabilities related to gratuities/ employee compensation amounted to UGX 984,301,348 and other goods and services amounted to UGX 281,443,814.

3) Comment on any multiyear commitments and outstanding obligations by the end of the period.

As at the end of the financial year, there were no outstanding obligations arising from multi-year commitments. There will be payments of UGX 1,150,000,000 each Financial Year to be paid for National Central Electronic Monitoring System maintenance and support in FY 2024/25 and FY 2025/26.

- 4) Comment(s)/ explanatory notes on any adjustments made in the Statement of Changes in Equity or Reconciliation of movement of cash during the year if any.

An adjustment of UGX 10,866,765,059 was made in the statement of changes in equity to recognize intangible and physical assets recognized during the year.

- 5) Departure from accounting principles or practice and justification if any

There was no departure from accounting principles or practice in the preparation of the financial statements for the period ended 30th June 2024.

I take full responsibility for the completeness and integrity of these Financial Statements

.....

Head of Accounts [Names and Signature]

.....

Date

Statement of Financial Performance for the Financial Year Ended 30 June 2024

[Based on classification of expenditures by nature]

	Notes	Actual 30 June 2024 (Shs)	Actual 30 June 2023 (Shs)
REVENUE			
Revenue from non-Exchange transactions			
Taxes	2		
External Assistance	3		
Transfers received from Treasury- UCF	4	12,658,901,778	6,177,526,652
Transfers received from the Contingencies Fund	5		
Transfers received from other Government Units	6		
Non-Tax revenue- non-Exchange	7	3,484,951,605	3,233,350,000
Sub-total Revenue from Non-Exchange trans- actions			
Revenue from Exchange Transactions			
Non-Tax Revenue- Exchange	8		
Sub-total Revenue from exchange transactions			
Total Revenue		16,143,853,383	9,410,876,652
EXPENSES			
Compensation of employees	9	4,277,660,107	2,980,923,531
Goods and services consumed	10	4,899,270,809	6,269,904,901
Depreciation expense	11	84,000	
Impairment of property, plant, and equipment	12		
Subsidies	13		
Grants and other transfers	14		
Social benefits	15		844,223,688
Finance costs	16		
Bad debts expense	17		
Other expenses	18	38,681,630	469,336,484
Total Expenses		9,215,696,546	10,564,388,604
Foreign Exchange gains/loss	19	3,263,417	
Transfers to Treasury	20	3,484,951,605	-3,320,900,000
Gain/ loss on asset revaluation	32		
Surplus/ Deficit for the year		3,439,941,815	-4,474,411,952

Accounting Officer [Names & Signature]

Statement of Financial Position as at 30 June 2024

	Notes	30 June 2024 (Shs)	30 June 2023 (Shs)
ASSETS			
Current Assets			
Cash and Cash equivalents	21		
Prepayments and advances	22(a)	25,103,270	9,450,000
Receivables	23(d)		
Inventories	24		
Non-current Assets			
Prepayments and advances	22(b)		
Receivables	23(e)		
Investments	25		
Property, Plant and Equipment	26(a)	1,338,753,023	
Investment property	26(b)		
Intangible assets	26(c)	9,527,928,036	
Non-Produced Assets	27		
Total Assets		10,891,784,329	9,450,000
LIABILITIES			
Current Liabilities			
Payables	28(a)	776,256,612	4,690,117,707
Deposits	29(a)		
Short-term borrowings	30(a)		
Pensions	31(a)		
Non-current liabilities			
Payables	28(b)	464,049,280	
Deposits	29(b)		
Long-term borrowings	30(b)		
Pensions	31(b)		
Total liabilities		1,265,745,162	4,690,117,707
Net Assets		9,626,039,167	-4,680,667,707
REPRESENTED BY			
Reserves		9,626,039,167	-4,680,667,707

Statement of Changes in Net Assets/Equity for the Financial Year ended 30 June 2024

	Notes	30 June 2024 (Shs)	30 June 2023 (Shs)
At 1 July - net assets last financial year (B/F)		-4,680,667,707	8,888,701
Less: Transfers to the UCF account (Prev year balances)	32		
+/- Balance sheet adjustments		10,866,765,059	
Revaluation reserves			
Add: Surplus/(deficit) for the year		3,439,941,815	-4,474,411,952
Closing net assets/ Net worth		9,626,039,167	-4,680,667,707

Accounting Officer [Names & Signature]

Cash flow Statement

For the Financial Year ended 30 June 2024

[Direct Method]

	Notes	30 June 2024 (Shs)	30 June 2023 (Shs)
CASH FLOWS FROM OPERATING ACTIVITIES			
Revenue from operating activities (see below)		12,643,248,508	6,297,360,556
Payments			
Compensation of employees		3,706,060,107	2,980,923,531
Goods and services consumed		4,694,614,197	2,238,430,745
Grants and Other Transfers			
Social benefits			608,669,796
Other expenses		38,681,630	469,336,484
Foreign Exchange loss/gain		3,263,417	
Advances and prepayments paid			
Domestic arrears paid out during the year		4,200,629,157	
Deposits paid out during the year			
Pension arrears paid during the year			

Losses of cash			
Letters of credit receivable			
Net cash inflows/(outflows) from operating activities		0	0
CASH FLOWS FROM INVESTING ACTIVITIES		0	0
Purchase of property, plant and equipment			
Purchase of Non- Produced Assets			
Purchase of investments			
Proceeds from sale of property, plant and equipment			
Proceeds from the sale of Non-Produced Assets			
Proceeds from sale of investments			
Net cash inflows/(outflows) from investing activities			
CASH FLOWS FROM FINANCING ACTIVITIES		0	0
Finance Costs			
Proceeds from external borrowings			
Repayments of external borrowings			
Proceeds from other domestic borrowings			
Repayments of other domestic borrowings			
Net cash flows from financing activities			
Net increase (decrease) in cash and cash equivalents		0	0

.....

Accounting Officer [Names & Signature]

Cash Flow Statement for the Year Ended (continued)

For cash flow purposes receipts from revenue comprise;

	Notes	30 June 2024 Shs	30 June 2023 Shs.
Total Revenue as per Statement of Financial Performance		16,143,853,383	9,410,876,652
Add : Advances recovered during the year			119,733,904
: Revenue receivable collected during the period			87,650,000
: Deposits received			
Total Revenue		16,143,853,383	
Less: Grants received in Kind			
Revenue in Kind (Tax waivers)			
Transfers to Treasury	20	3,484,951,605	3,320,900,000
Revenue Receivable for the reporting period			

Receivables for the period		15,653,270	
Total revenue received for Cash flow statement purposes		12,643,248,508	6,297,360,556

Reconciliation of Movement of Cash during the Year

	Notes	30 June 2024 (Shs)	30 June 2023 (Shs)
Cash and cash equivalents at the beginning of the year		0	0
Less: Transfers to the UCF account (Previous Year Balances)	32	0	0
Add/ (Less): Adjustments in cash and cash equivalents	32	0	0
Net increase (decrease) of cash from the Cash flow Statement		0	0
Cash and cash equivalents at the end of the year		0	0

For purposes of the cash flow statement, cash and cash equivalents comprise;

	Notes	30 June 2024 (Shs)	30 June 2023 (Shs)
Cash and cash equivalents	21	0	0
Cash and bank balances		0	0

.....
Accounting Officer [Names & Signature]

Statement of Appropriation based on Classification of Expenditure by Nature

For the Financial Year ended 30 June 2024

	Initial Budget (Shs) (a)	Adjustments (Shs) (b)	Revised Budget (Shs) (c)=(a)+(b)	Actual Performance (Shs) (d)	Variance: (e)=(c)-(d)	Variance Percentage [(e)/(c)]
Revenue						
Taxes						
External Assistance						
Transfers received from Treasury- UCF	13,575,604,000	0	13,575,604,000	12,658,901,778	916,702,222	7%
Transfers received from the Contingencies Fund						
Transfers received from other Government Units						
Non-Tax Revenue	3,945,000,000		3,945,000,000	3,484,951,605	460,048,395	12%
Total Revenue	17,520,604,000		17,520,604,000	16,143,853,383	1,376,750,617	8%
Expenditure by Nature						

Compensation of employees	4,124,320,000		4,124,320,000	3,940,935,107	183,384,893	4%
Goods and services consumed	9,407,284,000		9,407,284,000	8,660,368,354	746,915,646	8%
Grants and other transfers						
Social benefits						
Finance costs						
Other expenses	44,000,000		44,000,000	38,681,630	5,318,370	12%
Purchase of Property Plant and Equipment						
Purchase of Non-Produced Assets						
Domestic arrears paid						
Pensions arrears paid						
Foreign exchange (gain)/loss						
Total expenditure	13,575,604,000		13,575,604,000	12,639,985,091	928,318,909	7%
Transfers to Treasury				(3,484,951,605)		
Net Expenditure				18,916,687		

Provide explanations in the table explaining variations for the following; -

- Differences between revised budget and actual performance amounts that exceed 5%
- Differences between initial and revised budgets.

Statement of Appropriation based on the Classification of Expenses by Programmes

For the Financial Year ended 30 June 2024

	Initial Budget (a) (Shs)	Adjustments (b) (Shs)	Revised Budget (c)=(a)+(b) (Shs)	Actual Performance (d) (Shs)	Variance: (e)=(c)-(d)	Variance Percentage [(e)/(c)]
Revenue						
Taxes						
External Assistance						
Transfers received from Treasury- UCF	13,575,604,000		13,575,604,000	12,658,901,778	916,702,222	7%
Transfers received from the Contingencies Fund						
Transfers received from other Government Units						
Non-Tax Revenue	3,945,000,000		3,945,000,000	3,484,951,605	460,048,395	12%
Total Revenue	17,520,604,000		17,520,604,000	16,143,853,383	1,376,750,617	8%
Expenditure by Programmes						
Development Plan Implementation	13,575,604,000		13,575,604,000	12,639,985,091	935,618,909	7%
Foreign exchange (gain)/loss						
Total expenditure	13,575,604,000		13,575,604,000	12,639,985,091	935,618,909	7%
Transfers to Treasury				(3,484,951,605)		
Net Expenditure				18,916,687		

Provide explanations in the table (i) below explaining variations for the following; -

- Differences between revised budget and actual performance amounts that exceed 5%
- Differences between initial and revised budgets.

.....
• Accounting Officer [Names & Signature]

Table (i) Explaining Material Variances in the Statement of Appropriation

Note	Expenditure Item/ Programme	Variance Percentage	Explanation
a)	NTR	12%	Some license applicants failed to meet the requirements for licensing hence were not licensed and did not pay the expected license fee
b)	Consumption of goods and services	8%	Some consultants failed to complete by the end of the financial year

Reconciliation Between Total Expenditure per Appropriation Accounts and per Statement of Financial Performance

	Actual 30 June 2024 (Shs)	Actual 30 June 2023 (Shs)
Total expenditure per Appropriation Account	12,639,985,091	6,177,526,652
Add:		
Letters of credit receivable prior year but delivered during the year		
Accrued expenditure	776,256,612	4,690,117,707
Prepayments performed		119,833,904
Depreciation and impairment expenses	84,000	
Less:		
Letters of credit receivable at year-end		
Domestic arrears paid	4,200,629,157	207,945,203
Pension arrears paid		
Non-produced assets for the period		
Purchase of PPE		
Prepayments for the period		
Adjustment for prior year exp		215,144,456
Total Expenditure per Statement of Financial Performance	9,215,696,546	10,564,388,604

.....
Accounting Officer [Names & Signature]

Notes to the Financial Statements

Note 1(a): Accounting Policies

These are the specific principles, bases, conventions, rules and practices adopted by the Government of the Republic of Uganda in preparing and presenting the financial statements. The principal accounting policies adopted in the preparation of these financial statements as set out below have been consistently applied in all material aspects unless otherwise stated.

1.1 Presentation of Financial Statements

The Financial Statements have been prepared and presented in accordance with the following policies, which have been applied consistently in all material aspects, unless otherwise indicated. However, where appropriate, additional information has been disclosed to enhance the usefulness of the Financial Statements and to comply with the statutory requirements of the Public Finance Management Act (PFMA), 2015, the Public Finance Management Regulations (2016), The Treasury Instructions 2017, and other guidance to Accounting Officers made from time to time.

General Information

As required by Sections 50(1) and 51(1) of the Public Finance Management Act, 2015 as amended [Act], each vote shall prepare Semi-Annual, Annual financial statements and any other such reports within such a time as the Accountant General may require. All these reports are submitted to the Accountant General for review and Consolidation. The Annual Financial Statements shall also be submitted for Audit to the Auditor General.

Reporting Entity

National Lotteries and Gaming Regulatory Board is a reporting entity of the Government of the Republic of Uganda and is domiciled in Uganda

The Principal Address of the Entity is:

- a) 4th Floor Communications House, Plot 1, Colville Street
P.O Box 5446, Kampala
Tel: 0414231628
Email: info@lgrb.go.ug
Website: www.lgrb.go.ug
- b) Established by the Lotteries and Gaming Act, 2016 to supervise and regulate the establishment, management and operation of Lotteries, Gaming, Betting and Casinos in Uganda and to protect the citizens from the adverse effects of gaming and betting in Uganda.

1.2 Basis of Preparation of Financial Statements

The Financial Statements have been prepared using the modified accrual basis of accounting except where stated otherwise. The modified accrual basis of accounting recognizes revenue when earned with the exception of revenue from grants, taxes and NTR from non-exchange transactions

that is recognised when received. Expenses are recognised when incurred with the exception of pension for active staff in the civil service that is recognised when it is due for payment.

All non-current assets with the exception of non-produced assets are depreciated at the appropriate depreciation rates as detailed in accounting policy (1.11.4) below

1.3 Going Concern Consideration

The financial statements have been prepared on a going concern basis. [For entities undergoing rationalisation, this needs to be qualified]

1.4 Presentation Currency

The reporting and presentation currency is the Uganda Shilling (Shs), which is the functional currency of the Republic of Uganda. Items included in the financial statements are measured in the currency of the primary economic environment in which the entity operates.

1.5 Rounding

Unless otherwise stated, the financial figures have been rounded to the nearest shilling (Shs).

1.6 Translation of Transactions in Foreign Currency

Foreign currency transactions are translated into Uganda Shillings using the exchange rates prevailing at the dates of the transactions (spot rates). Any realized gains/losses are recognized in the Statement of Financial Performance. Foreign currency assets and liabilities held by the entity at period-end are translated into Uganda Shillings using the period closing rate provided by the central bank. Any unrealized gains/losses are recognized in the statement of changes in Equity through the revaluation reserve.

1.7 Reporting Period

The reporting period for these financial statements is from 1 July,2023 to 30 June2024. Prior period comparative information has been presented in the current year's financial statements. Where necessary, figures included in the prior period financial statements have been reclassified to ensure that the format in which the information was presented is consistent with the format in the current year's financial statements.

1.8 Comparison with Budget

The initial budget is the original forecast as presented and approved. A revised budget is the initial approved budget adjusted by a supplementary or reallocations/ virements. A comparison between the revised budget and actual amounts for each category of expenditure and Programme included in the appropriation statements.

1.9 Comparatives

Prior period comparative information has been presented in the current period's financial statements. Where necessary figures included in the prior period financial statements have been reclassified to ensure that the format in which the information is presented is consistent with the format of the current year's financial statements.

1.10 Revenue

Revenue includes the gross inflows of economic benefits or service potential received and or receivable by the entity/vote. It is broadly divided into revenue from exchange transactions and revenue from non-exchange transactions.

An exchange transaction is one in which a vote receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange. Examples of exchange transactions include the purchase or sale of goods or services; or the lease of property, plant and equipment, at market rates. Examples of revenues from exchange transactions include rent, proceeds from hire of goods, sale of drugs, disposal of assets, the use by others of entity assets yielding interest, royalties, dividends, etc. These are recognized when earned at a point when bills/invoices are issued.

In a non-exchange transaction, a vote either receives value from another entity without directly giving approximately equal value in exchange, or gives value to another entity without directly receiving approximately equal value in exchange. Examples of revenues from non-exchange transactions include taxes, grants, fines and fees (passport, visa fees, driving permits), etc., All revenue from non-exchange transactions is recognized when received. Below are further details; -

1.10.1 Tax Revenues

Taxes are levied with the authority of Parliament subject to Article 152 of the Constitution of the Republic of Uganda. All tax revenues are recognised when received.

1.10.2 External Assistance/Grants

Grants are received by the entity either as cash or in-kind from foreign governments (bilateral) or from international Organizations (multi-lateral). All grants are recognized as revenue when received. In-kind receipts (donations) are recognized at fair value when received.

1.10.3 Transfers Received

Transfers received include; transfers received from the Consolidated Fund (UCF), transfers from the Contingencies Fund (CF) and transfers received from other government units. All transfers are recognized when received by the vote.

Separate detailed financial statements of the Contingencies Fund shall be prepared by the Accountant General's Office in line with section 26(15) of the PFMA.

1.10.4 Non-Tax Revenue

Non-Tax Revenue (NTR) refers to all revenue due to government that is not tax revenue, and grants NTR from exchange transactions whether directly collected by the entity or collected by another on its behalf is recognised when revenue is earned. NTR earned but not received is reported in the statement of Financial Position as receivables.

NTR from non-exchange transactions is recognized when received.

1.10.5 Deferred Revenue

Monies received before services are provided or the goods are delivered will be recognized as a liability until the services are provided or on delivery of goods to the clients. Revenue will be recognized when the services/ goods are delivered

1.11 Expenses

Expenses are recognized when incurred. Qualifying¹ unsettled obligations are recognised in the Statement of Financial position as payables. Pension expense is recognized when due. Pension obligations for staff in active service are neither recognised nor disclosed in the financial statements

¹ All payables should be verified by the Internal Audit and a certificate issued signed by the Accounting Officer, Head of Internal Audit and Head of Accounts/Finance.

1.11.1 Projects Expenditure

Government projects are a series of undertakings of a reporting entity with specific objectives and a defined time frame and could be either: (a) fully funded by a Government; (b) jointly funded by Government and a development partner; (c) fully funded by a development partner through either budget support or project support; and (d) fully funded by development partner through provision of physical items rather than funds.

Unless otherwise stated, project transactions are included in the financial statements of the parent MALG on a line-by-line basis

1.11.2 Employee Benefits

Employee benefits include salaries, and other related-employment costs. Employee benefits are recognized when incurred. No provision is made for accrued leave or reimbursable duty allowances.

1.11.3 Research and Development costs

Research costs are expensed as incurred. Development costs on an individual project are recognized as intangible assets when the entity/ vote can demonstrate:

- The technical feasibility of completing the asset so that the asset will be available for use or sale
- Its intention to complete and its ability to use or sell the asset
- How the asset will generate future economic benefits or service potential
- The availability of resources to complete the asset
- The ability to measure reliably the expenditure during development

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortisation and accumulated impairment losses. Amortization of the asset begins when development is complete and the asset is available for use. It is amortized over the period of expected future benefit.

1.11.4 Depreciation and Impairment

Depreciation of PPE is calculated on the depreciable amount using the straight-line method. Non-produced assets shall not be depreciated (i.e a zero-depreciation rate shall be used). The various asset classes, descriptions together with their respective useful lives and depreciation method are provided in Annex (i).

The assets' useful lives are reviewed, and adjusted prospectively, if appropriate, at the end of each reporting period.

The entity assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the entity estimates the asset's recoverable service amount. An asset's recoverable service amount is the higher of the asset's fair value less costs to sell and its value in use. Where the carrying amount of an asset exceeds its recoverable service amount, the asset is considered impaired and is written down to its recoverable service amount

1.11.5 Disposal

Items of PPE are derecognized when the asset is disposed of, or when there are no further economic benefits or service potential expected from their usage. The gain/loss arising from the disposal or retirement of an item of PPE is determined as the difference between the sales proceeds and the carrying value and is recognised the Statement of Financial Performance. Proceeds from disposal of property, plant and equipment are recognized as non-tax revenue in the period when it is due.

1.12 Assets

Assets are categorized into current and non-current assets. Current assets are expected to be converted into cash within a period of one year. Any asset that cannot be converted into cash within one year is categorized as a non-current asset.

1.12.1 Cash and Cash Equivalents

Cash and cash equivalents are carried in the balance sheet at cost. For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held at call with banks, other short-term highly liquid investments, and bank overdrafts.

Foreign cash and cash equivalents are carried in the statement of financial position at the closing rate. Gains and losses on translation are recognised in the statement of Changes in Equity.

1.12.2 Unspent Cash Balances

Any Unspent cash balances by Government entities at the end of the financial year are returned to the Consolidated Fund. Votes with unspent balances will debit the statement of performance for same year balances and or debit the statement of changes in equity for balances crossing financial years respectively.

1.12.3 Prepayments and Advances

These include payments made for the goods/ services but not delivered by the end of the financial year. Such will be recognised as receivable if the goods /services are not delivered within 60 days after closure of the financial year. However, if the services/ goods are delivered and verified before the audit is completed, these are not recognised as receivables but rather as expenses for the year under review. The latter is only applicable for the period of six months after the end of the financial year. Prepayments and advances outstanding at the end of the year are carried in the statement of financial position at cost.

Letters of Credit

Procurement of goods and services through letters of credit which are cash covered are recognized in the statement of appropriation when the letter of credit is opened. Outstanding letters of credit at period-end are treated as receivables and expensed through the Statement of Financial Performance in the period when the goods and services are delivered (recurrent expenditure) or capitalized in the Statement of Financial position.

1.12.4 Receivables

Receivables arise from cash payments made that are recoverable from another party and are derecognized upon recovery or write-off and revenue earned but not collected. Receivables outstanding at year-end are carried in the statement of financial position at cost plus any accrued interest were applicable.

Accrued Non-Tax Revenue

This includes revenue earned but not collected by the reporting date. These are carried at historical cost and are written down by recovered receipts or write-off of unrecoverable amounts (bad debts are written-off with the approval of Parliament, when identified in the Statement of Changes in Equity).

1.12.5 Inventories

Comprise consumable supplies and goods purchased for resale, finished goods produced or work in progress being produced by the entity. They can also include materials and supplies awaiting use in the production process and, goods purchased or produced by an entity which are for distribution to other parties for no charge or a nominal charge. All inventories are expensed in the period in which they are acquired.

1.12.6 Property, Plant and Equipment (Physical Assets or Fixed Assets)

Definition and Recognition

Property, Plant, and Equipment (PPE) are tangible items that are held for use in the production or supply of goods or services, or for administrative purposes; and are expected to be used during more than one reporting period.

The cost of an item of PPE will be recognized as an asset if, and only if it is probable that future economic benefits or service potential associated with the item will flow to the entity; and the cost or fair value of the item can be measured reliably. Acquisitions of PPE are recorded in the asset register on receipt of the item at historical cost at the point when the related invoice is approved or recognized at fair value in the absence of the former. Historical cost includes expenditure directly attributable to the acquisition of the Asset. The day-to-day servicing of PPE will be recognized in the statement of performance as repairs and maintenance expense and not included in the carrying amount of the asset. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration, the asset is initially measured at its fair value.

On the other hand, costs that improve the useful life of an asset [improvement / major overhaul costs] will be recognized and consolidated with the cost of the main item.

Subsequent to initial recognition, an item of PPE is measured at either cost less any accumulated depreciation or at a revalued amount, being its fair value at the date of the revaluation, less any subsequent accumulated depreciation, and subsequent accumulated impairment losses.

The cost of a self-constructed asset is determined using the same principles as for an acquired asset. All direct and indirect production costs are capitalised. Overheads are not included in the cost of a self-constructed asset unless they are incremental (directly attributed to the asset). Borrowing costs for assets that take long to complete shall be capitalized and included in the cost of the asset.

1.12.7 Assets and Liabilities under Service Concession Arrangements

Assets under Service Concession arrangement where the Government is established as the 'grantor' are recognised as asset provided by the operator and an upgrade to an existing asset(s) of the grantor as a service concession asset if:

- The grantor controls or regulates what services the operator must provide with the asset, to whom it must provide them, and at what price; and
- The grantor controls—through ownership, beneficial entitlement or otherwise—any significant residual interest in the asset at the end of the term of the arrangement.
- The assets used in a service concession arrangement for their entire useful life (a "whole-of-life" asset).

1.12.8 Service Concession Arrangement Assets

The Government has classified certain assets as Service Concession Assets and these will be recognized prospectively and recorded in the reporting period when identified.

Service concession assets are measured initially at fair value. In particular, fair value is used to determine the cost of a constructed or developed service concession asset or the cost of any upgrades to existing assets, on initial recognition. After initial recognition or reclassification, service concession assets are accounted for as a separate class of assets as Property, plant & equipment or intangible asset as appropriate.

On reclassification the original service concession asset is measured at its fair value and any difference between its fair value and its book value is recognised in the Statement of Financial Performance. If the terms of the arrangement require the Government to compensate the operator for the concession asset by making payments (either through a financial liability model or Grant of a Right to the Operator Model) and the payments are separable between the asset and service portions of the payment then the fair value of the original service concession asset is the sum total of the asset portion of the payments.

1.12.9 Biological Assets

Biological assets are those assets of a biological nature like animals and plants which are used for agricultural activities by the Government entities. This excludes those used for research, education, transportation, entertainment, recreation, customs control or in any other activities that are not agricultural activities.

The entity recognises a biological asset or agricultural produce when and only when:

- The entity controls the asset as a result of past events;
- It is probable that future economic benefits or service potential associated with the asset will flow to the Government; and
- The fair value or cost of the asset can be measured reliably

1.12.10 Heritage Assets

Heritage assets refer to assets of a historical, environment or cultural nature². Heritage assets shall be recognized if their cost/value can be measured reliably and the treatment for PPE shall apply. Heritage assets shall not be depreciated

1.12.11 Intangible Assets

An intangible item should be recognised as an intangible asset if, and only if, all of the following criteria are met:

- It is identifiable, i.e. either it is separable (i.e. it can be sold, transferred, rented, licensed or exchanged) or it arises from legal contractual or rights;
- The entity has control over it, i.e. it has the power to obtain the future economic benefits or service potential flowing from the underlying asset and to restrict access of others to such benefits or service potential;
- It is probable that future economic benefits or service potential will flow to the entity; and
- The cost of the asset can be measured reliably.

² IPSAS 17 Property, Plant and Equipment

Intangible assets acquired separately are initially recognized at cost. The cost of a separately acquired intangible asset comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates, as well as any directly attributable cost of preparing the asset for its intended use. The cost of an internally generated intangible asset is the total of directly attributable costs incurred since the point when all criteria are met for capitalisation. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. Research costs are to be expensed directly.

The useful life of the intangible assets is assessed as either finite or indefinite.

Intangible assets with a finite life are amortized over their useful life. Refer to the useful lives in the Annex (i).

Intangible assets with a finite useful life are assessed for impairment whenever there is an indication that the asset may be impaired.

The amortization period and the amortization method, for an intangible asset with a finite useful life, are reviewed at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortization period or method, as appropriate, and are treated as changes in accounting estimates.

Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the surplus or deficit when the asset is derecognised.

1.12.12 Investments

Investments are classified into three groups, namely: investments held for trading; investments held-to-maturity; and investments available-for-sale.

Investments that are acquired principally for the purposes of generating profit from short-term fluctuations in price are classified as “trading investments”, and are, therefore, current assets and are treated as monetary assets.

Investments with fixed maturities and there is an intention and ability to hold them to maturity dates are classified as “Investments held-to-maturity”, and are, therefore, non-current assets, and are treated as non-monetary assets.

Investments intended to be held for an indefinite period of time, which may be sold in response to liquidity needs or changes in interest rates, are classified as “investments available-for-sale”, and are therefore non-current assets and regarded as non-monetary assets. However, if there is an expressed intention to sell these within 12 months, then these are treated as current assets and are monetary assets.

Appropriate classification of investments at the time of purchase and re-evaluation of such designation are carried out on a regular basis but any resulting reclassifications are rare and cannot be made from “trading investments” to “investments held to maturity”

All investments in the balance sheet are carried at historical cost. Non-financial assets are measured at net worth. For investments quoted in foreign currency, the historical cost is translated at the closing rate.

1.12.13 Investment Properties

Investment property shall comprise land or buildings (or parts of buildings) or both held by government entities, as the owner or as lessee under a finance lease, to earn rental revenues or for capital appreciation or both. Recognition criteria for investment properties are similar to those for property, plant and equipment.

Investment property are recorded in the assets register in the same manner as other assets, but the assets register should be able to distinguish them and identify them as such. Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property.

Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are not depreciated.

Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of derecognition. Transfers are made to or from investment property only when there is a change in use.

The following disclosures are to be made:

- (a) A reconciliation – relating to that investment property separately – of the carrying amount at the beginning and end of the period
- (b) A description of the investment property
- (c) **Whether fair value or cost model is applied.**
- (d) An explanation of why fair value cannot be determined reliably
- (e) If possible, the range of estimates within which fair value is highly likely to lie
- (f) On disposal of investment property not carried at fair value

1.13 Liabilities

These comprise current and non- current liabilities. Current liabilities are due for settlement within one year. Liabilities that are not expected to be settled within one year are categorized as non-current liabilities.

1.13.1 Borrowings

Borrowings are initially recorded in the Statement of Financial Position [the balance sheet] at cost net of any transaction costs paid.

Interest expense and any other expense on borrowings are recognized in the Statement of Financial Performance when they fall due.

1.13.2 Outstanding Commitments

Commitments include non-cancelable contractual or statutory obligations. Outstanding commitments relating to non-cancelable contractual or statutory obligation where goods have been delivered or service provided are included in the statement of financial position as payables and in the Statement of Outstanding Commitments after verification and a certificate of arrears verification issued.

Interest commitments on loans due but not paid is recognised in the Statement of Financial Position. The interest component on loans not yet due for payment is not recognised but disclosed

1.13.3 Contingent Liabilities and Assets

Contingent liabilities are disclosed in a memorandum statement (Statement of Contingent liabilities) of the entity when it's probable that an outflow of economic benefits or service potential will flow from the entity or when an outflow of economic benefits or service potential is probable but cannot be measured reliably. Contingent liabilities comprise government guarantees issued, court awards that have been appealed by the Attorney General, those arising from Public Private Partnerships (PPPs) etc. Non-quantifiable contingent liabilities are disclosed in the memorandum statement of non-quantifiable contingent liabilities. Contingent assets are neither recognized nor disclosed.

1.13.4 Service Concession Arrangement Liabilities

When the Government recognises a Service Concession Arrangement asset it, also recognises a liability of an equal amount. The liability is split between a financial liability and a performance obligation. The financial liability arises from the payments due from the government under the terms of the Service Concession Arrangement and the performance obligation from the rights granted to the operator under the terms of the Service Concession Arrangement to earn revenues from the Service Concession Assets(s) or associated asset(s).

1.14 Prior Year Adjustments

Prior year adjustments are changes made to comparative amounts in the financial statements to correct errors or reflect changes in accounting policies or estimates that relate to prior periods.

- (a) Correction of Errors e.g mathematical mistakes, mistakes in applying accounting policies, oversights, misinterpretation of facts or fraud: If the prior year adjustment relates to a correction of an error in the financial statements, it is recognized as an adjustment to the reserves in the current period financial statements. i.e Material prior period errors shall be adjusted prospectively by restating the opening reserves and appropriate disclosures made.
- (b) Changes in Accounting Policies e.g depreciation policy: If the prior year adjustment relates to a change in accounting policy, the adjustment is recognized in the balance of the reserves in the current period financial statements. i.e Changes in accounting policies shall be applied prospectively.
- (c) Changes in Estimates e.g change in provisions, useful life of an asset: If the prior year adjustment relates to a change in accounting estimate, the adjustment is recognized in the current period's statement of financial performance. i.e recognized prospectively by including the effects in the surplus or deficit in the current financial year considering that changes in accounting estimates frequently arise as part of the normal process of measuring assets and liabilities at the reporting date.

1.15 Revaluation Gains/Losses

Revaluations will be made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the reporting date. Increases in the carrying amount of the asset resulting from revaluation will be recognized (credited) to the revaluation reserve in the statement of Changes in Equity and/ or recognized in the statement of financial performance to the extent that it reverses a revaluation decrease of the same class of assets previously recognized in the statement of financial performance.

Decreases in the carrying amount of assets arising out revaluation will be recognized through the Statement of Financial Performance and/ or debited to the revaluation surplus to the extent of any credit balance existing in the revaluation surplus (as a result of a revaluation surplus previously recognized) in respect of that class of assets.

1.16 Public Private Partnerships

Any investment by the Government in a Public Private Partnership may be through a joint venture or as an associate or as a major shareholder. Except for the latter, these are accounted for as investments whether held for trading purposes or otherwise. The financial statements in that case are consolidated as if the other entity is a controlled entity in accordance with IPSAS 38.

In other instances, where the Government provides certain guarantees which could crystallize and result into an outflow of resources, the guarantees are quantified and disclosed in the memorandum Statement of Contingent Liabilities. The amounts disclosed as part of contingent liabilities represent the most likely outflow of resources should certain events crystalize which are assessed annually. If the events crystalize, the amounts become payables through the Statement of Financial Performance and Statement of Financial Position on an accrual basis

Other Notes to the Financial Statements

Note 1(b): Exchange Rates

All monetary amounts in the financial statements are expressed in Uganda Shillings, the functional currency. The Uganda Shilling closing rates (the Bank of Uganda middle rate) for major currencies were:

	30 June 2024	30 June 2023
United States Dollar	0	0
British Pound	0	0
Euro	0	0

Note 2: Tax Revenues

Tax revenues comprise both direct and indirect taxes levied and collected on behalf of Government.

	30 June 2024 (Shs)	30 June 2023 (Shs)
Local Services Tax	0	0
Land fees	0	0
Business Licenses	0	0
Other tax revenues	0	0
Total tax revenues	0	0

Note 3: External Assistance

	30 June 2024 (Shs)	30 June 2023 (Shs)
Grants from foreign governments	0	0
Grants from International Organizations	0	0
Total Grants	0	0

Note 4: Transfers Received from the Treasury – Consolidated Fund

	30 June 2024 (Shs)	30 June 2023 (Shs)
Transfers from the Treasury-	12,658,901,778	6,177,526,652
Total Transfers	12,658,901,778	6,177,526,652

Note 5: Transfers Received from the Contingencies Fund

	30 June 2024 (Shs)	30 June 2023 (Shs)
Transfers from the Contingencies Fund	0	0
Total Transfers	0	0

Note 6: Transfers Received from Other Government Units

Comprise funds appropriated under one vote but transferred to another vote for execution of the intended activities. For instance, road maintenance funds, grants recognised by Treasury but transferred to other executing MALGS, etc

	30 June 2024 (Shs)	30 June 2023 (Shs)
Transfers received from other Gov't Units (Name of the Government unit)	0	0
Total	0	0

Note 7; Non-Tax Revenues: Non-Exchange Transactions

Comprise non-tax revenues from non-exchange transactions collected during the year as follows:

	30 June 2024 (Shs)	30 June 2023 (Shs)
Administrative fees and licenses	3,484,951,605	3,233,350,000
Court fines and Penalties		

Other fines and Penalties		
Other transfers- Donations		
Miscellaneous Revenue		
Total Non-Tax Revenue	3,484,951,605	3,233,350,000

Note 8; Non-Tax Revenues – Exchange Transactions

Comprise non-tax revenues from exchange transactions collected during the year as follows:

	30 June 2024 (Shs)	30 June 2023 (Shs)
Investment income (interest)	0	0
Dividends	0	0
Rent	0	0
Other property income	0	0
Sale of goods and services	0	0
Total Non-Tax Revenue	0	0

Note 9: Compensation of Employees

Employee costs principally comprise:

	30 June 2024 (Shs)	30 June 2023 (Shs)
Wages and salaries	3,809,727,122	2,648,969,871
Social contributions	467,932,985	331,953,660
Other employment costs		
Total employee costs.	4,277,660,107	2,980,923,531

Note 10: Goods and Services

Expenditure on goods and services during the year principally comprise the following:

	30 June 2024 (Shs)	30 June 2023 (Shs)
General use of goods and services	653,034,626	683,181,712
Communications	31,889,132	20,600,000
Utility and property expenses	580,757,323	60,644,480
Supplies and services	0	26,938,249
Professional services	3,183,968,999	4,839,310,688
Insurances and licenses	0	0
Travel and transport	343,426,524	515,793,560
Maintenance	106,194,205	123,436,212
Inventories	0	0
Total cost of goods and services	4,899,270,809	6,269,904,901

Included in Supplies and services is UGX..... relating to classified expenditure.

Note 11: Depreciation/ Amortization

	30 June 2024 (Shs)	30 June 2023 (Shs)
Buildings and Structures	0	0
Transport equipment	0	0
ICT equipment	0	0
Other machinery & equipment	34,800	0
Other fixed assets	49,200	0
Intangible Assets	0	0
Total	84,000	0

Note 12: Impairment Expense

	30 June 2024 (Shs)	30 June 2023 (Shs)
Buildings and Structures	0	0
Transport equipment	0	0
ICT equipment	0	0
Other machinery & equipment	0	0
Other fixed assets	0	0
Intangible Assets	0	0
Total	0	0

Note 13: Subsidies

Schedule	30th June 2024 (Shs)	30 June 2023 (Shs)
To Public Corporations	0	0
To Private Corporations	0	0
To Private Individuals	0	0
Total	0	0

Note 14: Grants and Other Transfers

Transfers made during the year are summarized as below:

	30 June 2024 (Shs)	30 June 2023 (Shs)
Transfer to foreign Governments	0	0
Transfers to International Organisations	0	0
Transfers to other government units	0	0
To resident non-government units	0	0
Other Grants	0	0
Total transfers	0	0

Note 15: Social Benefits

Social benefits paid during the year comprise:

	30 June 2024 (Shs)	30 June 2023 (Shs)
Pensions and Gratuity		841,547,688
Other Social benefits		2,676,000
Total social benefits		844,223,688

Note 16: Finance Costs

Schedule	30th June 2024 (Shs)	30 June 2023 (Shs)
Interest on external debts (external borrowings)	0	0
Interest on other domestic borrowings	0	0
Other finance costs	0	0
Total finance cost	0	0

Note 17: Bad Debts Expense

	30 June 2024 Shs	30 June 2023 Shs
Provision for the year	0	0
Total bad debts	0	0

Note 18: Other Expenses

These comprise:

	30 June 2024 (Shs)	30 June 2023 (Shs)
Gains/losses in disposal of PPE		
Property expenses other than interest	0	469,336,484
Miscellaneous other expenses	38,681,630	0
Total other operating expenses	38,681,630	469,336,484

Note 19: Foreign Exchange Gains and Losses

During the year, foreign exchange losses and gains were as follows:

	30 June 2024 (Shs)	30 June 2023 (Shs)
Realized loss /gain (SFP)	3,263,417	0
Unrealized loss /gain (SCE)		
Net foreign exchange gains / losses	3,263,417	0

Note 20: Transfers to Treasury

These comprise:

	30 June 2024 (Shs)	30 June 2023 (Shs)
Transfers to Treasury- NTR	3,484,951,605	3,320,900,000
Transfers to Treasury- Others		
	3,484,951,605	3,320,900,000

Note 21: Cash and Cash Equivalents

	30 June 2024 (Shs)	30 June 2023 (Shs)
DOMESTIC		
Revenue accounts	0	0
Expenditure accounts	0	0
Project accounts	0	0
Collection accounts	0	0
Cash in transit	0	0
Cash at hand- Imprest	0	0
Other holding Accounts	0	0
Total cash and bank balances	0	0

Any over drafts should be included under the respective bank account

Note 22: Prepayments and Advances

	30 June 2024 (Shs)	30 June 2023 (Shs)
Advances	15,653,270	
Outstanding letters of credit		
Other Prepayments	9,450,000	9,450,000
Total receivables	25,103,270	9,450,000

Categorisation of Prepayments and Advances

	Current Shs	Non-current Shs	Total (Shs)
	22(a)	22(b)	
Advances	15,653,270		
Outstanding letters of credit			
Other Prepayments		9,450,000	
Total receivables	15,653,270	9,450,000	15,653,270

Note 23 (a) : Receivables

Comprise the following receivables at the end of the year net of any provision for receivables doubtful of recovery.

	30 June 2024 (Shs)	30 June 2023 (Shs)
DOMESTIC		
Accrued Revenue	0	0
Loans (short-term)	0	0
Other accounts receivable	0	0
Total receivables	0	0

Note 23(b): Provision for Doubtful Debts

	30 June 2024 Shs	30 June 2023 Shs
Provision at the beginning of the year- at 1 July	0	0
Increase / (decrease) in provision for the year	0	0
Less: Provision approved for write off during the year	0	0
Provision at the end of the year	0	00

Note 23 (c): Net Receivables

	Note	30 th June 2023 (Shs)	30 June 2023 (Shs)
Total Receivables	23(a)	0	0
Less: Provision for doubtful debts	23(b)	0	0
Net Receivables		0	0

Categorisation of Receivables

	Current Shs	Non-current Shs	Total Shs
	22(d)	22(e)	
Accrued revenue			
Loans			
Other receivables	15,653,270	9,450,000	25,103,270
Net receivables	15,653,270	9,450,000	25,103,270

Note 24: Inventories

	30 June 2024 (Shs)	30 June 2023 (Shs)
Materials and Supplies	0	0
Work in Progress	0	0
Finished goods	0	0
Goods for resale	0	0
Other Inventories	0	0
Total Inventories	0	0

Note 25: Investments

Comprise investments as follows:

	30 June 2024 (Shs)	30 June 2023 (Shs)
Securities other than shares (long-term) – domestic	0	0
Shares and other equity-domestic	0	0
Securities other than shares-foreign	0	0
Total Investments	0	0

Note 26: Property, Plant and Equipment

	Cost Shs	30 June 2024 Acc. Depreciation Shs	30 June 2024 Impairment Shs	30 June 2024 Net Book Value Shs	30 June 2023 Net Book Value Shs
Buildings and Structures					
Transport equipment					
ICT equipment	716,455,000			716,455,000	
Other machinery & equipment	340,466,233	34,800		340,431,433	
Other fixed assets	281,915,790	49,200		281,866,590	
Heritage Assets					
Work in Progress ³ [26d]					
Sub -Total Produced assets [26(a)]					
Investment properties [26(b)]					
Intangible Assets [26(c)]	9,527,928,036			9,527,928,036	
Total Pro	10,866,765,059	84,000		10,866,681,059	

During the Financial year, NLGRB recognized its historical tangible assets into the statement of financial position for the first time. These assets have been recognized using the available

³ Work in Progress category of assets refers to assets under construction or assets for which partial payments have been made. This category of assets is not depreciated.

historical cost information of fair value arrived at using the simplified valuation guidelines as stipulated in the Asset Management framework and Guidelines.

As guided by the Accountant General in his letter Ref AGO/50/90/01 dated 31st October 2024, this recognition phase will be followed by asset validation and finally asset revaluation to arrive at the fair values of all tangible assets recognized in the statement of Financial position. The asset validation process is work in progress and is expected to be completed by the end of the FY 2024/2025 after which the revaluation process will be initiated.

The recognized assets include:

- (A) Intangible assets at a total cost of UGX 9,527,928,036. These include
 - (i) The National Central Electronic Monitoring system at a cost of UGX 9,342,999,970
 - (ii) The on-premise Back-up system at a cost of 56,398,066
 - (iii) The E-Licensing system at a cost of 30,000,000
 - (iv) The National register of gaming equipment and devices at a cost of 98,530,000
- (B) Physical Assets

In addition, Physical assets with a value of UGX 1,338,837,023 have been recognized for the first time in the financial statements.

Note 26 (d): Work / Construction in Progress

	Opening Cost as at 1 st July, 2023 Shs	Additions during the year Shs	Transfer to Assets during the year Shs	30 June 2024 Closing cost Shs
Buildings and Structures	50	0	0	0
Transport equipment	0	0	0	0
ICT equipment	0	0	0	0
Other machinery & equipment	0	0	0	0
Other fixed assets	0	0	0	0
Heritage Assets	0	0	0	0
Sub -Total Produced assets [25(a)]	0	0	0	0
Investment properties [25(b)]	0	0	0	0
Intangible Assets [25(c)]	0	0	0	0
Total pro	0	0	0	0

Note 27: Non-Produced Assets

	30 June 2024 (Shs)	30 June 2023 (Shs)
Land	0	0
Energy and Mineral resources	0	0
Other Naturally occurring Assets	0	0
Total Non-Produced Assets	0	0

Note 28: Payables

These are principally accounts payables outstanding at the year-end and comprise:

	30 June 2024 (Shs)	30 June 2023 (Shs)
Trade Creditors	1,265,745,162	4,690,117,707
Taxes payable		
Other accounts payables		
Total payables	1,265,745,162	4,690,117,707

The categorization of payables is as below; -

	Current Shs	Non-Current Shs	Total Shs
	Note 28 (a)	Note 28 (b)	
Utilities	14,778,416		14,778,416
Rent	4,162,461		4,162,461
Compensations to employees	571,600,000	412,701,348	984,301,348
Contributions to International Organisations			
Court Awards & Compensations			
Taxes and other deductions			
Goods and services Consumed	185,715,735	76,787,202	262,502,937
Land, Property Plant & Equipment			
Others			
Total Payables	776,256,612	489,488,550	1,265,745,162

Note 29: Deposits

These include funds held by one vote for onward transfer to another vote/entity, or individual(s) and deferred income.

	30 June 2024 (Shs)	30 June 2023 (Shs)
Deposits received	0	0
Deferred income	0	0
Advances from other Government units	0	0
Total Deposits	0	0

Categorization of Deposits

	Current Shs	Non-current Shs	Total Deposits
	29 (a)	29(b)	
Deposits received	0	0	0
Deferred income	0	0	0

	Current Shs	Non-current Shs	Total Deposits
	29 (a)	29(b)	
Total Deposits	0	0	0

Note 30: Borrowings

	30 June 2024 (Shs)	30 June 2023 (Shs)
Bank Overdrafts	0	0
Loans	0	0
Interest payable on borrowings	0	0
Other	0	0
Total borrowings	0	0

Categorization of borrowings

	Current Shs	Non-current Shs	Total Borrowings
Notes	30(a)	30(b)	
Bank Overdrafts	0	0	0
Loans	0	0	0
Interest payable on borrowings	0	0	0
Other	0	0	0
Total borrowings	0	0	0

Note 31: Pension Liabilities

	30 June 2024 (Shs)	30 June 2023 (Shs).
Former employees in Public Service	0	0
Former employees in Military Service	0	0
Other pension liabilities	0	0
Total	0	0

Categorisation of Pension Liabilities is as below; -

	Current Shs	Non-Current Shs	Total Shs
	31(a)	31(b)	
Former employees in Public Service	0	0	0
Former employees in Military Service	0	0	0
Other pension liabilities	0	0	0
	0	0	0
Total	0	0	0

Note 32: Adjustments to Reserves

This includes adjustments if any made on assets (cash and cash equivalents, prepayments and advances, receivables, investments, investment properties, non-produced assets) and liabilities (borrowings, payables, deposits, pension and gratuity liabilities)

	Notes	Opening balance 1 st July 2023 Shs	Adjustments to the opening balance including asset disposals Shs	Transfers to UCF (Prior year balance) Shs	Recovery or payments towards the opening balance Shs	Asset Additions for the period Shs	Depreciation, Net asset or liability acquired/ incurred during the year Shs	Closing balance 30 June 2024 Shs
ASSETS								
Cash and Cash equivalents	21							
Prepayments and advances	22							
Letters of Credit								
Prepayments								
Other advances			15,653,270					15,653,270
Receivables	23							
Accrued Revenue		9,450,000						9,450,000
Loans								
Other receivables								
Investments	25							
PPE	26 (a)		1,338,837,023				84,000	1,338,753,023
Investment Properties	26 (b)							
Intangible Assets	26 (c)		9,527,928,036					9,527,928,036
Non-Produced assets	27							
LIABILITIES								
Payables	28	-4,690,117,707			4,200,629,157		776,256,612	-1,265,745,162
Deposits	29							
Borrowings	30							
Pensions	31							
Total		-4,680,667,707	10,882,418,329		4,200,629,157		776,340,612	9,626,039,167

Statement of Performance

For the year ended 30 June 2024 (Memorandum Statement)

Summary of Major Outputs for the Vote	Forecast Performance For FY ended 30 June 2024	Actual Performance for the year ended 30 June 2024	Variance 30 June 2024	Explanations for the performance variations
Revenue from the Gaming Sector	UGX.160 billion	UGX. 193 billion	UGX 33 Billion	The over performance was attributed to increased vigilance and Information sharing with URA
Principal Licenses	80 Licenses issued	100 applications received, 81 licenses were issued out, 9 were rejected while 10 were still under consideration	1	Achieved as planned
National Lottery Licence and operations	01	01 National Lottery operating licence was issued to Ithuba Uganda Limited for the year 2024. The National Lottery was launched in June 2024 and is currently operational	1	Achieved as planned
Gaming dispute resolution	100%	Received 32 Complaints, 23 were resolved while 13 are under mediation. The closure rate was 71%	29%	The outstanding cases were still under mediation
Confiscation/enforcement on illegal equipment		996 illegal gaming equipment confiscated		Increased vigilance
Staff recruitment	5	04 Positions were filled out of the 05 advertised, i.e; Manager Human Resource and Administration Manager Internal Audit Administrative Officer/Executive Secretary to CEO Driver	1	No applicant met the requirement for the position of manager Responsible Gaming.

Summary of Major Outputs for the Vote	Forecast Performance For FY ended 30 June 2024	Actual Performance for the year ended 30 June 2024	Variance 30 June 2024	Explanations for the performance variations
Review of staff structure	1	The staff structure was approved by the Board and the Ministry of Public service for implementation with effect from the FY 2024/25	1	Achieved as planned
Gaming Premises inspected	2,085	2,125 premises were inspected by end of June 2024	40	Some premises had not been declared by the applicants but the inspection teams found them in the field.

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Accounting Officer [Names & Signature]

Statement of Revenues Collected during the Year

[Based on source of revenue] Memorandum Statement

Actual collected 30 June 2023 (Shs)		Actual collected 30 June 2024 (Shs)	Budget 30 June 2024 (Shs)	Variance 30 June 2024 (Shs)
Revenue from non-exchange transactions				
	Local Services Tax			
	Land fees			
	Business Licenses			
	Other tax revenues			
	Administrative fees and licenses	3,484,951,605	3,945,000,000	460,048,395
	Court fines and Penalties			
	Other fines and Penalties			
	Other transfers- donations			
	Miscellaneous revenue			
	Sub-total			
Revenue from exchange transactions				
	Investment income			
	Dividends			
	Rent			
	Other property income			
	Sale of goods and services			
	Sub-total			
	Total Revenue	3,484,951,605	3,945,000,000	460,048,395

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Accounting Officer [Names & Signature]

Statement of Arrears of Revenues

[Based on source of revenue per category]

(Memorandum Statement)

	Opening balance 01 July 2023 A (Shs)	Arrears in A collected during the year B (Shs)	Amounts billed during the year C (Shs)	Actual Amounts collected for the year D (Shs)	Arrears of Revenue for the Year E (C-D) (Shs)	Cumulative Arrears of Revenue as at 30 June 2024 F A-B+E (Shs)
RECEIPTS						
Revenue from non-exchange transactions						
Local Services Tax						
Land fees						
Business Licenses						
Other tax revenues						
Administrative fees and licenses	9,450,000	0	3,484,951,605	3,484,951,605	0	9,450,000
Court fines and Penalties						
Other fines and Penalties						
Other transfers-donations						
Miscellaneous revenue						
Sub total						
Revenue from exchange transactions						
Investment income						
Dividends						
Rent						
Other property income						
Sale of goods and services						
Sub-total						
Total Revenue	9,450,000	0	3,484,951,605	3,484,951,605	0	9,450,000

Accounting Officer [Names & Signature]

Statement of Contingent Liabilities and Guarantees

[Memorandum Statement]

	Schedule	30 June 2024 (Shs)	30 June 2023 (Shs)
DOMESTIC			
Legal proceedings		174,000,000	174,000,000
Guarantees and indemnities			
Guarantees of bank overdrafts			
Guarantees under Public Private Partnerships			
Other contingent liabilities			
Total Domestic Contingencies			
FOREIGN			
Legal proceedings			
Guarantees and indemnities			
Guarantees of bank overdrafts			
Guarantees under Public Private Partnerships			
Other contingent liabilities			
Total Foreign Contingencies			
Total Contingent Liabilities		174,000,000	174,000,000

The matter of Game concepts Limited and Homebet Vs the Lotteries and Gaming Regulatory Board is before the constitutional court on appeal with a potential liability of UGX 174,000,000.

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Accounting Officer [Names & Signature]

Statement of Non-quantifiable Contingent Liabilities

[Memorandum Statement]

Serial No.	Brief description of liability, its origin, nature, the uncertainty, and period of identification	Type of liability	Any other comment/ responsibility
1	<p>Mena Sports consulting Limited Vs The Lotteries and Gaming Regulatory Board and Attorney General CAD/ ARB No 1 of 2019.</p> <p>The Applicant Ms Mena claimed that they invested USD 6,300,000 and submitted reports on operations of the National Lottery. That the respondent did not adhere to provisions of the Agency agreement. They sought costs, interests, general and punitive damages. The Respondents rebutted that the Applicant failed to submit reports and effectively run a National lottery. The suit was filed in the High Court Commercial Division which referred the matter to CADER as provided for in the Agency Agreement.</p>	Non quantifiable contingent Liability	The Solicitor General advised that there is no substantive arbitral claim capable of being settled out of court in a correspondence to the PS/ST vide CAD/ ARB/01/2019. Therefore, the probability of outflow of resources is remote

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Accounting Officer [Names & Signature]

Statement of Outstanding Commitments

[Commitments by nature of expenditure]

	Outstanding commitments at beginning of year 1 July 2023 (Shs)	Adjustments to the previous year's commitments (Shs)	Prior years commitments paid during the year (Shs)	New outstanding commitments incurred during the year (Shs)	Cumulative outstanding commitments 30 June 2024 (Shs)
Payables & Pension liabilities					
Operating Commitments					
Utilities				14,778,416	14,778,416
Rent				4,162,461	4,162,461
Compensations to employees	642,076,348		234,875,000	571,600,000	978,801,348
Contributions to International Organisations					
Court Awards & Compensations					
Taxes and other deductions					
Goods and services Consumed	4,048,041,359		3,965,754,157	185,715,735	268,002,937
Land, Property Plant & Equipment					
Others					
Total Payables					
Pensions					
Deposits					
Deposits received					
Deferred revenue					
Total Deposits					
Total incl Pensions& Deposits	4,690,117,707		4,200,629,157	776,256,612	1,265,745,162

Accounting Officer [Names & Signature]

Statement of Losses of Public Money and Stores Written off, and Claims Abandoned during the Year

Reference number of reported loss/write off/claim abandoned.	Opening Balance as at 1 July 2023 (Shs)	Losses written-off in the YR ended 30 June 2024 (Shs)	Cumulative Losses written-off as at 30 June 2024 (Shs)
Losses of public moneys (cash and cash equivalents)			
Total losses of cash written off			
Losses of stores			
Total losses of stores written off			
Losses of other assets (Property, Plant & Equipment)			
Total losses of other assets written off			
Claims abandoned			
Total value of claims abandoned			
Total losses of public funds, stores and claims abandoned			

.....
Accounting Officer [Names & Signature]

Statement of Reported Losses of Public Moneys, Stores and Other Assets Whether or not Written off during the Year

Reference number of reported loss/ bad debt	Opening Balance as at 1 July 2023 (Shs)	Losses for the YR ended 30 June 2024 (Shs)	Cumulative Losses as at 30 June 2024 (Shs)
Bad debts			
Total bad debts			
Losses of public moneys reported (cash and cash equivalents)			
Total losses of cash			
Losses of stores reported.			
Total losses of stores reported			
Losses of other assets (Property, Plant & Equipment)			
Total losses of other assets reported			
Total losses of public funds, stores and other assets reported			

.....
Accounting Officer [Names & Signature]

Summary Statement of Stores and Other Assets (Physical Assets) as at the End of the Year

Category/Description	Opening balance 1 July 2023 Cost (Shs)	Additions during the year 30 June 2024 Cost (Shs)	Accumulated Depreciation 30 June 2024 (Shs)	Disposals during the year 30 June 2024 cost (Shs)	Net Book Value 30th June 2024 (Shs)
Non-Produced Assets					
Land					
Cultivated Assets					
Other naturally occurring assets					
Buildings & Structures					
Non-Residential buildings					
Residential buildings					
Roads and bridges					
Other structures					
Transport equipment					
Motor Vehicles	714,455,000				714,455,000
Trailers/ Semi-trailers					
Ships and other marine vessels					
Railway locomotives					
Aircrafts					
Motor cycles and Bicycles	2,000,000				2,000,000
Other transport equipment					
Machinery and equipment					
Office equipment					
Medical equipment					
ICT Equipment	340,466,233		34,800		340,431,433
Laboratory and research equip					
Other Machinery & equipment					
Other Assets					
Furniture and fittings	281,915,790		49,200		281,866,590
Classified Assets					
Others					
Total value of physical assets acquired, disposed of and balances	1,338,837,023		84,000		1,338,753,023

Accounting Officer [Names & Signature]

[illegible]

Annexes to the Financial Statements

Annex i: Asset Categories and Their Useful Lives

#	Asset Class (Major)	Asset Sub-class (Minor 1)	Asset Sub-sub-class (Minor 2)	Depreciate (Yes/No?)	Depreciation Method	Economic life for Depreciation in Years	Salvage Value
1	BUILDINGS AND STRUCTURES	STRUCTURES	ROADS AND BRIDGES	Yes	STL	25	0
2	BUILDINGS AND STRUCTURES	STRUCTURES	AIRPORTS AND AIRFIELDS	Yes	STL	25	0
3	BUILDINGS AND STRUCTURES	STRUCTURES	RAILWAYS AND SUBWAYS	Yes	STL	50	0
4	BUILDINGS AND STRUCTURES	STRUCTURES	OIL PIPELINES RESERVOIRS	Yes	STL	50	0
5	BUILDINGS AND STRUCTURES	STRUCTURES	WATER SUPPLY SYSTEMS	Yes	STL	33.3	0
6	BUILDINGS AND STRUCTURES	STRUCTURES	POWER LINES STATIONS PLANTS	Yes	STL	20	0
7	BUILDINGS AND STRUCTURES	STRUCTURES	ICT NETWORK LINES	Yes	STL	20	0
8	BUILDINGS AND STRUCTURES	STRUCTURES	OTHER STRUCTURES	Yes	STL	20	0
9	BUILDINGS AND STRUCTURES	DWELLINGS	RESIDENTIAL BUILDINGS	Yes	STL	50	0
10	BUILDINGS AND STRUCTURES	DWELLINGS	OTHER DWELLINGS	Yes	STL	50	0
11	BUILDINGS AND STRUCTURES	BUILDINGS OTHER THAN DWELLINGS	NON-RESIDENTIAL BUILDINGS	Yes	STL	50	0
12	BUILDINGS AND STRUCTURES	BUILDINGS OTHER THAN DWELLINGS	BUILDINGS OTHER THAN DWELLINGS	Yes	STL	50	0
13	MACHINERY AND EQUIPMENT	TRANSPORT EQUIPMENT	HEAVY VEHICLES	Yes	STL	10	0
14	MACHINERY AND EQUIPMENT	TRANSPORT EQUIPMENT	LIGHT VEHICLES	Yes	STL	5	0
15	MACHINERY AND EQUIPMENT	TRANSPORT EQUIPMENT	WATER VESSELS	Yes	STL	10	0
16	MACHINERY AND EQUIPMENT	TRANSPORT EQUIPMENT	AIRCRAFTS	Yes	STL	20	0
17	MACHINERY AND EQUIPMENT	TRANSPORT EQUIPMENT	TRAIN ENGINES AND WAGONS	Yes	STL	30	0
18	MACHINERY AND EQUIPMENT	TRANSPORT EQUIPMENT	CYCLES	Yes	STL	5	0
19	MACHINERY AND EQUIPMENT	TRANSPORT EQUIPMENT	OTHER TRANSPORT EQUIPMENT	Yes	STL	5	0
20	MACHINERY AND EQUIPMENT	ICT EQUIPMENT	LIGHT ICT HARDWARE	Yes	STL	5	0
21	MACHINERY AND EQUIPMENT	ICT EQUIPMENT	HEAVY ICT HARDWARE	Yes	STL	5	0

#	Asset Class (Major)	Asset Sub-class (Minor 1)	Asset Sub-sub-class (Minor 2)	Depreciate (Yes/No?)	Depreciation Method	Economic life for Depreciation in Years	Salvage Value
22	MACHINERY AND EQUIPMENT	ICT EQUIPMENT	TELEVISION RADIO TRANSMITTER	Yes	STL	5	0
23	MACHINERY AND EQUIPMENT	ICT EQUIPMENT	OTHER ICT EQUIPMENT	Yes	STL	5	0
24	MACHINERY AND EQUIPMENT	OTHER MACHINERY AND EQUIPMENT	OFFICE EQUIPMENT	Yes	STL	5	0
25	MACHINERY AND EQUIPMENT	OTHER MACHINERY AND EQUIPMENT	ELECTRICAL MACHINERY	Yes	STL	5	0
26	MACHINERY AND EQUIPMENT	OTHER MACHINERY AND EQUIPMENT	MED LAB RESEARCH APPLIANCES	Yes	STL	5	0
27	MACHINERY AND EQUIPMENT	OTHER MACHINERY AND EQUIPMENT	PRECISION OPTICAL INSTRUMENTS	Yes	STL	5	0
28	MACHINERY AND EQUIPMENT	OTHER MACHINERY AND EQUIPMENT	FURNITURE AND FITTINGS	Yes	STL	5	0
29	MACHINERY AND EQUIPMENT	OTHER MACHINERY AND EQUIPMENT	MUSICAL INSTRUMENTS	Yes	STL	5	0
30	MACHINERY AND EQUIPMENT	OTHER MACHINERY AND EQUIPMENT	SPORTS EQUIPMENT	Yes	STL	5	0
31	WEAPONS SYSTEMS	CLASSIFIED ASSETS	CLASSIFIED ASSETS	No	STL	10	0
32	WEAPONS SYSTEMS	NON-CLASSIFIED	NON-CLASSIFIED	N/A	N/A	N/A	N/A
33	OTHER FIXED ASSETS	BIOLOGICAL ASSETS	CULTIVATED ANIMALS	No	STL	5	0
34	OTHER FIXED ASSETS	BIOLOGICAL ASSETS	CULTIVATED PLANTS	No	STL	5	0
35	OTHER FIXED ASSETS	INTELLECTUAL PROPERTY PRODUCTS	RESEARCH AND DEVELOPMENT	Yes	STL	5	0
36	OTHER FIXED ASSETS	INTELLECTUAL PROPERTY PRODUCTS	MINERAL EXPLORATIO EVALUATION	Yes	STL	5	0
37	OTHER FIXED ASSETS	INTELLECTUAL PROPERTY PRODUCTS	COMPUTER SOFTWARE	Yes	STL	5	0
38	OTHER FIXED ASSETS	INTELLECTUAL PROPERTY PRODUCTS	COMPUTER DATABASES	Yes	STL	5	0
39	OTHER FIXED ASSETS	INTELLECTUAL PROPERTY PRODUCTS	ENT LIT ARTISTIC ORIGINALS	Yes	STL	5	0
40	OTHER FIXED ASSETS	INTELLECTUAL PROPERTY RIGHTS	COPY RIGHT NEIGHBOURING RIGHTS	Yes	STL	5	0
41	OTHER FIXED ASSETS	INTELLECTUAL PROPERTY RIGHTS	PATENTS OR UTILITY MODEL	Yes	STL	5	0
42	OTHER FIXED ASSETS	INTELLECTUAL PROPERTY RIGHTS	TRADE SECRETS	Yes	STL	5	0
43	OTHER FIXED ASSETS	GOODWILL AND MARKETING ASSETS	GOODWILL AND MARKETING ASSETS	Yes	STL	5	0
44	OTHER FIXED ASSETS	GOODWILL AND MARKETING ASSETS	OTHER INTELLECTUAL PROPERTY PR	Yes	STL	5	0
45	VALUABLES	VALUABLES	NATIONAL TREASURES	Yes	STL	50	0
46	MINERALS AND ENERGY RESOURCES	MINERALS AND ENERGY RESOURCES	MINERALS	No	N/A	5	N/A



#	Asset Class (Major)	Asset Sub-class (Minor 1)	Asset Sub-sub-class (Minor 2)	Depreciate (Yes/No?)	Depreciation Method	Economic life for Depreciation in Years	Salvage Value
47	MINERALS AND ENERGY RESOURCES	MINERALS AND ENERGY RESOURCES	OIL AND NATURAL GAS	No	N/A	5	N/A
48	MINERALS AND ENERGY RESOURCES	MINERALS AND ENERGY RESOURCES	ENERGY RESOURCES	No	N/A	5	0
49	MINERALS AND ENERGY RESOURCES	MINERALS AND ENERGY RESOURCES	OTHER MINERAL AND ENERGY RESOU	No	N/A	5	0
50	LAND	LAND	LAND	No	N/A	50	0
51	NATURALLY OCCURRING ASSETS	NON-CULTIVATED BIOLOGICAL	WILD ANIMALS	No	N/A	5	0
52	NATURALLY OCCURRING ASSETS	NON-CULTIVATED BIOLOGICAL	PLANTS	No	N/A	5	0
53	NATURALLY OCCURRING ASSETS	WATER RESOURCES	LAKES	No	N/A	5	0
54	NATURALLY OCCURRING ASSETS	WATER RESOURCES	RIVERS AND STEAMS	No	N/A	50	0
55	NATURALLY OCCURRING ASSETS	WATER RESOURCES	SWAMPS AND WETLANDS	No	N/A	5	0
56	NATURALLY OCCURRING ASSETS	WATER RESOURCES	OTHER WATER RESOURCES	No	N/A	5	0
57	NATURALLY OCCURRING ASSETS	AIRSPACE	RADIO SPECTRUM	No	N/A	5	0
58	NATURALLY OCCURRING ASSETS	AIRSPACE	AVIATION AIRSPACE	No	N/A	5	0
59	NATURALLY OCCURRING ASSETS	NON-CULTIVATED NON-BIOLOGICAL	MOUNTAINS AND ROCKS	No	N/A	50	0
60	NATURALLY OCCURRING ASSETS	NON-CULTIVATED NON-BIOLOGICAL	OTHER NATURAL RESOURCES	No	N/A	5	0
61	INTANGIBLE ASSETS	INTANGIBLE ASSETS	MARKETABLE OPERATING LEASES	No	N/A	5	0
62	INTANGIBLE ASSETS	INTANGIBLE ASSETS	PERMITS NATURAL RESOURCES	No	N/A	5	0
63	INTANGIBLE ASSETS	INTANGIBLE ASSETS	SPECIAL PERMITS	No	N/A	5	0
64	INTANGIBLE ASSETS	INTANGIBLE ASSETS	FUTURE ENTITLEMENTS	No	N/A	5	0
65	INTANGIBLE ASSETS	INTANGIBLE ASSETS	GOODWILL AND MARKETING ASSETS	No	N/A	5	0
66	INTANGIBLE ASSETS	INTANGIBLE ASSETS	OTHER INTELLECTUAL PROP PDTS	No	N/A	50	

Annex (ii): Trial Balance

Account	Account Description	Amount (UGX)
133101:	Transfers Received by MALGS from Treasury	-12,658,901,778
144149:	Miscellaneous receipts/income	-3,484,951,605
211102:	Contract Staff Salaries	2,324,632,629
211104:	Employee Gratuity	940,975,000
211106:	Allowances (Incl. Casuals, Temporary, sitting allowances)	183,199,493
211107:	Boards, Committees and Council Allowances	360,920,000
212101:	Social Security Contributions	247,700,000
212102:	Medical expenses (Employees)	217,524,985
212103:	Incapacity benefits (Employees)	2,708,000
221001:	Advertising and Public Relations	98,083,000
221003:	Staff Training	176,629,641
221007:	Books, Periodicals and Newspapers	5,968,092
221008:	Information and Communication Technology Supplies.	82,206,989
221009:	Welfare and Entertainment	164,372,457
221011:	Printing, Stationery, Photocopying and Binding	90,798,139
221016:	Systems Recurrent costs	26,835,655
221017:	Membership dues and Subscription fees.	8,140,653
221018:	Exchange losses/gains	3,263,417
222001:	Information and Communication Technology Services	31,321,820
222002:	Postage and Courier	567,312
223001:	Property Management Expenses	22,551,267
223003:	Rent – (Produced Assets) to private entities	470,663,818
223004:	Guard and Security services	44,763,822
223005:	Electricity	42,778,416
225101:	Consultancy Services	3,183,968,999
227001:	Travel inland	240,281,941
227004:	Fuel, Lubricants and Oils	103,144,583
228001:	Maintenance – Buildings and Structures	38,902,221
228002:	Maintenance – Transport Equipment	61,073,384
228003:	Maintenance – Machinery and Equipment Other than Transport Equipment	6,218,600
231221:	Light ICT hardware	32,800

Account	Account Description	Amount (UGX)
231229:	Other ICT Equipment (TVs, Radios, Videos, Digital cameras, telephone sets)	2,000
231231:	Office Equipment	8,200
231235:	Furniture and Fittings	41,000
263401:	Transfers to Treasury	3,484,951,605
282101:	Donations	38,681,630
311221:	Light ICT hardware - Stock	340,456,233
311229:	Other ICT Equipment - Stock	10,000
311231:	Office Equipment - Stock	41,000
311235:	Furniture and Fittings - Stock	281,874,790
311212:	Light Vehicles	714,455,000
311216:	Cycles	2,000,000
311424:	Computer databases	9,527,928,036
352803:	Other Advances	9,450,000
391002:	System Account - Prepayment to Suppliers	15,653,270
411711:	Arrears	-1,249,174,959
411721:	Trade Creditors	-16,570,203
421221:	Light ICT hardware	-32,800
421229:	Other ICT Equipment	-2,000
421231:	Office Equipment	-8,200
421235:	Furniture and Fittings	-41,000
511001:	Revenue Reserves	4,680,667,707
513001:	Accumulated Fund	-10,866,765,059
	GRAND TOTAL	0

Annex (iii): Bank Reconciliations and List of all Bank Accounts

Annex (iv): Schedule of Verified Arrears



NATIONAL LOTTERIES AND GAMING
REGULATORY BOARD

Responsible Gaming

ANNUAL REPORT

FY 2023/24

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