

*Statutory Instrument No. 31 of 2022*

**PUBLIC FINANCE MANAGEMENT ACT**  
(Cap. 54:01)

**PUBLIC FINANCE MANAGEMENT (GAMBLING LEVY) FUND ORDER, 2022**  
(Published on 8th April, 2022)

**ARRANGEMENT OF PARAGRAPHS**

**PARAGRAPH**

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IN EXERCISE of the powers conferred on the Minister of Finance and Economic Development by section 38 of the Public Finance Management Act, as read with section 134 of the Gambling Act, the following Order is hereby made —

1. This Order may be cited as the Public Finance Management (Gambling Levy) Fund Order, 2022. Citation
2. In this Order, unless the context otherwise requires — Interpretation
  - “Accounting Officer” means the Permanent Secretary in the Ministry responsible for investment, trade and industry appointed as such under paragraph 5;
  - “Fund” means Gambling Levy Fund as established under paragraph 3;
  - “gambling levy” means a payment of percentage of gambling revenue for that month as set out under Schedule 15 of the Gambling Regulations; and Cap. 19:03  
(Sub. Leg.)
  - “Committee” means Management Committee appointed under paragraph 6.
3. There is hereby established a Special Fund to be known as the Public Finance Management (Gambling Levy) Fund (hereinafter referred to as the “Fund”). Establishment  
of Fund
4. The gambling levy collected in terms of paragraph 7 shall be used for the benefit of the gambling industry as per section 134 (2) of the Gambling Act. Purpose of Fund  
Cap. 19:03
5. (1) The Permanent Secretary in the Ministry responsible for investment, trade and industry shall be the Accounting Officer and he or she shall be responsible for the administration of the Fund. Administration  
of Fund
  - (2) The Accounting Officer may exercise such powers and perform such duties as may be required to be exercised or performed for the proper discharge of his or her duties.
  - (3) The Accounting Officer may, in writing, authorise any other public officer or the Gambling Authority to exercise or perform all or any of the powers or duties required of the Accounting Officer under this Order.

Management  
of Fund

6. (1) The Minister responsible for investment, trade and industry shall, after consultation with the Accounting Officer, appoint a Management Committee to oversee the administration and management of the Fund.

(2) The Committee appointed under subparagraph (1) shall consist of –

- (a) the Deputy Permanent Secretary from the Ministry responsible for investment, trade and industry or his or her representative at Director level, who shall be the Chairperson of the Committee;
- (b) three representatives from the public sector who hold the qualification or have experience that the Minister responsible for investment, trade and industry considers appropriate and relevant for carrying out the purposes of the Fund;
- (c) a representative from the Ministry responsible for investment, trade and industry;
- (d) three representatives from the private sector who hold the qualification or have experience that the Minister responsible for investment, trade and industry considers appropriate and relevant for carrying out the purposes of the Fund;
- (e) a representative from the Ministry responsible for finance and economic development; and
- (f) a psychologist or social worker from the public sector.

(3) The Gambling Authority shall provide secretarial services to the Committee.

(4) The Committee shall be appointed for a period of three years and be eligible for re-appointment for a further term not exceeding three years.

(5) The Committee shall be responsible for –

- (a) the accounting of all levies received by the Gambling Authority in terms of the Gambling Act;
- (b) the disbursement of the funds in accordance with the objectives of the Fund;
- (c) monitoring projects or activities in order to ensure that the monies received from the Fund are utilised for the intended purpose;
- (d) preparing and submitting annual budgets for approval to the Accounting Officer; and
- (e) ensuring that any amendment to the annual budget or projects is authorised by the Accounting Officer before implementation.

Receipts  
into Fund

7. There shall be paid into the Fund –

- (a) all levies as set out under Schedule 15 of the Gambling Regulations; and
- (b) a percentage of revenue as may be prescribed under the Gambling Regulations from time to time.

Disbursements  
from Fund

8. There shall be paid from the Fund –

- (a) such payment as may be required to carry out the purposes set out in paragraph 4;
- (b) such amount as shall be required for the purpose of investment in accordance with paragraph 10; and
- (c) such other sums as the Minister may, in writing, approve provided that such disbursements qualify as reasonable expenses incurred in the performance of duties consistent with the objects of the Fund.

Surplus in Fund

9. If the Fund is in surplus at the end of a financial year, such surplus shall remain as part of Fund balance and shall be carried forward into the following financial year.

10. Any monies held in the Fund which is not required for immediate use may be invested in accordance with the objects of the Fund as the Accountant-General may direct. Investment of Fund monies

11. The Accounting Officer shall – Accounts of Fund

- (a) keep and maintain or cause to be kept and maintained, proper books of accounts and records of all financial transactions, assets and liabilities of the Fund in respect of each financial year;
- (b) maintain an account into which all receipts into the Fund and all disbursements from the Fund shall be recorded and the monthly reconciliation for the Fund accounts shall be carried out; and
- (c) prepare, sign and transmit to the Accountant-General and Auditor-General a statement of income and expenditure and a balance sheet of the Fund in respect of the financial year, containing such information in the manner that the Minister in consultation with the Accountant-General may direct, within a period of two months after the close of each financial year.

MADE this 17th day of March, 2022.

PEGGY O. SRAME,  
*Minister of Finance and Economic  
Development.*