

| | THE GROUP | | | THE BANK | | |
|--------------------------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | 2020 | 2019 | 2018 | 2020 | 2019 | 2018 |
| | MUR'000 | MUR'000 | MUR'000 | MUR'000 | MUR'000 | MUR'000 |
| Dividend payable | 344 | 344 | 344 | 344 | 344 | 344 |
| Advance commission | 253 | 50,369 | 68,280 | 253 | 50,369 | 68,280 |
| Special levy | 81,665 | 63,797 | - | 81,665 | 63,797 | - |
| Other payables | 277,599 | 192,788 | 255,541 | 266,860 | 178,640 | 227,873 |
| Loss allowance on financial guarantee contracts and loan commitments (Note 37) | 7,361 | 10,476 | - | 7,361 | 10,476 | - |
| Personnel expenses related accruals | 211,578 | 204,958 | 148,883 | 211,578 | 203,701 | 148,883 |
| | 578,800 | 522,732 | 473,048 | 568,061 | 507,327 | 445,380 |

Accounted under other payables are funds received from deposit clients at reporting date which has not yet been allocated to the respective client accounts.

For prior years, upfront fees received on credit advances was allocated under advance commission. These fees are classified to loans and advances as from this financial year.

Up to 2018 special levy was classified under income tax expense.