



BEACH AUTHORITY

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ANNUAL REPORT

JANUARY - DECEMBER 2014

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SECTION A : INTRODUCTION AND ESTABLISHMENT OF THE AUTHORITY

1.0 INTRODUCTION

The Beach Authority, a corporate body, falling under the aegis of the Ministry of Local Government & Outer Islands was established following the enactment of the Beach Authority Act, 2002. It came into operation as from June, 2002.

Objectives

The Authority ensured an integrated approach in the proper control and management of public beaches both in Mauritius and Rodrigues and provided infrastructures and facilities for the benefit of the public. In 2014, 109 public beaches were proclaimed in Mauritius and 12 in Rodrigues. List of proclaimed public beaches in Mauritius and Rodrigues shown at **Appendix A**.

Mission

With a view to democratize access to our beaches, amenities were made available to ensure that tourists and the general public took maximum advantage of our public beaches.

2.0 FUNCTIONS

2.1 In respect of the management of public beaches, the Beach Authority Act provided the Authority such functions to further enhance/improve most effectively its objectives and in particular the following:-

- (a) implement projects relating to –
 - (i) the conservation and protection of the environment of public beaches;
 - (ii) upliftment and landscaping works on public beaches;
 - (iii) infrastructural development, including provision of amenities for the use of the public and their maintenance on public beaches;
 - (iv) provision of leisure facilities on public beaches;
 - (v) the enhancement of the quality of sea water;
 - (vi) day to day cleaning of public beaches;
- (b) regulate activities on public beaches and ensure the security and safety of users of public beaches;
- (c) issue beach traders' licence for activities on public beaches as may be specifically reserved for that purpose;
- (d) set standards and establish guidelines for beach management so as to enable users of public beaches to derive maximum enjoyment from clean, safe and well equipped beaches whilst safeguarding the environment; and
- (e) advise the Minister on all matters relating to the management and development of public beaches.

SECTION B: STAFFING AND ORGANISATION

1.0 RECRUITMENT POLICY AND CONDITIONS OF SERVICE AND EMPLOYMENT

Since the creation of the Authority as from 2002, the organization had been gradually resourced with adequate staffs to be fully operational. Recruitment of all staffs was made in accordance with the Act and established principles and guidelines as applicable in the public sector and all were made through the recommendations the Staff Committee and approved by the Board of the Authority.

The conditions of employment (both on contract and establishment) and service of all staffs were governed by the PRB, guidelines established by the Ministry of Civil Service Affairs and legislations in force (as appropriate).

2.0 GENERAL

Mr. S. C. Seeruttun was employed as General Manager of the authority on a contractual basis as per Section 10(i) (b) of the Act. He was responsible for the implementation of policies of the Board and for the control and management of the day-to-day business of the Authority. In the exercise of his functions, he was assisted by Mr. L. Chaytoo, Administrative Secretary and Mr. M.N. Khedah, Technical Manager.

Mr. S. C. Seeruttun resigned from office on 4 August 2014. The Board of the Authority appointed Mr. Sarwansing Purmessur, Deputy Permanent Secretary as Supervising Officer of the Authority with effect from 6 August 2014 until further notice.

3.0 STAFFING POSITION

Staffing position (on establishment or contract) were as follows :-

Post	No. in post	Remarks
General Manager	1	Resigned on 3 August 2014
Supervising Officer		Appointed on 6 August 2014
Administrative Secretary	1	1
Technical Manager	1	on l.w.p as from 2 July, 2012
Technical Officer	2	
Beach Works Inspector	3	
Beach Enforcement Officer	5	
Accounts Officer	1	
Confidential Secretary	1	
Executive Officer	2	
Purchasing & Supply Officer	1	
Clerical/Higher Clerical Officer	4	
Clerk/Word Processing Operator	2	
Word Processing Operator	1	
Driver	3	1 post vacant
Office Attendant	3	1 post vacant
General Worker	22	
Handyworker	-	4 vacant
Technical Design Officer	-	1 vacant
Senior Beach Enforcement Officer	-	1 vacant
Deputy General Manager	-	1 vacant

4.0 PROFILE OF SENIOR STAFF

A profile of each member of the Senior Management Team –

Mr Subhas Chandra Seeruttun	-	BSc (Hons) Maths with Statistics (Punjab University – India)
Mr. Sarwansing Purmessur	-
Mr Leckraj Chaytoo	-	Bachelor in Business Administration (University of South Africa) MBA (Human Resource with Knowledge Management) (University of Technology Mauritius)
Mr Mahen Nuvin Khedah	-	MSc Project Management (University of Mauritius) B.Eng (Hons) Civil Engineering (University of Mauritius) Diploma Personnel Management & Industrial Relations (Cambridge Tutorial College) (On leave without pay)

4.1 Other staff in charge of Sections

(i)	Mrs M. Khodabocus	-	Accounts Officer (in charge of Finance Section)
(ii)	Mr V.K. Untoo	-	Purchasing & Supply Officer (in charge of Procurement Section)
(iii)	Mrs A. Ramasamy	-	Executive Officer (in charge of Licensing Section)

TRAINING & DEVELOPMENT

5.1 A pertinent human resource challenge, the Authority ensured that it was manned at all times and at all levels, by adequate and suitable resource staff with appropriate skills competencies and attitude. While effective recruitment and promotion strategies provided a partial solution to that challenge, training and development were two key aspects of human resource management that favoured the other part of the solution. Training and development of staff had been on the agenda of the Authority. The skills of staff at all levels were honed through a mix of both in-house and offsite training. All along, it was ensured that the training provided was job related and relevant to the functions of the Authority, and aimed at capacity building and improving the overall performance of the individuals, team and organization.

5.2 **Courses, Seminars and Workshops / Conferences attended by Beach Authority's Staff during the Year 2014**

Mr. Leckraj Chaytoo – Administrative Secretary

Workshop on Training and Employment of Diasabled Persons organized by Training and Employment of Diasabled Persons Board (TEDPB) – 22 May 2014.

Mr. Servansing Gehrajsingh Prakash - Technical Officer

Workshop on Design of Coastal Structures (80ft Measures) Case Study organized by African Fund Board Project in collaboration with the Ministry of Environment and Sustainable Development at Mon Choisy Public Beach from 04 – 08 August 2014

Cost Benefit Analysis of Coastal Management & Adaptation African Fund Board Project in collaboration with the Ministry of Environment and Sustainable Development to Climate Change by the University of Mauritius 08 – 12 September 2014

Ocean Data Collection & Analysis organized by African Fund Board Project in collaboration with the Ministry of Environment and Sustainable Development 26 -29 January 2015

Mr. Veerendrasing Toofuny – Beach Works Inspector

Workshop on Design of Coastal Structures (80ft Measures) Case Study organized by African Fund Board Project in collaboration with the Ministry of Environment and Sustainable Development at Mon Choisy Public Beach from 04 – 08 August 2014

Cost Benefit Analysis of Coastal Management & Adaptation African Fund Board Project in collaboration with the Ministry of Environment and Sustainable Development to Climate Change by the University of Mauritius 08 – 12 September 2014

Ocean Data Collection & Analysis organized by African Fund Board Project in collaboration with the Ministry of Environment and Sustainable Development 26 -29 January 2015

SECTION C: CORPORATE GOVERNANCE REPORT

1.0 COMPLIANCE AND ENFORCEMENT

The Beach Authority Board ensured that proper standards of Corporate Governance were maintained. With a view to ensuring that the concept of Code of Corporate Governance was fully understood and applied, the Office of the Public Sector Governance (OPSG) at the level of the Prime Minister's Office was approached. An appropriate sensitization programme and awareness had already been started with the objective that the Chairman, Board Members as well as all relevant officials fully understood and applied the concept of Corporate Governance and improved governance within the framework of the Beach Authority Act, 2002. The report had been prepared as far as practicable in accordance with the 'Code of Corporate Governance'.

2.0 ROLE AND FUNCTION OF THE BOARD AND MEMBERS

2.1 Structure and Composition of the Beach Authority Board

The structure, composition and appointment of members were established as per the provisions of Section 7 (2) of the Act. The composition of the Board for period January to December 2014 was as follows:

Board Members' Profiles for 2014

Chairman	Mr J.K. Nunkoo Project Coordinator, Mauritius Telecom LLB Hons., University of London Teaching/ Consultant, Offshore
Representative of Ministry of Local Government & Outer Islands	Mr A.K. Parayag Office Management Executive GCE "advanced" Level, LCC "Intermediate Stage"
Representative of Ministry of Environment & Sustainable Development	Mr R. Seenauth
Representative of Ministry of Fisheries	Mr N. Bheemul Technical Officer, Ministry of Fisheries Diploma in Fisheries – UOM Scuba Diving Certificate
Representative of Ministry of Youth and Sports	Mr Y. Kheedoo Assistant Secretary, Ministry of Youth & Sports Diploma in Management Studies at (UOM)

Representative of Ministry of Tourism and Leisure	Mr R. Moolye Principal Assistant Secretary, Ministry of Tourism & Leisure Masters in Business Administration, UTM BSc in Public Administration & Management, UTM
Representative of Ministry of Housing and Lands	Mr V. Seebun Chief Surveyor, Ministry of Housing and Lands Diploma in Land Surveying, (UOM) Certified Land Surveyor
Representative of Police Department	Mr T. Abdoolakhan Staff Officer, Administrative, Police Headquarters and o/c National Coast Guard Office
Association of District Councils	Mr R. Woochit Chairman, District Council of Pamplemousses Holder of Lycee polytechnic in fabrication Mechanic District Councillor for Triolet Board Member of Mauritius Meat Authority
Representative of Rodrigues Regional Assembly	Mr. J. C. Botsar Ag. Departmental Head, Commission for Environment
Members appointed by Hon. Minister of Local Government & Outer Islands	1) Mr L.S.R. Labiche SC Family Social Worker, District Councillor of Black River District Council Ex Chairman, Finance Committee (B/River District Council Ex Board Member of Film Classifications Board, Le Morne Heritage Trust Fund and Nelson Mandela Centre for African Culture Trust Fund 2) Mr R. Jugdharee BSc in Hospitality in Management & Tourism MSc in Tourism Management & Marketing Executive MBA Lecturer at UTM and EIILM University Executive member of Youth in Networking

Major Board Decisions for Year 2014

Implementation of the Public Sector Anti-Corruption Framework (PSACF) at the Authority

The Board approved the Anti-Corruption policy and for its implementation at the level of the Authority. The Board also approved the setting up of the Anti-Corruption Committee at the level of the Authority.

Guidelines for Employers – Equal Opportunity Policy for Employment

The Board approved the policy paper on the Equal Opportunity Policy for Employment to be applicable at the Beach Authority.

Placing of tables and Chairs

The Board maintained its policy not to accede to the request for placing of tables and chairs by traders on public beaches.

Issue of Authorisation for Use of Public Beaches

The Board approved the delegation of power to management for granting of authorizations to use public beaches upon application received now and then in line with Beach Authority (Use of public beaches) Regulations.

2.2 Tenure of Office

Every member of the Board held office for a period of not more than two years but were eligible for re-appointment. The General Manager attended every meeting of the Board and take part in its deliberations but he was not entitled to vote on any question before the Board. The Administrative Secretary acted as Secretary to the Board.

2.3 Role, Function and Powers of Board

The role, function and powers of the Board were determined by the Beach Authority Act, 2002. The Board, as the focal part of the Corporate Governance System, was ultimately accountable and responsible for the performance and affairs of the Authority. Its main responsibility was to determine the Authority's strategies, policies and values for the implementation of the objects of the Authority as defined in the Act;

2.4 Conflict of Interests

Members of the Board were required to disclose in writing to the Board the nature of their interests as soon as practicable after the relevant facts had come to their knowledge and should not be present during any deliberation of the Board or take part in any decision, with respect to that matter. This also applied to all officials and to all officials involved in procurement and recruitment exercises carried out at the level of the Authority.

2.5 Role and Function of Chairperson

The Chairperson of the Beach Authority Board was non-executive and was appointed by the Minister of Local Government & Outer Islands under Section 7(1) of the Act. The core role and functions of the Chairperson had been set out below –

- (a) to preside over meetings of the Board and to ensure its smooth functioning in the interests of good governance;
- (b) to encourage and ensure active participation of members in discussions and board matters;
- (c) to ensure that all relevant information and facts are placed before the Board to enable members to reach informed decision;
- (d) execution of documents in accordance with Section 19 of the Beach Authority Act (as appropriate); and
- (e) signing of cheques in terms of Section 19(2) of the Beach Authority Act.

2.6 Role and function of Chief Executive Officer

At Section 10 of the Act provided a Chief Executive Officer of the Authority who should be known as the General Manager and appointed by the Board on certain terms and conditions and with the approval of the Minister. The responsibility of the General Manager concerned the execution of the policies of the Board and for the control and management of the day-to-day business of the Authority.

2.7 Role of the Executive, Non-Executive and Independent Non-Executive Directors

Section 7 of the Act provided the constitution of the Beach Authority Board. None of the members were executive. The Act had, however, ensured that members of its Board be composed of different ministries, departments and other stakeholders that had their skills, expertise and experience and interest in the different operational aspects of the Authority for its smooth running.

2.8 Remuneration of Board Members

The Chairperson, members of the Board and other Committees were remunerated in accordance with the provisions of the Pay Research Bureau Report. Fees paid to the Chairperson and other members are as follows:

SN	Name	Fees paid (Rs)
	Chairman	
1	Mr Nunkoo Jaykissoon	311850
	Board Members	
1	Mr Abdoolahkhan T	8350
2	Mr Appadoo H	850
3	Mr Bheemul N	13225
4	Mr Botsar J. C	850
5	Mr Buhooa E	850
6	Mr Dulbhujun S	1550
7	Mr Frichot J	1700
8	Mr Jughdharree G	10050
9	Mr Jugurnauth S	1700
10	Mr Jhummun P	850
11	Mr Kheedhoo Y	10750
12	Mr LSR Labiche	14850
13	Mr Luchooa C	1700
14	Mr Moolye R	1700
15	Mr Parayag A k	21685
16	Mr Purusram R	12125
17	Mr Seebun V	10900
18	Mrs Soogun N	850
19	Mr Seenauth R	10975
20	Mr Woochit R	8090

3.0 BOARD AND SUB-COMMITTEES

The Board had set up various Committees appointed under its powers conferred by Section 9 of the Act with specific delegated responsibilities as follows:-

- (a) a **Finance Committee** To make recommendations to the Board in respect of any financial matters (as appropriate), in particular, all capital expenditure exceeding Two Hundred Thousand Rupees (Rs. 200, 000/-)

- (b) a **Staff Committee** which :-
 - (i) recommended to the Board on all staff matters, in particular, relating to recruitment, promotion, training and uniforms/protective allowances, etc.; and
 - (ii) advised the Board on matters relating to employment policy and strategies and human resource development etc including disciplinary matters.
- (c) **Beach Traders' Licence Committee** which examined all applications and requests relevant to Beach Trader's licence and made recommendations to the Board for the issue of new Beach Trader's Licence and / or make other such recommendations relevant to Beach Trader's Licence

3.1 Finance Committee

The committee was constituted of the following Board Members:-

- (a) Representative of Ministry of Local Government, & Outer Islands **(Chairperson)**
- (b) Representative of the Police Department
- (c) Representative of Ministry of Environment & Sustainable Development

The Secretary was appointed by the Management.

3.2 Staff Committee

The committee was constituted of the following Board Members:-

- (a) Representative of Ministry of Tourism & Leisure **(Chairperson)**
- (b) Representative of Ministry of Local Government & Outer Islands
- (c) Representative of Ministry of Youth & Sports

The Secretary was appointed by the Management.

3.3 Beach Traders Licence Committee

The committee was constituted of the following Board Members:-

- (a) Representative of Association of District Council (Chairman)
- (b) Representative of Ministry of Fisheries
- (c) Representative of Ministry of Local Government & Outer Islands
- (d) Mr. Shaneel Gurudev Jughdharree, Board Member
- (e) Mr. Serge Labiche, Board Member

The Secretary was appointed by the Management.

3.4 Sittings of the Board and Sub-Committees of the Board

Particulars	Year 2014
Board Meeting	10
Special Board Meeting	3
Finance Committee	2
Staff Committee	5
Beach Trader Licence Committee	7
Others (Departmental Bid Committee and Bid Evaluation Committee)	27

3.5 Other Committees

(i) Audit Committee

The Audit Committee had been set up to ensure compliance with the guidelines provided in the National Code of Corporate Governance. The Committee comprised of the following members:

- (i) Representative of the Ministry of Youth & Sports
- (ii) Representative of the Ministry of Tourism & Leisure
- (iii) Representative of the Parent Ministry

(ii) Risk Committee

There was no separate Risk Committee. Risk management was the direct responsibility of the Board. Risk assessment and the quality of risk management process was the responsibility of management.

3.6 Access to Independent Advisers

The Board and the Committees had the right to retain independent external legal or other advisers as they deemed necessary.

3.7 Board Information

The members of the Board were given accurate, timely and clear information so that they could maintain full and effective control over the strategic, financial and operating policies of the Authority.

4.0 SECRETARY

The Administrative Secretary of the Authority acted as the Secretary to the Board and other Committees. He was responsible inter alia for :-

- (a) ensuring that the Authority complied with its constitution and all statutory and regulatory requirements and codes of conduct established by the Board;
- (b) providing guidance and advice to the Board Members on matters of ethics and good governance;
- (c) acting as Liaison Officer between the Authority and Board members.

5.0 RISK MANAGEMENT, INTERNAL CONTROL AND INTERNAL AUDIT

5.1 Risk Management

The Beach Authority Board was responsible for the total process of managing risks while the management of the Authority was accountable to the Board for the design, implementation and detailed monitoring of the risk management process.

5.2 Environment Risk

The Authority operated in a manner that might not cause harm to the environment in general nor did it use materials of risky nature which might affect the environment.

5.3 Corporate Quality

A key aspect of risk management was to ensure high operational and service standards so as to maintain the image of the Authority. In order to sustain good corporate image, the Authority provided training and allowed part-time courses to its employees as per regulations in force and guidelines applicable in the public sector.

5.4 Foreign Exchange Risk

The Authority was not exposed to any foreign exchange risk. It was financed out of revenue collected and mainly from Government Grant.

5.5 Insurance Risk

All the assets and potential insurable liabilities were covered by appropriate insurance policies.

5.6 Internal Control System

The Board was primarily responsible for the effectiveness and efficiency of the system of internal control, while the design, implementation and monitoring of the system devolves on management. In spite a small organization not warranting a full-fledged Internal Control Officer, the assistance of the Parent Ministry was sought to entail the services of Internal Controllers from the Ministry to carry out internal control duties at the Authority as and when required. The last exercise was carried out in June, 2012.

5.7 Internal Audit

The Authority, a small organization comprised a few high value transactions. The system of internal control at the Authority provided by the Parent Ministry incorporated checks and balances through the operation of internal checks and segregation of duties. In such circumstances, separate internal audit function had not been found to be cost effective.

6.0 AUDITING AND ACCOUNTING

6.1 Accounting

The Board was responsible for the preparation of accounts which fairly presented the state of affairs of the Authority and the results of its operations and which had to be complied with International Accounting Standards. In this context, the Board was responsible for adequate accounting records, maintenance of an effective system of internal control, and choice of accounting policies supported by reasonable prudent judgment.

6.2 Audit

The Beach Authority Act provided at section 13 that the Auditor to be appointed should be the Director of Audit.

7.0 INTEGRATED SUSTAINABILITY REPORTING

The Authority was a non-profit making organization. It was responsible for the management of public beaches in Mauritius and Rodrigues. The Authority had throughout its existence acted responsibly both as a service provider and licensing Authority.

7.1 Ethics

The Authority had not developed its own set of corporate values and standards of behaviour for its management and staff. It had, however, built up over the years a culture of efficiency and effectiveness at work and followed the general code of ethics prevailing in the public sector.

7.2 Environment

One of the objectives of the Authority was to protect and preserve the environment of the beaches. It also undertook projects for the provision of amenities, landscaping and restoration of public beaches keeping in mind the concept of 'Maurice île Durable'.

7.3 Health and Safety

The Authority had set up a 'Medical and Surgical Insurance Scheme' in favour of all employees of the Authority with SICOM. They were also covered with an Insurance Policy. General Workers on sites (on public beaches) had also been provided with the necessary clothing/protective equipments in conformity with the Regulations in force.

The Health and Safety Committee was set up at the level of the Authority and met regularly to assess and address all matters relating to security and safety aspects at work so as to comply with Occupational and Health Safety Act.

8.0 CORPORATE AND SOCIAL RESPONSIBILITY

The Authority was a non-profit entity and as such endeavours to minimize operating costs for the benefit of all users frequenting the public beaches.

8.1 Donations

No donations had been made to any political party or organization.

SECTION D: REGULATIONS OF ACTIVITIES ON PUBLIC BEACHES

The Authority was responsible for all activities undertaken on public beaches in accordance with the following regulations made under the Beach Authority Act:-

- (i) Beach Authority (Traders' Licence) Regulations, 2004;
- (ii) Beach Authority (Traders' Licence) (Amendment) Regulations, 2008
- (ii) Beach Authority (Use of Public Beaches) Regulations, 2004

1.0 ISSUE/RENEWAL OF BEACH TRADERS' LICENCE FOR TRADES OTHER THAN RENTING OF MATTRESS AND UMBRELLA

With the proclamation of the Beach Authority (Traders' Licence) Regulations, 2004, the Authority took over the responsibility from the local Authorities for the issue and renewal of Beach Traders Licence (ex Beach Hawker's Licence) on public beaches for the following trades:-

Trade

Class I

Selling of coconuts
Selling of fruits (other than coconut)
Selling of ice cream and ice lollies
Selling of cooked food
Selling of "dholl puri" and cakes
Selling of non-alcoholic beverages and juices
Selling of pre-packed snacks and confectionery (other than canned foods)

Class II

Renting of mattress
Renting of umbrella
Selling of ready-made garments
Selling of handicraft, artisanal and fancy products

2.0 CRITERIA AND CONDITIONS FOR ISSUE OF BEACH TRADERS' LICENCE FOR TRADES (OTHER THAN RENTING OF MATTRESS AND UMBRELLA)

(a) Statutory Provisions as per Beach Authority (Traders' Licence) Regulations 2004

Licences were issued subject to clearances from Ministry of Health & Quality of Life and Commissioner of Police (statutory provisions);

(b) Other criteria and conditions as established by Board for issue of Beach Traders' Licence

- (i) Licence holders were allowed to trade on only one public beach,
- (ii) to issue new beach trader's licence with a maximum of only two different trades per applicant on one public beach,
- (iii) applicant should select two trades either from Class I or Class II of the First Schedule of the Regulations,

- (iv) In Class I, applicants for the selling of Ice Cream or Ice Lollies should apply for a second trade other than Cooked Food,
- (v) applicant should be unemployed,
- (vi) applicant should not be holder of any other commercial/trade licence,
- (vii) consideration be given to factors such as extent of the beach, numbers of existing trades already allowed while issuing new licences,
- (viii) considered any existing beach hawker (but not licensed),
- (ix) applicant should produce a valid Food Handler's Certificate,
- (x) varieties of licences already issued on respective public beaches,
- (xi) licence holders were not allowed to place any table, chair or umbrella while carrying out their trading activities.

3.0 BEACH TRADERS' LICENCE (FOR RENTING OF MATTRESS AND UMBRELLA)

Beach Traders' Licence for renting of mattress and umbrella were issued in accordance with Beach Authority (Traders' Licence) (Amendment) Regulations, 2008.

As regards to the trade for the renting of mattresses and umbrellas on public beaches, applicant had to comply with the following criteria and conditions:-

(a) Statutory Provisions as per Beach Authority (Traders' Licence) Regulations 2004

- (i) Licence was issued subject to clearances from Commissioner of Police;

(b) Other Conditions and criteria (as approved by Board)

- (i) licence holders were allowed to trade on one public beach only,
- (ii) applicant should not be holder of any other commercial/trade licence;
- (iii) applicant should be unemployed;
- (iv) applicant should submit a list of all those who are employed by him/ her with their respective certificate of **morality** (*if applicable*);
- (v) for renting of umbrellas or similar structures (as appropriate), applicant should comply to relevant planning policy guidance (PPG) in force and applicable to beaches;
- (vi) to limit the number of mattresses/ umbrellas based on factors such as extent of the beach, sea frontage, number of licences already issued and designated area as determined by the Authority;
- (vii) should allow free passage and no obstruction to be caused to the public domain;
- (viii) all licencees to strictly comply with code of practice (as attached) and as approved by Board as per Section 7 (2) (a) (iii) of the Beach Authority (Traders' Licence) Regulations 2004;

- (ix) applicant for Beach Trader Licence for renting of mattresses and umbrellas, would not be eligible for any other trade in the First Schedule of the Beach Authority (Trader's Licence) Regulations 2004;
- (x) No permanent structure to be used as storage facilities on the public beach;
- (xi) The Authority reserved the right to relocate the designated area, bring variation, in regard to the number of mattresses and umbrellas, not to renew or revoke the Beach Trader Licence without payment of any compensation and any liability being incurred to the Authority;
- (xii) Applicants were also requested to abide by a 'Code of Practice' established by the Authority.

(c) **Conditions for Hotels (situated in front of public beaches) involved in activities for placing of mattresses and umbrellas**

- (i) For Hotels, the criteria **b (i - iv)** did not apply.

3.1 Status of various trade licences issued on public beaches for periods January to December, 2014:-.

In general, Beach Traders' Licences for period January to December 2014 were issued as follows:-

435 traders were issued 624 Beach Traders' Licence (Except Mattress and Umbrella)
Total amount collected for the year 2014 - **Rs 3, 120, 000.**

18 traders were issued Beach Traders' Licence for renting of 550 mattresses and 26 Umbrellas

Total amount collected - Rs 815,000.

Note : Licence fee for trades (other than mattress and umbrella) - Rs 5,000/year

Licence fee for mattress and umbrella - Rs 1,000 (per mattress and umbrella)/year

4.0 LEASE OF TUCKSHOPS AND OTHER BUILDINGS USED FOR TRADING PURPOSES

With the coming in operation of the Beach Authority Act 2002, the Authority took control of all the assets on public beaches. Accordingly the Authority took over certain buildings known as "Tuckshops" at La Cuvette, Blue Bay and Belle Mare public beaches (that existed since years and dates back as far as the time it was managed by the Local Authorities and the Ministry of Local Government) for management purposes.

Since there was no objection at that time and as an ongoing exercise, the Authority also embarked in the construction of some new 'tuck shops' on other public beaches. Actually the number of tuckshops and other buildings on public beaches are as follows:-

La Cuvette Public Beach	6 tuckshops and 1 Boat House;
Belle Mare Public Beach	1 tuckshop;
Blue Bay Public Beach	1 tuckshop and 1 Commercial Building;
St. Felix Public Beach	6 tuckshops
Pereybere Public Beach	4 tuckshops.
The renting of the tuckshops and other buildings for financial year 2014 generated revenue to the tune of Rs.1, 671,590.	

5.0 AUTHORISATION TO USE PUBLIC BEACH

5.1 In accordance with the Beach Authority (Use of Public Beach) Regulations, 2004, the Authority issued authorization for activities on public beaches as follows:-

(a) Authorisation to use public beach

The said regulations provided that any person who wished to hold on any public beaches, any public gathering, public entertainment or any activity to which the public was convened should make an application to the Authority;

The application should be made in the form specified in the First Schedule at least **21 days** before holding the said activity; and

Authorization were thus issued in the form specified in the Second Schedule for holding of activities such as:- religious, sports, camping, repairs of boats, social gathering and activities of commercial nature.

In respect of commercial activities (eg. film shooting and commercial spots) a deposit of Rs. 3,000 (refundable) and a daily fee Rs 1,000 was claimed for the authorization to be issued.

A status of various authorizations issued had been illustrated in the table below:

ACTIVITIES	Period January to December 2014
Camping	201
Leisure & Sports	62
Commercial (Wedding, Film Shooting)	49
Social Activities (Staff Party, Get Together, etc)	128
Religious	51
TOTAL	491

(b) Repairs and maintenance of boats on public beaches

All applications received in respect of repairs and maintenance of boats were dealt with in accordance with the present Beach Authority (Use of Public Beach) Regulations, 2004 for for:-

- i. all pleasure crafts under twenty one feet of dimension should be towed out of public beaches for repairs. Those above twenty one feet were authorized to use public beach for repairs upon payment of a deposit of Rs 3,000 (refundable) and a daily fee of Rs. 1,000; and
- ii. fishing boats registered with the Ministry of Fisheries were exempted from payment of deposit and daily fee to use public beach for its repairs.

All repairs/maintenance works were authorized to be carried out on a designated area determined by the Authority under specific conditions (relevant to security and safety, etc) and were properly monitored by the Beach Enforcement Officers of the Authority and those of the National Coast Guard.

Boat and Pleasure Craft Repairs	
<i>Public Beach</i>	<i>Period January to December 2014</i>
Bain Boeuf	1
Cap Malheureux	12
Grand Bay	10
Grand Gaube	2
Melville	2
PG Union Ribet	1
Anse La Raie	1
Mon Choisy	2
TOTAL	31

- 5.2 Status of various authorization issued on public beaches for period January to December 2014 shown at Appendix C

6.0 REVENUE COLLECTED IN RESPECT OF LICENCE FEE AND OTHER ACTIVITIES WERE AS FOLLOW:

Nature	Period January to December 2014 (Rs)
Beach Trader Licence	Rs. 3,935,000
Lease of tuckshops and other buildings	Rs. 1, 671,590
Authorisation to use public beaches	Rs. 107, 000

7.0 ENFORCEMENT OF REGULATIONS AND MONITORING OF ACTIVITIES ON PUBLIC BEACHES

All activities on public beaches were enforced and monitored by the Beach Enforcement Officers of the Authority with the assistance of the Police Department under the regulations namely: -

- Beach Authority (Trader's Licence) Regulations 2004;
- Beach Authority (Trader's Licence) (Amendment) Regulations 2008; and
- Beach Authority (Use of Public Beach) Regulations 2004

The objective of the Authority had been to ensure that all activities undertaken on public beaches were in compliance with the above Regulations and were fully enforced in the interest of all users frequenting our public beaches. Any non compliance to those regulations were contravened and prosecuted by the Police. A status of contraventions established during the periods January to December 2014 were summarized below:-

Returns of Contraventions for the period January to December, 2014						
S. No.	Causes	Northern Division	Southern Division	Eastern Division	Western Division	Total
1	Trading without licence and breach of conditions attached to licence	91	6	6	20	123
2	Driving and riding motor vehicles	29	8	34	Nil	71
3	Keeping vessels without authorization	18	Nil	2	Nil	20
4	Placing structure without authorization	7	Nil	1	1	9
5	Horse Riding	2	Nil	2	Nil	22
6	Parking motor vehicle on public beach	20	Nil	50	5	75
7	Damaging wooden parapet	Nil	Nil	1	Nil	1
8	Breach of conditions attached to Lease Agreement	1	Nil	Nil	Nil	1
9	Total	168	14	100	26	322

SECTION E : IMPLEMENTATION OF PROJECTS

1. REMOVAL AND TRANSFER OF SAND AT FLIC EN FLAC PUBLIC BEACH

Flic en Flac public beach, located in the western region of the island and highly frequented by tourists and Mauritian beach users was seriously affected due to acute erosion of its coast line.

To enhance the leisure activities of the beach users and public in general, a project was undertaken in collaboration with the Ministry of Environment, Sustainable Development, Disaster and Beach Management to backfill sand from Villa Caroline where there was sand accumulation to the eroded areas of the coastline near Pearle Beach Hotel.

1. Previously eroded part of the beach



Flic en Flac public beach after beach fill

2. UPGRADING OF LA PRAIRIE PUBLIC BEACH

Objective of the project:

In line with its mandate to embellish and provide leisure facilities, the Beach Authority in close collaboration with the Mauritius Prisons Service embarked into an ambitious initiative to transform and enhance the living environment of La Prairie Public Beach and provision of modern amenities.

Main features of Project conception:



Provision of a car parking and a bus parking area.

Bus Parking Area



Car Parking Area



Provision of Benches and fireplaces



Provision of mini kiosks.



Tree Plantation



3. REHABILITATION OF LEACHING FIELDS AT ST FELIX PUBLIC BEACH

Following the growing number of beach users at St. Felix public beach, the leaching fields were highly saturated. In that respect, the Beach Authority undertook the rehabilitation of the leaching fields to allow proper seepage of the waste water thus reducing health hazards and foul smell.

Rehabilitation of the two leaching fields completed



4. PROVISION OF PARKING SPACES AT RIVIERE DES GALETS

In line with our policy to restrict vehicular access to the beach dynamic zone, the Authority initiated a project to erect a wooden parapet at Riviere des Galets public beach. The project was also in line with the objective to protect beach erosion and loss of pebbles.





5. CONSTRUCTION OF KIOSKS AT BELLE MARE AND PALMAR PUBLIC BEACH

In line with the objectives to provide amenities and meet the needs of the public, the Authority implemented two kiosks at Belle Mare near the Four a Chaux and Palmar near the toilet block.



6. MAINTENANCE OF COASTAL PROTECTION WORKS AT POINTE AUX SABLES

In the context of coastal protection works the Ministry of Environment and the Authority carried out jointly maintenance works to sustain the conditions of the rock revetment at Pointe aux Sables. The rock revetment was consolidated with rocks and covered with gravel and sand to give an aesthetic view.

Before



After





7. RENOVATION OF TOILET BLOCKS AT BAIE DU CAP, GRIS GRIS, RIAMBEL, BRAS D'EAU and PEREYBERE

To provide a clean and safe facility to beach users, the Authority embarked on the renovation works of five toilet blocks around the island. All components in the toilet blocks was reviewed and replaced where necessary. Laying of anti-skid ceramic tiles, waterproofing, painting, aluminium openings and waste water disposal system were replaced. One additional unit for the disabled persons was made available

Provision of lighting facilities on public beaches

With a view to provide security and safety to public users, the Authority embarked on lighting projects with Power LED luminaries with a view to save maintenance cost and electricity bill. The project of lighting facilities were implemented on the following public beaches:-

- i. Installation of wooden poles with 6nos LED lanterns through underground network and control unit at Pointe aux Sables (Martello) public beach;
- ii. Installation of wooden poles with 8nos LED lanterns through underground network and control unit at Wolmar public beach;
- iii. Installation of wooden poles with 4nos LED lanterns through underground network and control unit at Trou d' Eau Douce (Four a Chaux) public beach;
- iv. Installation of wooden poles with 3nos LED lanterns through underground network and control unit at Trou d' Eau Douce (Four a Chaux) public beach;
- v. Installation of wooden poles with 2nos LED lanterns through underground network and control unit at Bambous Virieux public beach.



Lighting projects with Power LED luminaries

Provision of lighting facilities through PVSolar panels at Grand-Baie public beach



In line with Government Policy for a Green Environment, the Authority embarked on a pilot project to implement lighting project at Grand-Baie public beach for the installation of five lighting columns through Photo-voltaic Stand-Alone LED Lighting System.

Provision of lighting facilities at Roches Noire beach (waterfront)

Funding was provided by the Ministry of Environment & SD for the installation of 4nos galvanized lighting columns with LED luminaries through underground network and control unit.



Provision of lighting facilities in Toilet Blocks

With a view to extend the opening hours of toilet blocks on public beaches, lighting facilities were provided to toilet blocks at Riambel and La Prairie public beaches.

Repairs to lighting system on public beaches

The lighting system at Mon Choisy and Trou aux Biches (near Police Station) had been damaged due to act of vandalism and tampering of electricity. As a matter of urgency the Authority hired the services of a private contractor to reinstate the lighting system for safety and security of beach users.

Provision of lighting facilities at Le Goulet public beach

In line with the implementation of the CCTV camera surveillance system at Tombeau Bay, the Authority had provided 10nos lighting columns through underground network and control unit on the public beach at Le Goulet.

BEACH AUTHORITY**Directors' Responsibilities**

It is the directors' responsibility to prepare financial statements that fairly present the state of affairs of the Beach Authority as at the end of each financial year and the profit or loss and cash flows for that period;

The external auditors are responsible for reporting on whether the financial statements are fairly presented;

Adequate accounting records and an effective system of internal controls and risk management have been maintained;

Appropriate accounting policies supported by reasonable and prudent judgments and estimates have been used consistently;

Applicable accounting standards have been adhered to;

The Beach Authority Act requires an estimate of the revenue and expenditure of the Beach Authority for the forthcoming financial year to be submitted to the Minister of Environment, Sustainable Development, and Disaster and Beach Management not later than three months before the beginning of the financial year for his approval.

The Beach Authority is required to prepare and submit to the Auditor an annual statement of financial performance and a statement of financial position made up to the end of the financial year showing the assets and liabilities of the Beach Authority not later than four months after the end of every financial year according to the Statutory Bodies (Accounts and Audit) Act.

The Beach Authority has to submit a copy of its audited financial statements to the Financial Reporting Council, in accordance with the Financial Report Act 2004.

The code of Corporate Governance has been adhered to.

"APPROVED BY THE BOARD OF DIRECTORS AND SIGNED ON ITS BEHALF"



Mr R.S Sowambar
Chairperson



Mr A.K. Parayag
Board Member

STATEMENT OF COMPLIANCE
(Section 75 (3) of the Financial Reporting Act)

Name of PIE: **Beach Authority**

Reporting Period: **Financial year January to December 2014**

We, the Directors of Beach Authority confirm that to the best of our knowledge:

The Beach Authority has not complied with sections 2.10, 3.5, 3.9.3 and 5.3 of the Code of Corporate Governance. Reasons for non-compliance are annexed to this Statement

SIGNED BY



.....
Chairperson and one Director

Names: **Mr R.S Sowambar**
CHAIRPERSON



Mr A.K Parayag
DIRECTOR

DATE: 01/10/15.....

DATE: 01/10/15.....

BEACH AUTHORITY

Compliance with Code of Corporate Governance (CCG)

Action is being taken as follows:

- (i) to include statement of compliance as per Section 4 of the Code of Corporate Governance and as stipulated at Section 75(3) of the Financial Reporting Act.

You may wish to note that the Draft Annual Report, 2014 already provides a special section (that is Section C) relating to compliance, as far as possible, of the various provisions of the Code of Corporate Governance.

2.10 Board and Director Appraisal

As regards to Section 2.10.3 of the Code of Corporate Governance (CCG), it is to be noted that the Ministry of Financial Services, Good Governance and Institutional Reforms has on 15 May, 2015 requested information with a view to prepare a database of Board Members and Chief Executives of Parastatal bodies and Statutory bodies.

It is understood that in the absence of explicit formal mechanisms established by the relevant Authorities (with particular reference to who and what criteria to assess), the appraisal of the Board and Directors are not possible at this stage.

3.5 Audit Committee and Corporate Governance Committee

An Audit Committee had already been set up at the level of the Board. The Audit Committee first met on 15 August 2013 with a view to take cognizance of the following :-

- (i) report of the Director of Audit for the year ended 31 December 2011
- (ii) report of the Internal Control (dated 27 June, 2012)
- (iii) that relevant in charge of sections (Finance, Stores, etc.) had already been requested to comply with the recommendations of Internal Controllers and attend to all shortcomings; and
- (iv) the TOR of the committee

- The committee had decided -

- (a) to examine the above reports
- (b) to clear the TOR with OPSG
- (c) approach the Parent Ministry to entail the services of a Financial Analyst Accountant to determine on risks management under 'services to Mauritius Programme with the Ministry of Finance & Economic Development.

On 28 March, 2014, the then Parent Ministry informed that since the nature of work at the Authority is sensitive, it was not possible to deploy an intern to carry out such tasks.

The Audit Committee did not meet in the year 2014 due to :

- (i) absence of any specific accounting or auditing concerns identified as a result of the Internal and External Audits (during the year 2014)
- (ii) lack of adequate information (for example on risk areas, updated reports from Internal Control Systems, etc.)

With a view to ensure compliance, action would be taken for the Board to consider the setting up of a 'Corporate Governance Committee' after consulting the Ministry of Financial Services, Good Governance and Institutional Reforms.

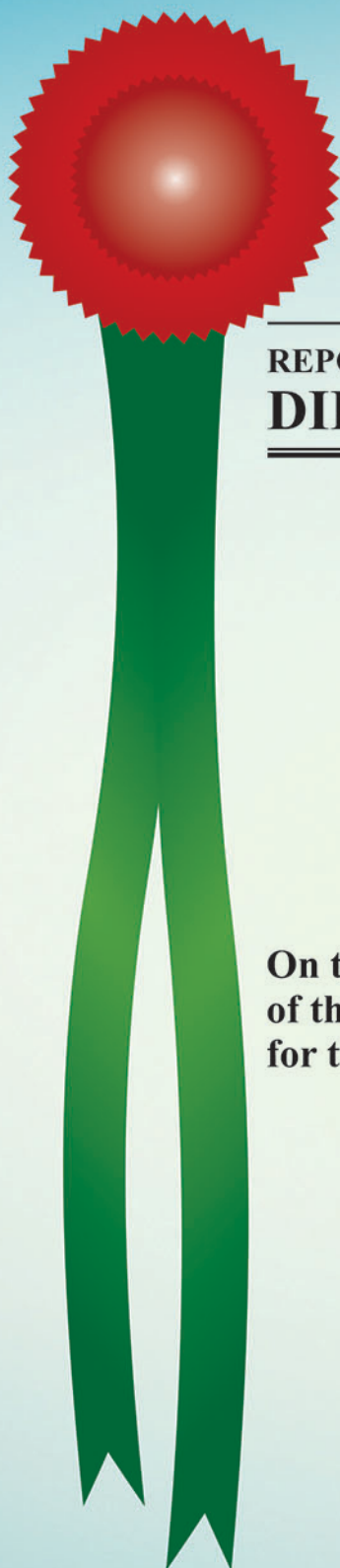
3.9.3 *Risk Committee*

As regards to risks assessment, the Authority warranting the need for the Audit Committee to be convened through the Safety & Health Committee set up in accordance with the Occupational Safety & Health Act, 2008 is already taking care of issues relevant to safety and health and risks assessments. A risk assessment underlying various risks and hazards for period ending 30 April, 2015 has been prepared and sent to the Director, Occupational Safety & Health of the Ministry of Labour, Industrial Relations, Employment and Training on 14 May, 2015.

With a view to ensure further compliance, action would be taken for the Board to consider the setting up of a Risk Committee accordingly.

5.3 *Internal Audit*

As regards to Internal Audit, since it is not warranted at this stage to hire the services of an Internal Controller on a full-time basis, arrangements would continue to be made to carry out an Internal Audit exercise, as and when required, in collaboration with the Parent Ministry.



**REPORT OF THE
DIRECTOR OF AUDIT**

**On the Financial Statements
of the Beach Authority
for the year ended 31 December 2014**

———— **NATIONAL AUDIT OFFICE** ————



NATIONAL AUDIT OFFICE

REPORT OF THE DIRECTOR OF AUDIT

TO THE BOARD OF THE

BEACH AUTHORITY

Report on the Financial Statements

I have audited the accompanying financial statements of the Beach Authority, which comprise the statement of financial position as at 31 December 2014, the statement of profit and loss and comprehensive income, the cash flow statement and statement of changes in equity for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the International Financial Reporting Standards and in compliance with the Statutory Bodies (Accounts and Audit) Act, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with International Standards of Supreme Audit Institutions. Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of the accounting principles used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a reasonable basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Beach Authority as at 31 December 2014, and of its financial performance and its cash flows for the year then ended in accordance with the International Financial Reporting Standards.

Report on Other Legal and Regulatory Requirements

Management's Responsibility for Compliance

In addition to the responsibility for the preparation and presentation of the financial statements described above, management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the laws and authorities which govern them.

Auditor's Responsibility

In addition to the responsibility to express an opinion on the financial statements described above, my responsibility includes expressing an opinion on whether the activities, financial transactions and information reflected in the financial statements are, in all material respects, in compliance with the laws and authorities which govern them. This responsibility includes performing procedures to obtain audit evidence about whether the entity's expenditure and income have been applied for the purposes intended by the legislature. Such procedures include the assessment of the risks of material non-compliance.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Opinion on Compliance

Statutory Bodies (Accounts and Audit) Act

The financial statements for the year ended 31 December 2014 were received at my Office on 10 April 2015. Following examination of the financial statements, a few amendments were required. The amended financial statements were submitted on 8 October 2015.

In my opinion, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the Statutory Bodies (Accounts and Audit) Act.

Public Procurement Act

The Beach Authority is responsible for the planning and conduct of its procurement. It is also responsible for defining and choosing the appropriate method of procurement and contract type in accordance with the provisions of the Act and relevant Regulations. My responsibility is to report on whether the provisions of Part V of the Act regarding the Bidding Process have been complied with.

In my opinion, the provisions of Part V of the Act have been complied with as far as it appears from my examinations of the relevant records.

The Financial Reporting Act

The Directors are responsible for preparing the Corporate Governance Report and making the disclosures required by Section 8.4 of the Code of Corporate Governance of Mauritius ("Code"). My responsibility is to report on these disclosures.

In my opinion, the disclosures in the Corporate Governance Report are consistent with the requirements of the "Code".



K. C. TSE YUET CHEONG (Mrs)
Director of Audit


National Audit Office
Level 14, Air Mauritius Centre
Port Louis


26 October 2015

BEACH AUTHORITY

Statement of Financial Position as at 31st December 2014

	Notes	2014 Rs	Restated 2013 Rs
ASSETS			
Non-current assets			
Property, plant and equipment	3	638,445	785,480
Current assets			
Inventories	4	1,183,265	1,324,812
Trade and other receivables	5	2,329,141	2,641,044
Cash and bank balances	6	11,040,489	11,479,124
Total assets		15,191,340	16,230,460
EQUITY AND LIABILITIES			
Capital and reserves			
General fund	7	(9,674,340)	(10,423,423)
Renewal fund	8	325,000	325,000
		(9,349,340)	(10,098,423)
LIABILITIES			
Non-current liabilities			
Deferred capital grant	9	7,171,445	9,386,857
Long term employees benefit	10	9,146,410	8,272,017
Retirement benefits obligations	11	3,057,775	3,444,465
Deposits	12	397,008	374,008
Total non-current liabilities		19,772,638	21,477,347
Current liabilities			
Trade and other payables	13	4,369,297	4,481,771
Short term employees benefit	14	398,745	369,765
Total current liabilities		4,768,042	4,851,536
Total equity and liabilities		15,191,340	16,230,460


Mr R.S SOWAMBAR
CHAIRPERSON


Mr A.K PARAYAG
MEMBER OF THE BOARD

DATE: 1 October, 2015

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BEACH AUTHORITY

**Statement of Profit or Loss and Comprehensive Income
for the year ended 31st December 2014**

		2014	Restated 2013
	Notes	Rs	Rs
REVENUE			
Recurrent grant	15	29,765,586	25,396,730
Other income	16	5,894,310	5,965,261
Deferred income		44,734	119,821
		35,704,630	31,481,812
EXPENDITURE			
Cost of amenities and upgrading of environment on public beaches	17	6,927,586	3,058,730
Administration cost	18	3,227,922	3,576,510
Staff cost	19	19,486,162	19,091,058
Other expenses	20	5,546,869	5,367,194
Loss on sale of property, plant and equipment		90	
		35,188,629	31,093,492
Net surplus/(deficit) from operating activities		516,001	388,320
Other Comprehensive Income			
Remeasurement gain/(loss) (employee benefit)		233,082	(2,851,153)
Net surplus/(deficit) for the year transferred to general fund		749,083	(2,462,833)

BEACH AUTHORITY

Statement of Cash Flows for the year ended 31st December 2014

	2014	Restated 2013
	Rs	Rs
Cash flows from operating activities		
Net surplus/(deficit) for the year		
	516,001	388,320
Provisions for employee benefits	610,907	570,074
Pension contributions	(997,599)	(941,315)
Interest received	(244,034)	(178,864)
Depreciation	220,070	308,387
Deferred capital grant	(44,733)	(119,821)
Loss on disposal	90	
	<u>60,702</u>	<u>26,781</u>
(Increase)/decrease in trade and other receivables	453,450	(1,742,182)
Increase/(decrease) in trade and other payables	<u>1,046,981</u>	<u>7,554,215</u>
Net cash generated from operating activities	1,561,133	5,838,814
Cash flows from investing activities		
Purchase of property, plant and equipment	(79,513)	(196,737)
Proceeds from sales of fixed asset	6,390	
Interest received	<u>244,034</u>	<u>178,864</u>
Net cash used in investing activities	170,911	(17,873)
Financing activities		
Increase in capital funded activities	(2,170,678)	(1,449,108)
Transfer of restricted fund		
Net cash used in financing activities	(2,170,678)	(1,449,108)
Net(decrease)/increase in cash and cash equivalents	(438,634)	4,371,833
Cash and cash equivalents at 1st January 2014	<u>11,479,124</u>	<u>7,107,291</u>
Cash and cash equivalents at 31st December 2014	<u>11,040,490</u>	<u>11,479,124</u>

Note: The Authority has an amount of Rs 325,000 received from sale of a vehicle as at 31 December 2014. This amount would be used solely for the purchase of new vehicles.

BEACH AUTHORITY

Statement of Changes in Equity for the year ended 31st December 2014

	General fund	Renewal fund	Revaluation Reserve	Total
Balance as at 31st December 2012	(4,362,468)	325,000	-	(4,037,468)
Provision for vacation leave prior year adjustment	(3,598,122)			(3,598,122)
Restated balance 2012	(7,960,590)			(7,635,590)
Changes in period to 31st December 2013				-
Surplus / (deficit) for the period	(2,462,833)			(2,462,833)
Grant received				
Transfer to revenue				
Transfer to income				
				-
Balance as at 31st December 2013	(10,423,423)	325,000	-	(10,098,423)
Changes in period to 31st December 2014				-
Surplus / (deficit) for period	749,083			749,083
Grant received				-
Transfer to revenue				-
Transfer to income				-
Balance as at 31st December 2014	(9,674,340)	325,000	-	(9,349,340)

Note: No provision for vacation was accounted for in the previous years. Hence provision is being made for the financial years prior to financial year 2013.

BEACH AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2014

1. General information

The Beach Authority was established as a body corporate under the Beach Authority Act No. 7 of 2002 to ensure the proper control and management of public beaches in Mauritius and Rodrigues.

It is a para-statal body administered by a Board of Directors and operates under the aegis of the Ministry of Environment, Sustainable Development and Beach Management.

2. Significant accounting policies

2.1 Basis of preparation

The financial statements have been prepared on the historical cost basis. Historical cost is generally based on the fair value of the consideration given in exchange for assets.

The principal accounting policies are set out below.

2.2 Statement of compliance

The financial statements have been prepared in accordance with International Financial Reporting Standards and comply with the Beach Authority Act No. 7 of 2002 and the Statutory Bodies (Accounts and Audit) Act 1982.

2.3 New and revised IFRSs in issue but not yet effective

Below is a list of new IFRSs that are not yet mandatorily effective but allow an early application for the year ended 31 December 2014:

- IFRS 9 Financial instruments;
- IFRS 14 Regulatory Deferral Accounts;
- IFRS 15 Revenue from Contracts with Customers;
- Amendments to IFRS 11 Accounting for Acquisitions of interests in Joint Operations;
- Amendments to IFRS16 and IAS 38 Clarification of Acceptable Methods of Depreciation and Amortisation;
- Amendments to IFRS16 and IAS 41 Agriculture: Bearer Plants;
- Amendments to IAS 19 Defined Benefit Plans: Employee contributions- effective for annual period beginning on or after 1 July 2014
- Annual improvements to IFRSs 2010 – 2012 Cycle; and
- Annual improvements to IFRSs 2011 – 2013 Cycle.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2014 (CONTINUED)

2.4 Property, plant and equipment

Items of property, plant and equipment are initially recognized as an asset at cost if it is probable that future economics associated with them will flow to the Authority and the cost of the item can be reliably measured. Subsequent costs relative to parts of any item of

property, plant and equipment are recognized as an expense unless the criteria for initial recognition are met.

Property, plant and equipment are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is recognized so as to write off the cost of assets over their useful lives, using the straight line method subject to the following:

- Assets acquired during a specific period are assumed to be owned as from the following month. Depreciation is accordingly calculated from the month following the month of purchase.
- No depreciation is charged in the month of disposal.

The applicable annual rate of depreciation is set out below:-

Item Description	Percentage
Motor vehicles	20
Furniture and fittings	10
Computer equipment	25
Office equipment	20
Plant and machinery	20

Gains and losses on disposals of assets are determined by reference to their carrying amounts and are taken into account in determining the profit or loss for the period.

2.5 Inventories

Inventories are stated at cost. Cost of inventories comprises all cost of purchase, costs of conversion and other cost incurred in bringing the inventories to their present location and condition.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2014 (CONTINUED)**2.6 Financial instruments****(a) Trade and other receivables**

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

(b) Trade and other payables

Trade and other payables are stated at their nominal amount.

Gains and losses on financial instruments are recognized in the income statement.

2.7 Defined benefit plan

The Authority provides for the retirement benefits of its employees under the Statutory Bodies Pension Funds Act, as subsequently amended. The applicable Scheme is a Defined Benefit Plan funded by the Authority and its employees in the ratio of 9:6 and its assets are managed by the State Insurance Corporation of Mauritius Ltd.

An actuarial valuation is carried at each date of the statement of financial position to determine the present value of the defined benefit obligations and the related current service cost and where applicable, the past service cost.

The net total of the current service cost, interest cost, expected returns on plan's assets, any fund expenses past service cost and the effect of any curtailment or settlement is recognized in the income statement.

2.8 Defined benefit plan (continued)

Liability gain/loss of the defined benefit obligation and asset gain/loss on plan asset are recognized in other comprehensive income

2.9 Family protection scheme

The family protection scheme of the Authority is managed by the State Insurance Corporation of Mauritius Ltd. The Authority contributes 2 percent and its employees on the permanent and pensionable establishment an equivalent percentage. In case of death of an employee, an amount that is actuarially determined is paid to the estate of the deceased employee in accordance with the terms and conditions of the Scheme.

2.10 Vacation Leave

Provision is made for the estimated liability in respect of vacation leave.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2014 (CONTINUED)**2.11 Provisions**

Provisions are recognized when the Authority has a present legal or constructive obligation resulting from past events that will result in a probable outflow of economic benefits that can be measured with sufficient reliability.

2.12 Leases

Leases are classified as operating leases whenever the terms and conditions of the lease do not transfer substantially all the risks and rewards incidental to ownership. The amount payable to lessors under operating leases is recognized as an expense in accordance with terms of the lease in accordance with the terms of the lease over the lease terms.

2.13 Grants**(a) Capital grant**

Grants provided by Government for capital expenditure are treated as deferred credit. This amount is released to the income statement over the expected useful economic life of the related item of property, plant and equipment on a basis consistent with the adopted depreciation policy.

(b) Revenue grant

All grants receivable for recurrent expenses are credited to the income statement in the year in which they are receivable.

2.14 Revenue recognition**2.14.1 Fees from beach traders' licences, etc.**

The Authority's other main income consists of fees receivable for licences the Authority grants on application to beach traders and leisure and other entertainment providers.

The fees payable are fixed by Regulations made by the Minister of Local Government and Outer Islands under Section 22 of the Beach Authority Act 2002 and are recognized when paid on application for the relevant licence.

2.14.2 Interest revenue

Interest revenue is recognized when it is probable that the economic benefits will flow to the Authority and the amount can be measured reliably. It is measured on the accruals basis.

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31st DECEMBER 2014 (CONTINUED)

Property, plant and equipment

Property, plant and equipment held by the Authority at the date of the financial statements are as follows -

	Motor vehicles Rs	Computer equipment Rs	Furniture & fittings Rs	Office equipment Rs	Plant & machinery Rs	Total Rs
Cost						
31.12.2013	3,412,360	1,104,525	1,296,456	1,049,769	371,233	7,234,343
Additions		17,549	24,318	37,645		79,512
Disposals		(31,107)		(3,395)		(34,502)
31.12.2014	3,412,360	1,090,967	1,320,774	1,084,019	371,233	7,279,353
Depreciation						
31.12.2013	3,412,360	939,723	852,434	919,876	324,468	6,448,861
Charge for the year		65,776	79,781	50,985	23,529	220,072
Disposal		(24,627)		(3,395)		(28,022)
31.12.2014	3,412,360	980,872	932,215	967,466	347,997	6,640,910
Net book value						
31.12.2014	0	110,095	388,559	116,553	23,236	638,445
Net book value						
31.12.2013	0	164,802	444,022	129,893	46,765	785,480

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2014 (CONTINUED)

4. Inventories

	2014	2013
	Rs	Rs
Lightings	365,300	649,824
Plumbing materials	2,330	
Electrical materials	39,569	
Stationery	513,820	214,483
Materials	262,246	460,506
Sub total	1,183,265	1,324,812

5. Trade and other receivables

(a) Debtors

	Rs	Restated Rs
Rent of tuck shop	1,851,954	1,227,273
Car loan	454,541	1,295,081
Travelling overpaid	6,600	20,100
Sub total	2,313,095	2,542,454

(b) Prepayments

	Rs	Rs
Insurance	16,045	28,805
Pensions		69,785
Sub total	16,045	98,590
Total debtors and prepayments	2,329,141	2,641,044

6. Cash and bank balances

Cash and cash equivalent held by the Authority at the reporting date are as follows -

	Rs	Rs
Cash in hand	577	1,358
Cash at bank	11,039,912	11,477,766
	11,040,489	11,479,124

These balances are available for use by the Authority in compliance with the Beach Authority Act No. 7 of 2002.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2014 (CONTINUED)

7. General fund

The Beach Authority Act No 7 of 2002 requires the Authority to establish a General Fund :

- (a) into which shall be paid :-
 - (i) all donations, grants and contributions received by the Board;
 - (ii) any other sum which may lawfully accrue to the Fund; and
- (b) out of which all payments required to be made by the Authority shall be effected

The amount stated in the financial statements is arrived at as follows -

	2014 Rs	Restated 2013 Rs
Opening balance	(10,423,423)	(7,960,590)
Accumulated surplus/(deficit) for the year	749,083	(2,462,833)
Closing balance	<u>(9,674,340)</u>	<u>(10,423,423)</u>

8. Renewal fund

The Board of the Authority had approved to create a Renewal fund which will consist of income received from the sale of the existing vehicle and same will be used to purchase new vehicles.

9. Deferred capital grant

	Rs	Rs
Opening balance	9,386,857	6,558,328
Grant from Ministry of Local Government and Outer Islands	4,400,000	5,000,000
Local Infrastructure Fund	322,907	
Grant from Ministry of Environment and Sustainable Development	34,000	1,007,080
Sub- total	<u>14,143,764</u>	<u>12,565,408</u>
Transfer to Revenue grant	(6,927,586)	(3,058,730)
Transfer to Deferred income	(44,733)	(119,821)
Closing balance	<u>7,171,445</u>	<u>9,386,857</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2014 (CONTINUED)

10 Employee benefits

	2014 Rs	2013 Rs
Passage benefits	839,107	593,942
Accumulated sick leave	3,715,895	3,392,888
Vacation leave	4,591,409	4,285,187
Total	9,146,410	8,272,017

11 Retirement benefit obligation

The amount recognized in the statement of financial position is as follows -

	Rs	Rs
Defined benefit obligation	15,838,221	14,194,741
Fair value of plan assets	(12,780,446)	(10,750,276)
Liability recognised in the statement of financial performance at end of year	3,057,775	3,444,465

The amount recognized in the income statement is as follows -

	Rs	Rs
Current service cost	1,135,401	1,053,373
(Employee contribution)	(615,872)	(581,020)
Fund expenses	30,794	79,051
Net interest expense/(income)	219,877	18,670
P& L charge	770,200	570,074
 Remeasurement		
Liability (gain)/loss	(510,616)	3,036,054
Asset (gain)/loss	277,534	(184,901)
Total other comprehensive income (OCI) recognised	(233,082)	2,851,153
	537,118	3,421,227

Movements in liability recognized in the statement of financial position:

	Rs	Rs
At start of year	3,444,465	894,768
Amount recognized in P&L	770,200	570,074
Contributions paid by employer	(923,808)	(871,530)
Amount recognized in OCI	(233,082)	2,851,153
	3,057,775	3,444,465
Actual return on plan assets	638,168	918,531

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2014 (CONTINUED)

11 Retirement benefit obligation (continued)

Reconciliation of the present value of defined benefit obligation

	2014 Rs	2013 Rs
Present value of obligation at start of period	14,194,741	9,403,741
Current service cost	1,135,401	1,053,373
Interest cost	1,135,579	752,299
(Benefits paid)	(116,884)	(50,726)
Liability (gain)/loss	(510,616)	3,036,054
Present value of obligation at end of period	15,838,221	14,194,741

Reconciliation of fair value of plan assets

	2014 Rs	2013 Rs
Fair value of plan assets at start of period	10,750,276	8,508,973
Expected return on plan assets	915,702	733,629
Employer contribution	923,808	871,530
Employee contribution	615,872	581,020
(Benefits + other outgoings)	(147,678)	(129,777)
Asset gain/(loss)	(277,534)	184,901
Fair value of plan assets at end of period	12,780,446	10,750,276

Distribution of plan assets at end of period

	%	%
Percentage of assets at end of period		
Government securities and cash	57.1	59.1
Loans	4.1	4.9
Local equities	21.1	21.9
Overseas bonds and equities	17.0	13.4
Property	0.7	0.7
Total	100.00	100.00

Additional disclosures on assets issued or used by the reporting entity

	%	%
Percentage of assets at end of year		
Assets held in the entity's own financial instruments	0	0
Property occupied by the entity	0	0
Other assets used by the entity		

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2014 (CONTINUED)

11 Retirement benefit obligation (continued)

Components of the amount recognized in OCI

Currency	2014 Rs	2013 Rs
Asset experience gain/(loss) during the period	(277,534)	184,901
Liability experience gain/(loss) during the period	510,616	(3,036,054)
	233,082	(2,851,153)
Year	2015	
(Expected employer contributions	966,540	

Note: Retirement benefit obligations have been provided for on the basis of the actuarial report from the State Insurance Company of Mauritius Ltd for the year under review.

12 Deposits

	Rs	Restated Rs
Sundries – Use of public beach	397,008	374,008
Total	397,008	374,008

13. Trade and other payables

	Rs	Rs
Trade payables	2,538,000	2,395,000
Car Loan	454,541	1,295,081
Other payables - Accrued expenses	1,376,756	791,690
Total	4,369,297	4,481,771

14. Short term employees benefit

Passage benefit	50,000	50,000
Sick leave	348,745	319,765
Total	398,745	369,765

15. Revenue grant

	Rs	Rs
Grant from the Ministry of Local Government and Outer Islands	22,838,000	22,338,000
Transfer from capital fund	6,927,586	3,058,730
Total	29,765,586	25,396,730

16. Other income

	Rs	Rs
Interest received	244,034	178,864
Beach traders licence/UPB/HMU/TSP/OKP/RPC	5,579,475	5,457,847
Miscellaneous receipts	70,800	328,550
Total	5,894,310	5,965,261

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2014 (CONTINUED)

17. Cost of amenities and upgrading of environment on public beaches

	2014 Rs		2013 Rs	
Civil works		408,299		728,913
Beach volley				
Construction of toilets blocks		2,004,540		-87,795
Construction of food court				
Construction/reparation of kiosk	545,993			
Construction/reparation of tuck shop	44,862		106,738	
		590,855		106,738
Landscaping				
Tree plantation	10,866		51,003	
Embellishment works			626,580	
Fencing			89,700	
		10,866		767,283
Lightings		2,740,950		502,406
Security for beach users				
Demar swimming zone				
Info panel	13600		50,000	
		13,600		50,000
Parking facilities		1,153,007		121,185
Upgrading access		5,469		
Capital expenditure – Others				870,000
Total		6,927,586		3,058,730

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2014 (CONTINUED)

18. Administrative cost

	2014	2013
	Rs	Rs
Office expenses and incidentals	283,167	561,792
Telephone bills	380,398	364,699
Electricity charges	306,534	305,054
Rent	1,978,140	1,986,240
Postage and stamps	41,120	44,337
Books, newspapers & periodical	18,490	6,000
Depreciation	220,072	308,387
Total	3,227,922	3,576,510

19. Staff cost

	Rs	Rs
Salaries	14,005,897	14,425,977
Allowance and overtime	683,384	675,544
Travelling and transport	2,050,929	2,064,033
Staff welfare	40,456	2,500
Uniforms	138,094	130,788
Gratuity and other allowance	816,524	466,562
Pension contribution/FPS	1,414,125	1,085,700
Passage benefits	336,753	239,953
Total	19,486,162	19,091,058

20. Other expenses

	Rs	Rs
Allowance to chairman and board members	521,579	474,297
Maintenance and running of vehicles	573,526	639,771
Other operating expenses	197,598	191,408
Insurance costs	134,070	129,119
Legal and professional charges	388,760	319,451
Training and mission		24,100
Advertisement	107,440	185,385
Water and electricity charges at public beaches	2,743,084	2,754,253
Repairs and maintenance on public Beaches	880,811	649,409
Total	5,546,869	5,367,194

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2014 (CONTINUED)

21 Related party disclosures

Related party transactions represent transactions with the Government of Mauritius through the Beach Authority's parent ministry, other ministries, government departments and "Funds" set up by Government. Transactions with related parties included in the financial statements are as follows:

Related Party	31 December 2014	31 December 2013
	Rs	Rs
Ministry of Local Government and Outer Islands	27,238,000	27,338,000
Local Infrastructure Fund	322,907	
Ministry of Environment and Sustainable Development	34,000	1,007,080
Total	27,594,907	28,345,080

22 Key management personnel

Key management personnel include a General Manager and an Administrative Secretary. The post of General Manager is filled on a contract basis. The aggregate remuneration of key management personnel inclusive of travelling, end-of-year bonus, etc. as prescribed in the Pay Research Bureau Report amounted to Rs 2,328,870 for the year.

Appendix A

LIST OF PROCLAIMED PUBLIC BEACHES

S. No	Name	Extent (Ha)	Sea Frontage m (Approx.)	G.N
	PAMPLEMOUSSES			
1.	Le Goulet	3.5455	470	439/1991
2.	Ville Valio	1.312	65	1275/1991
3.	Pointe aux Piments (Pointe Oberoi)	1.4054.	146	179/1991
4.	Pointe aux Piments (Between Le Meridien & Victoria Hotel)	1.0857	122	179/1991
5.	Pointe aux Piments (Fish Landing Station)	2.4861	715	179/1991
6.	Pointe aux Piments (Main Beach)	0.1632	111	2138/2001
7.	Pointe aux Piments (Opposite Aquarium)	1.4345	300	179/1991
8.	Pointe aux Piments (Near Colonial Hotel)	0.6493	244	179/1991
9.	Pointe aux Piments (Known as Pointe Cimetière)	4.0055	740	179/1991
10.	Pointe aux Piments (Pointe aux Biches)	0.4998	447	179/1991
11.	Trou aux Biches (Opposite Aquarium)	2.5826	700	206/1940
12.	Trou aux Biches (in front of Police Station)	0.8827	73.15	143/1984
13.	Trou aux Biches (Opposite Casuarina)	0.95	215	438/1991
14.	Mon Choisy	16.7386	1377	1529/1982
15.	The Vale	0.3207	62.5	206/1940
	TOTAL	38.0616		
	RIVIERE DU REMPART			
16.	Grand Baie (NCG Post)	0.0844	96	290/2010
17.	Grand Baie	1.22	346	604/1991
18.	La Cuvette	1.7775	310	149/1991
19.	Pereybere	1.7635	108	1329/1991
20.	Bain Boeuf	2.2	727	494/1991
21.	Cap Malheureux	0.22	39	497/1991
22.	P.G Union Ribet	17.5	1162.5	496/1991
23.	Anse La Raie	0.625	110	385/1991
24.	Butte a L'Herbe	8.7675	560	386/1991
25.	Belle Vue Cugnet	0.3044	155.88	998/2005
26.	Belle Vue Cugnet	0.5719	197.67	998/2005
27.	Belle Vue Cugnet	0.65	220	606/1991

28.	Grand Gaube	0.32	62	606/1991
29.	P.G Melville (Part of)	2.113	330	560/2010
30.	P.G Melville (Part of)	2.149	525	560/2010
31.	Islet Matapen & PL of P. G Melville	4.9588	1050	687/1963
32.	Poudre D'or	4.23	848	607/1991
33.	Von Moltke	0.659	167	1424/1990
	TOTAL	50.114		
	FLACQ			
34.	Roches Noires	2.13	350	1471/1990
35.	Poste La Fayette	0.963	130	1393/1990
36.	Poste La Fayette (Near Police Memorial)	7.174	620	20/1991
37.	Poste La Fayette	0.439	30	347/1991
38.	Bras D'Eau	2.732	650	206/1991
39.	Part of P.G Choisy	1.6883	200	206/1991
40.	Mare aux Lubines	1.485	140	645/2009
41.	Belle Mare (Part of P.G)	0.27	280	180/1991
42.	Belle Mare (Main Beach)	17.3858	1500	180/1991
43.	Belle Mare (Near Residence Hotel)	8.4417	430	976/1964
44.	Belle Mare (Near Residence Thalassa Hotel)	2.955	210	180/1991
45.	Palmar (Near Ambre Hotel)	1.1438	150	180/1991
46.	Palmar (Near Surcouf Hotel)	0.6458	230	180/1991
47.	Palmar (Main Beach)	18.4874	1400	180/1991
48.	Quatre Cocos Village (Carro Bringel)	0.2596	100	718/1991
49.	Trou D'Eau Douce (Near Le Tropical Hotel)	0.9075	360	719/1991
50.	Trou D'Eau Douce (Four à Chaux)	3.1631	750	1421/1991
51.	G.R.S.E	0.477	110	1234/1997
	TOTAL	70.748		
	GRAND PORT			
52.	Grand Sable	0.105	66	150/1991
53.	Pointe du Diable	0.19	71.18	146/1991
54.	Bois des Amourettes	0.971	275	178/1991
55.	Old Grand Port	0.235	59	148/1991
56.	Riviere des Creoles	0.435	257	147/1991
57.	Maheboug Village (Port No. 2)	0.18	107	440/1991
58.	Remy Ollier Square (Port No. 1)	0.41	180	440/1991
59.	Blue Bay	4.8361	400	206/1940
60.	La Cambuse	5.4576	692	2147/1996

61.	Le Bouchon	10.9743	1475	147/1984
62.	Pont Naturel	0.844	162.5	2145/1996
63.	Le Souffleur	2.05	180	2146/1996
	Petit Sable	0.8213	349	2265/2010
64.	Petit Sable (T. B & Parking space)	0.3901	No sea frontage	0/2012
65.	Bambous Virieux (Portion 1)	0.1431	87	2264/2010
66.	Bambous Virieux (Portion 2)	0.2157	110.4	2264/2010
67.	Bambous Virieux (Portion 3)	0.1506	75.32	2264/2010
68.	Grand Sable	0.0492	14.63	966/2007
69.	Providence	0.2013	130.8	364/2013
70.	P. G. Vieux Grand Port	0,1089	76	365/2013
71.	P.G. Virginia	2.5325	314.1	366/2013
	TOTAL	31.3007		
	SAVANNE			
72.	Terracine	6.14	1048	605/1991
73.	Gris Gris	3.798	220	206/1940
74.	Telfair	1.3715	285	206/1940
75.	Surinam	0.3376	100	206/1940
76.	Near Souillac Cemetery	1.266	885	206/1940
77.	St. Felix	0.6343	391	495/1991
78.	St. Felix	6.6454	819	214/2005
79.	Riviere des Galets	11.6074	1530	493/1991
80.	Bel Ombre	6.5423	579	1324/04
81.	P.G Bel Ombre	0.1351	73.13	367/2013
82.	Ruisseau des Creoles	0.9286	666.82	368/2013
	TOTAL	39,4062		
	BLACK RIVER			
83.	La Prairie	2.216	300	348/1991
84.	P.G L'Embrasure	4.7	1930	1473/1997
85.	Le Morne Brabant (Pte Sud Ouest)	10.9479	1000	384/1991
86.	P.G Le Morne (Berjaya Hotel)	0.4162	40	812/1991
87.	P.G Le Morne	5.327	500	1565/1995
88.	P.G Comptesse La Marque	13.1	1395	62/1998
89.	La Preneuse	0.5275	83	348/1991
90.	La Preneuse	0.0717		655/2010
91.	Tamarin	2.1859	410	206/1940
92.	Wolmar	1.26	50	348/1991
93.	Flic-en-Flac/Wolmar (Near Pearl Beach Hotel)	12.7498	1795	142/1984
94.	Flic-en-Flac (Near Manisa Hotel)	2.1104	545	206/1940
95.	Flic-en-Flac (Opposite Restaurant Ocean)	2.1	512	63/1998
96.	P.G Anna	0.42	105	348/1991

97.	P.G Albion	1.75	205	61/1998
98.	P.G Mon Plaisir	2.11	250	609/1991
99.	Petit Verger	0.219	62	206/1940
100.	Petit Verger	0.211	50	206/1940
101.	Pointe aux Sables	1.14	88	206/1940
102..	Pointe aux Sables (Near Fisheries Post and Training Centre)	0.338	68	635/2006
103.	P.G Petite Case Noyale	0.16	35.98	369/2013
104..	P.G Petite Case Noyale	0.9652	461.57	370/2013
105.	P.G La Prairie	31.6183	451.39	371/2013
106.	P.G La Prairie	63.4546	509.87	372/2013
107.	P.G Les Salines Koenig	20.879	140.89	373/2013
108.	P.G Petite Case Noyale	0.2448	282.37	374/2013
	TOTAL	181.2223		
	PORT LOUIS			
109.	G.R.N.W (Sable Noire)	1.063	337	2118/1999

Remarks: Pte aux Piments (Pointe Oberoi) – Original Ext: 2.0459 Ha (GN 179/91)-Ext after survey: 2.2074 Ha-0.8020 Ha deproclaimed (GN 230/2008)

Pointe aux Piments (Between Le Meridien & Victoria Hotels)- Original Ext: 1.2290 Ha (GN 179/1991)- 0.1428 Ha deproclaimed (GN 958/2010)

Le Morne (Near Berjaya Hotel) Original Ext: 0.4560 Ha (GN 812/1991)- 397.75m³ deproclaimed (GN 1301/2010)

Grand Bay -Original Ext: 1.22 Ha (GN 604/1991)-0.4 Ha deproclaimed (GN 172/2012)

Trou aux Biches (in front of Police Station) 0.9075-Ha GN 143/1984)-0.0248 Ha deproclaimed (GN 173/2012)

Sable Noire – Original Ext. 0.683 Ha (GN 2118/1999) – extension 0.38 Ha (GN 0/2012).

List of Proclaimed Public Beaches in Rodrigues

S. No	Name	Extent (Ha)	Sea Frontage m (Approx)	GN No
1.	Pointe Canon	2.0942	170	476/2002
2.	St François	3.0191	340	476/2002
3.	Les Gravieres (near Anse FemieP	1.2522	160	476/2002
4.	LES Gravieres (near Football Ground)	1.5504	300	476/2002
5.	Mourouck	6.6363	400	476/2002
6.	Port Sud Est	0.434	180	476/2002
7.	Anse Raffin	0.8452	200	476/2002
8.	Petite Butte	1.104	650	476/2002
9.	Anse aux Anglais	0.2275	120	476/2002
10.	Caverne Provert	0.5808	170	476/2002
11.	Grand Baie	0.4491	230	476/2002
12..	Anse Ally	4.940		

Appendix B

**LIST OF PUBLIC BEACHES PROVIDED WITH
NEW DANGEROUS BATHING PANEL**

S.n	Public Beach	No. Of New Dangerous Bathing Panel (Metal)	No. Of Existing Dangerous Bathing Panel (Concrete)
1	Le Goulet	4	2
2	Pointe aux Piments	3	2
3	La Cuvette	1	Nil
4	Pointe d 'Asur	1	Nil
5	Bain Boeuf	1	Nil
6	Poste Lafayette	4	Nil
7	Bras d'Eau	2	Nil
8	Belle Mare	1	Nil
9	GRSE channel	2	Nil
10	Deux Freres	1	1
11	Blue Bay	3	2
12	La Cambuse	1	Nil
13	Sand Quarry	2	Nil
14	Camaron Hatchery	2	Nil
15	Le Bouchon	3	3
16	Le Souffleur	2	2
17	Gris Gris	2	2
18	Telfair	1	1
19	Riambel	2	2
20	Pomponette	3	1
21	Pointe aux Roches	1	Nil
22	Riviere des Galets	1	1
23	Ste Marie	1	1
24	Beau Champ	1	Nil
25	La Prairie	2	Nil
26	Pointe Sud Ouest	1	1
27	Le Morne	1	Nil
28	La Preneuse	1	Nil
29	Tamarin	2	1
30	Flic en Flac	3	1
31	Albion	1	Nil
32	Mon Plaisir	1	Nil
33	Montagne Jacquot	1	1
34	Pointe aux Sables	1	1
35	Sable Noire	1	Nil
36	Bain des Dames	2	Nil
	TOTAL	<u>62</u>	<u>25</u>

Appendix C

S.No.	Number of Authorisations issued for various Activities on Public Beaches for Period January to December 2014	
	Public Beaches	No. of activities
1.	Albion	10
2.	Anse La Raie	6
3.	Baie Du Cap	4
4.	Bain Des Dames	3
5.	Bel Ombre	7
6.	Belle Mare	43
7.	Blue Bay	18
8.	Bois Des Amourettes	3
9.	Bras D'Eau	5
10.	Butte A L'Herbe	9
11.	Cap Malheureux	4
12.	Flic en Flac	64
13.	Grand Bay	12
14.	Grand Gaube	6
15.	Gris Gris	4
16.	Grand Sable	3
17.	La Cambuse	19
18.	La Cuvette	2
19.	La Prairie	3
20.	La Preneuse	1
21.	Le Bouchon	4
22.	Le Goulet	3
23.	Le Morne	19
24.	Melville	1
25.	Mon Choisy	115
26.	Old Grand Port	4
27.	P.G Union Ribet	2
28.	Palmar	23
29.	PG Choisy	2
30.	Pereybere	3
31.	Poste Lafayette	11
32.	Poudre D'Or	1
33.	Pte Aux Piments	6
34.	Pte Aux Sables	6
35.	Remy Ollier	1
36.	Roches Noires	1
37.	Riambel	6
38.	Riv Des Creoles	2
39.	Riv Des Galets	3
40.	St Felix	16
41.	Tamarin	10
42.	Trou Aux Biches	13
43.	Trou D'Eau Douce	4
44.	Telfair	4
45.	Von Moltke	1
46.	Wolmar	4
	TOTAL	491