

# ANNUAL REPORT 2017-2018



BEACH AUTHORITY

**BEACH  
AUTHORITY**

# Message from General Manager



**Dr. Dhuneeroy Bissessur**  
General Manager

It is my pleasure to present the Authority's Annual Report for the year ended **30 June, 2018**. This report is a mirror reflecting the overall performance and achievements during the process of the transformation of the Organisation. In line with its mandate, Beach Authority is sparing no effort to uplift all proclaimed public beaches in Mauritius. In this respect, several projects were implemented such as provision of parking facilities and beach enclosure works, construction of sub office at Flic en Flac public beach, installation of sixty four (64) double bracket solar lighting column on ten (10) public beaches, construction of two (2) new toilet blocks, placing of two hundred and eighty (280) litter bins on thirty nine (39) public beaches, fifty (50) picnic tables on twenty one (21) public beaches and ten (10) informative panels on ten (10) public beaches. In addition, infrastructural development was carried out at Petit Sable public beach comprising of a new toilet block, parking space, retaining wall and drainage system and eleven (11) existing toilet blocks have been upgraded.

The Human Capital is at the heart of Beach Authority and we believe

that an adequate, able and willing workforce is a prerequisite not only to support the Authority's operational and strategic objectives but also to meet future challenges. The Authority has laid emphasis on recruitment and took necessary steps and initiatives to improve the skills and professionalism of its staff. Training of employees was high on the agenda of the Authority whereby many employees benefitted from training on diverse subjects. In addition, employees are aware that a high standard performance is expected from them. Members of staff are being coached and guided with a new driving force to bring change in their mindset and conduct, so as to remove any stagnation, obsolescence and dissatisfaction and to focus on a deadline and result oriented approach in the performance of their duties.

Re-engineering of Beach Authority has been initiated and its activities have been decentralised. Three sub offices have been set up in three geographical zones around the island, namely at Pereybère (North), Belle Mare (East) and Flic en Flac (West). All the three sub offices are already operational. A fourth sub office will be constructed at



Saint Felix (South) during the next financial year.

Initiatives were taken during the financial year ended **30 June, 2018** to further reduce our dependency on fossil fuels by replacing conventional lighting systems on public beaches by standalone solar lighting panels with LED luminaires. In this respect, an additional sixty four (64) solar lighting panels have been installed on ten (10) public beaches around the island. The use of solar lighting system has eventually contributed in reducing carbon dioxide emission and the electricity consumption.

A major milestone was also achieved with the validation workshop for Beach Management Plans of six public beaches, namely Mont Choisy, Pereybère, P. G. Union Ribet, Belle Mare, Flic en Flac and La Prairie on **11 June, 2018** at InterContinental Mauritius Resort, Balaclava. The Beach Management Plans will provide an integrated, consistent framework and guidelines including beach management practices with a view to achieve sustainable development on our public beaches. The aims and objectives of the Beach Management Plan is to ensure that our beaches are always being embellished and upgraded while extending infrastructural development for the benefit of the general public. It is a fundamental part of Beach Authority as it provides a framework for decision making processes with regard to the upgrading and proper management

of public beaches in Mauritius over the long term. It is also a fitting element as it takes into account and where possible promotes and enhances the uses and functions of a beach.

Furthermore, as per provision made in the Act, the Authority has entered into Partnership Agreement (Memorandum of Understanding) with stakeholders under this financial year 2017 / 2018 with the Employees Welfare Fund for the setting up of a recreational park at Saint Felix public beach and the Rotary Club of Grand Baie for the installation of eco bins on some public beaches. In the future, the Public, Private Partnership (PPP) initiatives will be further explored for the implementation of relevant projects.

In the context of the Clean-Up and Embellishment Campaign launched by the Honourable Prime Minister, Pravind Kumar Jugnauth in 2017, the Authority is continuously contributing positively towards such an initiative aiming at creating awareness among the public at large on beach environmental issues, fostering a sense of responsibility as well as a greater motivation and commitment towards the protection of the environment and our beaches. The support and collaboration of all stakeholders is of vital importance to enable Beach Authority to continue in its quest for keeping all the proclaimed public beaches clean and embellished around the island. In addition, a 'zero tolerance' approach has been adopted

with the scavenging contractors for the cleanliness and maintenance of all amenities found within the confine of our public beaches and appropriate penalties were applied. A magazine is being published on a monthly basis highlighting all the clean-up campaigns carried out on public beaches by Beach Authority. Besides, Beach Authority participated in the celebration of World Environment Day at the Municipal Council of Port Louis and the World Ocean Day at Blue Bay public beach in collaboration with Ministry of Ocean Economy, Marine Resources, Fisheries and Shipping (Fisheries Division) and other stakeholders.

Moreover, enforcement measures have been strengthened through several crackdown operations on public beaches in collaboration with the personnel from Mauritius Police Force, National Coast Guard, Mauritius Revenue Authority, Mauritius Fire & Rescue Service and Ministry of Health and Quality of Life. Two hundred and forty (240) contraventions have been established for offences such as trading without licence, driving and riding motor vehicles, keeping vessels on public beaches without authorisation, parking motor vehicle on public beaches and breach to conditions attached to Beach Trader Licence. For the welfare and benefit of beach users, five hundred and thirty one (531) authorisations were issued during the period ended **30 June, 2018** for

use of public beaches namely, camping, leisure and sports, commercial activities (wedding, film / photo shooting), social gathering, staff party, get together and religious activities.

The fiscal year 2017 / 2018 was indeed very challenging but achievable for Beach Authority. It has undergone a remarkable evolution in the past three years and will continue to promote sustainable development of public beaches through continuous hard work and relentless effort. Overcoming challenge after challenge with the support of one and all, I have been successful in bringing Beach Authority to a new milestone of national recognition. I would like to thank the Chairman, members of the Board, the Staff, others within or associated with Beach Authority including all stakeholders for their support. We have achieved a lot in such a short time, however, there is still a long way to go. The journey of Beach Authority is never ending, however with the support of my team, I strongly believe that it will continue to score milestones of excellence for years to come. Let us all together ponder on the following quote from Henry Ford: "If everyone is moving forward together, then success takes care of itself".

**Dr. Dhuneeroy Bissessur**  
*General Manager*



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## SECTION A

# Introduction and Establishment of the Authority

*Pereybère public beach*



# Introduction and Establishment of the Authority

## 1.0 Introduction

Beach Authority, a corporate body, which now falls under the aegis of the Ministry of Social Security, National Solidarity and Environment and Sustainable Development (Environment and Sustainable Development Division) was established following the enactment of Beach Authority Act, 2002. It came into operation as from June, 2002.

## 2.0 Objectives

The Authority ensures an integrated approach in the proper control and management of public beaches both in Mauritius and Rodrigues and provides infrastructures and facilities for the benefit of the public and tourists. As at June, 2018, **128** public beaches were proclaimed in Mauritius and **12** in Rodrigues. The list of proclaimed public beaches in Mauritius and Rodrigues is shown in **Appendix A**.

## 3.0 Mission

To facilitate access to our beaches, amenities were made available to ensure that tourists and the general public took maximum advantage of our public beaches as per customer charter.

## 4.0 Functions

4.1 In respect of the management of public beaches, Beach Authority Act provides the Authority with such functions to further enhance 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
- (e) advise the Minister on all matters relating to the management and development of public beaches.



## SECTION B

# Staffing and Organisation

*La Preneuse public beach*



# Staffing and Organisation

## 1.0 RECRUITMENT POLICY AND CONDITIONS OF SERVICE AND EMPLOYMENT

Since the creation of the Authority in the year 2002, the Organisation had been gradually resourced with various staff to be fully operational. Recruitment of all staff 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 of the Staff Committee and approved by the Board of the Authority.

The conditions of employment (both on contract and establishment) and service of all staff are governed by the Pay Research Bureau, guidelines established by the Ministry of Civil Service and Administrative Reforms and legislations in force (as appropriate).

## 2.0 GENERAL

The Board appointed Dr. Dhuneeroy Bissessur as General Manager of the Authority on a contractual basis for a period of two years with effect from **25 March, 2015** as per Section 10 (i) (b) of the Act.

The General Manager is 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 is assisted by Mr. L. Chayto, Administrative Manager and Mr. N Khedah, Technical Manager.

### 3.0 STAFFING POSITION as at financial year ended 30 June, 2018

Post	No. in post	Remarks
General Manager	1	Appointed (on contract) with effect from <b>25 March, 2015</b>
Administrative Manager	1	–
Technical Manager	1	- on leave without pay as from <b>2 July, 2012</b> - appointed (on contract) with effect from <b>19 December, 2016</b> to <b>18 December, 2017</b>
Technical Officer (Civil)	1	On leave without pay
Beach Works Inspector	5	One (1) on leave without pay Three (3) appointed on contractual basis One (1) on substantive capacity
Beach Enforcement Officer	5	–
Trainee Civil Engineer	3	Appointed under “Special Scheme for Placement of Trainee Engineers in the public sector” by the Ministry of Labour, Industrial Relations, Employment and Training
Human Resource Officer	1	On contractual and part time basis
Accounts Officer	1	–
Confidential Secretary	1	–
Executive Officer	2	–
Assistant Procurement & Supply Officer	1	Appointed on <b>12 November, 2017</b> on contract
Purchasing and Supply Officer	1	Appointed on contractual and part time basis
Clerical / Higher Clerical Officer	7	Two (2) resigned (on <b>1 October, 2017</b> and <b>24 June, 2018</b> respectively). Five (5) on substantive capacity
Clerk / Word Processing Operator	2	–
Receptionist	1	–
Driver	4	–
Office Attendant	3	–
General Worker	21	–



# Staffing and Organisation *(continued)*

## 4.0 PROFILE OF SENIOR STAFF

A profile of each member of the Senior Management Team:

<p>Dr. Dhuneeroy Bissessur <i>(General Manager)</i> as from <b>March 2015</b></p>	<p>MSc, PhD, CBIOL, MIBIOL, MIISRM, MIPM <i>(Chartered Biologist)</i> MSc Genetics and its Applications (UK) PhD Biological Sciences (UK) Higher Diploma in Personnel Management (UK) Diploma in Occupational Health &amp; Safety (Aust) Diploma in Industrial Psychology (Aust)</p>
<p>Mr. Lekraj Chaytoo <i>(Administrative Manager)</i></p>	<p>MBA (Human Resource with Knowledge Management) <i>(University of Technology, Mauritius)</i> Bachelor in Administration (BA Admin) <i>(University of South Africa)</i></p>
<p>Mr. Mahen Nuvin Khedah <i>(Technical Manager)</i> on leave without pay</p>	<p>MSc Project Management <i>(University of Mauritius)</i> BEng (Hons) Civil Engineering <i>(University of Mauritius)</i> Diploma Personal Management &amp; Industrial Relations <i>(Cambridge Tutorial College)</i></p>
<p>Mr. Senjeetsing Lalloo <i>(Technical Manager)</i> on one year contract for period <b>19 December, 2016 to 18 December, 2017</b></p>	<p>MBA <i>(University of Mauritius)</i> BEng Civil Engineering <i>(University of Mauritius)</i></p>

## 5.0 TRAINING AND DEVELOPMENT

5.1 As pertinent human resource challenge, the objective of the Authority is to ensure that it is manned at all times and at all levels, by adequate and suitable resource staff with appropriate skills, competencies and attitudes. 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 knowledge and 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 staff and organisation in general.

5.2 Courses, Seminars and Workshops / Conferences attended by staff of Beach Authority for the financial year ended **30 June, 2018**:

**Mr. Korimbocus Shah-Faraz, Trainee Civil Engineer**

Half-day seminar to celebrate the World Standards Day organised by Mauritius Standards Bureau on **13 October, 2017**

**Mrs. S. Severam, Clerk / WPO and Mrs. S. Nuckcheddy, General Worker (giving assistance in Registry)**

Training Programme in Archives and Records Management on **24, 27, 31 October, 2017** (1 / 2 days)

**Mr. L. Chaytoo, Administrative Manager and Mr. A. Beeputh, Ag. Senior Beach Enforcement Officer**

One day workshop on World Tsunami Awareness Day 2017 organised by Mauritius Meteorological Services on **6 November, 2017**

**Mr. H. Ramlochun, Beach Works Inspector**

Training workshop for Tracking Public Sector Environment Expenditure (TPSEE) organised by the Ministry of Finance and Economic Development on **23 November, 2017**

**Mr. L. Chaytoo, Administrative Manager**

Workshop on Data Protection Act 2017 organised by the Ministry of Technology, Communication and Innovation on **6 March, 2018**

**Mrs. M. Khodabocus, Ag. Accounting Technician**

Two-Day Seminar on Implementation of IPSAS organised by Mauritian Management Association on **17 and 18 April, 2018**

**Mr. N. Ramdhony, Assistant Procurement and Supply Officer and Ms. D. Geerutsing, Clerical / Higher Clerical Officer**

Training on e-Procurement System organised by Procurement Policy Office, Ministry of Finance and Economic Development on **3, 4 and 5 April, 2018** (1 / 2 days).







# SECTION C

# Corporate Governance Report

*Anse La Raie public beach*

## SECTION C

# Corporate Governance Report

## 1.0 COMPLIANCE AND ENFORCEMENT

Beach Authority Board ensures that proper standards of Corporate Governance are maintained. With a view to ensure that the concept of Code of Corporate Governance is 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 sensitisation and awareness programme 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 Beach Authority Act, 2002. The report has been prepared as far as practicable in accordance with the 'Code of Corporate Governance'.

## 2.0 ROLES AND FUNCTIONS OF THE BOARD

### 2.1 Structure and Composition of 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 the financial year ended **30 June, 2018** was as follows:



Board Members' Profiles for financial year ended **30 June, 2018**

S.N	Title	Name
1	Chairman	Mr. R. Sowambar <b>(July 2017 – June 2018)</b>
2	Representative of Ministry of Social Security, National Solidarity and Environment and Sustainable Development (Environment and Sustainable Development Division)	Mrs. S. Samynaden – Firm <b>(July 2017 – June 2018)</b> Mr. D. Deenoo – Alternate <b>(July 2017 – June 2018)</b>
3	Representative of Ministry of Housing and Lands	Mr. S. Soborun – Firm <b>(July 2017 – June 2018)</b> Mr. S. Rumjaun – Alternate <b>(July 2017 – June 2018)</b>
4	Representative of Ministry of Local Government and Outer Islands	Mr. A. K. Parayag – Firm <b>(July 2017 – June 2018)</b> Mrs. C. Saniciree – Alternate <b>(July 2017 – June 2018)</b>
5	Representative of Ministry of Youth and Sports	Mr. L. Ujoodha – Firm <b>(July 2017 – November 2017)</b> Mr. J. Jowaheer – Firm <b>(Nov 2017 – Dec 2017)</b> Mr. A. Mamoojee – Firm <b>(Jan 2018 – June 2018)</b> Mrs. M. Noel-Dabeecharun – Alternate <b>(July 2017 – June 2018)</b>
6	Representative of Ministry of Ocean Economy, Marine Resources, Fisheries and Shipping	Mr. N. Bheemul – Firm <b>(July 2017 – June 2018)</b> Mr. M. Z. Madarbokus – Alternate <b>(July 2017 – June 2018)</b>
7	Representative of Ministry of Tourism	Mrs. L. Sanspeur – Firm <b>(July 2017 – Dec 2018)</b> Mr. R. Purusram – Alternate <b>(Jan 2018 – June 2018)</b>
8	Representative of Police Department	Mr. D. R. Luthmoodoo – Firm <b>(July 2017 – June 2018)</b> Mr. K. Booneeady – Alternate <b>(July 2017 – June 2018)</b>
9	Board Member	Mr. V. Bakee <b>(July 2017 – June 2018)</b>
10	Board Member	Mr. M. O. Kholeegan <b>(July 2017 – June 2018)</b>
11	Representative of Rodrigues Regional Assembly	Mr. J. Thomas Genave – Firm <b>(July 2017 – April 2018)</b> Mr. J. A. Chang Siow – Firm <b>(May 2018 – June 2018)</b>
12	Representative of Association of District Councils	Mr. R. K. Jangi <b>(July 2017 – June 2018)</b>

# Corporate Governance Report *(continued)*

## Sittings of Board for the year ended 30 June, 2018

S.N	Ministry / Department	Name	No. of Sitting
1	Chairman	Mr. Sowambar R.	11
2	Ministry of Social Security, National Solidarity Environment and Sustainable Development	Mrs. Samynaden S.	2
		Mr. Deenoo D.	6
		Mrs. Seebaluck N.	1
3	Ministry of Local Government and Outer Islands	Mr. Parayag A. K.	10
		Mrs. Saniciree C.	1
4	Ministry of Tourism	Mrs. Sanspeur L.	3
		Mr. Purusram R.	4
5	Ministry of Ocean Economy, Marine Resources, Fisheries, and Shipping	Mr. Bheemul N.	10
6	Ministry of Housing and Lands	Mr. Soborun S.	9
		Mr. Rumjaun S.	1
7	Ministry of Youth and Sports	Mr. Jowaheer J.	1
		Mr. Mamoojee A.	6
8	Police Department	Mr. R. Luthmoodoo D.	9
9	Association of District Councils (ADC)	Mr. Jangi R. K.	8
10	Board Members	Mr. Bakee V.	6
		Mr. Kholeegan O. M.	6
11	Rodrigues Regional Assembly	Mr. Genave J. T.	1
		Mr. Chang Siow J. A.	1

## Major Board Decisions for year ended 30 June, 2018

### Board Meeting held on 26 September, 2017:

#### *Setting up of a Recreational Park at Saint-Felix public beach*

- The Board took note that a Memorandum of Understanding with regards to the creation of a recreational park at Saint-Felix public beach was signed on **31 August 2017**. The works started on **11 September, 2017** and was completed on **9 December 2017**.
- An official ceremony was held on **10 December, 2017** in the presence of the Hon. Mrs. Fazila Jeeva-Daureeawoo, Vice-Prime Minister, Minister of Local Government and Outer Islands and Hon. Etienne Sinatambou, Minister of Social Security, National Solidarity, and Environment and Sustainable Development to mark the event.

### Board Meeting held on 30 April, 2018:

#### *Construction of Bus / Taxi Stands on a plot of land adjoining to Baie du Cap public beach*

- The Board raised no objection on the proposal made from the Traffic Management and Road Safety Unit to set up temporary parking of buses at Baie du Cap during the construction period in the context of installation of a bus and taxi stand at Baie du Cap subject to conditions to be determined by the Authority.

### Special Board Meeting held on 15 May, 2018:

#### *Reconstitution of Committees*

- The Board approved the reconstitution of the various committees in line with Section 9 of Beach Authority Act, 2002 as follows:

#### **A. Finance Committee**

##### Terms of Reference:

To make recommendations to the Board in respect to any financial matters (as appropriate), in particular, all capital expenditures exceeding two hundred thousand rupees (Rs. 200,000/-) (in compliance with Section 11 (b) of Beach Authority Act, 2002).

##### **Composition:**

Chairperson	-	Mr. O. Kholeegan, Board Member
Members	-	Representative of Ministry of Tourism
	-	Representative of Ministry of Local Government and Outer Islands
	-	Representative of Parent Ministry

The Secretary to be appointed by the Management.



# Corporate Governance Report *(continued)*

## B. Staff Committee

### Terms of Reference:

To examine and make recommendations to the Board on any staff matters and, in particular, on Human Resource issues relating to recruitment, promotion and discipline and Industrial matters.

To advise the Board on matters relating to employment policy and strategies and human resource development.

### **Composition:**

Chairperson	-	Representative of Parent Ministry
Members	-	Representative of Ministry of Local Government and Outer Islands
	-	Representative of Ministry of Housing and Lands
	-	Representative of Management, Beach Authority

The Secretary to be appointed by the Management.

## C. Beach Traders' Licence Committee

### Terms of Reference:

To examine all applications and requests relevant to Beach Traders' Licence and make recommendations to the Board for the issue of new Beach Traders' Licence and / or make such other recommendations relevant to Beach Traders' Licence (e.g. relocation of place to trade, change of trade, additional trade, conditions and criteria for Beach Traders' Licence, etc.) to the Board.

### **Composition:**

Chairperson	-	Representative of Ministry of Housing & Lands
Members	-	Representative of Association of District Councils
	-	Representative of Ministry of Ocean Economy, Marine Resources, Fisheries and Shipping
	-	Representative of Parent Ministry

The Secretary to be appointed by the Management.

## D. Audit Committee

### Terms of Reference:

To focus on:

- i. the functioning of the internal control systems
- ii. the functioning of the internal audit department
- iii. the risk areas of the Authority's operations to be covered in the scope of the internal and external audits any accounting or auditing concerns identified as a result of the internal and external audits (such as investigating questionable payment or lapses of Internal Control and Compliance)
- iv. the Authority's compliance with legal and regulatory requirements with regard to financial matters
- v. monitoring the integrity of the financial statements, reviewing significant financial reporting judgements contained therein
- vi. identifying the risk areas contained in the Authority's operations and communicate them to the internal and external auditors for inclusion in the scope of their work
- vii. reviewing and monitoring the external auditor's independence and objectivity and the effectiveness of the audit process, taking into consideration relevant professional and regulatory requirements
- viii. providing assurance as to the reliability and accuracy of the financial statements, assertions and other financial information provided by Management to the Board or other users (annual report, etc.)
- ix. reviewing arrangements by which staff, in confidence, raise concern about possible improprieties in matter of financial reporting or other matters.

### **Composition:**

Chairperson	-	Mr. O. Kholeegan, Board Member
Members	-	Representative of Police Department
	-	Representative of Ministry of Youth and Sports
	-	Co-opted member with Financial Background (from Representative of Local Authorities)

The Secretary to be appointed by the Management.

## **Board Meeting held on 20 June, 2018:**

### *Validation Workshop for Beach Management Plan*

- The Board was apprised that the Beach Management Plan for the six public beaches, namely Mont Choisy, Belle Mare, Flic en Flac, Pereybère, P. G. Union Ribet and La Prairie were approved at the validation workshop held on **11 June, 2018** at InterContinental Mauritius Resort, Balaclava. The Consultant had, thereafter, been requested to submit the detailed designs and bid documents accordingly for implementation purposes.

# Corporate Governance Report *(continued)*

## 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 took part in its deliberations but he was not entitled to vote on any question before the Board. The Administrative Manager acted as Secretary to the Board.

## 2.3 Role, Function and Powers of the Board

The role, function and powers of the Board were determined by Beach Authority Act, 2002. The Board, as the focal point 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 Officers involved in procurement and recruitment exercises carried out at the level of the Authority.

## 2.5 Role and Function of Chairperson

The Chairperson of Beach Authority Board was non-executive and was appointed by the Minister of Social Security, National Solidarity and Environment and Sustainable Development 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 Beach Authority Act (as appropriate)
- (e) signing of cheques in terms of Section 19 (2) of Beach Authority Act.

## 2.6 Role and function of Chief Executive Officer

Section 10 of the Act provides for a Chief Executive Officer of the Authority who should be known as the General Manager and be appointed by the Board on certain terms and conditions and with the approval of the Honourable Minister. The responsibility of the General Manager is to ensure for 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 provides for the constitution of 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 the Board Members

The Chairperson, members of the Board and other Committees were remunerated in accordance with the provisions of the Pay Research Bureau Report.

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

## 3.1 Sittings of the Board and Sub-Committees of the Board

The Chairperson, members of the Board and other Committees were remunerated in accordance with the provisions of the Pay Research Bureau Report.

Particulars	Year 2017-2018
Board Meeting	9
Special Board Meeting	2
Finance Committee	9
Staff Committee	7
Beach Traders' Licence Committee	2

# Corporate Governance Report *(continued)*

## 3.2 Other Committees

### 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.

## 3.3 Access to Independent Advisers

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

## 3.4 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 Manager of the Authority acted as the Secretary to the Board and other Committees. He was responsible inter alia for:

- (a) ensuring that the Authority complies 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 Board of Beach Authority 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 and 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 of being a small organisation 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 Parent Ministry and / or the Ministry of Finance and Economic Development to carry out internal control duties at the Authority as and when required. The last exercise was carried out in March 2016.

## **5.7 Internal Audit**

The Authority is a small organisation comprising a few high value transactions. The system of internal control at the Authority provided through 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 ACCOUNTING AND AUDITING**

### **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 Public Sector Accounting Standards (IPSAS). 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**

Section 13 of Beach Authority Act, 2002 provided that the Auditor to be appointed should be the Director of Audit.



# Corporate Governance Report *(continued)*

## 7.0 INTEGRATED SUSTAINABILITY REPORTING

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

### 7.1 Ethics

The Authority has not developed its own set of corporate values and standards of behaviour for its management and staff. However, it has 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 is to protect and preserve the environment of the beaches. It also undertakes 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 has set up a 'Medical and Surgical Insurance Scheme' in favour of all employees of the Authority. It is being managed by Mauritian Eagle General Insurance. Employees are also covered with an Insurance Policy. General Workers on sites (on public beaches) have also been provided with the necessary clothing / protective equipment in conformity with the Regulations in force.

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

## 8.0 CORPORATE AND SOCIAL RESPONSIBILITY

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

### 8.1 Donations

No donations have been made to any political party or organisation.



## SECTION D

# Regulations of Activities on Public Beaches

*Mont Choisy public beach*



## SECTION D

# Regulations of Activities on public beaches

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

- (i) Beach Authority (Traders' Licence) Regulations, 2004
- (ii) Beach Authority (Traders' Licence) (Amendment) Regulations, 2008
- (iii) Beach Authority (Use of public beach) Regulations, 2004

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

With the proclamation of 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	Class II
Selling of coconuts	Renting of mattress
Selling of fruits (other than coconut)	Renting of umbrella
Selling of ice cream and ice lollies	Selling of ready-made garments
Selling of cooked food	Selling of handicraft, artisanal and fancy products
Selling of "dholl puri" and cakes	
Selling of non-alcoholic beverages and juices	
Selling of pre-packed snacks and confectionery (other canned foods)	

## 2.0 CONDITIONS AND CRITERIA FOR ISSUE / RENEWAL 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
- (b) Other conditions and criteria as established by the Board for issue of Beach Traders' Licence
  - (i) Licence holders were allowed to trade on only one public beach
  - (ii) New Beach Traders' Licence to be issued 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 and Ice Lollies can 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) Consider any existing beach hawkker (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 are not allowed to place any table, chair or umbrella while carrying out their trading activities
- (xii) All traders issued with Beach Traders' Licence by the Authority and who wish to apply for a change in location to trade (i.e. from one public beach to another) should submit fresh application
- (xiii) Application for issue of licence on grounds of hardship case, applicant should submit relevant documents – medical, death certificate and or affidavit (where applicable)
- (xiv) Licences will only be issued in the name of the licence holder and no longer to a particular person representing a company
- (xv) Licensees shall always be physically present on the premises during operating hours irrespective whether worker/s are present or not
- (xvi) Licensees shall submit to the Authority the name/s of worker/s (if any) including all relevant particulars at time of renewal of licence and shall notify the Authority upon any change of worker within 3 working days
- (xvii) Licensees shall not obstruct public beaches
- (xviii) Licence holders for the selling of Ice Cream and Ice Lollies should trade in a vehicle only or in an appropriate structure to be determined by the Authority

### **3.0 CONDITIONS AND CRITERIA FOR RENEWAL OF 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 mattress and umbrella on public beaches, the applicant has to comply with the following criteria and conditions:

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

- (i) Licences were renewed subject to clearances being obtained 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

## Regulations of Activities on Public Beaches *(continued)*

- (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 licensees to strictly comply with the code of practice as mentioned in paragraph Hereunder and as approved by Board as per Section 7 (2) (a) (iii) of Beach Authority (Traders' Licence) Regulations 2004
- (ix) Applicant for Beach Trader Licence for the renting of mattress and umbrella, would not be eligible for any other trade in the First Schedule of Beach Authority (Traders' Licence) Regulations 2004
- (x) No permanent structure to be used as storage facilities on the public beach
- (xi) The Authority reserves the right to relocate the designated area, to bring variation, in regard to the number of mattress and umbrella, not to renew or revoke the Beach Traders' Licence without payment of any compensation and any liability being incurred to the Authority
- (xii) Licences will only be issued in the name of the licence holder and no longer to a particular person representing a company
- (xiii) Licensees shall always be physically present on the premises during operating hours irrespective whether worker/s are present or not
- (xiv) Licensees shall submit to the Authority the name/s of worker/s (if any) including all relevant particulars at time of renewal of licence and shall notify the Authority upon any change of worker within 3 working days
- (xv) numbering or applying any other related mark / identification of mattresses and umbrellas for verification purposes
- (xvi) Licence holders will not be allowed to operate on Saturdays, Sundays and Public Holidays
- (xvii) Mattresses to be stacked and not placed outright over the whole stretch of the public beach
- (xviii) Licensees shall not obstruct public beaches

### **(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) does not apply.



#### **(d) Code of Practice applicable for renting of mattress and umbrella on public beaches**

I, the undersigned residing at.....  
holder a traders' licence for renting of mattresses and umbrellas at..... hereby  
agree to abide by the following code of practice under Section 7 (2) (a) (iii) of Beach Authority (Traders' Licence)  
Regulations 2004:

- (a) My Licence is only valid for the base of operation as indicated thereon
- (b) I shall always display my Licence and other details etc. conspicuously while I am trading
- (c) The licence has been issued personally to me and is not transferable nor assignable
- (d) I undertake to carry out my activity with the number of mattresses and umbrellas as approved by the Authority
- (e) I shall not offer services other than the renting of mattresses and / or umbrellas
- (f) I shall always be physically present on the premises during operating hours irrespective whether worker/s are present or not
- (g) I shall submit to the Authority the names/s of worker/s (if any) including all relevant particulars (ID, Certificate of Morality, etc) at time of renewal of licence and shall notify the Authority upon any change of worker within 3 working days (where applicable)
- (h) My employees and I shall not cause any inconvenience to other beach users
- (i) My employees and I (where applicable) shall not work under the influence of alcohol and / or drugs
- (j) My employees and I (where applicable) shall always be polite and shall not insult, assault, harm, harass or molest any beach user including tourists
- (k) My employees and I (if any) and where appropriate shall always be clean and decently dressed
- (l) I shall remove all mattresses and / or umbrellas after my trading activity and shall not have any fixed structure on the public beach
- (m) I shall remove all mattresses and / or umbrellas (where applicable) and move for trading purposes in another appropriate area designated by the Authority wherever there is an upgrading / restoration project or any other project on public beaches
- (n) I shall ensure that the area allocated is kept clean
- (o) I shall comply with all instructions issued by the Authority and to all conditions as spelt out in the Regulations in force and in particular Beach Authority (Traders' Licence) Regulations, 2004.

*Note 1 : For hotels, conditions (c) & (f) will not apply*

*Note 2: Failure to comply with any condition and criteria set out above, the Authority may reject the application for renewal or revoke the licence.*

#### **3.1 Status of various trade licences issued on public beaches for period July 2017 to June 2018**

In general, amount collected for licences issued for financial year ended **30 June, 2018** is as follows:

- (i) trades (except mattress and umbrella) – Rs. 2,725,750/-
- (ii) trades for renting of mattress and umbrella – Rs. 448,000/-

**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



# Regulations of Activities on Public Beaches *(continued)*

## 4.0 LEASE OF TUCKSHOPS AND OTHER BUILDINGS USED FOR TRADING PURPOSES

With the coming into operation of 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 dated back as far as the time it was managed by the Local Authorities and the Ministry of Local Government) for management purposes.

The Authority also embarked in the construction of some new ‘tuckshops’ on other public beaches. Actually the number of tuckshops and other buildings on public beaches are as follows:-

Abion public beach	4 tuckshops (2 vacant)
La Cuvette public beach	6 tuckshops and 1 Boat House
Belle Mare public beach	1 tuckshop
Blue Bay public beach	1 tuckshop and 2 Commercial Buildings
Saint-Felix public beach	6 tuckshops
Pereybère public beach	4 tuckshops

**The renting of the tuckshops and other buildings have generated revenue for financial year 30 June, 2018 to the tune of Rs. 1,989,999.00**

## 5.0 AUTHORISATION TO USE PUBLIC BEACH

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

### (a) Authorisation to use public beach

The said regulations provide that any person who wish to hold on any public beaches, any public gathering, public entertainment or any activity to which the public is 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.

Authorisations are then 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 authorisation to be issued.

A status of various authorisations issued is illustrated in the table below:

Activities	No. of Authorisations Issued
Camping	137
Leisure & Sports	55
Commercial (Wedding, Film / Photo Shooting)	62
Social Gatherings (Staff Party, Get Together, etc.)	191
Religious	86
<b>TOTAL</b>	<b>531</b>

### (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:

- (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 authorised to use public beach for repairs upon payment of a deposit of Rs 3,000/- (refundable) and a daily fee of Rs. 1,000/-
- (ii) fishing boats registered with the Ministry of Ocean Economy, Marine Resources, Shipping and Outer Island (Fisheries Division) were exempted from payment of deposit and daily fee to use public beach for its repairs.

All repairs / maintenance works were authorised 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.

Public Beach	July 2017 to June 2018
Grand Baie	5
Grand Gaube	1
Grande Pointe aux Piments	1
Mont Choisy	1
<b>TOTAL</b>	<b>8</b>

## Regulations of Activities on Public Beaches *(continued)*

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

Particulars	Financial year ended 30 June, 2018 (Rs.)
Beach Traders' Licence	<b>3,173,750.00</b>
Lease of tuckshops and other buildings	<b>1,989,999.00</b>
Authorisations issued to use public beaches	<b>225,000.00</b>

### 7.0 ENFORCEMENT OF REGULATIONS AND MONITORING OF ACTIVITIES ON PUBLIC BEACHES

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

- (a) Beach Authority (Traders' Licence) Regulations, 2004
- (b) Beach Authority (Traders' Licence) (Amendment) Regulations, 2008
- (c) Beach Authority (Use of Public Beach) Regulations, 2004

Some **240** contraventions were established during the financial year ended **30 June, 2018** as detailed hereunder:

Returns of Contraventions for financial year ended 30 June, 2018						
S.N	Causes	Northern Division	Southern Division	Eastern Division	Western Division	Total
1	Trading without licence	65	15	1	9	90
2	Driving and riding motor vehicles	28	14	31	2	75
3	Keeping vessels without authorisation	8	Nil	Nil	Nil	8
4	Parking motor vehicle on public beach	28	Nil	27	9	64
5	Breach of conditions attached to licence	1	Nil	Nil	2	3
	<b>Total</b>	<b>130</b>	<b>29</b>	<b>59</b>	<b>22</b>	<b>240</b>



The objective of the Authority is to ensure that all activities undertaken on public beaches are in compliance with the above Regulations and are fully enforced in the interest of all users frequenting our public beaches. Any non-compliance to those regulations are contravened and prosecuted by the Police.

Some eight (8) crackdown operations were carried out on different public beaches and nineteen (19) contraventions were established as detailed at **Appendix B**.

7.1 The monitoring of scavenging contracts in respect to cleaning and maintenance of toilet blocks and public beaches were carried out by the Enforcement Unit of the Authority. Penalties were applied as per clauses of contract for non-compliances. The penalties amounted to a total of Rs. 207,000/- during the financial year ended **30 June, 2018**.

Return of penalties applied for breach of conditions of scavenging contracts in respect to cleaning and maintenance of toilet blocks and public beaches is at **Appendix C**.







## SECTION E

# Implementation of Projects

*Grand Baie public beach*



## SECTION E

### Implementation of Projects

The Technical Section of Beach Authority is headed by a Technical Manager and is responsible for the following:

- Implementation of projects on public beaches
- Supervision and monitoring of scavenging contracts for the day to day cleaning and maintenance of public beaches including toilet blocks
- Repairs and maintenance of amenities on public beaches
- Representing Beach Authority in technical committees
- Assessing and giving recommendations in Environmental Impact Assessment (EIA)

#### Provision of parking facilities and beach enclosure works on public beaches

Vehicular access on the beach dynamic zone is one of the causes contributing to beach erosion. Accordingly, with a view to preserve the coastal zone, dedicated parking facilities for buses and cars are being created and enclosure of public beaches are being undertaken by the Authority so as to restrict movement of vehicles to the beach frontage. Restricting vehicular access to the public beach is also viewed as a measure to provide safety and security to beach users. The parking area at Von Moltke public beach has been upgraded during financial year ended **30 June, 2018** to accommodate parking spaces for cars and buses as well as some landscaping works. Plastic bollards were also placed at Wolmar and Grand Baie public beaches.



*Parking area at Von Moltke public beach*





*Flic en Flac Sub Office*

### **Construction of sub office at Flic en Flac public beach**

In quest for excellence and with a view to cope with the continuous changing environment as well as to ensure a good service delivery, two sub offices have already been set up in the two geographical zones around the island namely at Pereybère public beach (North) and Belle Mare public beach (East) are fully operational. A third sub office has been constructed at Flic en Flac public beach (West) during financial year ended **30 June, 2018**. The fourth sub office will be constructed at Saint Felix public beach (South) during the next financial year.

### **Provision of lighting on public beaches**

Enhancing safety and security on public beaches remains a priority of Beach Authority. Lighting on public beaches not only enhances security and safety of beach users at night but also deters acts of vandalism to beach amenities as well as it increases the quality of life by extending the hours at which beach users can have access to recreational activities on public beaches.

In line with the commitments of the Authority towards mitigating the effects of Climate Change, the use of solar LED lighting in lieu of conventional lighting systems is being preferred by the Authority.

Sixty four (64) double bracket solar lighting columns were installed on ten (10) public beaches namely Pointe aux Piments, Bain Boeuf, Grand Gaube, Roches Noires, Poste Lafayette, Quatre Soeurs, Providence, Baie du Cap, La Pointe Cassis Le Morne Village and Bois des Amourettes public beaches.



*Roches Noires public beach*



*Pointe aux Piments public beach*



# Implementation of Projects *(continued)*

## Provision of amenities on public beaches

The most widespread activities on the public beaches are meant for beach users including tourists. With a view to satisfy the increasing demand of the beach users on all public beaches, the Authority implemented projects relevant to the provision of additional amenities. In this respect, two (2) toilet blocks, two hundred and eighty (280) litter bins, fifty (50) picnic tables and ten (10) informative panels were constructed / installed on several public beaches namely Pomponette, Palmar, P. G. Virginia, Pointe des Lascars, Roches Noires, Pointe aux Piments, Melville, Remy Ollier amongst others.



*Litter bins made of galvanized iron sheets and cladded with wood composite plastic bars and fixed in reinforced concrete base at Roches Noires public beach*



*Informative panel at Pomponette public beach*



*Installation of picnic table with recycled plastic at Palmar public beach*





*New toilet block at Pointe aux Piments public beach (near Cemetery)*



*New toilet block at Melville public beach*

### **Infrastructural development on public beaches**

In line with its mandate to embellish public beaches in Mauritius, Beach Authority embarked on infrastructural development on public beaches. During financial year ended **30 June, 2018**, infrastructural works was carried out at Petit Sable public beach and consisted of a new toilet block, parking space, retaining wall, low masonry wall as well as a drainage system to evacuate rainwater.



*New toilet block, construction of parking area and planting of bottle palm trees at Petit Sable public beach*

# Implementation of Projects *(continued)*

## Repairs, maintenance and upgrading of existing amenities

Amenities on public beaches are prone to deteriorate with time and weather conditions. Beach Authority ensures that all amenities on public beaches are in good conditions for the benefit and comfort of all beach users. As such, toilet blocks at La Preneuse, La Cambuse, Pointe aux Sables (main), Grand Gaube, Palmar (near Ambre Hotel), Trou aux Biches (in front of Police Station), Cap Malheureux, Petit Verger, Sable Noir, La Cuvette and Palmar (main) public beaches have been upgraded during financial year ended **30 June, 2018**. The works comprised of the replacement of sanitary equipment, tiles, wall painting, openings, information panels, mirrors roof truss and iron sheeting. Repairs and maintenance of damaged iron roof sheeting and roller shutters was also carried out at the toilet block situated at Palmar public beach (near Palmeraie Hotel) during the same period.

## Safety and security on public beaches

Ensuring safety and security of beach users remains one of the priorities of Beach Authority. Several projects relating to felling of dried / dangerous trees as well as lopping of dangerous branches, repairs and maintenance of lighting systems, enclosure with bollards to prevent vehicular access to beach frontage.

Life saving and beach patrol programmes have also been undertaken on special occasions such as Assumption, Ganga Snan and Easter Monday in collaboration with all relevant stakeholders concerned as detailed hereunder:

Contributions of stakeholders for life saving and beach patrol programme of financial year ended **30 June, 2018**:

### Beach Authority

- a) acts as coordinator for Life Saving and Beach Patrol Programme
- b) provides the following equipments / facilities to Life Savers:
  - (i) Goggles
  - (ii) Marquise
  - (iii) T-Shirts
  - (iv) First Aid Kits (comprising of basic medical supplies in order to effectively attend any emergency or casualties)
  - (v) distributes bin bags to beach users
- c) pays stipend to Life Savers
- d) Beach Enforcement Officers monitored the various services provided by relevant scavenging contractors on public beaches

### Ministry of Environment and Sustainable Development, and Disaster and Beach Management

provides transport facilities for Life Savers



**Police Department (National Coast Guard and Special Mobile Force)**

ensures safety and security of beach users, such as, ensuring enforcement of regulations, patrolling and close watching out on dark spots (dangerous zones not suitable for bathing, for e.g., at Le Goulet, Tamarin, Flic en Flac, Le Morne, etc), traffic controlling on public beaches

**Ministry of Ocean Economy, Marine Resources, Fisheries and Shipping (Fisheries Division)**

provides patrol boats and personnel at Le Goulet, Anse La Raie, Belle Mare and Le Morne public beaches

**Ministry of Health & Quality of Life**

provides ambulance services on strategic locations on public beaches

**Municipal Council of Port Louis**

provides transport facilities for Life Savers

**Central Water Authority**

provides water tankers and cater for standpipes on highly frequented public beaches

**Life Saving Groups:  
Royal Life Saving Society,  
Pereybère Swimming Club,  
Club Aquatique de Port Louis,  
Surf Life Association and Flacq  
Swimming Association**

give assistance to beach users on several public beaches

No accidents / drowning cases were reported on those occasions.







# SECTION F

## **Activities/ Events**

*Belle Mare public beach*

## SECTION F

### Activities / Events

#### 1.0 Signature of Memorandum of Understanding with Rotary Club of Grand Baie for installation of Eco Bins on public beaches

A Memorandum of Understanding was signed between Beach Authority and the Rotary Club of Grand Baie on **13 September, 2017** for the installation of Eco Bins at the following public beaches:

- Two (2) units at Trou aux Biches
- Three (3) units at Mont Choisy
- One (1) unit at Grand Baie
- One (1) unit at Pereybère
- One (1) unit at Bain Boeuf



*Signature of Memorandum of Understanding (MoU)  
From left to right: Mr. Clément LAM WAI YAM, President of Rotary Club of Grand Baie,  
Dr. Dhuneeroy BISSESSUR, General Manager of Beach Authority  
and Mr. Ramdawar SEWBALAK, Director of Eco Green Power Co. Ltd*



## The objectives of installation of Eco Bins on public beaches are:

- to educate and actively involve beach users of marine resources in the sustainable use and management of the coastal environment
- to actively involve community members, especially woman and children, in the coastal management process
- to guide the sustainable development of coastal activities and resources



*Eco Bin to be installed on public beaches*



*Beach users crushing plastic bottles in eco bin installed at Mont Choisy public beach*

## Activities / Events *(continued)*

### 2.0 Signature of MoU with Employees Welfare Fund for the setting up of a recreational park at Saint-Felix public beach

A Memorandum of Understanding was signed between the Employees Welfare Fund, Beach Authority and the District Council of Savanne on the **31 August, 2017** for the setting up of a health track and additional recreational facilities at Saint-Felix public beach. A sum of MUR 5M was agreed to be funded by the Employees Welfare Fund for the project. The project would be very beneficial to the inhabitants of the vicinity namely Chemin Grenier, Chamouny, Rivière des Galets and Surinam amongst others.



*Mr. Roshan SOWAMBAR, Chairman of Beach Authority and  
Dr. Dhuneeroy BISESSUR,  
General Manager of Beach Authority*



*Dr. Dhuneeroy BISESSUR, General Manager of Beach Authority  
and Mr. Dineshraj BABAJEE,  
Chairman of Employees Welfare Fund*

### Official launching of the recreational park at Saint-Felix public beach

The Recreational Park was launched on **10 December, 2017** by the Honourable Fazila JEEWA-DAUREEAWOO, Vice-Prime Minister, Minister of Local Government and Outer Islands in the presence of the Honourable Etienne SINATAMBOU, Minister of Social Security, National Solidarity, and Environment and Sustainable Development, Mr. Dineshraj BABAJEE, Chairman of Employees Welfare Fund, Mr. Kamalsaw GAJADUR, Chairman of District Council of Savanne, Mr. Appalsamy Reddi SITANNAH, General Manager of Employees Welfare Fund and Dr. Dhuneeroy BISESSUR, General Manager of Beach Authority.





*Address by Dr. Dhuneeroy BISSESSUR, General Manager of Beach Authority*



*Unveiling of inaugural plate by the Honourable Fazila JEEWA-DAUREEAWOO, Vice-Prime Minister, Minister of Local Government and Outer Islands*



## Activities / Events *(continued)*

### 3.0 Clean Up, Embellishment and Sensitisation Campaign at Mont Choisy public beach

A Clean Up, Embellishment and Sensitisation Campaign was organised by the European Union in collaboration with the Ministry of Social Security, National Solidarity, and Environment and Sustainable Development and Beach Authority on **20 September, 2017** at Mont Choisy public beach. Several stakeholders including Divers from the National Coast Guard and the Ministry of Ocean Economy, Marine Resources, Fisheries and Shipping amongst others participated in the event. The campaign comprised the cleaning of lagoon, planting of coconut trees and endemic plants and sensitisation campaign through the distribution of plastic bags and flyers to beach users.



*Planting of endemic plant by Her Excellency, Marjaana SALL, Head of Delegation European Union, in the presence of Hon. Etienne SINATAMBOU, Minister of Social Security, National Solidarity, and Environment and Sustainable Development, Mr. Roshan SOWAMBAR, Chairman of Beach Authority and Dr. Dhuneeroy BISSESSUR, General Manager of Beach Authority*



*Cleaning of lagoon by divers and members of the Rotary Club at Mont Choisy public beach*



*Waste collected from cleaning of lagoon together with the Ambassador of European Union, the General Manager of Beach Authority and divers of National Coast Guard at Mont Choisy public beach*



## Activities / Events *(continued)*

### Sensitisation Campaign (distribution of plastic bin bags and flyers to beach users)



*Sensitisation campaign through distribution of plastic bin bags and flyers to beach users by Honourable Etienne SINATAMBOU, Minister of Social Security, National Solidarity, and Environment and Sustainable Development together with Mr. Roshan SOWAMBAR, Chairman of Beach Authority and Dr. Dhuneeroy BISSESSUR, General Manager of Beach Authority at Mont Choisy public beach*



*Photo souvenir – Chairman, General Manager and Staff of Beach Authority at Mont Choisy public beach*



## Clean Up Campaign on public beaches - post cyclone Berguitta and torrential rain

Following the passage of cyclone Berguitta and torrential rain, much damages were caused on the coastal areas of the island. Immediate actions were taken by Beach Authority for the cleaning of public beaches after the passage of the cyclone and torrential rain.

### *Types of damages:*

- **Beach erosion** at Blue Bay, Pointe Cassis, Le Bouchon, Pointe Sud Ouest, Flic en Flac, La Prairie, Le Morne, Belle Mare, Palmar, Providence, Mont Choisy, Grand Baie, Grand Sable, Bois des Amourettes and Bain Boeuf public beaches.
- **Accumulation of water** at Von Moltke (Roches Noires), P. G. Union Ribet, Poste Lafayette, Bras d'Eau, Belle Mare, Palmeraie, Trou d'Eau Douce, Wolmar, Tamarin, Comptesse La Marque, Le Morne (near Dinarobin Hotel), Le Morne (near St. Regis Hotel), Le Morne Brabant, La Preneuse, La Prairie, Flic en Flac (near Ex-Mer de Chine) and Sable Noir public beaches.
- **Fallen / Uprooted trees**
- **Broken branches**
- **Trees with exposed roots**
- **Minor damage to amenities** (including informative panels, solar lighting, parking space, bins, benches, kiosks, fireplaces, lever arms, bollards and pine poles)
- **Accumulation of wastes**

### *Action taken after the passage of cyclone:*

- Scavenging contractors were requested to ensure an immediate and proper cleaning and carting away of all post cyclonic wastes (comprising mainly of green waste, branches and to also ensure lopping, trimming and pruning of branches) (where applicable).
- General Workers of Beach Authority were deployed for a prompt repair and maintenance of lighting / plumbing systems as well as reinstatement of amenities on public beaches.
- The Forestry Services was contacted for appropriate clearances for felling and carting away of all fallen / uprooted trees laying on public beaches.
- Prompt follow up action has been taken to ensure that all amenities such as the toilet blocks and other amenities are operational within the shortest possible delay.
- All damaged lighting and plumbing amenities on sites have been revisited for repairs and maintenance.
- All proclaimed public beaches affected by the beach erosion and exposed trees have been referred to the Integrated Coastal Zone Management (ICZM) Division of the Parent Ministry for appropriate and remedial action.
- All potential hazards to beach users have been attended to, such as falling of signboards at Grand Sable and Blue Bay public beaches and damaged thatched kiosks at Trou aux Biches public beach (near Casuarina Hotel).

## Activities / Events *(continued)*

### 4.0 Validation Workshop on Beach Management Plan for public beaches

Validation workshop for Beach Management Plans (BMP) was organised by Beach Authority at Intercontinental Mauritius Resort, Balaclava on **11 June, 2018**. Several stakeholders from different Ministries, Non Governmental Organisations, private sector were present on that day.

The programme comprised of the following:

- registration of participants
- welcome address by Dr. Dhuneeroy BISSESSUR, General Manager of Beach Authority
- address by Mr. Nazir SOBRATTY, Permanent Secretary, Ministry of Social Security, National Solidarity, and Environment and Sustainable Development
- presentation on the Technical Aspects of the Beach Management Plans by Mr. Nuvin KHEDAH, Technical Manager of Beach Authority
- presentation on Amenities, Infrastructure, Landscaping and Visual Aesthetics by Mr. Dharmanand SOOREDIO, Director of Mega Design Ltd
- presentation on Coastal Zone and impacts of Climate Change by Mr. Anthony WAIN, Landscape Architect of Mega Design Ltd
- presentation on Security and Safety aspects by Mr. Tegaragen SEENEEVASSEN, Services Engineer of Mega Design Ltd
- interactive working session with participants

The Beach Management Plans for the six public beaches were validated by all relevant stakeholders concerned.

#### • ***Welcome address by Dr. Dhuneeroy BISSESSUR, General Manager of Beach Authority***

The General Manager welcomed and thanked everybody for their presence. During his speech, the General Manager stated that: “Beach Authority is a parastatal body created in 2002, and is under the aegis of the Ministry of Social Security, National Solidarity, and Environment and Sustainable Development. It is responsible for the control and management of proclaimed public beaches in Mauritius and Rodrigues. The public beaches play an important role in the Socio-economic development of our country. They are our showcase, our identity, our common space and our pride. He also added that we feel privileged to have inherited the god gifted idyllic beaches with clear blue turquoise lagoons. It is our duty to maintain them as such and leave this legacy to the future generations.

In this fast developing and stressful world, people are looking for suitable places to entertain and relax and the public beaches fit the purpose. We are fully conscious that in the years to come Beach Authority will face multi-faceted challenges and it is our responsibility to initiate a Beach Management Plan to ensure that the beaches are always being embellished and upgraded with all relevant amenities in the interest of all beach users including tourists. The Beach Management Plan is of vital importance to Beach Authority as it provides a framework and guidance for the decision making process regarding management and upgrading of public beaches. In this respect, Beach Authority has embarked on a project for the preparation of Beach Management Plans for six public beaches based on specificities and geographical considerations, namely Mont Choisy, Pereybère, P. G. Union Ribet (Mare la Raie), Belle Mare, Flic en Flac and La Prairie. The Beach Management Plan is a fitting element that will contribute significantly to transform our public



beaches into an entertaining place of excellence. In short, it outlines the consideration and action to be taken in future. It takes into account and, where possible promotes and enhances the uses and functions of a beach”.

The General Manager ended his speech by saying that we have no doubt that this workshop will be inspiring, innovative, informative, enriching and fruitful to one and all.



*Welcome address by Dr. Dhuneeroy Bisseessur, General Manager of Beach Authority*

• **Address by Mr. Nazir SOOBATTY, Permanent Secretary, Ministry of Social Security, National Solidarity, and Environment and Sustainable Development**

During his speech, Mr. Nazir SOOBATTY mentioned that: “for a Small Island Developing State like Mauritius, the public beaches are our important coastal assets and ecosystems. They are of prime importance for our inhabitants recreation and leisure, main attraction of our Tourism Industry and coastal development. With the advent of industrialisation and development, coupled with global warming and climate change effects, our public beaches are constantly under pressure and are being subject to constant degradation and erosion. We have no other choice than to consider the protection, preservation and conservation for our beaches as well as the security and safety of the beach users as a priority.

## Activities / Events *(continued)*

Beach Authority, with the undeniable support received from Ministry of Social Security, National Solidarity, and Environment and Sustainable Development, has embarked as one of its priority projects on the preparation of a Beach Management Plan for each of the six public beaches, namely at Mont Choisy, Pereybère, P. G. Union Ribet (Mare la Raie), Flic en Flac, Belle Mare and La Prairie. The services of a consultant namely Mega Design Ltd has been retained. The Beach Management Plan provides an integrated, consistent framework and guidelines including beach management practices with a view to achieve sustainable development of our public beaches. The overall aims and objectives of the Beach Management Plan are to help during the management of public beaches to think strategically and innovatively for managing our coastal resources over a long period of time so as to achieve a sustainable development in the context of industrialization, global warming, climate change and population growth.

The Permanent Secretary also mentioned that nearly all of the proclaimed public beaches falling under the jurisdiction of Beach Authority are fully accessible to the public. Government is fully committed to ensure that our beaches are free from all obstructions and nuisances so that the public has access to it at all times”.

Mr. Nazir SOOBRAITY ended his speech by saying that: “the discussions at the workshop are critical in supporting decision makers and planners in formulating policies and best practices towards sustainable development of our public beaches and wished all the working groups involved in this workshop a very fruitful discussion regarding the Beach Management Plan for the public beaches concerned”.



*Address by Mr. Nazir SOOBRAITY, Permanent Secretary,  
Ministry of Social Security, National Solidarity, and Environment and Sustainable Development*



- **Presentation on the Technical Aspects of the Beach Management Plans by Mr. Mahen Nuvin KHEDAH, Technical Manager of Beach Authority**



- **Presentation on Amenities, Infrastructure, Landscaping and Visual Aesthetics by Mr. Dharmanand SOOREDOO, Director of Mega Design Ltd (Consultant)**



- **Presentation on Coastal Zone and impacts of Climate Change by Mr. Anthony WAIN, Landscape Architect at Mega Design Ltd**



## Activities / Events *(continued)*

- *Interactive working session with participants*



*Mr. Vincent ROGERS,  
Chairman of Compagnie de Mont Choisy Ltee*



*Mr. Dharamraj DEENOO, Deputy Permanent Secretary,  
Ministry of Social Security, National Solidarity,  
and Environment and Sustainable Development  
(Board Member of Beach Authority)*



*Mr. G. PYNDIAH,  
Representative of Association du Development Durable (NGO)*



*Mrs. Coonjan JUGROOP,  
Chief Executive of District Council of Savanne*



*Mr. Vikash TATAYAH,  
Ag. Executive Director,  
Mauritius Wildlife Foundation*



*Mr. Mohammad Oumar KHOLEEGAN,  
City Council of Port Louis,  
(Board Member of Beach Authority)*





*Mr. D. Reddy LUTHMOODOO,  
Assistant Superintendent of Police - National Coast Guard  
(Board Member of the Authority)*



*Mr. Roshan RAMESSUR,  
Representative of Vice-Chancellor of University of Mauritius*



*Dr. Pramod CHUMUN,  
Program Manager  
Eco Sud*



*Mr. A. SOOKUN,  
Head of Public Infrastructure Development,  
District Council of Pamplémousses*



*Ms. Henna RAMDOUR,  
Environment Officer,  
Ministry of Social Security,  
National Solidarity and Environment  
and Sustainable Development*



*Mr. D. ELLAYAH,  
Inspector  
National Disaster Risk Reduction  
Management Centre*

## Activities / Events *(continued)*



*Mrs. Moobinah KHODABOCUS, Master of Ceremony, Ag. Accounting Technician of Beach Authority,  
Dr. Dhuneeroy BISSESSUR, General Manager of Beach Authority,  
Mr. Nazir SOOBRAITY, Permanent Secretary,  
Ministry of Social Security, National Solidarity,  
and Environment and Sustainable Development (addressing the floor),  
Mr. Dharamraj DEENOO, Deputy Permanent Secretary, Ministry of Social Security, National Solidarity,  
and Environment and Sustainable Development,  
Mr. Roshan SOWAMBAR, Chairman of Beach Authority,  
Mr. Mahen Nuvin KHEDAH, Technical Manager of Beach Authority (from left to right)*



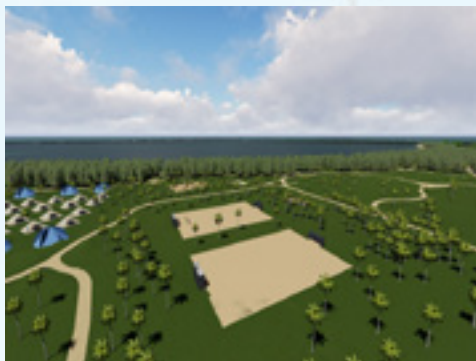
*Invitees*





*Participants and Staff of Beach Authority*

### **Elevation Plan of Beach Management Plan for Mont Choisy public beach**



*Beach soccer*



*Food court*



*Footpath and glade*



*Camping area*

## Activities / Events *(continued)*

### Elevation Plan of Beach Management Plan for Mont Choisy public beach



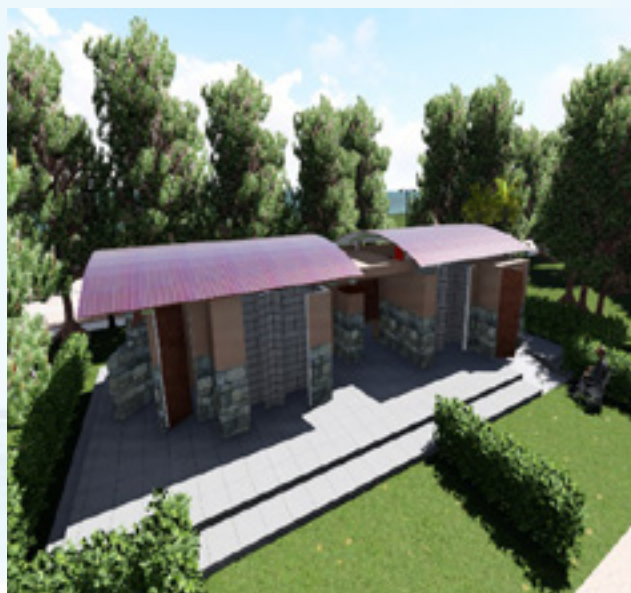
*Vigilance tower*



*Open gym*



*Parking area*



*Toilet block*



## 5.0 Celebration of World Environment Day at Municipal Council of Port Louis

The Ministry of Social Security, National Solidarity, and Environment and Sustainable Development organised and exhibition on the occasion of World Environment Day from **07 to 08 June, 2018** at the Municipal Council of Port-Louis in collaboration with Solid Waste Management Division, Beach Authority, University of Mauritius and private companies.

The theme of this year is to “Beat Plastic Pollution” as plastic is causing much harm to the environment and the nature at large. The objective of the exhibition was to create awareness amongst the public.

In this respect, an awareness campaign and exhibition was showcased by Beach Authority. The school children and members of the public were sensitised on the negative impacts of plastic pollution on our public beaches and the measures being taken by Beach Authority to beat plastic pollution on public beaches.

Flyers were distributed to visitors to further sensitise them to protect our public beaches.



*Banners installed to sensitise the visitors regarding the negative impacts of plastic pollution on our public beaches and the measures being taken by Beach Authority to beat plastic pollution on public beaches*

## Activities / Events *(continued)*



*Visitors appreciating the sensitisation banners*



*School children visiting the stand of Beach Authority*



## 6.0 Celebration of World Ocean Day at Blue Bay public beach

To mark the World Ocean Day 2018, the Ministry of Ocean Economy, Marine Resources, Fisheries and Shipping (Fisheries Division) in collaboration with Beach Authority, Ministry of Youth and Sports, Mauritius Oceanography Institute (MOI), Mauritius Police Force and Eco Sud organised a cleaning campaign at Blue Bay public beach on **09 June, 2018**. Arrangements were made with the relevant Scavenging Contractor (Mauriclean Ltd) to provide additional workforce and for the carting away of wastes collected after the cleaning of Blue Bay public beach and lagoon.



*Presence of Honourable Premdutt KOONJOO, Minister of Ocean Economy, Marine Resources, Fisheries and Shipping together with Mr. A. BEEPUTH, Ag. Senior Beach Enforcement Officer of Beach Authority at Blue Bay public beach in the context of World Ocean Day 2018*



## Activities / Events *(continued)*



*Cleaning of Blue Bay public beach by personnel of Mauriclean Ltd (Scavenging Contractor)*



*Divers from the Ministry of Ocean of Ocean Economy, Marine Resources, Fisheries and Shipping (Fisheries Division) at Blue Bay public beach*



## 7.0 Celebration of World Environment Day at Flic en Flac public beach

To mark the World Environment Day, the Ministry of Social Security, National Solidarity, and Environment and Sustainable Development in collaboration with Beach Authority, Ministry of Ocean Economy, Marine Resources, Fisheries and Shipping, Ministry of Local Government and Outer Islands, Ministry of Health and Quality of Life, Black River District Council, Mauritius Police Force and Non Governmental Organisations organised a Clean-Up Campaign at Flic en Flac public beach on **24 June, 2018**.

The objective of the Clean-Up Campaign was to clean the beach and the lagoon as well as to sensitise the beach users at Flic en Flac public beach.

The activities comprised of the following:

- speech
- cleaning of lagoon and public beach
- sensitisation campaign (distribution of flyers and plastic bin bags)
- donation of two (2) Eco-bins to Beach Authority by the Ministry of Social Security, National Solidarity, and Environment and Sustainable Development



*Address by Honourable Etienne Sinatambou, Minister of Social Security, National Solidarity, and Environment and Sustainable Development in the presence of Dr. Dhuneeroy Bissessur, General Manager of Beach Authority*



## Activities / Events *(continued)*

### Cleaning of lagoon and public beach



*Wastes retrieved from Flic en Flac lagoon by Divers of Mauritius Scuba Diving Association*



*Cleaning of Flic en Flac public beach  
by staff of Ministry of Social Security, National Solidarity, and Environment and Sustainable Development*



## Sensitisation campaign (distribution of flyers and plastic bin bags)



*Distribution of flyers and plastic bin bags to beach users by staff of Beach Authority*



*Handing over of Eco bins to Beach Authority by the Honourable Etienne Sinatambou, Minister of Social Security, National Solidarity, and Environment and Sustainable Development in the presence of Dr. D. Bissessur (General Manager of Beach Authority)*



## Activities / Events *(continued)*

### 8.0 Lifesaving programme and sensitisation campaign in collaboration with stakeholders:

- La Cambuse public beach



*Divers of Royal Lifesaving Society*

- Belle Mare public beach



*Flacq Swimming Association*



*Ministry of Health and Quality of Life*



- Anse La Raie public beach



*Distribution of plastic bin bags and flyers to beach users*



*Life savers*







## SECTION G

# Directors' Responsibilities

*La Cambuse public beach*

## 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 Social Security, National Solidarity and Environment and Sustainable Development 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



Board Member



STATEMENT OF COMPLIANCE

(Section 75 (3) of the Financial Reporting Act)

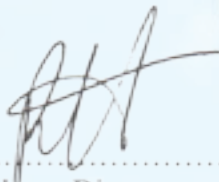
Name of PIE: **Beach Authority**

Reporting Period: **July 2017 to June 2018**

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

The Beach Authority has complied with all of its obligations and requirements under the Code of Corporate Governance

SIGNED BY:



.....  
Chairperson and one Director



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

**Mr A.K Parayag**  
DIRECTOR

DATE: 31 October, 2018

DATE: 31 October, 2018







## SECTION H

# Financial Statements

*Flic en Flac public beach*



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**REPORT OF THE  
DIRECTOR OF AUDIT**

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**On the Financial Statements  
of the Beach Authority  
for the year ended 30 June 2018**

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**NATIONAL AUDIT OFFICE**

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# NATIONAL AUDIT OFFICE

## REPORT OF THE DIRECTOR OF AUDIT TO THE BOARD OF THE BEACH AUTHORITY

### Report on the Audit of the Financial Statements

#### Opinion

I have audited the accompanying financial statements of the Beach Authority, which comprise the Statement of Financial Position as at 30 June 2018, and the Statement of Financial Performance, Statement of Change in Net Asset/Equity and the Cash Flow Statement for the year then ended and Notes to the Financial Statements, including a summary of significant accounting policies.

In my opinion, the financial statements give a true and fair view of the financial position of the Beach Authority as at 30 June 2018, and of its financial performance and its cash flows for the year then ended in accordance with the International Public Sector Accounting Standards.

#### Basis for Opinion

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Beach Authority in accordance with the INTOSAI Code of Ethics together with the ethical requirements that are relevant to my audit of the financial statements in Mauritius, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### Key Audit Matters

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters. I have determined that there is nothing to report in this regard.

### **Other Information**

Management is responsible for the other information. The other information comprises the information included in the annual report of the Beach Authority for the year ended 30 June 2018, but does not include the financial statements and my auditor's report thereon.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards, 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.

In preparing the financial statements, management is responsible for assessing the Beach Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management intends to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible of overseeing the Beach Authority's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:



- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Beach Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Beach Authority's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Beach Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or, when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

## **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 Beach Authority's expenditure and income have been applied to the purposes intended by those charged with governance. 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 30 June 2018 were received at my Office on 14 November 2018. Following examination of the financial statements, a few amendments had to be made. The amended financial statements were submitted on 23 September 2019.

In my opinion, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the 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 examination of the relevant records.



*Financial Reporting Act*

The Directors are responsible for preparing the Corporate Governance Report. My responsibility is to report on the extent of compliance with the Code of Corporate Governance as disclosed in the annual report and on whether the disclosure is consistent with the requirements of the Code.

In my opinion, the disclosure in the Annual Report is consistent with the requirements of the Code.



**C. ROMOAH**  
**Director of Audit**

National Audit Office  
Level 14,  
Air Mauritius Centre  
**PORT LOUIS**

2 October 2019

# Statement of Financial Position as at 30 June 2018

		30 Jun 2018	30 Jun 2017 (Restated)
	Notes	Rs	Rs
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	9	69,357,128	44,547,767
Trade and other receivables	10	21,450	304,700
Car loan		685,683	1,217,398
Inventories	11	1,684,096	1,265,854
Prepayments	12	94,039	133,654
		<b>71,842,396</b>	<b>47,469,373</b>
<b>Non-current assets</b>			
Property, plant and equipment	13	4,551,540	5,139,865
Investment property	13.1	38,700,000	
Construction work in progress	13.2	5,357,957	-
		<b>48,609,497</b>	<b>5,139,865</b>
<b>Total Assets</b>		<b>120,451,893</b>	<b>52,609,238</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Trade and other payables	14	9,960,078	4,104,685
Car loan		685,683	1,217,398
Refundable deposits	14.3	746,608	660,808
Employee benefits	14.4	1,442,709	1,167,943
		<b>12,835,078</b>	<b>7,150,834</b>
<b>Non-current liabilities</b>			
Employee benefits	15	10,172,454	9,685,726
Retirement benefit obligation	16	5,931,704	5,900,863
		<b>16,104,158</b>	<b>15,586,589</b>
<b>Total Liabilities</b>		<b>28,939,236</b>	<b>22,737,423</b>
<b>Net Assets / (Liabilities)</b>		<b>91,512,657</b>	<b>29,871,815</b>
<b>NET ASSETS / EQUITY</b>			
General fund	18	91,512,657	29,871,815
<b>Total Net Assets / Equity</b>		<b>91,512,657</b>	<b>29,871,815</b>

(MR R.S.SOWAMBAR)  
CHAIRMAN

(MR S.SOBORUN)  
BOARD MEMBER

Date: 20 September 2019



# Statement of Financial Performance for the year ended 30 June 2018

		12 months ended 30 Jun 2018	18 months ended 30 Jun 2017 (Restated)
	Notes	Rs	Rs
<b>REVENUE</b>			
Revenue from non-exchange transaction	19	73,092,265	92,900,396
Revenue from exchange transaction	20	5,444,220	7,439,665
		<b>78,536,485</b>	<b>100,340,061</b>
<b>EXPENDITURE</b>			
Salaries and employee benefits	21	23,762,896	35,425,564
Cost of amenities and upgrading of environment on public beaches	22	20,260,706	21,594,962
Maintenance on public beaches and provision of utilities	23	3,721,500	4,939,812
Rent		1,869,998	2,577,737
Maintenance and running of motor vehicles		773,796	1,176,517
Office expenses, postage and incidentals	24	1,048,027	1,540,371
Depreciation		1,388,430	1,418,486
Cost of utilities	25	617,524	1,011,339
Legal and professional services		242,125	209,375
Board members fees and allowances		607,771	856,465
Other operating expenses		785,560	423,706
Insurances		173,784	273,860
Training and mission		65,950	67,500
Advertising		277,576	222,794
		<b>55,595,643</b>	<b>71,738,488</b>
<b>Net surplus / (deficit)</b>		<b>22,940,842</b>	<b>28,601,573</b>

## Statement of Changes in Net Assets / Equity for the year ended 30 June 2018

	General fund	Revaluation reserve	Renewal fund	Total
	Rs	Rs	Rs	Rs
<b>Balance at 31 December, 2015</b>	<b>(9,243,904)</b>	<b>690,000</b>	<b>310,000</b>	<b>(8,243,904)</b>
<b>Prior year adjustment</b>				0
IPSAS 23 adoption: adjustment of balance of deferred capital grant	9,514,146			9,514,146
Transfer to General fund	690,000	(690,000)		-
Surplus / (deficit) for the period	28,601,573	0	0	28,601,573
<b>Restated Balance at 30 June, 2017</b>	<b>29,561,815</b>	<b>-</b>	<b>310,000</b>	<b>29,871,815</b>
Recognition of investment property at fair value from 2017-18	38,700,000			38,700,000
Surplus / (deficit) for year	22,940,842			22,940,842
<b>Balance at 30 June, 2018</b>	<b>91,202,657</b>	<b>-</b>	<b>310,000</b>	<b>91,512,657</b>



## Cash Flow Statement for the year ended 30 June 2018

	12 months ended 30 Jun 2018	18 months ended 30 Jun 2017 (Restated)
	<b>Rs</b>	<b>Rs</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
<b>Surplus / (Deficit)</b>	22,940,842	28,601,573
Adjustment for non-cash movements		
Depreciation	1,388,430	1,418,486
Increase / (decrease) in payables	583,236	930,094
Increase in provisions for employee benefits	761,494	1,454,318
Retirement benefit obligations	30,841	955,993
(Increase) / decrease receivables	322,865	9,733,094
(Increase) / decrease inventories	(418,243)	(142,893)
<b>Net cash flows from operating activities</b>	<b>25,609,465</b>	<b>42,950,665</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of plant and equipment	(846,598)	(2,881,338)
Proceeds from sales of fixed asset	53,000	
Gain on proceed of sale of vehicle	(6,506)	
<b>Net cash flows from investing activities</b>	<b>(800,104)</b>	<b>(2,881,338)</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>	<b>24,809,361</b>	<b>40,069,327</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>44,547,767</b>	<b>4,478,440</b>
<b>Cash and cash equivalents at end of year</b>	<b>69,357,128</b>	<b>44,547,767</b>

### (a) Cash and Cash Equivalents

Cash and cash equivalents consist of cash in hand and balances at bank and comprises of the following amount:

	12 months ended 30 Jun 2018	18 months ended 30 Jun 2017
	<b>Rs</b>	<b>Rs</b>
Cash in hand	6,535	6,772
Cash at bank	69,350,593	44,540,995
	<b>69,357,128</b>	<b>44,547,767</b>

The Authority has Rs 53.5M from the cash and cash equivalents that will be used on infrastructure projects such as construction of toilet block, parking areas, provision of solar lightings and part implementation of beach management plan during the coming years.

### (b) Property plant and equipment

During the year ended 30 June 2018, property plant and equipment was acquired by Beach Authority for the sum of Rs 180,845 by means of capital grant and Rs 665,753 by recurrent grant from Government.

## Statement of Comparison of Budget and Actual amount for the year ended 30 June 2018

	Budget Amount	Actual 1 July 2017 to 30 June 2018	Difference Between Budget and Actual	Comments
	Rs	Rs	Rs	
<b>Revenue</b>				
Recurrent grant	35,000,000	35,000,000	-	
Beach traders license	3,315,000	3,230,250	-84,750	Some traders did not renew their licences
Other income	2,000,000	2,804,860	804,860	
Refundable deposit		621,000		
Capital grant	38,000,000	38,000,000		
<b>Total revenue</b>	<b>78,315,000</b>	<b>79,656,110</b>	<b>1,341,110</b>	
<b>Expenses</b>				
Salaries and employee benefits	28,260,500	22,728,136	5,532,364	
Cost of amenities and upgrading of environment on public beaches	38,000,000	20,275,473	17,724,527	Ongoing projects to be paid in the year 2018 / 19
Maintenance on public beaches and provision of utilities	4,800,000	3,980,678	819,322	Ongoing repairs and maintenance
Rent	2,618,500	1,869,998	748,502	
Maintenance and running of motor vehicles	700,000	781,382	-81,382	
Office expenses, postage and incidentals	1,070,000	1,164,221	-94,221	
Cost of utilities	700,000	617,174	82,826	
Legal and professional services	200,000	222,125	-22,125	
Board members fees and allowances	600,000	616,340	-16,340	
Other operating expenses	700,000	643,665	56,335	
Insurances	350,000	143,892	206,108	
Training and mission	100,000	65,950	34,050	
Advertising	216,000	268,917	-52,917	
Refundable deposit		622,200	0	
Purchase of fixed asset		846,598	0	
<b>Total Expenses</b>	<b>78,315,000</b>	<b>54,846,749</b>	<b>24,937,049</b>	
<b>NET REVENUE</b>	<b>0</b>	<b>24,809,361</b>		

The budget is approved on a cash basis and covers the period from 01 July 2017 to 30 June 2018.

The budget and accounting bases differ. The financial statements are prepared on the accrual basis using a classification on the nature of expenses in the statement of financial performance. The financial statements differ from the budget which is approved on a cash basis.



## Statement Showing Reconciliation of Actual Cash Flows with Financial Statements for the year ended 30 June 2018

<b>PAYMENTS</b>	<b>30-Jun-18</b>
	<b>Rs</b>
Actual amount on comparable basis as presented in the Budget & Actual Comparative statement	54,846,749
<b>Basis Differences:</b>	
Adjustment for prepayments	39,615
Inventories	(418,240)
<b>Provisions &amp; Accruals</b>	
Sick Leave	164,903
Passage benefits	274,766
Vacation leave	321,826
Retirement benefit obligation	30,841
Adjustment for creditors	422,057
<b>Non-Budgeted items:</b>	
Purchase of fixed assets	(846,598)
Refundable deposit	(622,200)
<b>Non cash item:</b>	
Depreciation	1,388,430
Gain on disposal	(6,506)
<b>Actual amount in the Statement of Financial Performance</b>	<b>55,595,643</b>

<b>RECEIPTS</b>	<b>Rs</b>
Actual amount on comparable basis as presented in the Budget & Actual Comparative statement	79,656,110
<b>Basis Differences:</b>	
Adjustment for receivables	(307,025)
Adjustment for payables	(138,600)
Proceed on disposal	(53,000)
Refundable deposit	(621,000)
<b>Actual amount in the Statement of Financial Performance</b>	<b>78,536,485</b>

# Notes to the Financial Statements for the year ended 30 June 2018

## 1.0 Principal activities of the Authority

Beach Authority was established as a body corporate under Beach Authority Act No. 7 of 2002 to ensure the proper control and management of public beaches in Mauritius. To further most effectively this object the Authority is particularly empowered to carry out the following functions:

- (a) implement projects relating to the conservation and protection of the environment of public beaches; upliftment and landscaping works on public beaches; infrastructural development, including provision of amenities for the use of the public and their maintenance, on public beaches; provision of leisure facilities on public beaches; the enhancement of the quality of sea water; day to day management 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 at such places 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;
- (e) advise the Minister on all matters relating to the management and development of public beaches.

The Authority is administered by a Board of Directors and operates under the aegis of the Ministry of Social Security National Solidarity and Environment and Sustainable Development.

## 2.0 Basis of preparation

The financial statements have been prepared in accordance with the International Public Sector Accounting Standards (IPSASs) issued by the International Public Sector Accounting Standards Board (IPSASB) which is a board of the Federation of Accountants (IFAC).

Where an IPSAS does not address a particular issue, the appropriate International Financial Reporting Standards (IFRSs) and International Accounting Standards (IASs) issued by the International Accounting Standards Board are applied.

The Financial Statements have been prepared in accordance with and comply with IPSAS. Beach Authority first adopted the IFRS to prepare its financial statements for year ended June 2003. Thereafter, following amendment in the Statutory Bodies (Accounts and Audit) Act in 2010, IPSAS was adopted for years 2011 and 2012.

The Statutory Bodies (Accounts and Audit) Act was further amended in 2013 and required BA to report under IFRS.

Amendments have been brought to the Statutory Bodies (Accounts and Audit) Act and Financial Reporting Act in the Finance (Miscellaneous provision) Act in 2017 and requires BA to prepare its financial statements under IPSAS.



# Notes to the Financial Statements for the year ended 30 June 2018

## Early adoption of standards

The Authority has early adopted IPSAS 39, Employee Benefits with effect from 1 July 2017 while preparation of IPSAS financial statements as at 30 June 2018. There is no material impact on the financial statements and disclosures due to the early adoption of IPSAS 39.

## Comparative information

The comparative information covers the period 1 January 2016 to 30 June 2017 (18 months) while the current financial statements cover the period 1 July 2017 to 30 June 2018 (12 months).

## Going concern

The financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the year. They have been prepared on the historical cost.

## 3.0 Estimates and assumptions

The preparation of financial statements in conformity with IPSAS requires judgments, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

Estimation involves judgments based on the latest available, reliable information and may need revision if changes occur in the circumstances on which the estimates were based or as a result of new information.

A change in accounting estimate is recognized in the year of change if the change affects the year only or the year of change and future periods, if the change affects both. To the extent that a change gives rise to assets and liabilities or relates to an item of net assets / equity, it is recognized by adjusting the carrying amount of the related asset, liability, or net assets / equity in the year of the change.

# Notes to the Financial Statements for the year ended 30 June 2018

## 4.0 Measurement base

In preparing the financial statements, the Authority has adopted the accounting principles as appropriate for the measurement and reporting of the financial position, financial performance, and cash flows on an accrual basis.

## 5.0 Adoption of new and revised standards

The Financial Statements have been prepared in accordance with and comply with the International Public Sector Accounting Standards (IPSAS) issued by the International Public Sector Accounting Standards Board (IPSASB).

In the current financial year, the Authority has adopted all the new and revised International Public Sector Accounting Standards (IPSAS) that are relevant to its operations for the current year ended 30 June 2018 namely:

### New IPSAS

IPSAS 39 – Employee benefits

### Current IPSAS

IPSAS 1 – Presentation of Financial Statements

IPSAS 2 – Cash Flow Statements

IPSAS 3 – Accounting policies, changes in Accounting Estimates and Errors

IPSAS 9 – Revenue from Exchange Transactions

IPSAS 11 – Construction Contracts

IPSAS 12 – Inventories

IPSAS 13 – Leases

IPSAS 14 – Events After Reporting Date

IPSAS 16 – Investment Property

IPSAS 17 – Property, Plant and equipment

IPSAS 19 – Provisions, Contingent Liabilities and Contingent Assets

IPSAS 20 – Related Party Disclosures

IPSAS 21 – Impairment of Non-Cash-Generating Assets

IPSAS 23 – Revenue from Non Exchange Transactions

IPSAS 24 – Presentation of Budget Information in Financial Statements

IPSAS 25 – Employee Benefits

IPSAS 26 – Impairment of Cash Generating Assets

In addition to the above mentioned standards, the following standards have been issued but not adopted by the Authority: -

IPSAS 4 - The Effects of Changes in Foreign Exchange Rates

IPSAS 5 - Borrowing Costs



## Notes to the Financial Statements for the year ended 30 June 2018

IPSAS 6 - Consolidated and Separate Financial Statements.  
IPSAS 7 - Investments in Associates  
IPSAS 8 - Interest in Joint Ventures  
IPSAS 10 - Financial Reporting in Hyperinflationary Economies  
IPSAS 18 – Segment Reporting  
IPSAS 22 – Disclosure of Information of about the General Government Sector  
IPSAS 27 - Agriculture.  
IPSAS 31 – Intangible Assets  
IPSAS 32 - Service Concession Arrangements Grantor  
IPSAS 34 - Separate Financial Statements  
IPSAS 35 - Consolidated Financial Statements  
IPSAS 36 - Investments in Associates and Joint Ventures  
IPSAS 37 - Joint Arrangements  
IPSAS 38 - Disclosure of Interests of Other Entities  
IPSAS 28-30 - Financial Instruments (Update) effective date of January 1, 2022  
The standard which has been issued but will come effective as from January 2019 is:  
IPSAS 40 – Public Sector Combinations

### 6.0 Statement of financial performance and cash flow statements

The statement of financial performance classifies expenses on the basis of their nature. The cash flow statement has been prepared using the indirect method.

### 7.0 Accounting policies

#### 7.1 Property, plant and equipment

Property, plant and equipment are recognized as an asset at cost (irrespective of their value) if it is probable that future economic benefits or service potentials associated with the item will flow to the Authority and the cost or fair value of the item can be measured reliably.

Subsequent costs are recognized in the surplus or deficit as incurred unless they are incurred in replacement of parts of some items of property, plant and equipment and meet the recognition criteria when they are included in the carrying amount of the item of property, plant and equipment.

Asset acquired through a non-exchange transaction is measured at fair value at the date of acquisition. After recognition as an asset, an item of property, plant and equipment is carried out at cost / fair value less any accumulated depreciation and any 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 year 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

# Notes to the Financial Statements for the year ended 30 June 2018

## 7.1 Property, plant and equipment (continued)

The applicable annual rate of depreciation is set out below:

Class of assets	Percentage
Motor vehicles	20
Furniture and fittings	10
Computer equipment	25
Office equipment	20
Plant and machinery	20

Gains and losses on the derecognition of an item of property, plant and equipment are determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

### 7.1.1 Impairment

At each reporting date, all assets are reviewed for impairment. An impairment loss is recognized whenever the recoverable amount falls materially below the carrying amount of the asset (book value). The impairment loss is considered as an expense in the statement of financial performance.

### 7.1.2 Derecognition

The Authority derecognizes the carrying amount of an item of property, plant and equipment on its disposal or when no future economic benefits or service potential is expected from its use or disposal.

### 7.2.0 Financial instruments

The Authority recognizes a financial asset or a financial liability in its statement of financial position when and, only when, it becomes a party to the contractual provisions of the instrument.

### 7.2.1 Trade and other receivables

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

### 7.2.2 Trade and other payables

Trade and other payables are stated at their nominal amounts.

### 7.2.3 Car Loans

Loans are granted to eligible employees of the Authority for the purchase of motor cars. These loans are disbursed by the Government and made to employees through the Authority. Employees repay the loans through the Authority by authorizing the Authority to deduct at source from their salaries on a monthly basis instalments representing principal and interest which are then remitted to the Government.

The Authority has no contractual right or obligation in connection with the loan. Its position is that of an intermediary. The balance of the loans (principal and interest) due from employees is stated at nominal amount. The balance of the loans (principal and interest) repayable to Government at the reporting date is also stated at nominal amount.



## Notes to the Financial Statements for the year ended 30 June 2018

### 7.3.0 Borrowing costs

Borrowing costs are recognized as an expense in the year in which they are incurred and are not capitalized.

### 7.4.0 Leases

The Authority does not have any finance lease. A lease is classified as operating lease whenever the terms of the lease do not transfer substantially all the risks and rewards incidental to ownership. The amounts payable to Lessors under operating leases are recognized as an expense on a straight line basis over the lease term.

### 7.5.0 Provisions, contingent liabilities and contingent assets

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. The amount recognized as a provision is the best estimate of the expenditure required to settle the present obligation at the reporting date.

### 7.6.0 Retirement and other Benefits Obligations

#### 7.6.1 Defined benefit pension 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.

#### 7.6.2 Defined contribution pension scheme

SICOM Ltd has informed the Bureau that further to the recommendations of the PRB Report 2013, the subsequent amendment to the Statutory Bodies Pension Funds Act 1978 (as amended) and following the Errors and Omissions Report, the Public Pensions Defined Contribution Pension Scheme (PPDCPS) under section 18 of the Pension Act has now been set up.

Consequently, with effect from January 2013, all new entrants in a statutory body shall henceforth join the new PPDCPS and shall earn benefits according to the new provisions as compared to the existing members who shall continue to be members of the existing Defined Benefit Scheme and earn benefits according to the existing provisions.

The contribution rates to the PPDCPS for permanent and full time employees shall be 6 percent from the latter and 12 percent from the employer.

In view of the above, Beach Authority has been requested to contribute separately into the two separate pension scheme as from January 2013.

## Notes to the Financial Statements for the year ended 30 June 2018

### 7.6.3 State pension plans

Contributions to the National Pension Scheme on behalf of temporary employees and employees employed on contract are expensed in the statement of financial performance in the year in which they fall due.

### 7.6.4 Family protection scheme

A separate Family Protection Scheme exists at the Authority whereby 4% of the monthly salary of each employee on the permanent and pensionable establishment is paid to the State Insurance Company of Mauritius Ltd that manages the Scheme. The Authority contributes 2% in respect of each employee and the remaining 2% are contributed by the employee. In case of death of an employee, an amount that is actuarially determined is paid to the estate of the deceased person in accordance with the terms and conditions of the Scheme.

### 7.6.5 Provision for vacation leave

A provision for vacation leave is being provided for officers who may take the option to cash their accumulated vacation on retirement or death.

### 7.6.6 National Savings Fund

The Authority is required to contribute 2.5% of the salary of each employee on its establishment to the National Savings Fund. The contribution is expensed to the statement of financial performance.

### 7.7.0 Revenue Recognition

#### 7.7.1 Revenue from non-exchange transaction

Revenue arising from transfer transactions are recognized in accordance with the requirements of IPSAS 23, "Revenue from non-exchange transactions" (Taxes and Transfers).

With the implementation of IPSAS 23, all capital grants are being immediately recognized in the Statement of Financial Performance for the same year.

Recurrent grants receive to finance operating expenses have been recognized in the Statement of Financial Performance of the year to which they related.

#### 7.7.2 Revenue from exchange transactions

Revenue from exchange transactions consists of rental of tuckshop, fees from licenses to beach traders and daily fees for use of public beaches for leisure and other entertainment providers.

The fees are fixed by Regulations made by the Minister of Local Government and Outer Islands under Section 22 of Beach Authority Act 2002 and recognized when paid. The fees are normally payable on application for licenses and are recognized at nominal amount or face value.

### 7.8.0 Expenses

All expenses have been accounted on accrual basis.

### 7.9.0 Taxation

The Authority is exempt from Income Tax. It is also not VAT registered.



## Notes to the Financial Statements for the year ended 30 June 2018

### 8.0 Risks management policies

#### 8.1 Financial risk

The only financial assets the Authority may purchase are cash and cash equivalents. As regards financial liabilities the Authority has only supplier liabilities.

#### 8.2 Credit risks

These are incurred from trade account receivables. The Authority manages its exposure to credit risks by an effective debtors control system.

#### 8.3 Currency risks

The Authority was not exposed to any currency risks at the reporting date.

### 9.0 Cash and cash equivalent balances

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

	12 months ended 30 Jun 2018	18 months ended 30 Jun 2017
	Rs	Rs
Cash in hand	6,535	6,772
Cash at bank	69,350,593	44,540,995
	<b>69,357,128</b>	<b>44,547,767</b>

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

### 10.0 Trade and other receivables

	Rs	Rs
Rent of tuck shop	21,450	304,700
	<b>21,450</b>	<b>304,700</b>

### 11.0 Inventories

	Rs	Rs
Repairs & Maintenance materials	1,040,086	779,978
Other materials	126,067	28,869
Stationery	461,336	457,007
Uniform - safety equipment	20,102	
Stamps	36,505	
<b>Total</b>	<b>1,684,096</b>	<b>1,265,854</b>

## Notes to the Financial Statements for the year ended 30 June 2018

### 12.0 Prepayments

	12 months ended 30 Jun 2018	18 months ended 30 Jun 2017
	Rs	Rs
Insurance	69,662	99,555
Maintenance agreement	24,377	34,099
	<b>94,039</b>	<b>133,654</b>

### 13.0 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
<b>Cost</b>						
<b>31.12.2015</b>	<b>6,417,360</b>	<b>934,897</b>	<b>1,337,340</b>	<b>792,309</b>	<b>507,968</b>	<b>9,989,874</b>
Additions	1,700,000	353,152	181,522	427,738	218,926	2,881,338
<b>30.06.2017</b>	<b>8,117,360</b>	<b>1,288,049</b>	<b>1,518,862</b>	<b>1,220,047</b>	<b>726,894</b>	<b>12,871,212</b>
Additions		276,977	140,236	248,540	180,845	846,598
Disposal	(623,476)					(623,476)
<b>30.06.2018</b>	<b>7,493,884</b>	<b>1,565,026</b>	<b>1,659,098</b>	<b>1,468,587</b>	<b>907,739</b>	<b>13,094,334</b>
<b>Depreciation</b>						
<b>31.12.2015</b>	<b>3,489,526</b>	<b>783,027</b>	<b>1,007,219</b>	<b>678,095</b>	<b>354,995</b>	<b>6,312,861</b>
Charge for the year	958,167	166,076	123,579	125,062	45,601	1,418,485
<b>30.06.2017</b>	<b>4,447,693</b>	<b>949,103</b>	<b>1,130,798</b>	<b>803,157</b>	<b>400,596</b>	<b>7,731,346</b>
Charge for the year	939,500	151,239	88,580	130,388	78,723	1,388,430
Disposal	(576,982)					(576,982)
<b>30.06.2018</b>	<b>4,810,211</b>	<b>1,100,342</b>	<b>1,219,378</b>	<b>933,545</b>	<b>479,319</b>	<b>8,542,794</b>
<b>Net book value</b>						
30.06.2018	<b>2,683,673</b>	<b>464,684</b>	<b>439,720</b>	<b>535,043</b>	<b>428,420</b>	<b>4,551,540</b>
<b>Net book value</b>						
30.06.2017	<b>3,669,667</b>	<b>338,946</b>	<b>388,064</b>	<b>416,890</b>	<b>326,298</b>	<b>5,139,865</b>



## Notes to the Financial Statements for the year ended 30 June 2018

### 13.1 Investment property

The following investment properties, 22 tuckshops, one boathouse and two commercial buildings situated on public beaches and which are generating income through rentals are estimated at fair value of Rs 38.7M. The fair values were determined based on valuations performed by Broll Indian Ocean Ltd, an accredited independent valuer in March 2018. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over a period of 50 years. Depreciation will be provided as from July 2018.

### 13.2 Construction work in progress

The board at its meeting held on 30 March 2016 approved the capitalization of assets as from July 2017. As such, construction work in progress is being accounted for construction of sub office at Flic en Flac and lighting system through PV solar panels amounting to Rs 1,397,905 and Rs 3,960,052 respectively.

### 14.0 Trade and other payables

#### 14.1 Trade payables

Trade payables

	12 months ended 30 Jun 2018	18 months ended 30 Jun 2017
	Rs	Rs
	1,647,500	1,632,500
	<b>1,647,500</b>	<b>1,632,500</b>

#### 14.2 Other payables

Accrued expenses

Amount payable for YEP / trainee engineers

Construction work in progress

	Rs	Rs
	2,527,783	2,326,087
	426,838	146,098
	5,357,957	
	<b>8,312,578</b>	<b>2,472,185</b>

**Total Trade and other payables**

**9,960,078**

**4,104,685**

#### 14.3 Refundable deposits

Sundries

	Rs	Rs
	746,608	660,808
	<b>746,608</b>	<b>660,808</b>

#### 14.4 Employee benefits

##### Passage benefits

Balance as at start of year

Amount earned during the year

Amount paid during the year

Balance as at end of year

	Rs	Rs
	1,167,943	1,109,723
	763,509	724,554
	(488,743)	(666,334)
	<b>1,442,709</b>	<b>1,167,943</b>

## Notes to the Financial Statements for the year ended 30 June 2018

### 15.0 Non-current Liabilities

#### 15.1 Employee benefits

##### 15.1.1 Accumulated sick leave

Balance as at start of year
Amount earned during the year
Amount paid during the year
Balance as at end of year

12 months ended  
30 Jun 2018

18 months ended  
30 Jun 2017

Rs

Rs

4,755,811

4,080,016

680,104

1,087,950

(515,201)

(412,155)

**4,920,714**

**4,755,811**

##### 15.1.2 Vacation leave

Balance as at start of year
Amount earned during the year
Amount paid during the year
Balance as at end of year

Rs

Rs

4,929,915

3,737,547

321,825

1,192,368

**5,251,740**

**4,929,915**

**Total employees benefit**

**10,172,454**

**9,685,726**

### 16.0 Retirement benefit obligations

#### Pension scheme – IPSAS 39

The assets of the fund are held independently and administered by SICOM Ltd. Disclosures regarding movement in the Scheme are as follows -

#### Amounts recognized in Statement of Financial position at end of year:

Defined benefit obligation
(Fair value of plan assets)
Liability recognized in statement of financial position at end of year

Rs

Rs

27,319,448

24,188,917

(21,387,744)

(18,288,054)

**5,931,704**

**5,900,863**



## Notes to the Financial Statements for the year ended 30 June 2018

### 16.0 Retirement benefit obligations (cont'd)

	12 months ended 30 Jun 2018	18 months ended 30 Jun 2017
	Rs	Rs
<b>Amounts recognized in Statement of Financial performance at end of year:</b>		
Current service cost	1,464,271	2,135,064
Employee contribution	(751,314)	(1,118,435)
Fund expenses	34,805	102,590
Net interest expense / (revenue)	365,905	382,212
<b>Total included in staff cost</b>	<b>1,113,667</b>	<b>1,501,431</b>
<b>Remeasurement</b>		
Liability (gain) / loss	331,185	1,166,775
Assets (gain) / loss	(425,083)	(172,603)
Net Assets / Equity (NAE)	(93,898)	994,172
<b>Total</b>	<b>1,019,769</b>	<b>2,495,603</b>
<b>Movements in liability recognized in balance sheet:</b>		
	Rs	Rs
At start of year	5,900,863	4,944,870
Staff Cost	1,113,667	1,501,431
(Contributions paid by employer)	(988,928)	(1,539,610)
Amount recognized in NAE	(93,898)	994,172
<b>At end of year</b>	<b>5,931,704</b>	<b>5,900,863</b>

The plan is a defined benefit arrangement for the employees and it is funded. The assets of the funded plan are held independently and administered by The State Insurance Company of Mauritius Ltd.

### Reconciliation of the present value of defined benefit obligations

	Rs	Rs
Present value of obligations at start of period	24,188,917	19,492,515
Current service cost	1,464,271	2,135,064
Interest cost	1,693,224	1,900,520
(Benefits paid)	(358,149)	(505,957)
Liability (gain) / loss	331,185	1,166,775
Present value of obligations at end of period	<b>27,319,448</b>	<b>24,188,917</b>

# Notes to the Financial Statements for the year ended 30 June 2018

## 16.0 Retirement benefit obligations (cont'd)

	12 months ended 30 Jun 2018 Rs	18 months ended 30 Jun 2017 Rs
<b>Reconciliation of fair value of plan assets</b>		
Fair value of plan assets at start of period	18,288,054	14,547,645
Expected return on plan assets	1,327,319	1,518,308
Employer contributions	988,928	1,539,610
Employee contributions	751,314	1,118,435
(Benefits paid + other outgoings)	(392,954)	(608,547)
Asset gain / (loss)	425,083	172,603
Fair value of plan assets at end of year	<b>21,387,744</b>	<b>18,288,054</b>

### Distribution of plan assets at the end of year

Percentage of assets at end of year	June 2018 (%)	June 2017 (%)
Government securities and cash	59.5	56.6
Loans	3.7	4.4
Local equities	14.6	15.8
Overseas bonds and equities	21.6	22.6
Property	0.6	0.6
<b>Total</b>	<b>100</b>	<b>100</b>

### Additional disclosure on assets issued or used by the reporting entity

Percentage of Assets at end of year	June 2018 (%)	June 2017 (%)
Assets held in the entity's own financial instruments	0	0
Property occupied by the entity	0	0
Other assets used by the entity	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

### Components of the amount recognised in NAE

Year	June 2018 Rs	June 2017 Rs
Asset experience gain / (loss) during the year	425,083	172,603
Liability experience gain / (loss) during the year	(331,185)	(1,166,775)
	<u>93,898</u>	<u>(994,172)</u>

### Year

	2018
Expected employer contributions	1,049,282

### (Estimate to be reviewed by Beach Authority)

Weighted average duration of the defined benefit obligation  
(Calculated as a % change in PV of liabilities for a 1% change in discount rate)

18 years



## Notes to the Financial Statements for the year ended 30 June 2018

### 16.0 Retirement benefit obligations (cont'd)

The plan is exposed to actuarial risks such as: investment risk, interest risk, interest rate risk, longevity risk and salary risk. The risk relating to death in service benefits is re-insured.

The cost of providing the benefits is determined using the projected unit method. The principal assumptions used for the purpose of the actuarial valuation were as follows:

	12 months ended 30 Jun 2018 (%)	18 months ended 30 Jun 2017 (%)
Discount rate	7.00	6.50
Future salary increases	4.50	4.00
Future pension increases	3.50	3.00
Mortality before retirement	A 6770 Ultimate Tables	
Mortality in retirement	Pa 90 tables rated down by 2 years	
Retirement age	As per second schedule in the Statutory Bodies Pension Funds Act	

The discount rate is determined by reference to market yields on bonds.

Significant actuarial assumptions for determination of the defined benefit obligation are discount rate, expected salary increase and mortality. The sensitivity analyses below have been determined based reasonably on possible changes of the assumptions occurring at the end of the reporting period.

- If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs 4.4M (Increase by Rs 5.6M) if all other assumptions were held unchanged.
- If the expected salary growth would increase (decrease) by 100 basis points, the defined benefit obligation would increase by Rs 3.1M (decrease by Rs 2.7M) if all other assumptions were held unchanged.
- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 0.6M (decrease by Rs 0.6M) if all assumptions were held unchanged.

In reality one might expect interrelationships between the assumptions, especially between discount rate and expected salary increases, given that both depends to a certain extent on expected inflation rates. The analysis above abstracts from these interdependence between the assumptions.

## Notes to the Financial Statements for the year ended 30 June 2018

### 17.0 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.

### 18.0 General fund

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 against this item in the financial statements is arrived at as follows-

	<b>12 months ended 30 Jun 2018</b>	<b>18 months ended 30 Jun 2017 (Restated)</b>
	<b>Rs</b>	<b>Rs</b>
Opening balance	29,871,815	(9,243,904)
Prior year adjustment: Adoption of IPSAS 23		9,514,146
Transfer from revaluation reserve		690,000
Recognition of investment property at fair value	38,700,000	
Accumulated surplus for the year	22,940,842	28,601,573
Transfer from Renewal fund		310,000
Closing balance	<b>91,512,657</b>	<b>29,871,815</b>

Due to a change in accounting policy from IFRS to IPSAS, all amount received as capital grant are recognized in the Statement of Financial Performance. Subsequently, the General Fund has increased considerably as at 30 June, 2018 and has changed from a deficit of Rs 11,374,170 into a surplus of Rs 29,871,815 as at 30 June, 2017.



## Notes to the Financial Statements for the year ended 30 June 2018

### 19.0 Revenue from non-exchange transaction

	12 months ended 30 Jun 2018	18 months ended 30 Jun 2017 (Restated)
	Rs	Rs
Recurrent grant	35,000,000	38,450,000
Capital grant	38,000,000	54,350,000
Fine and penalties	92,265	100,396
	<b>73,092,265</b>	<b>92,900,396</b>

### 20.0 Revenue from exchange transaction

	12 months ended 30 Jun 2018	18 months ended 30 Jun 2017
	Rs	Rs
Licences	3,173,750	4,955,000
Rentals	1,983,999	2,069,258
Other income	286,471	415,407
	<b>5,444,220</b>	<b>7,439,665</b>

### 21.0 Salaries and employee benefits

	Rs	Rs
Salaries	17,040,125	26,677,625
Allowance and overtime	1,014,852	1,279,277
Travelling and transport	2,122,419	3,080,692
Staff welfare	93,500	77,000
Uniforms	293,767	264,613
Gratuity and other allowance	606,542	689,924
Pension cost / Family Protection	1,828,182	2,762,107
Passage benefits	763,509	594,326
	<b>23,762,896</b>	<b>35,425,564</b>

## Notes to the Financial Statements for the year ended 30 June 2018

### 22.0 Cost of amenities and upgrading of environment on public beaches

	12 months ended 30 June 2018		18 months ended 30 June 2017	
	Rs	Rs	Rs	Rs
<b>Beach management plan</b>				<b>671,600</b>
<b>Civil works</b>		<b>10,060,666</b>		<b>5,945,795</b>
<b>Construction of toilet blocks</b>		<b>2,518,280</b>		<b>7,175,927</b>
<b>Construction of food court</b>				
Construction / reparation of Kiosk			61,839	
Construction / reparation of tuck shop				<b>61,839</b>
<b>Landscaping</b>				
Tree plantation			126,876	
Embellishment works			44,232	
				<b>171,108</b>
<b>Lightings</b>		<b>4,614,780</b>		<b>4,490,746</b>
<b>Security for beach users</b>				
Info panel	1,225,908		937,705	
		<b>1,225,908</b>		<b>937,705</b>
<b>Parking facilities</b>		<b>1,416,944</b>		<b>1,576,628</b>
<b>Upgrading access</b>				
<b>Other capital expenditures</b>		<b>424,128</b>		<b>563,614</b>
<b>Total</b>		<b>20,260,706</b>		<b>21,594,962</b>



## Notes to the Financial Statements for the year ended 30 June 2018

### 23.0 Maintenance on public beaches and provision of utilities

	12 months ended 30 Jun 2018	18 months ended 30 Jun 2017
	<b>Rs</b>	<b>Rs</b>
Water and electricity	3,311,348	4,883,673
Repairs and maintenance	410,152	56,139
	<b>3,721,500</b>	<b>4,939,812</b>

### 24.0 Office expenses, postage and incidentals

	Rs	Rs
Office expenses and incidentals	884,422	1,436,051
Postage and stamps	163,605	104,320
	<b>1,048,027</b>	<b>1,540,371</b>

### 25.0 Cost of utilities

	Rs	Rs
Telephone	332,746	539,031
Electricity	284,778	472,308
	<b>617,524</b>	<b>1,011,339</b>

### 26.0 Events after the reporting date

No events have occurred after the reporting date, which are of such importance that they would require adjustments to or disclosure in the Accounts.

## Notes to the Financial Statements for the year ended 30 June 2018

### 27.0 Related party disclosures

Related party transactions represent transactions with the Government of Mauritius through 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:

<b>Related Party</b>	<b>12 months ended 30 Jun 2018 Rs</b>	<b>18 months ended 30 Jun 2017 Rs</b>
Ministry of Social Security, National Solidarity, Environment and Sustainable Development	73,000,000	92,800,000
Ministry of Service Civil and Administrative Reforms (Youth Employment Program)	2,548,234	2,316,077
Total	75,548,234	95,116,077

### 28.0 Employee disclosure

As at the 30 June, 2018 the Authority had forty eight full time employees on its establishment and seven employees serving on a contract basis.

### 29.0 Key management personnel

Key management personnel include a General Manager, an Administrative Manager and a Technical Manager. 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 3,572,042 for the year.





# SECTION I

## Appendices

*Cap Malheureux public beach*

# Proclaimed public beaches around the Island of Mauritius

## PUBLIC BEACHES





# APPENDIX A

## List of Proclaimed Public Beaches in Mauritius

PAMPLEMOUSSES				
S.N	Name	Extent (Ha)	Sea Frontage m (approx.)	G.N.
1	Baie du Tombeau	0.987	108	563 / 2018
2	Le Goulet	3.5455	470	439 / 1991
3	Pointe aux Piments (Pointe Oberoi) - Portion 1	1.4054	146	179 / 1991
4	Pointe aux Piments (between Le Meridien & Victoria Hotels) – Portion 2	1.0857	122	179 / 1991
5	Pointe aux Piments (near Fish Landing Station) - Portion 3	2.4861	715	179 / 1991
6	Pointe aux Piments (Main Beach)	0.1632	111	2138 / 2001
7	Pointe aux Piments (opposite Aquarium) – Portion 4	1.4345	300	179 / 1991
8	Part of P. G. & Govt. Reserves at Pointe aux Piments	0.6064	138.8	2175 / 2014
9	Pointe aux Piments (near Colonial Hotel) Portion 5	0.6493	244	179 / 1991
10	Pointe aux Piments (known as Pointe Cimetière) - Portion 6	4.0055	740	179 / 1991
11	Pointe aux Piments (Pointe aux Biches) - Portion 7	0.4998	40	179 / 1991
12	Trou aux Biches (opposite ex-Aquarium)	2.5826	700	206 / 1940
13	Trou aux Biches (in front of Police Station)	0.8827	73.15	143 / 1984
14	Trou aux Biches (opposite Casuarina Hotel)	0.95	215	438 / 1991
15	Mont Choisy	16.7386	1377	1529 / 1982
16	The Vale	0.3207	73.75	2175 / 2014
17	Part of P. G. The Vale	0.115	73.75	2175 / 2014
<b>TOTAL</b>		<b>38.458</b>	<b>5647.45</b>	

# APPENDIX A

## List of Proclaimed Public Beaches in Mauritius

RIVIERE DU REMPART				
S.N	Name	Extent (Ha)	Sea Frontage m (approx.)	G.N.
1	Grand Baie (near National Coast Guard)	0.0844	96	290 / 2010
2	Grand Baie	1.22	346	604 / 1991
3	Grand Baie (Lot 3)	0.1670	130	93 / 2017
4	La Cuvette	1.7775	310	149 / 1991
5	Pereybère	1.7635	108	1329 / 1991
6	Bain Boeuf	2.2	727	494 / 1991
7	Cap Malheureux	0.22	39	497 / 1991
8	P. G. Union Ribet	17.5	1162.5	496 / 1991
9	Anse La Raie	0.625	110	385 / 1991
10	Butte à L'Herbe	8.7675	560	386 / 1991
11	Belle Vue Cugnet (Lot 1)	0.3044	155.88	998 / 2005
12	Belle Vue Cugnet (Lot 2)	0.5719	197.67	998 / 2005
13	Belle Vue Cugnet (Lot 3)	0.65	220	610 / 1991
14	Grande Gaube	0.32	62	606 / 1991
15	P. G. Melville (part of)	2.113	330	560 / 2010
16	P. G. Melville (part of)	2.149	525	560 / 2010
17	Islet Matapan & part of P. G. Melville	4.9588	1050	687 / 1963
18	Poudre d'Or	4.23	848	607 / 1991
19	Pointe des Lascars	0.5679	176	2240 / 2015
20	Von Moltke – original Ext: 0.6590Ha - Deproclaimed Ext; 058 GN 689 / 1997	0.601	137	1424 / 1990
<b>Total</b>		<b>50.7909</b>	<b>7290.05</b>	



## List of Proclaimed Public Beaches in Mauritius

FLACQ				
S.N	Name	Extent (Ha)	Sea Frontage m (approx.)	G.N.
1	Roches Noires	2.13	350	1471 / 1990
2	Poste Lafayette	0.963	130	1393 / 1990
3	Poste Lafayette (near Police Memorial)	7.174	620	20 / 1991
4	Poste Lafayette	0.439	30	347 / 1991
5	Bras d'Eau	2.732	650	206 / 1991
6	Choisy (part of P. G.)	1.6883	200	206 / 1991
7	Mare aux Lubines	1.485	140	645 / 2009
8	Belle Mare (part of P. G.)	0.27	280	180 / 1991
9	Belle Mare (Main Beach)	17.3858	1500	180 / 1991
10	Belle Mare (near Residence Hotel)	8.4417	430	976 / 1964
11	Belle Mare (near Residence / Thalassa Hotel)	2.955	210	180 / 1991
12	Palmar (near Ambre Hotel)	1.1438	150	180 / 1991
13	Palmar (near Surcouf Hotel)	0.6458	230	180 / 1991
14	Palmar (Main Beach)	18.4874	1400	180 / 1991
15	Quatre Cocos Village	0.2596	100	718 / 1991
16	Trou d'Eau Douce (near Le Tropical Hotel)	0.9075	360	719 / 1991
17	Trou d'Eau Douce (near Four à Chaux)	3.1631	750	1421 / 1991
18	G.R.S.E.	0.477	110	1234 / 1997
19	Camp des Pêcheurs	0.1748	129	1234 / 2015
20	Quatre Soeurs	1.0945	723	1234 / 2015
<b>Total</b>		<b>72.0173</b>	<b>8492</b>	

# APPENDIX A

## List of Proclaimed Public Beaches in Mauritius

GRAND PORT				
S.N	Name	Extent (Ha)	Sea Frontage m (approx.)	G.N.
1	Grand Sable (Lot 1)	0.105	66	150 / 1991
2	Grand Sable (Lot 2)	0.0492	14.63	966 / 2007
3	Grand Sable (Lot 3)	0.1440	174	283 / 2016
4	Petit Sable	0.8213	349	2265 / 2010
5	Petit Sable (Toilet - Block & Parking space)	0.3901	0	1065 / 2012
6	Pointe du Diable	0.19	71.18	146 / 1991
7	Bambous Virieux (Portion 3)	0.1506	75.32	2264 / 2010
8	Bambous Virieux (Portion 2)	0.2157	110.4	2264 / 2010
9	Bambous Virieux (Portion 1)	0.1431	87	2264 / 2010
10	Providence	0.2013	130.8	364 / 2013
11	Bois des Amourettes (Lot 1)	0.971	275	178 / 1991
12	Bois des Amourettes (Lot 2)	0.1449	45.73	283 / 2016
13	Bois des Amourettes (Lot 3)	0.0936	81.06	283 / 2016
14	P. G. Vieux Grand Port	0.1089	76	365 / 2013
15	Old Grand Port	0.235	59	148 / 1991
16	Rivière des Créoles	0.435	257	147 / 1991
17	Remy Ollier Square	0.41	180	440 / 1991
18	Mahebourg Village	0.18	107	440 / 1991
19	Blue Bay	4.8361	400	206 / 1940
20	La Cambuse	4.829	692	1227 / 2014
21	Part of La Cambuse	1.902		1226 / 2014
22	Le Bouchon	10.9743	1475	747 / 1984
23	Pont Naturel	0.844	162.5	2145 / 1996
24	P. G. Virginia	2.5325	314.1	366 / 2013
25	Le Souffleur	2.05	180	2146 / 1996
<b>TOTAL</b>		<b>32.9566</b>	<b>5382.72</b>	



## List of Proclaimed Public Beaches in Mauritius

SAVANNE				
S.N	Name	Extent (Ha)	Sea Frontage m (approx.)	G.N.
1	Terracine	6.14	1048	605 / 1991
2	Gris Gris	3.798	220	206 / 1940
3	Telfair	1.3715	285	206 / 1940
4	Near Souillac Cemetery	1.266	885	206 / 1940
5	Surinam	0.3376	100	206 / 1940
6	Riambel	0.8094	145	221 / 2017
7	Pomponette	4.3858	477	222 / 2017
8	Saint Felix (inclusive of 0.6343 ha- GN 495 / 1991)	6.6456	391	214 / 2005
9	Rivière des Galets	11.6074	1530	493 / 1991
10	Bel Ombre	6.5423	579	1324 / 04
11	P. G. Bel Ombre	0.1351	73.13	367 / 2013
12	Ruisseau des Créoles	0.9286	666.82	368 / 2013
13	Part of Ruisseau des Créoles Village	1.5474	222	45 / 2014
14	Baie du Cap	0.0642	40	1212 / 2016
<b>Total</b>		<b>45.5789</b>	<b>6661.95</b>	

# APPENDIX A

## List of Proclaimed Public Beaches in Mauritius

BLACK RIVER				
S.N	Name	Extent (Ha)	Sea Frontage m (approx.)	G.N.
1	P. G. La Prairie	6.3454	509.87	372 / 2013
2	La Prairie	2.216	300	348 / 1991
3	P. G. La Prairie	3.1618	451.39	371 / 2013
4	P. G. L'Embrasure	4.7	1930	1473 / 1997
5	La Pointe Cassis Le Morne Village	5.5749	1940	2755 / 2014
6	Le Morne Brabant (Pointe Sud Ouest)	10.9479	1000	384 / 1991
7	P. G. Le Morne (near Berjaya Hotel) - original Ext 0,4560 Ha - Deproclaimed Ext: 397.75m <sup>2</sup>	0.4162	40	812 / 1991
8	P. G. Le Morne	5.327	500	1565 / 1995
9	P. G. Comtesse La Marque	13.1	1395	62 / 1998
10	P. G. Petit Case Noyale	0.9652	461.57	370 / 2013
11	P. G. Petit Case Noyale	0.16	35.98	369 / 2013
12	P. G. Petit Case Noyale	0.2448	282.37	374 / 2013
13	P. G. Les Salines Koenig	2.0879	140.89	37 / 2013
14	La Preneuse	0.5275	83	348 / 1991
15	La Preneuse	0.0717	0	655 / 2010
16	Tamarin	2.1859	410	206 / 1940
17	Wolmar	1.26	50	348 / 1991
18	Flic en Flac / Wolmar (near Pearle Beach Hotel)	12.7498	1795	142 / 1984
19	Flic en Flac (opposite Manisha Hotel)	2.1104	545	206 / 1940
20	Flic en Flac (opposite Restaurant Ocean)	2.1	512	63 / 1998
21	Flic en Flac (Ex-Nautical Centre Site)	0.4221	68	2426 / 2015
22	P. G. Anna	0.42	105	348 / 1991
23	P. G. Albion	1.75	205	61 / 1998
24	P. G. Mon Plaisir	2.11	250	609 / 1991
25	Petit Verger	0.219	62	206 / 1940



## List of Proclaimed Public Beaches in Mauritius

<b>BLACK RIVER (continued)</b>				
<b>S.N</b>	<b>Name</b>	<b>Extent (Ha)</b>	<b>Sea Frontage m (approx.)</b>	<b>G.N.</b>
26	Petit Verger	0.211	50	206 / 1940
27	Petit Verger (near Prison) (Tilac)	1.7815	160	811 / 2017
28	Pointe aux Sables	1.14	88	206 / 1940
29	Pointe aux Sables (near Fisheries Post and Training Centre)	0.338	68	635 / 2006
30	Pointe aux Sables (Martello)	0.634	77	1899 / 2009
<b>Total</b>		<b>85.278</b>	<b>13515.07</b>	

<b>PORT LOUIS</b>				
<b>S.N</b>	<b>Name</b>	<b>Extent (Ha)</b>	<b>Sea Frontage m (approx.)</b>	<b>G.N.</b>
1	G.R.N.W. (Sable Noir)	0.683	337	2118 / 1999
2	Sable Noir (Extended)	0.38	132	1066 / 2012
<b>Total</b>		<b>1.063</b>	<b>469</b>	

Total number of proclaimed public beaches in Mauritius: **128**

Total extent of proclaimed public beaches in Mauritius: **326.1427 Ha (approx.)**

Total sea frontage of public beaches in Mauritius: **47,458.24 m**

# APPENDIX A

## List of Proclaimed Public Beaches in Rodrigues

S.N	Name	Extent (Ha)
1	Pointe Coton	2.0942
2	St. Francois	3.0191
3	Les Gravieres (near Anse Fermier)	1.2522
4	Gravieres (near Football Ground)	1.5504
5	Mourouck	6.6363
6	Port Sud Est	0.4340
7	Anse Raffin	0.8452
8	Petite Butte	1.1040
9	Anse aux Anglais	0.2275
10	Caverne Provert	0.5808
11	Grand Baie	0.4491
12	Anse Ally	4.1940
<b>Total</b>		<b>22.3838</b>

Total number of proclaimed public beaches in Rodrigues: **12**

Total extent of proclaimed public beaches in Rodrigues **22.3868 Ha (approx.)**

*Source: Commission for Environment, Rodrigues*



## APPENDIX B

### Return of Crackdown Operations for financial year ended 30 June, 2018

S.N	Officer(s)	Public Beach(es)	Month	No. of Contraventions
1	Mr. S. Thakoor (BEO of the Authority) and personnel of Flic en Flac - National Coast Guard	P. G. Anna, Flic en Flac and Wolmar	Oct-17	3
2	Mr. J. Mamode (OIC / BEO of the Authority), Mr. V. Sumessur (OIC / BEO of the Authority) and personnel of Pointe aux Canoniers Police Station, Trou aux Biches National Coast Guard, Northern Divisional Supporting Unit	Mont Choisy	Nov-17	4
3	Mr. V. Sumessur (OIC / BEO of the Authority) and personnel of Trou aux Biches National Coast Guard, Grand Baie National Coast Guard and Northern Divisional Supporting Unit	Mont Choisy	Nov-17	Nil
4	Mr. A. Beeputh (Ag. SBEO of the Authority) and personnel of Trou aux Biches National Coast Guard	Mont Choisy and Pereybère	Dec-17	Nil
5	Mr. J. Mamode (OIC / BEO of the Authority), Mr. V. Sumessur (OIC / BEO of the Authority) and personnel of Trou aux Biches National Coast Guard, Mauritius Fire & Rescue Service and Mauritius Revenue Authority	Trou aux Biches and Mont Choisy	Dec-17	Nil
6	Mr. A. Beeputh (Ag. SBEO of the Authority), Mr. R. Geerwar (OIC / BEO of the Authority) and personnel of Grand Baie National Coast Guard, Ministry of Commerce, Mauritius Fire & Rescue Service and Mauritius Revenue Authority	Grand Baie, La Cuvette and Pereybère	Dec-17	5
7	Mr. V. Sumessur (OIC / BEO of the Authority) and personnel of Flic en Flac Police Station & National Coast Guard and Bambous Health Office	Flic en Flac	Mar-18	7
8	Mr. S. Thakoor (BEO of the Authority) and personnel of Bel Ombre National Coast Guard	Le Morne	Jun-18	Nil

## APPENDIX C

### Penalty applied for Breach of Scavenging Contracts for financial year ended 30 June, 2018

Month / Year	Contracts	Amount (incl 15% VAT)	No. of penalties	Contractor
Jul-17	Lot 4 - P. G. Le Morne to Pointe aux Sables (toilet block)	3,450.00	1	Keep Clean Ltd
	Lot 3 - Le Bouchon to Baie du Cap	3,450.00	1	New Cleaning Services Ltd
Aug-17	Lot 4 - P. G. Le Morne to Pointe aux Sables (toilet block)	14,950.00	14,950.00	Keep Clean Ltd
Sep-17	Nil	Nil	Nil	Nil
Oct-17	Lot 4 - La Preneuse, Flic en Flac / Wolmar and Tamarin (main beach)	66,700.00	16	Atics Ltd
	Lot 4 - P. G. Le Morne to Pointe aux Sables (toilet block)	11,500.00	2	Keep Clean Ltd
Nov-17	Lot 4 - La Preneuse, Flic en Flac / Wolmar and Tamarin (main beach)	62,100.00	13	Atics Ltd
Dec-17	Nil	Nil	Nil	Nil
Jan-18	Nil	Nil	Nil	Nil
Feb-18	Nil	Nil	Nil	Nil
Mar-18	Nil	Nil	Nil	Nil
Apr-18	Lot 4 - P. G. Le Morne to Pointe aux Sables (toilet block)	5,750.00	1	Keep Clean Ltd
	Lot 4 - La Prairie to Macondé	6,900.00	2	Atics Ltd
	Lot 4 - La Preneuse, Flic en Flac / Wolmar, Tamarin (main beach)	32,200.00	6	Atics Ltd
May-18	Nil	Nil	Nil	Nil
Jun-18	Nil	Nil	Nil	Nil
<b>Total</b>		<b>207, 000.00</b>	<b>45</b>	



## APPENDIX D

### List of Public Beaches provided with 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	G.R.S.E. Channel	2	Nil
10	Deux Frères	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	Rivière 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 Noir	1	Nil
36	Bain des Dames	2	Nil
<b>TOTAL</b>		<b>62</b>	<b>25</b>



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