



# BEACH AUTHORITY

**Annual Report**  
**January 2016 to June 2017**

## MESSAGE FROM GENERAL MANAGER

It is my pleasure to present the Annual Report of the Beach Authority for the financial year 2016/2017. In line with the parameters set under the Act, the Authority is continuously taking all necessary measures and steps to further meet its objectives effectively and efficiently. Our main focus has been the continued efforts of laying down the foundations for the transformation of the Beach Authority into an improved centre of high standard for the benefit of the public at large.

As a step further, in the move to increase the organisational operation efficiency, some additional posts both at technical and supporting levels have been created and procedures initiated for their filling thereof. This will make it possible to resource additional departments created such as IT and Complaint Section. Here, I wish to put on record the undeniable support and collaboration received from some YEP Trainees and Trainee Engineers who were on placement at the Authority.

Employees are aware that a high standard performance is expected from them. Our key priorities is to encourage employees, who have a very proactive mindset, are disciplined, committed and dedicated as well as have a high sense of belonging to the Authority. Additional administrative measures were initiated with a view to better attain our goals and objectives. I am pleased to state that during the financial year 2016/2017 eligible officers, as appropriate, have been assigned higher responsibilities, in particular, the Technical Section (Ag. Senior Beach Works Inspector and Ag. Senior Beach Enforcement Officer), for administrative convenience.

Capacity building has not been ignored. The key determinant of the Authority's success and sustainability is its employees and a well-trained and well-qualified workforce is crucial. Skills improvement and training opportunities through seminars, workshops and appropriate courses made available by the Civil Service College have also been provided to staff at all levels with



a view for them to acquire new knowledge and special skills that would help them in improving their overall performance.

In parallel, members of staff are being coached and guided with a new drive 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.

A Customer Charter has also been devised, whereby a new website is now fully operational to disseminate as well as inform the public of all information relevant to the management of public beaches. It also gives the opportunity to the public to give us their feedback that we will use to improve. On this same note, I wish to reiterate on the need for an improved legal and institutional framework for the Beach Authority. Amendments to the various provisions of the Act have already been worked out and referred to the Parent Ministry. Its growing trend, expansion of activities, new challenges and the increasing needs for better quality and standard of amenities, clearly show that its role has expanded both in terms of nature of projects and complexity of the duties and responsibilities of its staff at various operational levels and institutional framework.

Furthermore, in order to increase further the visibility and attractiveness of our public beaches in terms of standard, natural beauty and quality, several projects have been implemented during the fiscal year 2016/2017, which include nationwide sensitisation and Clean-Up campaigns, infrastructural developments, construction and upgrading of toilet blocks, installation of informative panels, and the construction of other amenities such as kiosks and fireplaces. A "zero tolerance" has been adopted with the support of scavenging contractors for the cleanliness and maintenance of all amenities found within the confine of our public beaches. In the context of re-engineering of the Beach Authority, its activities have been decentralised. One new Sub Office has been set up in one geographical zones around the island namely at Pereybère (North) and is fully operational with adequate resource requirements. The coming into operation of this Sub Office has drastically improved the service delivery in the northern region. So much so, that many positive feedbacks have been received from the general public and the stakeholders with regards to proper control and management of our public beaches.

To support our dedication and commitment to transform the Beach Authority into a centre of excellence, procedures have already been initiated to open and render fully operational three additional Sub Offices in the eastern, western and southern regions namely at Belle Mare, Flic en Flac and St Felix public beaches in the next financial year.

In line with the sustainable management goals announced in the budget speech, the Beach Authority took the initiative during the financial year 2016/2017 to reduce its dependency on fossil fuels by replacing conventional lighting system on public beaches by standalone solar lighting panels with LED luminaires. As at date, one hundred and ninety three (193) solar lighting panels have already been installed on more than twenty eight (28) public beaches around the island. Such initiative has eventually contributed in reducing carbon dioxide emission and the global electricity consumption for lighting. Other projects of similar nature are in the pipeline and will be implemented in the next financial year.

Moreover, as per provision made in the Act, the Authority has successfully entered into partnership agreement (Memorandum of Understanding) with stakeholders under this financial year 2016/2017 such as the Mauritius Prison Service (MPS) under the "Pay Back Mauritius Project" and the Employees Welfare Fund (EWF) for their collaboration in the upliftment and landscaping of Belle-Mare and St Felix public beaches, respectively. In future, the Public, Private Partnership (PPP) initiatives will be explored for the implementation of relevant projects.

The fiscal year 2016/2017 has indeed been a turning point in the history of the Beach Authority through the numerous projects implemented to enhance the quality and services on our public beaches around the island. I have no doubt that this report demonstrates the Authority's commitment in moving forward to achieve a high standard. The development of the human capital will be further enhanced fostering a performance-oriented culture. With a view to pursue optimisation of the workforce, focussing on reshaping and resourcing the Beach Authority with effective recruits remains one of our top priorities. I would like to thank the Chairman and members of the Board and all members of the staff of the Beach Authority for responding so well to new leadership, taking so much initiatives themselves, and working very hard to meet goals and deadlines. It goes without saying that they will be the first ones to benefit from the results achieved. Let us all together ponder on the following quote from Agnetha Faltskog: *"My path has not been determined. I shall have more experiences and pass many more milestones"*.

**Dr. Dhuneeroy Bissessur**

General Manager

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A tropical beach scene with turquoise water, a sandy shore, and a forested island in the background. The sky is blue with a few clouds. The water is clear and vibrant, transitioning from light turquoise near the shore to a deeper blue further out. The beach is wide and sandy, with some footprints visible. The forested island is lush with green trees and palm trees, situated on the left side of the frame. The overall atmosphere is serene and idyllic.

SECTION A

# INTRODUCTION AND ESTABLISHMENT OF THE AUTHORITY





## SECTION A

# INTRODUCTION AND ESTABLISHMENT OF THE AUTHORITY

## 1.0 INTRODUCTION

The 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 the 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, 2017, **125** 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, the 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 and
- (e) advise the Minister on all matters relating to the management and development of public beaches.

A scenic view of a beach with waves crashing onto the shore under a clear blue sky. The water is a vibrant turquoise color, and the sand is a warm, golden-brown hue. The sky is a deep, clear blue with a few wispy clouds near the horizon.

SECTION B

# STAFFING AND ORGANISATION



## SECTION B

# 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 staffs 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 Affairs 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. Chaytoo, Administrative Manager and Mr. N. Khedah, Technical Manager.

### 3.0 STAFFING POSITION as at 30 June, 2017

Staffing positions (on establishment and on contract) are as follows:

Post	No. in post	Remarks
General Manager	1	Appointed (on contract) with effect from 25 March, 2015
Administrative Manager	1	-
Technical Manager	1	- on leave without pay as from 2 July, 2012 - one appointed (on contract) as from 19 December, 2016
Technical Officer (Civil)	1	On leave without pay
Beach Works Inspector	4	1 on leave without pay and 3 appointed on contractual basis
Beach Enforcement Officer	5	-
Trainee Civil Engineer	3	Appointed under "Special Scheme for Placement of Trainee Engineers in public sector" 2 Trainee Engineers appointed on 25 Jan 2017 and 1 on 07 Feb 2017
Human Resource Officer	1	Appointed on 12 September, 2016 on contractual and part time basis
Accounts Officer	1	-
Confidential Secretary	1	-
Executive Officer	2	-
Assistant Procurement & Supply Officer	1	On leave without pay as from 19 December, 2016 (one year)
Purchasing and Supply Officer		PSO appointed on contractual and part time basis as from 09 December, 2016
Clerical/Higher Clerical Officer	7	
Clerk/Word Processing Operator	2	
Word Processing Operator	1	Retired as from 11 August, 2016
Receptionist	1	
Driver	5	
Office Attendant	3	
General Worker	22	

## 4.0 PROFILE OF SENIOR STAFF

A profile of each member of the Senior Management Team:

### **Dr. Dhuneeroy Bissessur**

(General Manager)

as from March 2015

MSc, PhD, CBIOL, MIBIOL, MIISRM, MIPM

(Chartered Biologist)

MSc Genetics and its Applications (UK)

PhD Biological Sciences (UK)

Higher Diploma in Personnel Management (UK)

Diploma in Occupational Health & Safety (Aust)

Diploma in Industrial Psychology (Aust)

### **Mr. Leckraj Chaytoo**

(Administrative Manager)

MBA (Human Resource with Knowledge Management)

(University of Technology, Mauritius)

Bachelor in Administration (BA Admin)

(University of South Africa)

### **Mr. Mahen Nuvin Khedah**

(Technical Manager)

on leave without pay

MSc Project Management

(University of Mauritius)

BEng (Hons) Civil Engineering

(University of Mauritius)

Diploma Personal Management & Industrial Relations

(Cambridge Tutorial College)

### **Mr. Senjeetsing Laloo**

(Technical Manager)

on 1 year contract as from Dec 2016

MBA (University of Mauritius)

BEng Civil Engineering (University of Mauritius)

## 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 was 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 the Beach Authority during the period **January 2016 to June 2017**

### **Mr. Appadu Lovine, Beach Works Inspector**

Short Course on Integrated Coastal Zone Management organised by Ministry of Social Security, National Solidarity and Environment and Sustainable Development (Environment and Sustainable Development Division) from 29 January to 5 February, 2016

Sensitisation Workshop: The 2030 Agenda for Sustainable Development organised by the Ministry of Social Security, National Solidarity and Environment and Sustainable Development (Environment and Sustainable Development Division) on 2 June, 2016

Training on Street Lighting, Design and Procurement organised by the Ministry of Energy and Public Utilities at the Rajiv Gandhi Science Centre on 15 June, 2017

### **Mr. Mamode Joenathan, Beach Enforcement Officer**

Seminar on Occupational Safety and Health organised by the Ministry of Labour, Industrial Relations and Employment from 19 to 20 January, 2016

### **Mrs. Chumun Ghritena, Receptionist**

Training course on Effective Communication & Interpersonal Skills followed at the Civil Service College on 1 and 9 March, 2016

### **Mr. Juhull Vikash and Mr. Ameer Habiboullah, General Workers**

#### **Mr. Latcheman Bissonduth, Executive Officer**

#### **Ms. Seeboruth Khemika, Clerical/Higher Clerical Officer**

Training course on First Aid followed at the Civil Service College on 4, 5, 13, 19, 20 and 22 April, 2016 (1/2 days)

### **Ms. Bulloram Urvashee, Clerical/Higher Clerical Officer**

Workshop on Planet 50-50 by 2030: Step it up for Gender Equality organised by Mauritius Family Planning & Welfare Association on 15 April, 2016

Workshop on the setting up of an Open Data Portal organised by Ministry of Technology, Communication and Innovation on 22 and 23 May, 2017

### **Mrs. Dewan Prutima, Clerical/Higher Clerical Officer**

Training course on Writing Effective Minutes of Meetings followed at the Civil Service College on 21 April, 2016

**Mr. Jankee Razduth, Mrs. Proheea Bhanoocha, Clerical/Higher Clerical Officers  
Mrs. Severam Shilpa, Clerk/WPO**

Training course on Registry Procedures followed at the Civil Service College on 17 and 18 May, 2016 (1/2 days)

**Mr. Untoo Vinod Kumar, Assistant Procurement and Supply Officer**

Training course on Writing Effective Minutes of Meetings followed at the Civil Service College on 27 May, 2016

**Mr. Geerwar Rishiraj, Beach Enforcement Officer**

Inception Workshop for the National Biodiversity Strategy and Action Plan Project organised by the Ministry Social Security, National Solidarity and Environment and Sustainable Development (Environment and Sustainable Development Division) on 27 May, 2016

**Mr. Nunkoo Satianund, Office Attendant**

Training course on Tea Making followed at the Civil Service College on 8 June, 2016

**Mr. Appadoo Neerendra, Driver/Office Attendant**

Training course on Mastering Telephone Skills followed at the Civil Service College on 22 and 30 June, 2016

**Mrs. Ramasamy Ameeta, Executive Officer**

Training course on Writing Effective Minutes of Meetings followed at the Civil Service College on 27 June, 2016

Seminar on Occupational Safety and Health organised by Ministry of Labour, Industrial Relations, Employment and Training on 16 and 17 May, 2017

**Mr. Cundasamy Renganaden, General Worker**

Part-time training course on Three Phase Electrical Installation followed at the MITD from 2 July to 3 December, 2016

**Mr. Chundoo Irfanne, General Worker**

Part-time training course on Domestic Sanitary Appliances Installation followed at the MITD from 24 September to 26 November, 2016

**Mr. Dauhoo Devprakash, General Worker**

Part-time course on Basic Course in wood trades followed at the MITD

**Mrs. Khodabocus Moobinah, Accounts Officer**

Workshop on “IPSAS: Public Sector Combinations and Presenting Financial Statements” organised by W. Consulting and ACCA Mauritius on 25 May, 2017

SECTION C

SECTION C

# CORPORATE GOVERNANCE REPORT



## SECTION C

## CORPORATE GOVERNANCE REPORT

## 1.0 COMPLIANCE AND ENFORCEMENT

The 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 the 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 the Beach Authority Board

The structure, composition and appointment of members were established as per the provisions of Section 7 (2) of the Act. The composition of the Board for the period January 2016 to June 2017 was as follows:

## Board Members' Profiles for 2016-2017

S.N	Title	Name
1	Chairman	Mr. R. Sowambar (Jan, 2016 to June, 2017)
2	Representative of Ministry of Social Security, National Solidarity and Environment and Sustainable Development	Mr. G. Gunesh – Firm (as from January to September, 2016) Mr. S. Mooloo – Alternate (as from January to June, 2016) Mr. R. Seenauth – Alternate (as from July to September, 2016) Mr. A. K. Hoolass – Firm (as from October 2016 to February, 2017) Mrs. S. Samynaden – Alternate (as from October 2016 to February, 2017) Mrs. S. Samynaden – Firm (as from March, 2017 to date) Mr. D. Deenoo – Alternate (as from March, 2017 to date)

S.N	Title	Name
3	Representative of Ministry of Housing and Lands	Mrs. G. Rosunee – Firm (Jan – Dec, 2016) Mr. N. Seenauth – Alternate (Jan – Dec, 2016) Mr. S. Soborun – Firm (Jan – June, 2017) Mr. S. Rumjaun – Alternate (Dec, 2016 to June, 2017)
4	Representative of Ministry of Local Government and Outer Islands	Mr. A. K. Parayag – Firm (Jan, 2016 to June, 2017) Mrs. S. D. Yallapa – Alternate (Jan, 2016 to June, 2017)
5	Representative of Ministry of Youth and Sports	Mr. L. Ujoodha – Firm (June – Dec, 2016) Mr. R. Dabeedyal – Alternate (Jan, 2016 – June, 2017)
6	Representative of Ministry of Ocean Economy, Marine Resources, Fisheries, Shipping & Outer Islands	Mr. N. Bheemul – Firm (Jan, 2016 – June, 2017) Mr. M. Z. Madarbokus– Alternate (Jan, 2016 – June, 2017)
7	Representative of Ministry of Tourism and External Communication	Mr. M. Mootoo – Firm (Jan – Dec, 2016) Mrs. L. Sanspeur – Firm (Jan, 2017 – June, 2017) Mr. R. Purusram – Alternate (Jan – June, 2017)
8	Representative of Police Department	Mr. D. R. Luthmoodoo – Firm (Jan, 2016 – June, 2017) Mr. K. Booneeady - Alternate
9	Board Member	Mr. V. Bakee (Jan, 2016 – June, 2017)
10	Board Member	Mr. M. O. Kholeegan (Jan, 2016 – June, 2017)
11	Representative of Rodrigues Regional Assembly	Mr. J. C. Botsar (Jan, 2016 – Jan, 2017) Mr. J. T. Genave – Firm (Feb – June, 2017) Mr. J. H. Felicite – Alternate (Feb – June, 2017)

S.N	Title	Name
12	Representative of Association of District Councils	Mr. G. Chuckun – Firm (Jan – Dec, 2016) Mr. B. Mohess – Firm (Jan – June, 2017) Mr. N. Domah – Alternate (Jan – Feb, 2017) Mr. R. K. Jangi – Alternate (Mar – June, 2017)

### Sittings of Board for the Year 2016/2017

S.N	Ministry/Dept	Name	No. of Sitting
1	Chairman, Beach Authority	Mr. Sowambar R.	17
2	Ministry of Social Security , National Solidarity and Environment and Sustainable Development	Mr. Gunesh G. Mr. Hoolass A. K. Mr. Seenauth R. Mr. Mooloo S. Mr. Deenoo D.	3 4 3 3 3
3	Ministry of Local Government	Mr. Parayag A. K.	17
4	Ministry of Tourism	Mr. Mootoo M. Mrs. Sanspeur L.	10 4
5	Ministry of Ocean Economy, Marine Resources, Fisheries, Shipping & Outer Islands	Mr. Bheemul N. Mr. Madarbokus M. Z.	10 4
6	Ministry of Housing and Lands	Mrs. Rosunee G. Mr. Seenauth N. Mr. Soborun S.	6 3 6
7	Ministry of Youth and Sports	Mr. Kheedoo Y. Mr. Dabeedoyal R. Mr. Ujoodha L.	2 7 3
8	Police Department	Mr. Reddy Luthmoodoo D.	16
9	Association of District Councils (ADC)	Mr. Mohess B. Mr. Jangi R. K.	2 1
10	Board Members	Mr. Bakee V. Mr. Kholeegan O. M.	11 8
11	Rodrigues Regional Assembly	Mr. Botsar J. C.	1



## Major Board Decisions – January 2016 to June 2017

### Board meeting held on 30 March, 2016:

#### *Capitalisation of Assets on public beaches*

- The Board approved the proposals of the Authority for capitalisation of Assets after the harmonisation of both financial years for Budgets and Final Accounts on public beaches as from the Financial Year July 2017.

### Board meeting held on 28 June, 2016:

#### *Customer Charter*

- The Board approved the Customer Charter of the Authority.

### Board meeting held on 17 October, 2016:

#### *Application of ICT Policy of the Beach Authority*

- The Board approved the Paper on ICT Policy (Internet, E-mail and computer acceptable use policy) to be made applicable at the Authority  
**Note:** (Policy Paper prepared in consultation with the National Computer Board and vetted by the State Law Office).

### Board meeting held on 6 April, 2017:

- **Recurrent and Capital Estimates for financial year 2017/2018**  
 The Board approved the Recurrent and Capital Estimates for Financial Year 2017/2018 to the tune of Rs 42.8 M and Rs 37.5 M respectively and agreed that same be sent to the Parent Ministry for the approval of the Hon. Minister.

### Board meeting held on 31 May, 2017:

#### **Composition of the Staff Committee of the Board**

The Board approved for a representative from management to henceforth form part as a full-fledged member of the Staff Committee of the Board accordingly.

- **Recurrent and Capital Estimates for Financial Year 2017/2018**  
 The Board approved the Recurrent (Rs 40.3M) and Capital (Rs 38M) Estimates for financial year 2017/18.
- Reallocation of funds under Recurrent and Capital Estimates for the Financial Years 2015/16 and 2016/17

## Reconstitution of Committees of the Board

In accordance with Section 9 of the Beach Authority Act 2002, the Board approved the reconstitution of the following committees:

### 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 BA Act, 2002).

The Committee to be reconstituted by the following Board Members:

- a) Representative of Ministry of Youth and Sports (Chairperson)
- b) Representative of Ministry of Local Government and Outer Islands
- c) Representative of Ministry of Tourism & External Communications

The Secretary to be appointed by the Management.

### B. Staff Committee

#### Terms of Reference:

Examine and recommends to the Board on any staff matters and, in particular, on Human Resource issues relating to recruitment, promotion and discipline and Industrial matters.

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

The Committee to be reconstituted of the following Board Members:

- (a) Representative of Ministry of Social Security, National Solidarity and Environment and Sustainable Development (Environment and Sustainable Development Division) (Chairperson)
- (b) Representative of Ministry of Youth & Sports
- (c) Representative of the Police Department
- (d) Mr. Vidyaprakash Ganesh Bakee, Board Member

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 to trade, change of trade, additional trade, conditions and criteria for Beach Traders' Licence, etc.) to the Board.

The Committee be reconstituted by the following Board Members:

- (a) Representative of Ministry of Housing & Lands (Chairperson)
- (b) Representative of Ministry of Local Government and Outer Islands
- (c) Representative of Ministry of Ocean Economy, Marine Resources, Fisheries, Shipping & Outer Islands
- (d) Representative of the Police Department

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 staffs, in confidence, raise concern about possible improprieties in matter of financial reporting or other matters.

The Committee to be reconstituted by the following Board Members:

- (a) Mr. O. Kholeegan (Chairperson)
- (b) Representative of Police Department
- (c) Mr. Vidyaprakash Ganesh Bakee, Board Member

The Secretary to be appointed by the Management

## 2.2 Tenure of Office

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

The Chairperson of the 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 the Beach Authority Act (as appropriate)
- (e) signing of cheques in terms of Section 19(2) of the Beach Authority Act.

## 2.6 Role and function of Chief Executive Officer

At Section 10 of the Act 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 the Beach Authority Board. None of the members were executive. The Act had, however, ensured that members of its Board be composed of different ministries, departments and other stakeholders that had their skills, expertise and experience and interest in the different operational aspects of the Authority for its smooth running.

## 2.8 Remuneration of Board Members

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

# 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) 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 Traders' Licence.

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

<b>Particulars</b>	<b>Year 2016-2017</b>
Board Meeting	14
Special Board Meeting	3
Finance Committee	13
Staff Committee	5
Beach Traders' Licence Committee	4

### 3.2 Other Committees

#### (i) 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 the 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

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.

### 5.3 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 as from March, 2016 and its report submitted in June, 2016.

## 5.7 Internal Audit

The Authority is a small organisation comprising of 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 Accounting Standards. In this context, the Board was responsible for adequate accounting records, maintenance of an effective system of internal control and choice of accounting policies supported by reasonable prudent judgment.

### 6.2 Audit

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

## 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 staffs. 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. The scheme was since Managed by SICOM. It is being managed as from January,



2017 by Mauritian Eagle General Insurance. They are also covered with an Insurance Policy. General Workers on sites (on public beaches) has also been provided with the necessary clothing/ protective equipments 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 has been made to any political party or organisation.

An aerial photograph of a tropical beach. The water is exceptionally clear, showing a vibrant turquoise color that transitions to a lighter, almost white hue near the shore. The sandy beach is visible through the shallow water, creating a complex, organic pattern of light and dark patches. The sky above is a deep, clear blue, dotted with a few fluffy white clouds. The overall scene is bright and serene, suggesting a pristine natural environment.

SECTION D

# REGULATIONS OF ACTIVITIES ON PUBLIC BEACHES



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

### Trade

#### Class I

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

#### Class II

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

## 2.0 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 hawker (but not licensed)
  - (ix) Applicant should produce a valid Food Handler's Certificate
  - (x) Varieties of licences already issued on respective public beaches
  - (xi) Licence holders 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.

### 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
- (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 (d) hereunder and as approved by Board as per Section 7 (2) (a) (iii) of the Beach Authority (Traders' Licence) Regulations 2004
- (ix) Applicant for Beach Trader Licence for the renting of mattress and umbrella, would not be eligible for any other trade in the First Schedule of the 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.

**(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 the 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 the 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 periods January 2016 to June 2017:

#### **January to 30 June 2016 and 01 July 2016 to 30 June 2017:**

In general, amount collected for licences issued for financial year ending 30 June, 2018 (18 months) is as follows:

- i) trades (except mattress and umbrella) - Rs 4,140,000.00
- ii) trades for renting of mattress and umbrella - Rs 815,000.000

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

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

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

With the coming into operation of the Beach Authority Act 2002, the Authority took control of all the assets on public beaches. Accordingly, the Authority took over certain buildings known as "Tuckshops" at La Cuvette, Blue Bay and Belle Mare public beaches (that existed since years and 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 (vacant)
La Cuvette Public Beach	6 tuckshops and 1 Boat House
Belle Mare Public Beach	1 tuckshop
Blue Bay Public Beach	1 tuckshop and 1 Commercial Building
St. Felix Public Beach	6 tuckshops
Pereybère Public Beach	4 tuckshops

**The renting of the tuckshops and other buildings for financial year 30 June 2017 (18 months) generated revenue to the tune of Rs. 2, 069, 258.00**

## 5.0 AUTHORISATION TO USE PUBLIC BEACH

5.1 In accordance with the 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	Periods
	01 January – 30 June 2016 01 July 2016 – 30 June 2017
Camping	297
Leisure & Sports	100
Commercial (Wedding, Film Shooting)	84
Social Activities (Staff Party, Get Together, etc)	260
Religious	45
Total	786

**(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 & Fisheries 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	Boat and Pleasure Craft Repairs	
	Periods	
	01 January – 30 June 2016-	01 July 2016 – 30 June 2017
	(18 months)	
Cap Malheureux		1
Grand Bay		13
Melville		1
Mon Choisy		2
Trou D'Eau Douce		1
Grand Gaube		2
Belle Mare		1
Total		21

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

Nature	Periods	
	01 January – 30 June 2016 - 01 July 2016 – 30 June 2017	
	(18 months)	
	(Rs)	
Beach Traders' Licence		Rs 4,955,000.00
Lease of tuckshops and other buildings		Rs. 2, 069, 258. 00
Authorisation to use public beaches		Rs. 221, 000.00

## 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 454 contraventions were established during the period January 2016 to June 2017 as detailed hereunder:

<b>Beach Authority</b>						
<b>Return of Contraventions for the period January 2016 to June 2017</b>						
<b>S.N</b>	<b>Causes</b>	<b>Northern Division</b>	<b>Southern Division</b>	<b>Eastern Division</b>	<b>Western Division</b>	<b>Total</b>
1	Trading without licence	151	18	7	33	209
2	Driving and riding motor vehicles	46	12	38	3	99
3	Keeping vessels without authorisation	4	Nil	Nil	Nil	4
4	Placing structure without authorisation	1	Nil	Nil	Nil	1
5	Horse Riding	Nil	Nil	2	2	4
6	Parking motor vehicle on public beach	34	2	81	5	122
7	Breach of conditions attached to licence	15	Nil	Nil	Nil	15
	<b>Total</b>	<b>251</b>	<b>32</b>	<b>128</b>	<b>43</b>	<b>454</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.

On 14 January 2017, a crackdown operation was held in the presence of the Vice Prime Minister and Minister of Housing & Lands, the Chairman of the Beach Authority and representatives of Police at Trou aux Biches public beach. The traders were found operating with valid trade licence. However, on the same day one trader operating at Pereybère public beach was found renting 28 mattresses and 14 umbrellas without a valid trade licence issued by the Authority. The Police established contravention and secured the mattresses and umbrellas at Grand Bay National Coast Guard Post.

Some 23 crackdown operations were also carried out on different public beaches and 56 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. 415,150.00 during the period January 2016 to June, 2017.

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



## SECTION E

## IMPLEMENTATION OF PROJECTS

The Technical Section of Beach Authority is headed by the Technical Manager and the section 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
- To represent Beach Authority in various technical committees
- To assess and give 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. During the year 2016-2017, four parking areas and one enclosure work were undertaken on five public beaches namely at Pointe Cassis, Blue Bay, Terracine, Bel Ombre and Petit Sable public beaches.

Lever arms have been fixed at strategic locations on public beaches for controlling access to the beaches in cases of emergencies. Twenty six (26) lever arms have been placed at twenty three (23) public beaches.



*Provision of parking area at Petit Sable public beach*





*Enclosure of Terracine public beach*



*Provision of lever arm at Le Morne public beach (near Dinarobin Hotel)*

### *Provision of Lighting on public beaches*

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 three (63) double bracket solar lighting columns were installed on eighteen (18) public beaches. In addition, the People's Republic of China donated seventy (70) solar lamps which were installed on several public beaches.

### *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, one kiosk and fireplace, two footpaths, two hundred (200) bins, three (3) new toilet blocks, sixty (60) benches and forty (40) informative panels were installed on several public beaches namely at Pointe des Lascars, La Cuvette, Bel Ombre, Petit Sable, Melville, Le Bouchon, Le Morne (near ex-Berjaya) amongst others.



*Provision of kiosk and fire place at Pointe des Lascars public beach*



*Provision of fire place and aluminium bin at Bel Ombre public beach*



*Litter bins made of galvanised iron sheets and cladded with wood composite plastic bars and fixed in reinforced concrete base at Le Bouchon public beach*

### *Infrastructural Development on public beaches*

In line with its mandate to embellish public beaches in Mauritius, the Beach Authority embarked on infrastructural development at Bel Ombre and Petit Sable public beaches during the financial year ending 30 June, 2017. The development consisted of construction of parking areas, beach enclosures, provision of bins, fireplaces and kiosks amongst others.

### *Repairs, Maintenance and Upgrading of Existing Amenities on public beaches*

Amenities on public beaches are likely to deteriorate with time and weather conditions. The Beach Authority ensures that all amenities on public beaches are in good conditions for the benefit of all beach users. Upgrading of toilet blocks and parking areas including repairs and maintenance of lighting system as well as paint works were effected. **(Appendix D)**

### *Safety and Security on public beaches*

Ensuring safety and security of beach users remains one of the priorities of the 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 Ganga Snan, Assumption and Easter Monday.

### *Life Saving and Beach Patrol Programme for period January 2016 to June 2017*

One of the objectives of the Authority is to ensure the security and safety of all beach users.

On the occasion of Easter Monday, Assumption and Ganga Snan Festivals, the Beach Authority organised Life Saving and Beach Patrol Programmes in collaboration with all relevant stakeholders concerned.

*The contributions of various stakeholders are listed as hereunder:*

<b>Beach Authority</b>	<ul style="list-style-type: none"> <li>a) acts as coordinator for Life Saving and Beach Patrol Programme</li> <li>b) provides the following equipments/facilities to Life Savers: <ul style="list-style-type: none"> <li>(i) Goggles</li> <li>(ii) Marquise</li> <li>(iii) T-Shirts</li> <li>(iv) First Aid Kits (comprising of basic medical supplies in order to effectively attend any emergency or casualties</li> <li>(v) distributes bin bags to beach users</li> </ul> </li> <li>c) pays stipend to Life Savers</li> <li>d) Beach Enforcement Officers monitored the various services provided by relevant scavenging contractors on public beaches</li> </ul>
<b>Ministry of Environment and Sustainable Development, and Disaster and Beach Management</b>	provides transport facilities for Life Savers
<b>Police Department (National Coast Guard and Special Mobile Force)</b>	ensure safety and security of beach users, such as, ensures enforcement of regulations, patrols and close watch out on dark spots (dangerous zones not suitable for bathing, for e.g, at Le Goulet, Tamarin, Flic en Flac, Le Morne, etc), traffic control at public beaches
<b>Ministry of Ocean Economy, Marine Resources, Fisheries and Shipping (Fisheries Division)</b>	provides patrol boats and personnel at Le Goulet, Anse La Raie, Belle Mare and Le Morne public beaches
<b>Ministry of Health &amp; Quality of Life</b>	provides ambulance services on strategic locations on public beaches
<b>Municipal Council of Port Louis</b>	provides transport facilities for Life Savers
<b>Central Water Authority</b>	provides water tankers and cater for standpipes on highly frequented public beaches
<b>Life Saving Groups: Royal Life Saving Society, Pereybère Swimming Club, Club Aquatique de Port Louis, Surf Life Association and Flacq Swimming Association</b>	give assistance to beach users on several public beaches

No accidents/drowning cases were reported on those occasions.

# Implementation of Beach Management Plan

Beach Management Plan (BMP) is of vital importance for the Beach Authority as it provides an integrated framework for decision making process to ensure proper management and upgrading of beaches. Healthy beaches are not only paramount to our quality of life but also protect people and property along the coasts from unjustified human activities and natural processes like storms.

In the Beach Management Plan, provision would be made for vigilance towers to be installed at specific locations to provide safety and security to the beach users as well as to facilitate the task of life savers.

The Beach Authority has already awarded the contract for the preparation of Beach Management Plans for 6 highly frequented public beaches, (Mont Choisy, Flic en Flac, P. G. Union Ribet (Mare la Raie), La Prairie, Belle Mare and Pereybère).

## Terms of Reference (ToR) of Beach Management Plan

### Scope of consultancy services

The scope of consultancy services are as follows:

- a. Conception of a Beach Management Plan for each of the six public beaches containing the following, amongst others:
  - i. An inventory of beach profile data, all structures located in the public beach important habitats including coastal wetlands and sensitive ecosystems of the public beach
  - ii. A protection and restoration plan for the important identified ecosystems
  - iii. A zoning and land use plan for the beach area
  - iv. An analysis and proposals of beach erosion control
  - v. A post disaster plan including provisions for cleanup, maintaining essential services, protecting public health and the establishment of priorities
  - vi. A detailed strategy for achieving the goals of enhancement of the public beach, provision of state-of-art leisure facilities and beach amenities to assure full enjoyment of the beach by all residents and tourists
  - vii. A detailed strategy to enhance the security and safety of the beach users
  - viii. A plan to control the nautical activities in consultation with appropriate authorities/institutions
  - ix. A plan to introduce coastal native/endemic plants to improve the aesthetics and green cover of the public beaches.

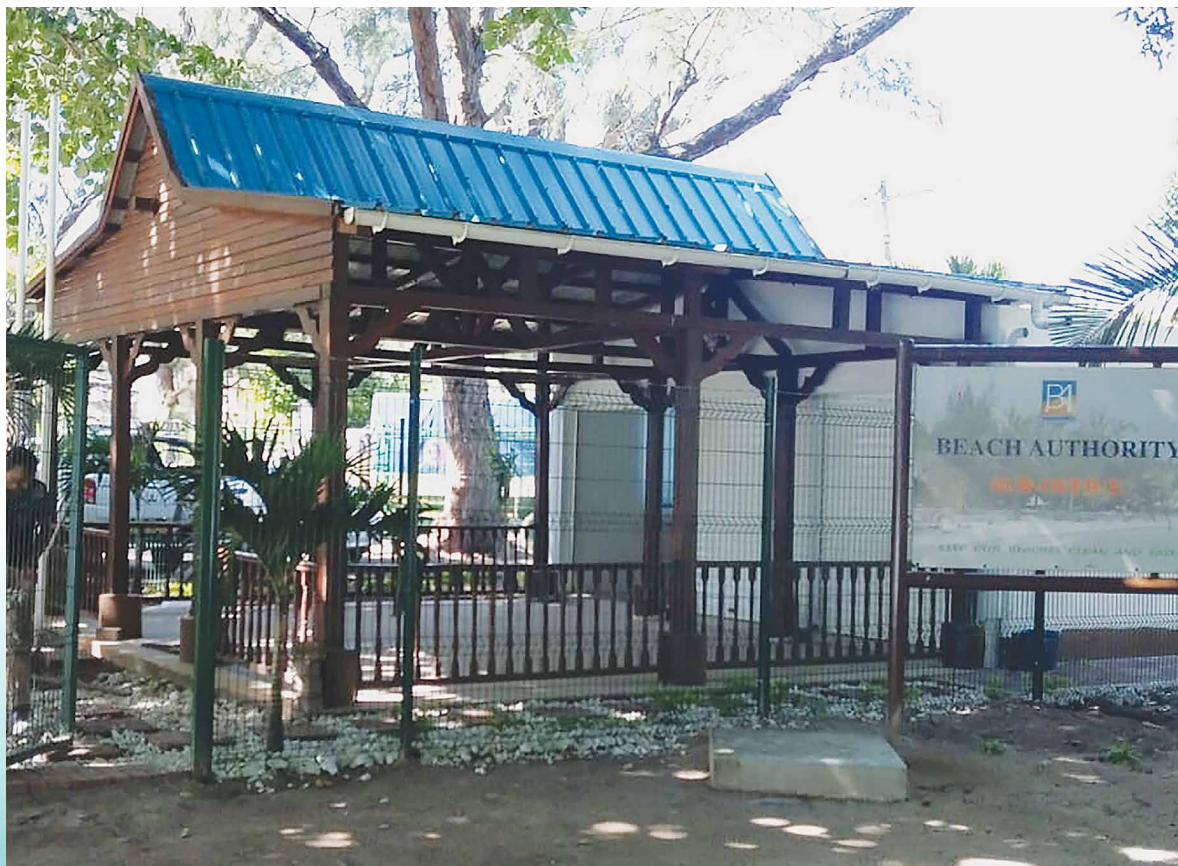
- b. Detailed technical site assessment topographical and shoreline surveys, inventory of actual assets/facilities and a guideline on setback for structures and activities taking into consideration climate change impacts and relevant adaptation measures.
- c. Propose different options of architectural/engineering designs and detailed site/layout plans of an appropriate scale (1:500, 1:1000) of the beach amenities comprising, amongst others:
  - i. Public toilets, including use of bio toilet units and mobile toilets
  - ii. Changing rooms
  - iii. Parking zones
  - iv. Sitting arrangements (benches, picnic tables)
  - v. Open showers
  - vi. Litter bins and main bins with provision for segregation of wastes
  - vii. Signage (dangerous bathing, directional maps, beach maps, etc)
  - viii. Lighting including use of renewable energy sources
  - ix. Beach Entertainment
  - x. Camping zone
  - xi. Access roads/pedestrian pathways/emergency access
  - xii. Protection of historical monuments, where applicable
  - xiii. Beach sport facilities (beach volley, beach soccer, kite surfing, etc)
  - xiv. Swimming zones, Boat mooring zones
  - xv. Water points
  - xvi. Fireplaces
  - xvii. Traders' zones
  - xviii. Vigilance Tower
  - xix. Embarcation points
  - xx. Surface water drainage system
  - xxi. Landscaping
  - xxii. Boat repair area.
- d. Provide guidance to enhance public awareness concerning beach facilities through better access signage, informational kiosks, directional signage and brochures.
- e. Identify and quantify the environmental impact of the activities recommended.
- f. Detailed structural design of the beach amenities/facilities associated works.
- g. Prepare detailed design, cost estimates (with breakdown of costs) and bill of quantities and full bid documents for the proposed works for each site.

- h. Design a detailed maintenance plan and schedule of the building and amenities to ensure that it is operational at all times.
- i. Act as resource person for the validation of the beach management plan at national workshop and any other relevant meetings as and when required.

The Beach Management Plans for Mont Choisy, Flic en Flac, Pereybère, P. G. Union Ribet, La Prairie and Belle Mare public beaches are expected to be submitted by the consultant at latest in December 2017.

### Reengineering of the Beach Authority

The Beach Authority is being reengineered with a view to give a better service delivery to the beach users and to cope with the continuous changing environment as well as to enhance further the quality of our public beaches. One sub-office is already in operation at Pereybère in the north. Three will be opened in the three geographical zones of Mauritius (South, East and West). Upgrading of an existing building at Belle Mare that will be used in the eastern region of the country is ongoing. The two other sub-offices will be constructed at Flic en Flac (west) and Saint Felix (south) during the next financial year.



*Sub-office at Pereybère public beach*





A full-page background image of a sunset over the ocean. The sun is low on the horizon, creating a bright, golden glow that reflects off the water's surface. The sky is a mix of warm yellow and orange tones. In the foreground, the dark, rippling waves of the ocean meet a sandy beach at the bottom edge. A solid teal rectangular box is positioned in the upper left quadrant, containing the text 'SECTION F' in white, uppercase, sans-serif font.

SECTION F

# ACTIVITIES/EVENTS



## SECTION F

## ACTIVITIES/EVENTS

## 1.0 World Environment Day 2016

The Beach Authority participated in the National Exhibition under the aegis of the Ministry of Social Security, National Solidarity and Environment and Sustainable Development held from **2 to 5 June, 2016** at **Gymkhana, Vacoas**.

The exhibition focused on works undertaken by the Beach Authority such as tree plantation, provision of amenities on public beaches, life-saving and beach patrol programme, preservation, restoration and conservation of coastal wetlands. A combination of graphics and text was used in a manner which facilitated a rapid comprehension. The exhibition was very well-received and appreciated by the public in general.



*Stand of Beach Authority for World Environment Day 2016*

## 2.0 Signing of Memorandum of Understanding with Mauritius Prison Service

In line with the project “Pay-Back Mauritius”, a Memorandum of Understanding for the upliftment of Belle Mare public beach was signed on **14 September, 2016** between the Mauritius Prison Service and the Beach Authority.

The “Pay-Back Mauritius” project provided opportunities for detainees to pay back the society for their offences through restorative work and community service. In this connection, the Beach Authority projected to upgrade Belle Mare public beach for the benefit of beach users as well as tourists. Under the scheme, detainees were encouraged to use their time in prison usefully and engage in the project for the conservation and protection including upliftment and landscaping works at Belle Mare public beach.



SECTION G

# DIRECTORS' RESPONSIBILITIES



## BEACH AUTHORITY

### Directors' Responsibilities

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

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

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

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

Applicable accounting standards have been adhered to;

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

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

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

The code of Corporate Governance has been adhered to.

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



**Mr R.S Sowambar**  
Chairperson



**Mr A.K. Parayag**  
Board Member



STATEMENT OF COMPLIANCE

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

Name of PIE: **Beach Authority**

Reporting Period: **Financial year January 2016 to June 2017**

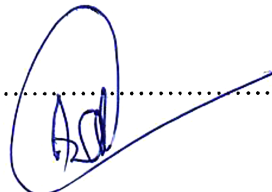
We, the Directors of Beach Authority confirm that to the best of our knowledge:

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: 28 July, 2017

DATE: 28 July, 2017



SECTION H

# FINANCIAL STATEMENTS





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**REPORT OF THE  
DIRECTOR OF AUDIT**

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**On the Financial Statements  
of the Beach Authority  
for the 18-month period ended 30 June 2017**

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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 2017, and the statement of profit and loss and other comprehensive income, the statement of cash flows and the statement of changes in equity for the 18-month period 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 2017, and of its financial performance and its cash flows for the 18-month period then ended in accordance with the International Financial Reporting 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 18-month period ended 30 June 2017, 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.

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.



**K.C. TSE YUET CHEONG (MRS)**  
Director of Audit

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

6 July 2018




## Statement of Financial Position as at 30 June 2017

		30 Jun 2017	31 Dec 2015 Restated
	Notes	Rs	Rs
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	3	5,139,865	3,677,013
<b>Current assets</b>			
Inventories	4	1,265,854	1,122,961
Trade and other receivables	5	1,655,752	11,388,846
Cash and bank balances	6	44,547,767	4,478,440
<b>Total assets</b>		<b>52,609,238</b>	<b>20,667,260</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Capital and reserves</b>			
General fund	7	(11,684,170)	(8,553,904)
Renewal fund	8	310,000	325,000
		<b>(11,374,170)</b>	<b>(8,228,904)</b>
<b>LIABILITIES</b>			
<b>Non-current liabilities</b>			
Deferred capital grant	9	41,245,985	9,499,146
Long term employees benefit	10	10,803,669	8,995,028
Retirement benefits obligations	11	5,900,863	4,944,870
Deposits	12	660,808	524,008
<b>Total non-current liabilities</b>		<b>58,611,325</b>	<b>23,963,052</b>
<b>Current liabilities</b>			
Trade and other payables	13	5,322,083	4,528,789
Short term employees benefit	14	50,000	404,323
<b>Total current liabilities</b>		<b>5,372,083</b>	<b>4,933,112</b>
<b>Total equity and liabilities</b>		<b>52,609,238</b>	<b>20,667,260</b>



Mr R.S SOWAMBAR  
CHAIRPERSON

DATE: 21 May, 2018



Mr A.K PARAYAG  
MEMBER OF THE BOARD

## Statement of Profit or Loss and Other Comprehensive Income for the 18 months ended 30 June 2017

	Notes	18 months ended	12 months ended
		30 Jun 2017	31 Dec 2015 Restated
		Rs	Rs
<b>REVENUE</b>			
Recurrent grant	15	60,044,962	32,831,989
Other income	16	7,540,061	5,351,446
Deferred income		1,023,199	100,968
		68,608,222	38,284,403
<b>EXPENDITURE</b>			
Cost of amenities and upgrading of environment on public beaches	17	21,594,962	6,956,989
Administration cost	18	6,547,933	3,851,983
Staff cost	19	34,498,892	19,668,102
Other expenses	20	8,102,529	5,312,833
Loss on write off of PPE			10,212
Bad debts			1,145,800
		70,744,316	36,945,919
<b>Net surplus/(deficit) from operating activities</b>		(2,136,094)	1,338,484
<b>Other Comprehensive Income</b>			
Remeasurement gain/(loss) (retirement benefit obligation)		(994,172)	(2,132,424)
Revaluation surplus			690,000
<b>Net surplus /(deficit) for the period transferred to general fund</b>		(3,130,266)	(103,940)

## Statement of Cash Flows for the 18 months ended 30 June 2017

	18 months ended 30 Jun 2017		12 months ended 31 Dec 2015 Restated	
	Rs	Rs	Rs	Rs
Cash flows from operating activities				
Net surplus/(deficit) for the period	(2,136,094)		1,338,484	
Retirement Benefits charged	(38,179)		(245,330)	
Employees benefit	1,454,318		1,078,572	
Interest received			(120,189)	
Depreciation	1,418,486		268,050	
Deferred capital grant	(1,023,199)		(100,968)	
Loss on disposal			10,212	
	(324,668)		2,228,831	
(Increase)/decrease in Inventories	(142,893)		60,304	
(Increase)/decrease in trade and other receivables	9,733,094		(9,059,705)	
Increase/(decrease) in trade and other payables	930,094		286,492	
<b>Net cash generated from operating activities</b>		10,195,627		(6,484,078)
<b>Cash flows from investing activities</b>				
Purchase of property, plant and equipment	(2,881,338)		(2,626,833)	
Proceeds from sales of fixed asset				
Interest received			120,189	
<b>Net cash used in investing activities</b>		(2,881,338)		(2,506,644)
<b>Financing activities</b>				
Increase in capital funded activities	32,755,038		2,428,673	
<b>Net cash used in financing activities</b>		32,755,038		2,428,673
<b>Net(decrease)/increase in cash and cash equivalents</b>		40,069,327		(6,562,049)
<b>Cash and cash equivalents at 1 January 2016</b>		4,478,440		11,040,489
Cash and cash equivalents at 30 June 2017		44,547,767		4,478,440

## Statement of Changes in Equity for the 18 months ended 30 June 2017

	<b>General fund Rs</b>	<b>Revaluation Reserve Rs</b>	<b>Total Rs</b>
<b>Balance as at 31 December 2014</b>	(8,449,964)		(8,449,964)
<b>Changes for the year ended 31 December 2015</b>			
Surplus / (deficit) for year	1,338,484		1,338,484
Revaluation of motor vehicles		690,000	690,000
Remeasurement of defined benefit obligation	(2,132,424)		(2,132,424)
<b>Balance as at 31 December 2015</b>	(9,243,904)	690,000	(8,553,904)
<b>Changes for the 18 months ended 30 June 2017</b>			
Surplus / (deficit) for period	(2,136,094)		(2,136,094)
Revaluation of motor vehicles			
Remeasurement of defined benefit obligation	(994,172)		(994,172)
<b>Balance as at 30 June 2017</b>	(12,374,170)	690,000	(11,684,170)

## Statement of Comparison of Budget, Actual Amount for the 18 months ended 30 June 2017

	Budgeted amounts		Actual amounts	Difference	Remarks
	Original MUR	Revised MUR	MUR	MUR	
<b>Receipts</b>					
Recurrent grant	46,450,000	46,450,000	46,450,000	0	
Beach traders licence	8,370,000	8,370,000	6,327,530	(2,042,470)	Licences not renewed
Other income	3,116,161	3,116,161	4,011,077	894,916	Include deposits
Capital grant from Government	54,350,000	54,350,000	54,350,000	0	
<b>TOTAL RECEIPTS</b>	112,286,161	112,286,161	111,138,607	(1,147,554)	
<b>Payments</b>					
Cost of amenities and upgrading of environment on public beaches	52,431,071	52,431,071	20,655,963	31,775,108	Ongoing projects to be paid in the year 2017/2018
Staff costs	36,795,178	35,995,178	32,867,186	3,127,992	Staffs on leave without pay
Administrative cost	4,958,268	4,958,268	5,240,808	(282,540)	
Other expenses	8,200,412	9,000,412	9,423,982	(423,570)	Include refund of deposits
Purchase of fixed asset out capital grant	1,918,929	1,918,929	1,918,929	0	
Purchase of fixed asset out recurrent grant	962,412	962,412	962,412	0	
<b>Total payments</b>	105,266,269	105,266,269	71,069,280	34,196,989	
<b>NET RECEIPTS</b>	7,019,892	7,019,892	40,069,327		

## NOTES TO THE FINANCIAL STATEMENTS FOR THE 18 MONTHS ENDED 30 JUNE 2017

### 1. General information

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

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

### 2. Significant accounting policies

#### 2.1 Basis of preparation

The financial statements have been prepared on the historical cost basis. Historical cost is generally based on the fair value of the consideration given in exchange for assets. While the comparative figures for the previous reporting period were prepared on a calendar year basis. Statutory amendments required this report to be exceptionally prepared for an 18 months period starting 1st January 2016 and ending on 30th June 2017. Consequently, the figures of the current financial period are not fully comparative with those of the previous financial year.

The Authority financial year will henceforth start on the 1st July to end on the subsequent 30th June.

The principal accounting policies are set out below.

#### 2.2 Statement of compliance

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

#### 2.3 New and revised IFRSs in issue but not yet effective

Below is a list of new IFRSs that are not yet mandatorily effective

- IFRS 9 Financial instruments;
- IFRS 9 Financial instruments (Hedge Accounting and amendments to IFRS9, IFRS 7 and IAS 39);
- IFRS 15 Revenue from Contracts with Customers;
- IFRS 16 Leases;
- IFRIC 17 Insurance contracts;
- IFRIC 22 Foreign currency transactions and Advance consideration;
- IFRIC 23 Uncertainty over Income tax treatments;
- Amendments to IFRS 2 Classification and Measurement of share-based payment transactions

## NOTES TO THE FINANCIAL STATEMENTS FOR THE 18 MONTHS ENDED 30 JUNE 2017

**2.3 New and revised IFRSs in issue but not yet effective (continued)**

- Amendments to IFRS 10 and IAS 28 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture;
- Amendments to IAS 40 transfers of Investment property; and
- Annual improvements to IFRSs standards 2014 – 2016 Cycle.

**2.4 Property, plant and equipment**

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

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

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

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

The applicable annual rate of depreciation is set out below:

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

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

**2.5 Inventories**

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

## NOTES TO THE FINANCIAL STATEMENTS FOR THE 18 MONTHS ENDED 30 JUNE 2017

**2.6 Financial instruments****(a) Trade and other receivables**

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

**(b) Trade and other payables**

Trade and other payables are stated at their nominal amount.

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

**2.7 Defined benefit plan**

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

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

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

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

**2.8 Defined contributory plan**

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 18 MONTHS ENDED 30 JUNE 2017

**2.9 Family protection scheme**

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

**2.10 Vacation Leave**

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

**2.11 Provisions**

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

**2.12 Leases**

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

**2.13 Grants****(a) Capital grant**

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

**(b) Recurrent grant**

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

**2.14 Revenue recognition****2.14.1 Fees from Beach Traders' Licences, etc.**

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

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

## NOTES TO THE FINANCIAL STATEMENTS FOR THE 18 MONTHS ENDED 30 JUNE 2017

## 3. 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>31.12.2014</b>	<b>3,412,360</b>	<b>1,090,967</b>	<b>1,320,774</b>	<b>1,084,019</b>	<b>371,233</b>	<b>7,279,353</b>
Additions	2,315,000	107,355	16,566	51,177	136,735	2,626,833
Disposals		(263,425)		(342,887)		(606,312)
Revaluation	690,000					690,000
<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>
<b>Depreciation</b>						
<b>31.12.2014</b>	<b>3,412,360</b>	<b>980,872</b>	<b>932,215</b>	<b>967,466</b>	<b>347,997</b>	<b>6,640,910</b>
Charge for the year	77,166	65,580	75,004	43,303	6,998	268,050
Disposal written off		(263,425)		(332,674)		(596,099)
<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 period	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>
<b>Net book value</b>						
<b>30.06.2017</b>	<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>
<b>Net book value</b>	<b>2,927,834</b>	<b>151,870</b>	<b>330,122</b>	<b>114,214</b>	<b>152,974</b>	<b>3,677,013</b>
<b>31.12.2015</b>						

Note: The Authority Property Plant and Equipment includes three motor vehicles that were revalued in December 2015 by Mr Rajkoomar Anil, motor surveyor.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE 18 MONTHS ENDED 30 JUNE 2017

**4. Inventories**

Lightings
Plumbing materials
Electrical materials
Stationery
Materials
Total

18 months ended 30 Jun 2017	12 months ended 31 Dec 2015
Rs	Rs
	94,800
113,506	234
666,472	334,036
457,007	353,898
28,869	339,993
<b>1,265,854</b>	<b>1,122,961</b>

**5. Trade and other receivables****(a) Debtors**

Rent of tuck shop
Car loan
Travelling overpaid
Licence fees
Recurrent grant receivables
Sub total

Rs	Rs
304,700	528,504
1,217,398	2,076,272
	2,000
	707,996
	8,000,000
<b>1,522,098</b>	<b>11,314,772</b>

**(b) Prepayments**

Insurance
Maintenance agreement
Sub total
Total debtors and prepayments

Rs	Rs
99,555	50,144
34,099	23,930
133,654	74,074
<b>1,655,752</b>	<b>11,388,846</b>

**Note: Car Loans**

Car loans are disbursed by the Accountant General on applications by eligible employees as part of their conditions of service. The loans are executed by way of a registered agreement between Beach Authority and the employees with a lien in favor of the Authority are placed on the cars during the duration of the loans. Loan repayments are effected monthly and the balances of principal amounts are shown as Trade and other receivables. Corresponding carrying amounts are shown under Trade payables.

**6. Cash and bank balances**

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

Cash in hand
Cash at bank

Rs	Rs
6,772	16,813
44,540,995	4,461,627
<b>44,547,767</b>	<b>4,478,440</b>

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

## NOTES TO THE FINANCIAL STATEMENTS FOR THE 18 MONTHS ENDED 30 JUNE 2017

**7. General fund**

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

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

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

	<b>18 months ended 30 Jun 2017</b>	<b>12 months ended 31 Dec 2015 Restated</b>
	<b>Rs</b>	<b>Rs</b>
Opening balance	(8,553,904)	(8,449,964)
Net surplus/(deficit) for the year	(3,130,266)	(103,940)
Closing balance	<b>(11,684,170)</b>	<b>(8,553,904)</b>

**8. Renewal fund**

The Board of the Authority had approved to create a Renewal fund since the year 2012 which will consist of income received from the sale of the existing vehicle and same will be used to purchase new vehicles.

**9. Deferred capital grant**

	<b>Rs</b>	<b>Rs</b>
Opening balance	9,499,146	7,171,445
Local Infrastructure Fund		735,658
Grant from Ministry of Environment, Sustainable Development and Disaster and Beach Management	54,350,000	8,650,000
<b>Sub-total</b>	<b>63,849,146</b>	<b>16,557,103</b>
Transfer to Revenue grant	(21,594,962)	(6,956,989)
Transfer to Deferred income	(1,023,199)	(100,968)
Transfer from Renewal fund	15,000	
Closing balance	<b>41,245,985</b>	<b>9,499,146</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE 18 MONTHS ENDED 30 JUNE 2017

**10. Long term employees benefits**

Accumulated sick leave
Vacation leave
Total

18 months ended 30 Jun 2017	12 months ended 31 Dec 2015 Restated
Rs	Rs
4,755,811	4,080,016
4,929,915	3,737,547
<b>10,803,669</b>	<b>8,995,028</b>

**11. Retirement benefit obligation**

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

Defined benefit obligation
Fair value of plan assets
Liability recognised in the statement of financial position at end of year

Rs	Rs
24,188,917	19,492,515
(18,288,054)	(14,547,645)
<b>5,900,863</b>	<b>4,944,870</b>

The amount recognized in the income statement is as follows -

Current service cost (Employee contributions)
Fund expenses
Net interest expense/(income)
P&L charge
Remeasurement Liability (gain)/loss
Asset (gain)/loss
Total other comprehensive income (OCI) recognized

Rs	Rs
2,135,064	1,312,789
(1,118,435)	(703,393)
102,590	33,748
382,212	166,616
1,501,431	809,760
1,166,775	1,205,915
(172,603)	926,509
994,172	2,132,424
<b>2,495,603</b>	<b>2,942,185</b>

Movements in liability recognized in the statement of financial position:

At start of year
Amount recognized in P&L
Contributions paid by employer
Amount recognized in OCI
Actual return on plan assets

Rs	Rs
4,944,870	3,057,775
1,501,431	809,760
(1,539,610)	(1,055,090)
994,172	2,132,424
5,900,863	4,944,870
<b>1,334,449</b>	<b>166,475</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE 18 MONTHS ENDED 30 JUNE 2017

## 11. Retirement benefit obligation (continued)

	18 months ended 30 Jun 2017	12 months ended 31 Dec 2015
	Rs	Rs
Reconciliation of the present value of defined benefit obligation		
Present value of obligation at start of period	19,492,515	15,838,221
Current service cost	2,135,064	1,312,789
Interest cost	1,900,520	1,187,867
(Benefits paid)	(505,957)	(52,277)
Liability (gain)/loss	1,166,775	1,205,915
Present value of obligation at end of period	24,188,917	19,492,515
Reconciliation of fair value of plan assets		
Fair value of plan assets at start of period	14,547,645	12,780,446
Expected return on plan assets	1,518,308	1,021,251
Employer contribution	1,539,610	1,055,090
Employee contribution	1,118,435	703,393
(Benefits + other outgoings)	(608,547)	(86,025)
Asset gain/(loss)	172,603	(926,509)
Fair value of plan assets at end of period	18,288,054	14,547,645
Distribution of plan assets at end of period		
Percentage of assets at end of period	%	%
Government securities and cash	56.6	58.1
Loans	4.4	4.3
Local equities	15.8	15.9
Overseas bonds and equities	22.6	21.0
Property	0.6	0.7
Total	100	100

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

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

## NOTES TO THE FINANCIAL STATEMENTS FOR THE 18 MONTHS ENDED 30 JUNE 2017

## 11. Retirement benefit obligation (continued)

Components of the amount recognized in OCI

Currency	18 months ended	12 months ended
	30 Jun 2017	31 Dec 2015
	Rs	Rs
Asset experience gain/(loss) during the period	172,603	(926,509)
Liability experience gain/(loss) during the period	(1,166,775)	(1,205,915)
	(994,172)	(2,132,424)
Year	2018	
Expected employer contributions		
Weighted average duration of the defined benefit obligation	1,028,896	
(Calculated as a % change in PV of liabilities for a 1% change in discount rate)	22 years	

The plan is exposed to actuarial risks such as: investment 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:

	%	%
Discount rate	6.50	7.50
Future salary increases	4.00	5.00
Future pension increases	3.00	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 4.1M (increase by Rs 5.3M) 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 3.2M (decrease by Rs 2.7M) if all assumptions were held unchanged.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE 18 MONTHS ENDED 30 JUNE 2017

## 11. Retirement benefit obligation (continued)

- 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.

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

## 12. Deposits

Sundries

**Total**

18 months ended 30 Jun 2017	12 months ended 31 Dec 2015
Rs	Restated Rs
660,808	524,008
<b>660,808</b>	<b>524,008</b>

## 13. Trade and other payables

Trade payables

Car Loan

Amount payable for YEP

Other payables - Accrued expenses

**Total**

Rs	Rs
1,632,500	906,000
1,217,398	2,076,272
146,098	
2,326,087	1,546,517
<b>5,322,083</b>	<b>4,528,789</b>

## 14. Short term employees benefit

Passage benefit

Sick leave

**Total**

Rs	Rs
50,000	50,000
	354,323
<b>50,000</b>	<b>404,323</b>

## 15. Recurrent grant

Recurrent Grant

Transfer from capital grant

**Total**

Rs	Rs
38,450,000	25,875,000
21,594,962	6,956,989
<b>60,044,962</b>	<b>32,831,989</b>

## 16. Other income

Interest received

Beach traders licence/UPB/  
HMU/TSP/OKP/RPC

Miscellaneous receipts

**Total**

Rs	Rs
	120,189
7,345,655	5,079,757
194,406	151,500
<b>7,540,061</b>	<b>5,351,446</b>



## NOTES TO THE FINANCIAL STATEMENTS FOR THE 18 MONTHS ENDED 30 JUNE 2017

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

	18 months ended 30 Jun 2017 Rs	12 months ended 31 Dec 2015 Rs
<b>Beach Management Plan</b>	671,600	
<b>Civil works</b>	5,945,795	2,506,157
<b>Construction of toilets blocks</b>	7,175,927	24,680
Construction of food court		
Construction/repairation of kiosk	61,839	
Construction/repairation of tuck shop		6,155
	<b>61,839</b>	<b>6,155</b>
<b>Landscaping</b>		
Tree plantation	126,876	634,415
Embellishment works	44,232	634,415
	<b>171,108</b>	
<b>Lightings</b>	4,490,746	2,680,916
<b>Security for beach users</b>		
Info panel	937,705	283,716
	<b>937,705</b>	<b>283,716</b>
<b>Parking facilities</b>	1,576,628	55,143
<b>Upgrading access</b>		
<b>Capital expenditure – Others</b>	563,614	765,807
<b>Total</b>	<b>21,594,962</b>	<b>6,956,989</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE 18 MONTHS ENDED 30 JUNE 2017

**18. Administrative cost**

Office expenses and incidentals
Telephone bills
Electricity charges
Rent
Postage and stamps
Books, newspapers & periodical
Depreciation

**Total**

18 months ended 30 Jun 2017	12 months ended 31 Dec 2015
Rs	Rs
1,436,051	781,860
539,031	412,717
472,308	347,367
2,577,737	1,938,882
104,320	85,687
	17,420
1,418,486	268,050
<b>6,547,933</b>	<b>3,851,983</b>

**19. Staff cost**

Salaries
Allowance and overtime
Travelling and transport
Staff welfare
Uniforms
Gratuity and other allowance
Pension contribution/FPS
Training and mission
Passage benefits

**Total**

Rs	Rs
25,683,453	14,704,079
1,279,277	946,824
3,080,692	1,927,156
77,000	90,225
264,613	158,910
689,924	
2,762,107	1,483,763
67,500	
594,326	357,145
<b>34,498,892</b>	<b>19,668,102</b>

**20. Other expenses**

Allowance to chairman and board members
Maintenance and running of vehicles
Other operating expenses
Insurance costs
Legal and professional charges
Advertisement
Water and electricity charges at public beaches
Repairs and maintenance on public beaches
Control and management of beaches

**Total**

Rs	Rs
856,465	589,348
1,176,517	382,333
423,706	498,303
273,860	134,551
209,375	397,528
222,794	188,637
4,883,673	2,961,917
	147,539
56,139	12,677
<b>8,102,529</b>	<b>5,312,833</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE 18 MONTHS ENDED 30 JUNE 2017

## 21. Related party disclosures

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

Related Party	18 months ended	12 months ended
	30 Jun 2017	31 Dec 2015
	Rs	Rs
Ministry of Local Government and Outer Islands		6,000,000
Local Infrastructure Fund		735,658
Ministry of Environment, Sustainable Development and Disaster and Beach Management	92,800,000	28,525,000
Ministry of Service Civil and Administrative Reforms (Youth Employment Program)	2,316,077	
<b>Total</b>	<b>95,116,077</b>	<b>35,260,658</b>

## 22. Key management personnel

Key management personnel include a General Manager, an Administrative Manager and a Technical Manager. The post of General Manager and Technical Manager are 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 4,628,000 for the year.

SECTION I

# APPENDICES

# Proclaimed Public Beaches around the Island of Mauritius



# BEACH AUTHORITY PUBLIC BEACHES



LEGEND	
	Motorway
	Main Road
	Secondary Road
	District Boundary

*Keep our beaches clean and safe*

## Appendix A

## List of Proclaimed Public Beaches

PAMPLEMOUSSES				
S.N	Name	Extent (Ha)	Sea Frontage m (approx.)	G.N.
1	Le Goulet	3.5455	470	439/1991
2	Pointe aux Piments (Pointe Oberoi) - Portion 1	1.4054	146	179/1991
3	Pointe aux Piments (between Le Meridien & Victoria Hotels) - Portion 2	1.0857	122	179/1991
4	Pointe aux Piments (near Fish Landing Station - Portion 3	2.4861	715	179/1991
5	Pointe aux Piments (Main Beach)	0.1632	111	2138/2001
6	Pointe aux Piments (opposite Aquarium) - Portion 4	1.4345	300	179/1991
7	Part of P. G. & Govt Reserves at Pointe aux Piments	0.6064	138.8	2175/2014
8	Pointe aux Piments (near Colonial Hotel) - Portion 5	0.6493	244	179/1991
9	Pointe aux Piments (known as Pointe Cimetière) - Portion 6	4.0055	740	179/1991
10	Pointe aux Piments (Pointe aux Biches) - Portion 7	0.4998	40	179/1991
11	Trou aux Biches (opposite Ex-Aquarium)	2.5826	700	206/1940
12	Trou aux Biches (in front of Police Station)	0.8827	73.15	143/1984
13	Trou aux Biches (opposite Casuarina Hotel)	0.95	215	438/1991
14	Mont Choisy	16.7386	1377	1529/1982
15	The Vale	0.3207	73.75	2175/2014
16	Part of P. G. The Vale	0.115	73.75	2175/2014
TOTAL		37.471	5539.45	

<b>RIVIERE DU REMPART</b>				
<b>S.N</b>	<b>Name</b>	<b>Extent (Ha)</b>	<b>Sea Frontage m (approx.)</b>	<b>G.N.</b>
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 & Pt. of P. G. Melville	4.9588	1050	687/1963
18	Poudre d'Or	4.23	848	607/1991
19	Von Moltke - original Ext: 0.6590 Ha - Deproclaimed Ext: 058 GN 689/1997	0.601	137	1424/1990
20	Pointe des Lascars	0.5679	176	2240/2015
<b>TOTAL</b>		<b>50.7909</b>	<b>7290.05</b>	

S.N	Name	FLACQ		
		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
TOTAL		72.0173	8492	



<b>GRAND PORT</b>				
<b>S.N</b>	<b>Name</b>	<b>Extent (Ha)</b>	<b>Sea Frontage m (approx.)</b>	<b>G.N.</b>
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	0	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>	

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	-	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
TOTAL		45.5789	6516.95	

**Note:** Sea Frontage for Riambel (newly proclaimed public beach) has not yet been confirmed by the Ministry of Housing and Lands.

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

<b>BLACK RIVER</b>				
<b>S.N</b>	<b>Name</b>	<b>Extent (Ha)</b>	<b>Sea Frontage m (approx.)</b>	<b>G.N.</b>
7	P. G. Le Morne	5.327	500	1565/1995
8	P. G. Comptesse La Marque	13.1	1395	62/1998
9	P. G. Petit Case Noyale	0.9652	461.57	370/2013
10	P. G. Petit Case Noyale	0.16	35.98	369/2013
11	P. G. Petit Case Noyale	0.2448	282.37	374/2013
12	P. G. Les Salines Koenig	2.0879	140.89	37/2013
13	La Preneuse	0.5275	83	348/1991
14	La Preneuse	0.0717	0	655/2010
15	Tamarin	2.1859	410	206/1940
16	Wolmar	1.26	50	348/1991
17	Flic en Flac/Wolmar (near Pearl Beach Hotel)	12.7498	1795	142/1984
18	Flic en Flac (opposite Manisha Hotel)	2.1104	545	206/1940
19	Flic en Flac (opposite Restaurant Ocean)	2.1	512	63/1998
20	P. G. Anna	0.42	105	348/1991
21	P. G. Albion	1.75	205	61/1998
22	P. G. Mon Plaisir	2.11	250	609/1991
23	Petit Verger	0.219	62	206/1940
24	Petit Verger	0.211	50	206/1940
25	Pointe aux Sables	1.14	88	206/1940
26	Pointe aux Sables (near Fisheries Post and Training Centre)	0.338	68	635/2006
27	Pointe aux Sables ( Martello)	0.634	-	1899/2009
<b>TOTAL</b>		<b>83.0744</b>	<b>13210.07</b>	

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

Total number of proclaimed public beaches in Mauritius:	<b>125</b>
Total extent of proclaimed public beaches in Mauritius:	<b>322.9521Ha</b> (approx.)
Total sea frontage of public beaches in Mauritius:	<b>46,900.24m</b>
<b>(Exclude sea frontage for Riambel public beach - newly proclaimed public beach)</b>	

List of Proclaimed Public Beaches in Rodrigues		
S.N	Public Beaches	Extent (Ha)
1	Pointe Coton	2.0942
2	St. Francois	3.0191
3	Les Gravieres (near Anse Femie)	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
TOTAL		22.3868

Total number of proclaimed public beaches in Rodrigues:	<b>12</b>
Total extent of proclaimed public beaches in Rodrigues:	<b>22.3868 Ha</b> (approx.)

Source: Commission for Environment, Rodrigues

## APPENDIX B

Return of Crackdown Operations - January 2016 to June 2017				
S.N	Present	Public Beaches	Month	No. of Contraventions
1	Mr. V. Sumessur, Mr. J. Mamode, PS Agathe, CPL Bandhun-Grand Baie NCG Post	Grand Baie	January, 2016	Nil
2	Mr. A. Beeputh, Personnel of Blue Bay Police Station	Blue Bay	January, 2016	Nil
3	Mr. A. Beeputh	Trou aux Biches and Mont Choisy	January, 2016	Nil
4	Mr. V. Sumessur, Mr. J. Mamode	Grand Baie, Pereybère and Mont Choisy	January, 2016	Nil
5	Mr. S. Thakoor	Flic en Flac	February, 2016	Nil
6	Mr. A. Beeputh, Mr. R. Geerwar	Grand Gaube to Poudre d'Or	February, 2016	Nil
7	Mr. V. Sumessur	Flic en Flac and Wolmar	February, 2016	Nil
8	Mr. A. Beeputh, Mr. R. Geerwar, Mr. J. Mamode and Police	Mont Choisy	February, 2016	3
9	Mr. V. Sumessur	Flic en Flac	March, 2016	Nil
10	Mr. A. Beeputh, Mr. R. Geerwar	Pereybère	March, 2016	1
11	Mr. V. Sumessur	Flic en Flac	April, 2016	1
12	Mr. A. Beeputh	Grand Gaube	May, 2016	1
13	Mr. V. Sumessur	Flic en Flac	July, 2016	Nil
14	Mr. V. Sumessur	Flic en Flac	October, 2016	4

## Return of Crackdown Operations - January 2016 to June 2017

S.N	Present	Public Beaches	Month	No. of Contraventions
15	<ul style="list-style-type: none"> <li>(i) Hon. Mr. S. Soodun, Vice-Prime Minister, Minister of Housing and Lands</li> <li>(ii) Mr. R. Sowambar, Chairman, Beach Authority</li> <li>(iii) Mr. Y. Nadal, Adviser to Minister, Ministry of Environment, Sustainable Development, and Disaster and Beach Management</li> <li>(iv) Messrs. A. Beeputh &amp; J. Mamode, Beach Enforcement Officers, Beach Authority</li> <li>(v) Rep. from Trou aux Biches NCG</li> <li>(vi) Rep. from Trou aux Biches Police Station</li> <li>(vii) Rep. from Pointe aux Canonniers Police Station</li> <li>(viii) Rep. from Police Department - Divisional Supporting Unit (Piton)</li> <li>(ix) Mr. Pascal Pauline, Security Manager, Trou aux Biches Spa &amp; Resort</li> </ul>	Trou aux Biches, Mont Choisy & Pereybère	January, 2017	One (1) contravention was established against one illegal trader to wit 'Trading Without Licence' All the umbrellas and mattresses were seized and secured as exhibits at Grand Bay NCG
16	<ul style="list-style-type: none"> <li>Representatives from:-</li> <li>(i) Beach Authority</li> <li>(ii) respective Police Stations</li> <li>(iii) respective National Coast Guard</li> <li>(iv) Police Department - Divisional Supporting Unit (North)</li> </ul>	Pointe aux Piments to Grand Gaube	January, 2017	Four (4) contraventions were established

## Return of Crackdown Operations - January 2016 to June 2017

S.N	Present	Public Beaches	Month	No. of Contraventions
17	Representatives from: (i) Beach Authority (ii) respective Police Stations (iii) Police du Tourisme (iv) respective National Coast Guard (v) Police de L'Environnement (vi) Police Department - Divisional Supporting Unit (North)	Trou aux Biches, Mont Choisy, Pereybère & Bain Boeuf	January, 2017	Seven (7) contraventions were established
18	(i) Mr. Y. Nadal, Adviser to Minister, Ministry of Environment, Sustainable Development, and Disaster and Beach Management (ii) Rep. from Beach Authority (iii) Rep. from Trou aux Biches NCG (iv) Rep. from Grand Baie NCG	Trou aux Biches, Pereybère and Mont Choisy	January, 2017	Nil
19	Representatives from: (i) Beach Authority (ii) respective Police Stations (iii) Police du Tourisme (iv) respective National Coast Guard (v) Police de L'Environnement (vi) Police Department - Divisional Supporting Unit (North) (vii) Tourism Authority (viii) Fisheries Department (ix) Ministry of Industry, Commerce & Consumer Protection (Consumer Protection Unit)	Trou aux Biches, Pereybère, Mont Choisy	January, 2017	Three (3) contraventions were established

## Return of Crackdown Operations - January 2016 to June 2017

S.N	Present	Public Beaches	Month	No. of Contraventions
20	Representatives from: (i) Beach Authority (ii) Trou aux Biches & Pointe aux Canonniers Police Stations (iii) National Coast Guard (iv) Police Department - Divisional Supporting Unit (North) (v) Ministry of Industry, Commerce & Consumer Protection (Consumer Protection Unit) (vi) Ministry of Ocean Economy, Marine Resources & Fisheries (Flying Squad) (vii) Tourism Authority	Trou aux Biches and Mont Choisy	January, 2017	Nine (9) contraventions were established
21	Representatives from: (i) Beach Authority (ii) Police de L'Environnement (iii) Police du Tourisme (iv) Blue Bay Police Station (v) Blue Bay NCG (vi) Ministry of Ocean Economy, Marine Resources & Fisheries (vii) Ministry of Industry, Commerce & Consumer Protection (viii) Tourism Authority	Blue Bay	January, 2017	Eighteen (18) contraventions were established
22	Representatives from: (i) Beach Authority (ii) Flic en Flac NCG (iii) Police de L'Environnement (iv) Police du Tourisme (v) Ministry of Industry, Commerce & Consumer Protection (vi) Tourism Authority	Flic en Flac	January, 2017	Two (2) contraventions were established



## APPENDIX C

**Penalties applied for Breach of Conditions of Scavenging Contracts during period  
January 2016 to June 2017**

Month	Contracts	Amount (incl 15% VAT)	No. of penalties	Contractor
Jan-16	Lot 4 - La Preneuse to Tamarin	6,900.00	2	Atics Ltd
Feb-16	Lot 1 - Le Goulet to Grand Gaube (Beach)	10,350.00	3	CRSE Ltée
	Lot 4 - La Prairie to View Point (Beach)	3,450.00	1	CRSE Ltée
	Lot 4 - P. G. Le Morne to Pointe aux Sables (Toilet Block)	10,350.00	3	Keep Clean Ltd
Apr-16	Lot 4 - P. G. Le Morne to Pointe aux Sables (Toilet Block)	17,250.00	5	Keep Clean Ltd
May-16	Lot 4 - P. G. Le Morne to Pointe aux Sables (Toilet Block)	3,450.00	1	Keep Clean Ltd
Jul-16	Lot 4 - Flic en Flac/Wolmar, Tamarin, La Preneuse (Main beach)	10,350.00	3	Atics Ltd
	Lot 4 - P. G. Le Morne to Pointe aux Sables (Toilet Block)	10,350.00	3	Keep Clean Ltd
	Lot 1 - Le Goulet to Grand Gaube (Beach)	17,250.00	5	CRSE Ltée
Aug-16	Lot 2 - Belle Mare to Palmar (Main beach)	17,250.00	5	Mauriclean Ltd
	Lot 4 - P. G. Le Morne to Pointe aux Sables (Toilet Block)	3,450.00	1	Keep Clean Ltd
Sep-16	Lot 4 - P. G. Le Morne to Pointe aux Sables (Toilet Block)	10,350.00	3	Keep Clean Ltd
Nov-16	Lot 4 - Le Morne to Pointe aux Sables (Beach)	70,150.00	5	Keep Clean Ltd
	Lot 5 - Wolmar to Pointe aux Sables	3,450.00	1	Maxi Clean Co. Ltd
Dec-16	Lot 4 - Le Morne to Pointe aux Sables (Beach)	6,900.00	2	Keep Clean Ltd
	Lot 4 - La Preneuse to Tamarin	3,450.00	1	Atics Ltd
Jan-17	Lot 4 - La Preneuse to Tamarin (Main)	17,250.00		Atics Ltd
Apr-17	Lot 2 - Belle Mare and Palmar (Main beach)	43,700.00	5	Mauriclean Ltd
May-17	Lot 2 - Belle Mare and Palmar (Main beach)	113,850.00	27	Mauriclean Ltd
Jun-17	Lot 2 - Belle Mare and Palmar (Main beach)	35,650.00	7	Mauriclean Ltd
Total		415,150.00		

## APPENDIX D

Minor Works undertaken on other beaches during the financial year 2016/2017 are as follows:

S.N	Public Beaches	Scope of Works
1	Grand Baie	Painting of wooden parapet, toilet block, bins, repair of damaged lever arm, removal of damaged/unused panels, replacing of damaged signage, removal of eyesore and trimming of branches
2	Trou aux Biches	Painting of toilet blocks, wooden parapet and trimming of branches
3	Pointe aux Piments	Painting of kiosks, wooden parapet, grass mowing, removal of eyesore and painting of open shower
4	Sable Noir	Painting of toilet block, wooden parapet, benches, lamp post, bins and kiosks
5	Gris Gris	Installation of benches, upgrading and painting of kiosk and painting of wooden parapets
6	Wolmar	Painting of toilet block, wooden parapet, bollards and kiosks
7	Albion	Painting of wooden parapet, kiosks, tuck-shops and concrete benches
8	Flic en Flac	Painting of wooden parapet and bollards
9	Bain Boeuf	Painting of wooden parapet and bollards
10	P. G. Anna	Painting of wooden parapet and bollards
11	P. G. Mon Plaisir	Painting of wooden parapet and bollards
12	Tamarin	Replacing of missing pine poles and handrails
13	Tamarin to Le Morne	Painting of wooden parapet and bollards









## BEACH AUTHORITY

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7<sup>th</sup> Floor  
Ebène Heights Building Plot 34  
Ebène Cybercity  
Ebène  
POST CODE 72201  
T. +230 468 6209/10/11/12  
F. +230 468 6213  
Email: [beachauthority@intnet.mu](mailto:beachauthority@intnet.mu)