



BEACH AUTHORITY

ANNUAL REPORT
2023 - 2024

Table of Contents



Message from the Chairman

Message from the General Manager

Section A - Introduction and Establishment of the Authority

1. Introduction
2. Objectives
3. Mission
4. Functions

Section B - Staffing and Organisation

1. HR Issues, Policies and Staffing
2. Recruitments
3. Staffing Position
4. Profile of Senior Staff
5. Training and Development
6. Courses, Seminars and Workshops/ Conferences

Section C - Corporate Governance Report

1. Compliance and Enforcement
2. Roles and Functions of the Board and Members
3. Major Board Decisions for financial year ended 30 June, 2024
4. Reconstitution of Committees of the Board
5. Risk Management, Internal Control and Internal Audit
6. Accounting and Auditing
7. Integrated Sustainability Reporting
8. Corporate and Social Responsibility

Section D - Regulations of Activities on Public Beaches

1. Authorisation to use public beach
2. Trading activities on public beaches
3. Issue/Renewal of Beach Trader's Licence
4. Lease of Tuckshops and other Buildings used for trading purposes
5. Revenue collected in respect of licence fee and other activities
6. Enforcement of Regulations and Monitoring of Activities on public beaches
7. Review of Legal Framework governing Beach Authority

Section E - Complaints Unit

Section F - Implementation of Projects

Section G - Activities / Events

Section H - Directors' Responsibilities

Section I - Financial Statements

Financial Statements for period July 2023 to June 2024

Section J- Appendices

Message from the Chairperson of the Beach Authority

I have again the immense honour to present to you the Annual Report for financial year 2023/2024 of the Beach Authority.

Sincere to the vision of the Authority, many projects have been implemented to provide comfort and other facilities and amenities to the beach users and public in general.

I wish to express my gratitude to the Hon. Minister of Environment, Solid Waste Management and Climate Change, to the Board as well as the staff of the Authority for their unflinching support and precious collaboration and hard work aiming at achieving the objectives of the Beach Authority.

I also wish the Beach Authority good luck for its future projects.



Mr. Jean Marie Desire Levaillant
Chairperson
Beach Authority Board

Message from the General Manager of the Authority

This gives me an immense pleasure and privilege to present the Annual Report of the Beach Authority for the year ending 30 June, 2024.

In its endeavor to continue attaining its objectives relevant to management of public beaches both in Mauritius and Rodrigues, the Authority has been engaged in providing further improvements on our public beaches. As such, the implementation of additional Beach Management Plans to be implemented at Le Bouchon and Poste Lafayette public beaches have been initiated. A new innovative project for the setting up of a Panoramic Viewpoint at La Prairie public beach had also been envisaged.

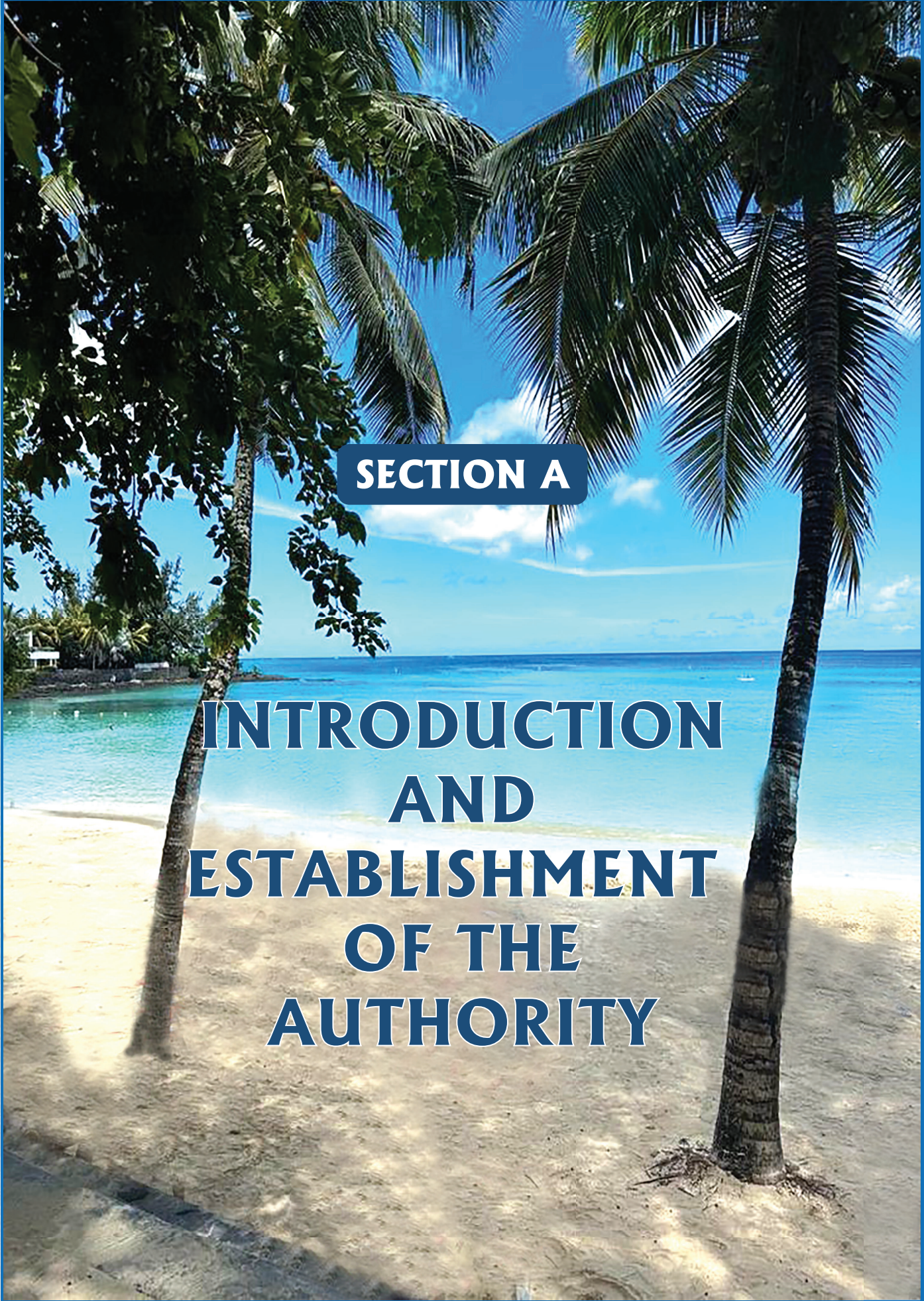
I have to point out that during the Financial Year 2023/24 considerable efforts to provide a wide array of additional facilities/amenities such as parking, lighting, embellishment works, etc. had also been undertaken for the benefit of beach users.

All such achievements would not have been possible without the support and collaboration of all the stakeholders, as well as the staff of the Beach Authority.

I have to also acknowledge receiving all the support from all the Board members, the Parent Ministry and in particular, the Hon. Minister of Environment, Climate Change and Solid Waste Management for the achievements realised during my tenure of Office.



Mr S. Chengebroyen
General Manager
Beach Authority



SECTION A

INTRODUCTION AND ESTABLISHMENT OF THE AUTHORITY

Introduction and Establishment of the Authority

1.0 Introduction

The Beach Authority, a corporate body, which falls under the aegis of the Ministry of Environment, Solid Waste Management and Climate Change was established following the enactment of the Beach Authority Act, 2002. It came into operation as from June, 2004.

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, 2024, **134** public beaches were proclaimed in Mauritius and **12** in Rodrigues. List of proclaimed public beaches in Mauritius and Rodrigues is at **Appendix A** and **Appendix B**.

3.0 Mission

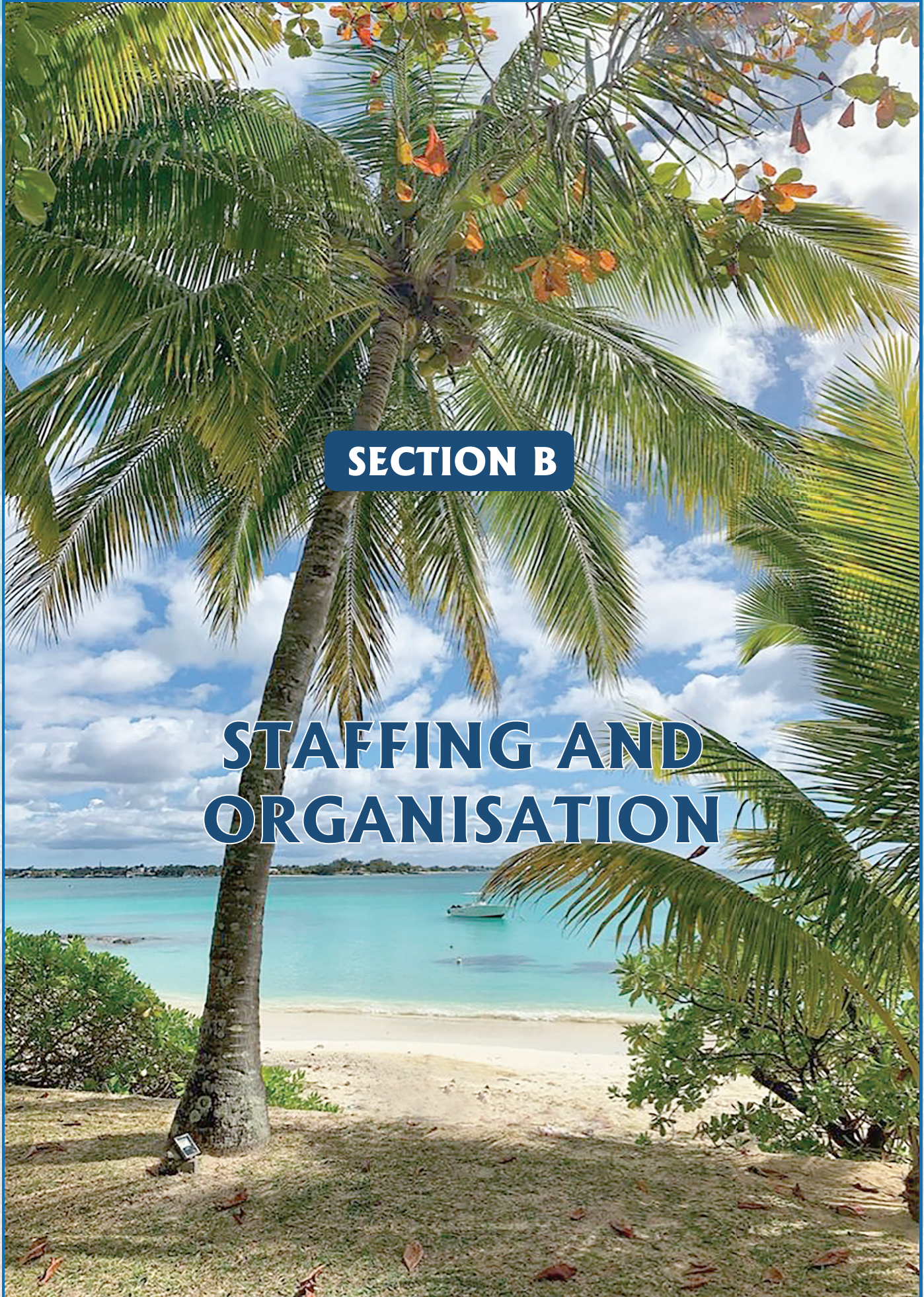
To facilitate access to our beaches, amenities were made available to ensure that tourists and the general public took maximum advantage of our public beaches as per customer charter.

4.0 Functions

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, the following:

- (a) implement projects relating to:
 - (i) the conservation and protection of the environment of public beaches
 - (ii) upliftment and landscaping works on public beaches
 - (iii) infrastructural development, including provision of amenities for the use of the public and their maintenance on public beaches
 - (iv) provision of leisure facilities on public beaches
 - (v) the enhancement of the quality of sea water
 - (vi) day to day cleaning of public beaches
- (b) regulate activities on public beaches and ensure the security and safety of users of public beaches

- (c) issue beach traders' licence for activities on public beaches as may be specifically reserved for that purpose
- (d) set standards and establish guidelines for beach management so as to enable users of public beaches to derive maximum enjoyment from clean, safe and well-equipped beaches whilst safeguarding the environment and
- (e) advise the Minister on all matters relating to the management and development of public beaches



SECTION B

STAFFING AND ORGANISATION

Staffing and Organisation

1.0 HR Issues, Policies and Staffing

Human Resources matters are handled in strict accordance with the guidelines set out in the Human Resource Management Manual, as well as any relevant Circulars issued periodically by the Ministry of Public Service, Administrative and Institutional Reforms. Additionally, we comply with the provisions of the Workers' Rights Act and the recommendations of the Pay Research Bureau (PRB) Report.

2.0 Recruitments

During the period July 2023 to June 2024 the following recruitment was made through open advertisement to the general public:

Post	No. filled
Project Officer	1
Accounts Officer	1
Procurement and Supply Officer (on contract)	1
Internal Auditor (On Contract)	1

3.0 Staffing Position

Staffing positions for financial year ended 30 June 2024 are as follows:

S. N	POST	No. of posts	No. filled	Remarks
1	General Manager	1	1	
2	Deputy General Manager	1		Vacant
3	Technical Manager	1	1	
4	Administrative Manager	1	1	
5	Project Officer	2	1	1 vacant
6	Internal Auditor	1	1	On Contract
7	Accountant	1		Vacant
8	Administrative Officer	1		Vacant
9	Accounting Technician	1	1	
10	Senior Beach Enforcement Officer	2	2	

11	Senior Beach Works Inspector	2	2	
12	Technical Officer (Civil)	1	1	LWP
13	ICT Technician	1	1	
14	Human Resource Officer/Senior Human Resource Officer	1	1	
15	Senior Procurement Supply Officer	1		Vacant
16	Procurement and Supply Officer	1	1	
17	Accounts Officer	1	1	
18	Confidential Secretary	1	1	
19	Beach Enforcement Officer	8	5	3 Vacant
20	Beach Works Inspector	9	6	3 Vacant
21	Executive Officer (personal grade)	1	1	
22	Assistant Procurement and Supply Officer	1		Vacant
23	Management Support Officer	5		Vacant
24	Office Management Assistant	2		Vacant
25	Beach Life Guard	8		Vacant
26	Clerk/Word Processing Operator	2	2	
27	Clerical/Higher Clerical Officer (personal grade)	7	2	
28	Driver (Heavy Mechanical Unit)	3		Vacant
29	Receptionist/Telephonist	1	1	
30	Handy Worker (Skilled)	6	6	
31	Field Supervisor	4	4	
32	Driver	12	12	
33	Office Attendant	3	3	
34	General Worker	25	25	
35	Handy Worker (Special Class)	4		Vacant

4.0 Profile of Senior Staff

A profile of each member of the Senior Management Team –

Mr. Sudeven Chengebroyen (General Manager)	Masters of Business Administration (General)
Mr. Lekraj Chaytoo (Administrative Manager)	MBA (Human Resource with Knowledge Management) (University of Technology, Mauritius) Bachelor in Administration (BA Admin) (University of South Africa)
Mr. Puran Dev Pattoo (Technical Manager)	Degree of Bachelor of Engineering in Civil Engineering (University of Mauritius) Registered Professional Engineer (Civil)

5.0 Training and Development

The Authority's goal, as a topical human resource challenge, is to guarantee that it is manned at all times and at all levels by adequate and competent resource staff with appropriate skills, knowledge, and abilities. While good recruitment and promotion methods contributed to a partial solution, training and development were two critical parts of human resource management that favored the other half of the answer. The Authority had prioritized personnel training and development. Staff at all levels gained information and skills through a combination of on-the-job and off-the-job training.

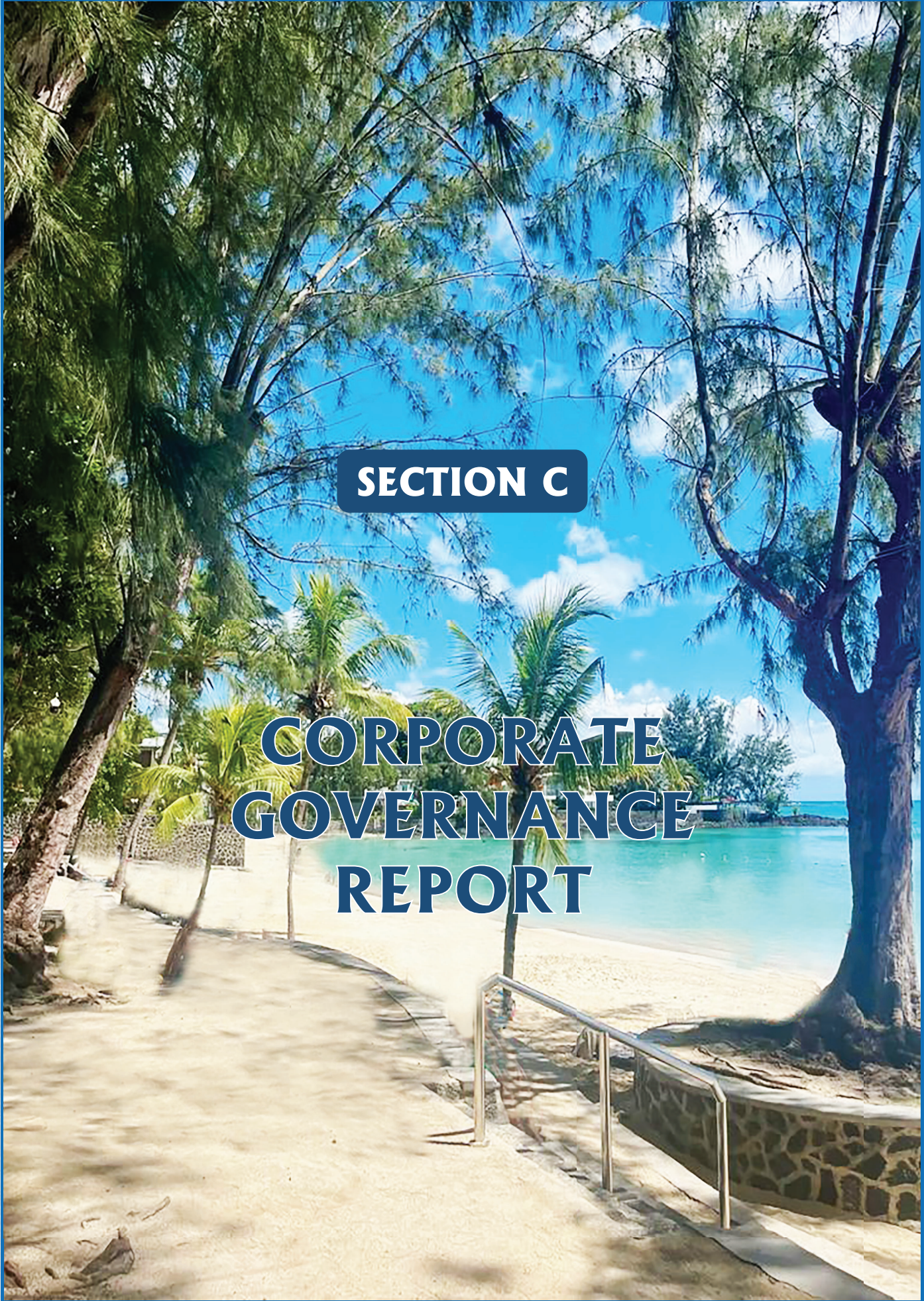
Throughout, it was ensured that the training delivered was job-related and relevant to the Authority's functions, and that it aimed to build capacity and improve the overall performance of the individuals, team, and organization in general.

6.0 Courses, Seminars and Workshops/Conferences attended by staff of the Beach Authority during the financial year July 2023 to June 2024

- International Maritime Organization (IMO) Level 1 Training on Oil Spill Response and Preparedness, held from July 10 to 14, 2023, at the Mauritius Maritime Training Academy, Pointe Aux Sables.
- Workshop titled "Why Projects Fail to Deliver on Time and Budget?" organized by the Construction Industry Development Board on July 27, 2023, at Gold Crest Hotel.
- Technical Validation Workshop on the "Update of Sensitivity Map, Operational and Tactical Maps using GIS," held on Wednesday, August 23, 2023, at the Labourdonnais Waterfront Hotel, Port Louis, organized by the Ministry of Environment, Solid Waste Management, and Climate Change.

- One-day workshop on Coastal Adaptation Measures and Evacuation Planning, organized on Thursday, October 26, 2023, at the CORE Building, Ebene, by the University of Mauritius and the Japan International Cooperation Agency (JICA).
- Public Outreach Workshop on the revised National Oil Spill Contingency Plan 2021 of the Republic of Mauritius, organized by the Ministry of Environment, Solid Waste Management, and Climate Change on Friday, October 13, 2023, at the Hennessy Park Hotel, Ebene.
- Workshop on "Enhancement of Oil Spill Response," held on Wednesday, November 8, 2023, at Voila Hotel, Bagatelle, organized by the Ministry of Environment, Solid Waste Management, and Climate Change.
- Multistakeholder Consultative Workshop on December 1, 2023, at Estuary and Bird Sanctuary, Roches Bois, regarding the project "Mauritius from Ridge to Reef (R2R)," funded by the European Union and implemented by the National Parks and Conservation Services of the Ministry of Agro-Industry and Food Security.
- Seminar on Occupational Safety and Health, organized by the Ministry of Labour, Human Resource Development, and Training for employees in parastatal bodies, originally scheduled for January 17–18, 2024, at the Occupational Safety and Health Training and Information Centre, Victoria House, Port Louis. (Rescheduled to January 30–31, 2024).
- Workshop on Safety and Security, held at Ravenala Attitude Hotel on February 15, 2024, organized by the Police du Tourisme in collaboration with l’AHRIM.
- Workshop on the Safety and Security of Tourists, organized by the Police du Tourisme in collaboration with l’AHRIM, held at La Pirogue Hotel on February 27, 2024.
- Two-day training course on Bid Preparation and Evaluation, organized by the Civil Service College, on February 27 and 29, 2024.
- Consultative Workshop on the preparation of the Mauritius State of Environment and Outlook Report 2024, organized by the Ministry of Environment, held at the Signal Mountain Conference Room, The Docks 2, Caudan, Port Louis on April 17 & 18, 2024.
- Workshop on Sustainable Tourism Certification – Blue Oasis, scheduled for April 16, 2024, at the Labourdonnais Waterfront Hotel, Port Louis.
- Multistakeholder Consultation Workshop titled “Preserving the Wild South: Our Shared Heritage,” organized by mru2025 Organization on April 18, 2024, at the Rajiv Gandhi Science Centre, Bell Village.

- National Workshop on Marine Spatial Planning, organized by the Department for Continental Shelf, Maritime Zones Administration and Exploration, Prime Minister's Office, held on May 21, 2024, at Voila Hotel, Bagatelle.
- Mauritius Renewable Energy Conference 2024, organized by the Mauritius Renewable Energy Agency (MARENA) under the theme "Empowering Tomorrow: Green Energy, Accelerated Transition, Sustainable Future," held from May 22-24, 2024, at Ocean's Creek Beach Hotel, Le Goulet, BalACLava.



SECTION C

CORPORATE GOVERNANCE REPORT

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 programme and awareness had already been started with the objective that the Chairman, Board Members as well as all relevant officials fully understood and applied the concept of Corporate Governance and improved governance within the framework of the Beach Authority Act, 2002. The report 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 as at date for financial year ending 30 June 2024 was as follows:

Board Members profiles for financial year ended 30 June, 2024

SN	Title	Name
1	Chairman	Mr. Jean Marie Desire Levaillant
2	Representative of the Ministry of Local Government, Disaster and Risk Management	Mr. R. Ghoopee (Firm)
3	Representative of the Ministry of Environment, Solid Waste Management and Climate Change (Climate Change Division)	Mr. D. Rawojee (Firm)
4	Representative of the Ministry of Environment, Solid Waste Management and Climate Change (Solid Waste Management Division)	Mr. D. Joymungul (Firm)

SN	Title	Name
5	Representative of the Ministry of Blue Economy, Marine Resources, Fisheries and Shipping	Mrs. D. Moosohur (Firm)
6	Representative of the Ministry of Tourism	Ms. P. Ramnauth (Firm)
7	Representative of the Ministry of Housing and Land Use Planning	Mr. R. Soborun (Firm)
8	Representative of the Police Department	Mr. V. Virah Sawmy (Firm)
9	Representative of the Rodrigues Regional Assembly	Mr. S. Sooprayen (Firm)
10	Representative of the Association of District Councils	Mrs. V. Jeewajee (Firm)
11	Representative of the Prime Minister's Office (Rodrigues, Outer Islands and Territorial Integrity Division)	Mrs. O. Sayed-Houssen (Firm)
12	Board Member Member appointed by the Hon. Minister	Mr. Y. A. Imrit
13	Board Member Member appointed by the Hon. Minister	Mrs. B. M. Kalleechurn
14	Board Member Member appointed by the Hon. Minister	Mr. G. N. Ramjit

Sittings of Board for the year ended 30 June, 2024

SN	Ministry/Department	Name	No. of sitting
1	Chairman	Mr. J. M. D. Levallant	11
2	Ministry of Environment, Solid Waste Management and Climate Change	Mr. D. Rawojee	11
		Mr. D. Joymungul	10
3	Ministry of Local Government, Disaster and Risk Management	Mr. A. K. Parayag	3
		Mr. R. Ghoopee	8
4	Ministry of Tourism	Ms. P. Ramnauth	11
5	Ministry of Blue Economy, Marine Resources, Fisheries and Shipping	Mrs. D. Moosoohur	7
		Mrs. D. R. Ramsamy	1
6	Ministry of Housing and Land Use Planning	Mr. R. Soborun	5
		Mr. D. J. Jugroop	5
7	Police Department	Mr. V. Virah Sawmy	9
8	Representative of Rodrigues Regional Assembly	Mr. S. Sooprayen	0
9	Association of District Councils	Mrs. V. Jeewajee	5
		Mr. J. Dorestan	1
10	Representatives of Outer Islands, Prime Minister`s Office (Rodrigues, Outer Islands and Territorial Integrity Division)	Mrs. O. Sayed-Houssen	8
		Mrs. R. Gopal	2
11	Board Member	Mr. Y. A. Imrit	11
12	Board Member	Mrs. B. M. Kalleechurn	9
13	Board Member	Mr. G. N. Ramjit	11

3.0 Reconstitution of Committees of the Board

In line with Section 9 of the Beach Authority Act, 2002, Board approval is required for the reconstitution of the following committees of the Board for the smooth running of the Beach Authority.

A. Finance Committee

Terms of reference

To make recommendations to the Board in respect of any financial matters (as appropriate), in particular, all capital expenditures exceeding as follows:

- i. two hundred thousand rupees (Rs. 200,000/-) in compliance with Section 11(b) of BA Act, 2002

Composition: Chairperson – Representative of Ministry of Environment, Solid Waste Management and Climate Change (Solid Waste Management Division)

B. Staff Committee

Terms of Reference:

- to examine and recommend to the Board on staff matters and, in particular, on HR issues relating to recruitment (including Interview/selection exercise), appointment, promotion, discipline, training and Industrial matters;
- Advise the Board on matters relating to employment policy, strategies and human resource development

Composition: Chairperson - Representative of Ministry of Environment, Solid Waste Management and Climate Change

C. Beach Trader's 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.

Composition: Chairperson - Representative of Ministry of Housing & Land Use Planning

D. Audit Committee

Terms of Reference:

- To focus on:
 - ❖ the functioning of the internal control system;
 - ❖ the functioning of the internal control/audit department (where applicable);
 - ❖ the risk areas of the Authority's operations to be covered in the scope of the internal and external audits
 - ❖ any accounting concerns identified as a result of the internal and external audits (such as investigating questionable payment or lapses of Internal Control and Compliance);
 - ❖ the Authority's compliance with legal and regulatory requirements with regard to financial matters;
 - ❖ to monitor the integrity of the financial statements, reviewing significant financial reporting judgements contained therein;
 - ❖ to identify 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;
 - ❖ to review and monitor the external auditor's independence and objectivity and the effectiveness of the audit process, taking into consideration relevant professional and regulatory requirements;
 - ❖ to provide assurance as to the reliability and accuracy of the financial statements, assertions and other financial information provided by the Management to the Board or other users (annual report, etc.) and
 - ❖ to review arrangements by which staff, in confidence, raise concern about possible improprieties in matter of financial reporting or other matters.

Composition: Chairperson – Mr. Yusuf Ali Imrit, Board Member

Sittings of the Board and Sub-Committees of the Board

Particulars	Year 2023-2024
Board Meeting	11
Board (through Circulation)	3
Finance Committee	7
Staff Committee	6
Audit Committee	3
Beach Trader's Licence Committee	2

3.1 Tenure of Office

Every member of the Board held office for a period of not more than two years but were eligible for re-appointment. The General Manager attended every meeting of the Board and took part in its deliberations but he did not vote when decisions were taken at the level of the Board. The Administrative Manager acted as Secretary to the Board.

3.2 Role, functions and powers of the Board

The role, functions and powers of the Board are 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.

3.3 Conflict of Interests

Members of the Board were required to disclose to the Board the nature of their interests as soon after the relevant facts had come to their knowledge and were not present during any deliberation of the Board or took 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.

3.4 Role and functions of Chairperson

The Chairperson of the Beach Authority Board was non-executive and was appointed by the Ministry of Environment, Solid Waste Management and Climate Change (Solid Waste Management Department) 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.

3.5 Role and functions of the Chief Executive Officer

Section 10 of the Act provides for a Chief Executive Officer of the Authority who should be known as the General Manager and be appointed by the Board on such 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.

3.6 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.

3.7 Renumeration 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.

3.8 Access to Independent Advisers

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

3.9 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.

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

4.0 Risk Management, Internal Control and Internal Audit

4.1 Risk Governance and Management

The Board provides of the Authority is responsible for the total process of risk management and ensures that the Authority develops and implements a complete and strong system of risk management. The process of risk management comprises of a regular and constant identification and assessment of risks related to the various departments or sections of the Authority. As such, different approaches are then developed to eliminate, transfer or mitigate each risk as and when they are identified and evaluated.

The Board has established the Risk Management and Audit Committee for the proper functioning of the Internal Control system and risk assessment.

4.2 Internal Audit

The Authority's has recently appointed an Internal Auditor to provide independent and objective evaluations of Authority's internal controls, governance processes, and compliance with policies and regulations. The Internal Auditor has prepared an Annual Audit Plan based on a risk-based approach, prioritizing areas of higher risk and significance. The Audit Plan is reviewed by the Risk Management and Audit Committee of the Authority and subsequently approved by the Board.

The Internal Auditor carries out independent assessment on the different sections of the Authority and provide mitigating actions / recommendations to improve the Authority's operations. The internal audits are performed in accordance with established standards and methodologies, and findings are documented in detailed reports. The audit findings and recommendations are communicated to management and the Risk Management and Audit Committee. The internal auditor also carries out a progress implementation of the audit recommendations submitted and reports to Management and the Risk Management and Audit Committee.

4.3 Risk Management

The Authority has implemented a risk register with the aim to provide help in detecting, analysing, evaluating, treating, monitoring and communicating topmost strategic risks. The strategic risks are measured through a risk matrix, where risks are calculated in line with their respective probability and likelihood. The high rated risks are treated at first in order to be reduced to immaterial and acceptable level by adopting adequate mitigating actions.

In addition, the Risk Management and Audit Committee provides independent views on the corporate risks and mitigations.

5.0 Accounting and Auditing

5.1 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 in compliance 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.

The Board is responsible for the budget allocated to the Authority and sees to it that every single rupee receive from the said budget is spent according to the 3Es (economy, efficiency and effectiveness) and as per the laws and regulations in force governing the Beach Authority.

It is to be noted that the Parent Ministry spent **Rs. 205M.** out of its own Budget (Item 22070.001) in respect of cleaning of beaches. However, the Beach Authority is not accountable for this sum and therefore it does not have any control over it with regard to its expenditure.

5.2 Audit

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

6.0 Integrated Sustainability Reporting

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

6.1 Ethics

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

6.2 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.

6.3 Health and Safety

The Authority has set up a 'Medical and Surgical Insurance Scheme' in favour of all employees of the Authority. As from January, 2019, it was managed by the National Insurance Company (NIC). Employees are also covered with an Insurance Policy.

As from 1 February, 2023, the scheme is being managed by the Medscheme (Mtius) Ltd. General Workers on sites (on public beaches) had also been provided with the necessary clothing/ protective equipments in conformity with the Regulations in force.

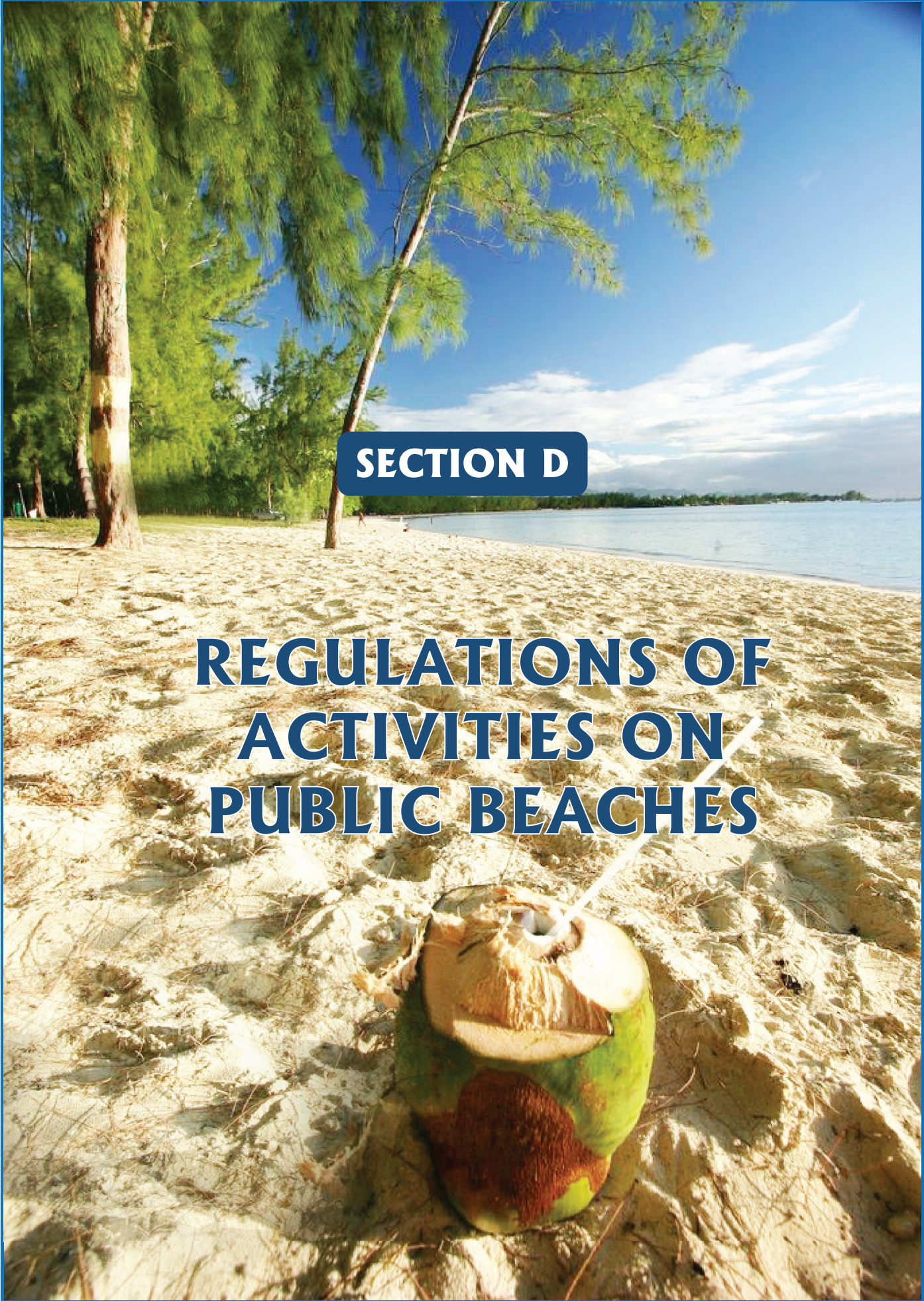
The Health and Safety Committee set up at the level of the Authority met regularly to assess and address all matters relating to security and safety aspects at work so as to comply with Occupational and Health and Safety Act.

7.0 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.

7.1 Donations

No donation has been made to any political party or organisation.

A scenic view of a public beach. In the foreground, a coconut with a hole in its top sits on the sand. The beach is sandy and stretches towards the water. In the background, there are tall, thin trees with green foliage and a clear blue sky with some clouds. The water is calm and blue.

SECTION D

REGULATIONS OF ACTIVITIES ON PUBLIC BEACHES

Regulations of Activities on public beaches

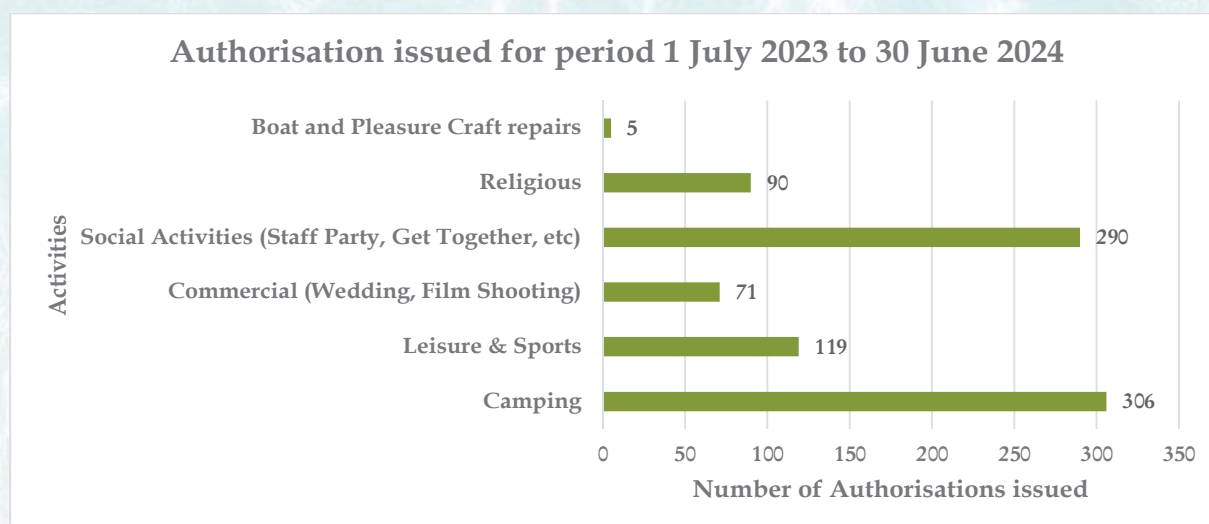
1.0 Authorisation to use public beach

The Beach Authority (Use of Public Beach) Regulations, 2004, provides the Authority to issue authorisations for use of public beaches for various activities such as: - religious, leisure, sports, camping, repairs of boats, social gathering and activities of commercial nature.

The issue of authorisation to applicants for social/religious activities are exempted from payment of the deposit and daily fee. However, authorisations for commercial activities are issued against a deposit of Rs. 3,000 (refundable) and a daily fee of Rs 1,000.

The Board of the Authority at its meeting held on **28 February 2019** approved to maintain the standing practices and policies governing the issue of authorisations for various activities. The standing practices and policies for issuing authorisations is at **Appendix C**.

The chart hereunder depicts the number of authorisations issued for different activities on public beaches for the financial year ending 30 June, 2024



List of authorisations issued for various activities on different public beaches is at **Appendix D**.

2.0 Trading activities on public beaches

All trading activities undertaken on public beaches are monitored 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

The list of trades allowed on public beaches as specified in the First Schedule of the regulations are: -

Trade	Annual Fees (Rs)
CLASS I	
Selling of coconuts	5,000
Selling of fruits (other than coconut)	5,000
Selling of ice cream and ice lollies	5,000
Selling of cooked food	5,000
Selling of "dholl puri" and cakes	5,000
Selling of non-alcoholic beverages and juices	5,000
Selling of pre-packed snacks and confectionery (other than Canned foods)	5,000
CLASS II	
Renting of mattress	1,000 per mattress
Renting of umbrella	1,000 per umbrella
Selling of ready-made garments	5,000
Selling of handicraft, artisanal and fancy products	5,000

3.0 Issue/Renewal of Beach Trader's Licence

A. Conditions and Criteria for issue/renewal of Beach Traders' Licence for trades (other than mattresses and umbrellas)

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

- (i) licences were issued subject to clearances from Ministry of Health and Commissioner of Police (statutory regulations); and
- (ii) applicant should produce a valid Food Handler's Certificate for trades classified in Class I of the regulations.

(b) Established criteria applied to Beach Traders' Licence (as approved by the Board in terms of Section 7 (1)(a)(iii) of the Regulations)

- (i) licence holders were allowed to trade on only one public beach;
- (ii) new Beach Traders' Licence to be issued with a maximum of three different trades per applicant on one public beach
- (iii) applicant should select three trades either from Class I or two trades from Class II of the First Schedule of the Regulations
- (iv) in Class I, applicants for the selling of Ice Cream or 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 licenced)
- (ix) licence holders are not allowed to place any table, chair or umbrella while carrying out their trading activities
- (x) 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
- (xi) consider first all re-applied cases whose application had been turned down by BTL Committee in the past
- (xii) no trader would be allowed the supply of electricity and water to structures pending a policy decision and/or amendments to the Beach Authority Act
- (xiii) application for issue of licence on grounds of hardship case, applicant should submit relevant documents – medical, death certificate and or affidavit (where applicable)
- (xiv) licences will only be issued in the name of the licence holder and no longer to a particular person representing a company
- (xv) licensees shall always be physically present on the premises during operating hours irrespective whether worker/s are present or not

- (xvi) licensees shall submit to the Authority the name/s of worker/s (if any) including all relevant particulars at time of renewal of licence and shall notify the Authority upon any change of worker within 3 working days
- (xvii) licensees shall not obstruct public beaches
- (xviii) licence holders for the selling of Ice Cream and Ice Lollies should trade in a vehicle only or in an appropriate structure to be determined by the Authority
- (xix) the submission of an affidavit as documentary evidence from applicant/s for being unemployed prior to the issue of new beach trader licence/s

The annual fee paid for each trade allowed on public beaches as specified in the First Schedule for Class I and II of the Regulations (other than mattresses and umbrellas) is Rs. 5,000. –

The Table below shows the number of Beach Traders' Licence issued for trades (other than mattresses and umbrellas) for period ending 30 June 2024

S. N	Trades	No. of Licences Issued
1.	Selling of Fruits (other than coconut)	60
2.	Selling of Coconuts	41
3.	Selling of Ice cream and Ice Lollies	38
4.	Selling of Cooked Food	123
5.	Selling of Dhol Puri & Cakes	37
6.	Selling of Non Alcoholic Beverages and Juices	99
7.	Selling of Pre-packed Snacks and Confectionery (other than Canned foods)	9
8.	Selling of Ready Made Garments	42
9.	Selling of Handicraft, Artisanal and Fancy Products	50

B. Conditions and Criteria for issue of renewal of Beach Traders' Licence for renting of mattresses and umbrellas

Beach Traders' Licence for the renting of mattress and umbrella were issued in accordance with the 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 for issue/renewal subject to clearances from Commissioner of Police

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

- (i) licence holders were allowed to trade on one public beach only
- (ii) applicant should not be holder of any other commercial/trade licence
- (iii) applicant should be unemployed
- (iv) applicant should submit a list of all those 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) licence holders should allow free passage and no obstruction to be caused to the public domain
- (viii) all licencees to strictly comply with code of practice as approved by Board as per Section 7 (2) (a) (iii) of the Beach Authority (Traders' Licence) Regulations 2004
- (ix) applicant for Beach Traders' Licence for renting of mattresses and umbrellas, 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

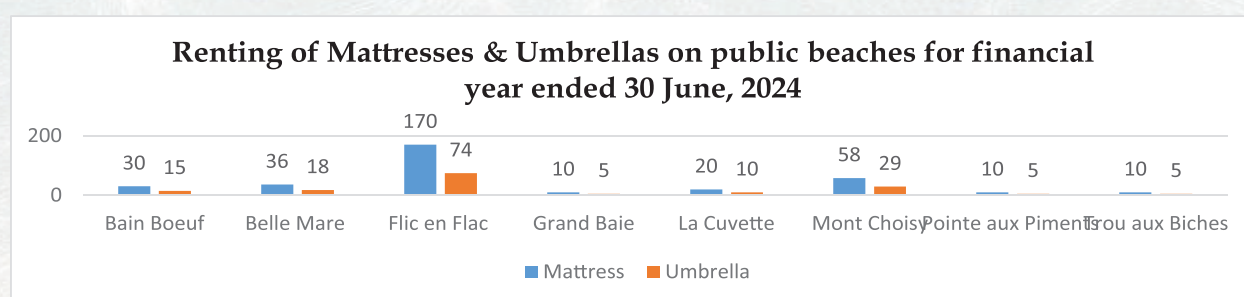
- (xi) the Authority reserves the right to relocate the designated area, bring variation, in regard to the number of mattress and umbrella, not to renew or revoke the Beach Traders' Licence without payment of any compensation and any liability being incurred to the Authority
- (xii) licences will only be issued in the name of the licence holder and no longer to a particular person representing a company
- (xiii) licensees shall always be physically present on the premises during operating hours irrespective whether worker/s are present or not
- (xiv) licensees shall submit to the Authority the name/s of worker/s (if any) including all relevant particulars at time of renewal of licence and shall notify the Authority upon any change of worker within 3 working days
- (xv) numbering or applying any other related mark/identification of mattresses and umbrellas for verification purposes
- (xvi) licence holders will not be allowed to operate on Saturdays, Sundays and Public Holidays
- (xvii) mattresses to be stacked and not placed outright over the whole stretch of the public beach
- (xviii) licensees shall not obstruct public beaches

(c) Conditions for Hotels involved in activities for placing of mattresses and umbrellas

- (i) for Hotels, the criteria **b (i – iv & xiii)** will not apply.

The annual fee paid for the trade of mattress or umbrella as specified in Class II of the First Schedule of the Beach Authority (Traders' Licence) (Amendment) Regulations 2008. is Rs. 1, 000. –

Seventeen traders were issued licences for the renting of 344 mattresses and 161 umbrellas on public beaches for period ending 30 June, 2024 as shown in the chart below:



On 28 February, 2018, the Board of the Authority also approved neither to issue nor to entertain application from new applicants for issue of Beach Traders' Licence on public beaches.

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 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 'tuck shops' on other public beaches. Actually, the number of tuckshops and other buildings on public beaches are as follows: -

Albion Public Beach	4 tuckshops
La Cuvette Public Beach	6 tuckshops and 1 Boat House
Belle Mare Public Beach	1 tuckshop
Blue Bay Public Beach	1 tuckshop and 2 Commercial Buildings
St. Felix Public Beach	6 tuckshops
Pereybère Public Beach	4 tuckshops

The renting of the tuckshops and other buildings have generated revenue for financial year 30 June, 2024 to the tune of Rs. 2,073,154/-.

4.1 Renting of Commercial Premises on public beaches

Necessary amendments to the Beach Authority Act have already been made with a view to allow the Authority to enter into commercial lease over existing buildings.

4.2 Tuckshop Licence

After amendments being made to the Beach Authority Act, the Beach Traders' Licence Regulations 2004 is also in the process of being to issue a tuckshop licence to trade in the premises.

5.0 Revenue collected in respect of licence fee and other activities for period 01 July, 2023 to 30 June, 2024 are as follows:

Particulars	(Rs)
Annual fee collected for issue of Beach Trader Licence	2,997,750/-
Amount collected for lease of tuckshops and other buildings	2,073,154/-
Amount collected for authorisations issued to use public beaches for commercial purposes	187,000/-
Total Revenue Collected	5,257,904/-

6.0 Regulations of Activities on Public Beaches

The Enforcement Section of the Beach Authority is being led by a two (2) Senior Beach Enforcement Officers and supported by five (5) Beach Enforcement Officers. This Section is responsible, amongst others, to:-

- ensure compliance of regulations made under the Beach Authority Act 2002 and Beach Authority (Amendment) Act 2022
- enforce other legislations relating to public beaches
- carry out the monitoring and supervision of cleaning contracts in respect of public beaches
- make enquiries, collect information, attend to and investigate complaints
- prepare and publish code of practice for beach related activities
- perform prosecution duties
- coordinate Life Saving and Beach Patrol Programme
- oversee Licensing Section
- coordinate cleaning and sensitization campaigns

The Beach Authority Act provides for legislations of activities under the following regulations:-

- The Beach Authority (Traders' Licence) Regulations, 2004 and the Beach Authority (Traders' Licence) (Amendment) Regulations, 2008
- The Beach Authority (Use of Public Beach) Regulations, 2004

7.0 Enforcement of Regulations

All activities on public beaches in respect of enforcement, including crack-down operations, were monitored by the Enforcement Unit with the assistance of the Police Department. About 388 contraventions were established for non-compliance with the Beach Authority regulations and is as follows:-

Returns of Contraventions for the period July 2023 to June 2024						
S.N	Offence	Northern Division	Southern Division	Eastern Division	Western Division	Total
1	Trading without licence	44	13	03	21	81
2	Driving and riding a vehicle	29	21	22	06	78
3	Keeping a vessel without authorization	06	Nil	Nil	Nil	06
4	Placing a structure without authorization	Nil	Nil	Nil	Nil	Nil
5	Riding a horse without authorization	Nil	Nil	Nil	Nil	Nil
6	Parking a vehicle on public beach	110	12	01	63	186
7	Breach of conditions attached to licence	19	05	Nil	12	36
8	Allowing dog on the public beach	Nil	Nil	Nil	01	01
Total		208	51	26	103	388

8.0 Supervision/ Monitoring of Cleaning Contracts on Public Beaches

- 8.1 The administration of the contracts for the day-to-day cleaning and maintenance of public beaches and toilet blocks thereon is carried out by the Solid Waste Management Division (SWMD) of the Parent Ministry whereas the supervision/ monitoring of these contracts is solely carried out by the Enforcement Unit of the Authority.
- 8.2 Following inspection carried out on public beaches an instruction sheet is issued to the relevant cleaning contractors and a monthly report is submitted to the SWMD. The penalties applied as per clauses for non-compliances amounted to a total of Rs 115, 000 during the financial year ended 30 June 2024 as detailed hereunder:-

**Returns of Penalties applied for breach of Cleaning Contracts for the period
July 2023 to June 2024**

Contracts	Lot	Penalty Amount (Rs), excl. VAT
Beach cleaning, refuse collection and maintenance of toilet blocks and provision of security on main public beaches	Lot 1 - Trou aux Biches (opposite Ex-Aquarium) to Grand Bay	15,000
	Lot 2 - Belle Mare and Palmar	66,000
	Lot 4 - La Preneuse to Tamarin.	9,000
cleaning and maintenance of toilet blocks	Lot 4 - P.G Le Morne to Pte aux sables (Nr Fisheries Centre)	25,000
Total		115,000



SECTION E

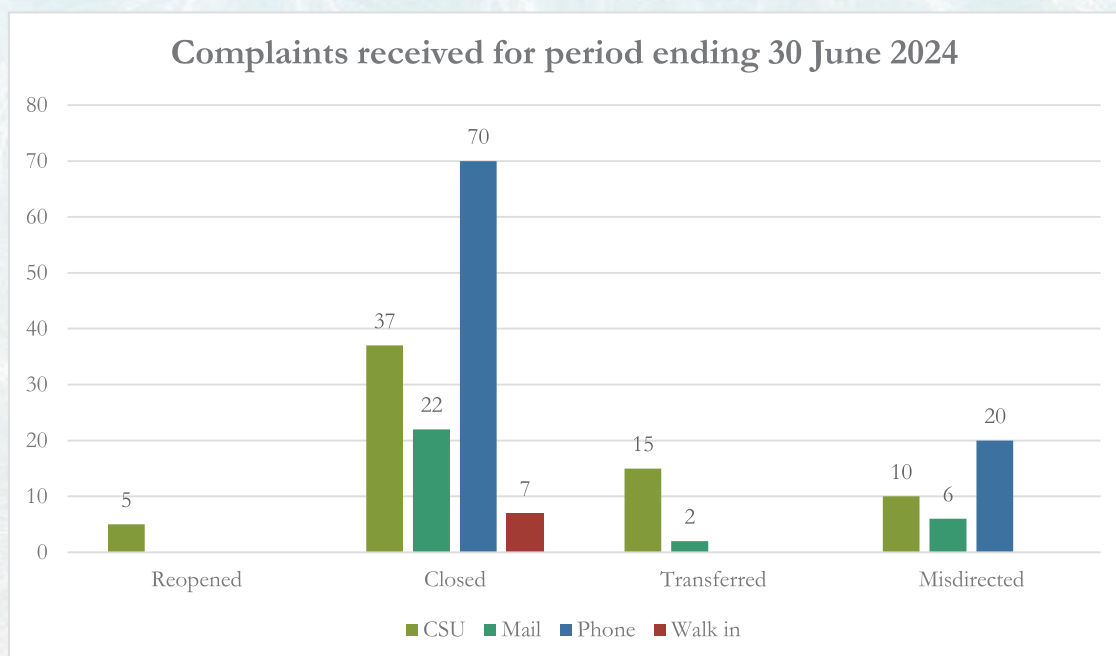
COMPLAINTS UNIT

Complaints Unit

A Complaints' Unit has been set up on **03 May, 2017** at the level of the Beach Authority aiming at handling complaints, queries and guidance to the general public.

The complaints received at the level of the Authority comprise of the following:

- a) illegal trading on public beaches / trading without licence
- b) illegal canvassing by beach traders
- c) issues from trader to trader
- d) cleaning of public beaches which include grass cutting, cleaning and carting away of wastes
- e) felling of branches and pruning of trees
- f) no lighting facilities
- g) horse riding
- h) stray dogs
- i) illegal construction
- j) lack of amenities



SECTION F

**IMPLEMENTATION
OF PROJECTS**

Implementation of projects

The Technical Section of the Beach Authority is headed by a Technical Manager and is supported by a Project Officer, a Technical Officer and several other technical officers.

The responsibilities of the Technical Section are as follows:

- design, implementation, supervision and contract administration of projects on public beaches
- preparation of scope of works, drawings, cost estimate and bid documents
- supervision and monitoring of scavenging contracts for cleaning and maintenance of public beaches and amenities
- representing the Authority in committees and meetings
- maintenance and repairs of infrastructures on public beaches
- assessment and submission of views/comments on EIAs
- attending to complaints from the general public

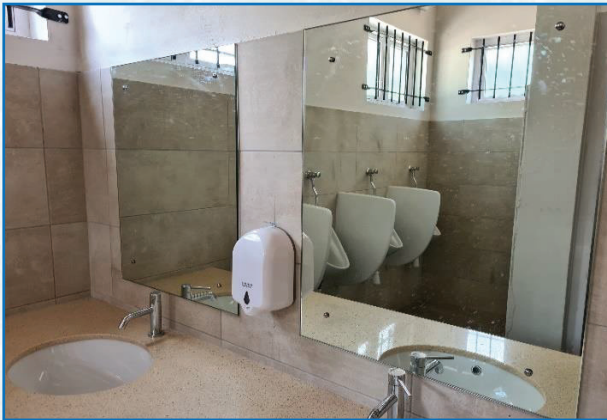
There are four sub-offices around the island namely at Pereybere, Belle Mare, St Felix and Flic en Flac whereby daily operations are coordinated for operations, repairs and maintenance of public beaches.

Manual grades including Field Supervisors, Handy Workers (Skilled), General Workers and Drivers, report directly to the sub-offices and are then deployed on their respective sites.

1.0 Completed projects

1.1 Beach Management Plan (Phase 1) at Mont Choisy public beach – Construction of toilet block

As part of a continuum to the Beach Management Plan at Mont Choisy public beach, the Beach Authority has issued the Letter of Acceptance to the tune of Rs 3,799,485/- on 12 January 2023 to Onix Co. Ltd for the construction of a new toilet block. The project was funded under the National Environment and Climate Change Fund. The project started on 13 March 2023 and works were completed on 11 August 2023. The toilet block comprises 4 female cubicles, 3 male cubicles, 1 complete set of disabled toilet with grab bars, 5 changing rooms, 1 store and modern sanitary wares.



NEW TOILET BLOCK AT MONT CHOISY PUBLIC BEACH

1.2 Levelling of ground at The Vale (Pointe aux Cannoniers) public beach

The Beach Authority has issued Letter of Acceptance to Loro Construction Ltd on 20 April 2023 for the levelling of ground at The Vale public beach to the tune of Rs 1,677,350.00, funded under COVID-19 Project Development Funds. The works started on 26 May 2023 and was completed on 18 August 2023. The major components of the works comprise levelling of the beach area and parking area, fencing and landscaping works.



LEVELLING OF GROUND AT THE VALE (POINTE AUX CANNONIERS)
PUBLIC BEACH

1.3 Supply, installation and commissioning of solar lighting facilities on public beaches

During the Financial Year 2022-23, the Beach Authority has focused widely on the safety and security of the public, especially at night. Therefore, the Authority provided 42 additional solar lightings on 11 public beaches to the tune of Rs 4,360,225.00, funded under the National Environment and Climate Change Fund. The project was awarded to Edison Integrated Ltd on 13 September 2022. The works started on 20 January 2023 and completed on 18 July 2023.



PROVISION OF SOLAR LIGHTING AT WOLMAR PUBLIC BEACH

LIST OF PUBLIC BEACHES WHERE SOLAR LIGHTINGS WERE INSTALLED

SN.	Public Beach	Quantity of poles	Quantity of Solar Lanterns
1.	Pointe Aux Sables (Tilac)	5	10
2.	Wolmar	4	8
3.	Tamarin	3	6
4.	Grand Baie	2	4
5.	Pointe Aux Piments (Debarcadere)	5	10
6.	Pointe Aux Piments (Cemetery)	3	6
7.	Trou aux Biches (Aquarium)	2	4
8.	Gris Gris	3	6
9.	P.G Embrasure	5	10
10.	La Prairie	2	4
11.	Palmar	8	16
	TOTAL	42	84

1.4 Construction of open showers on public beaches

Toilet blocks that have been constructed long ago include the provision of bathrooms for beach users to shower after swimming. Consequently, sand that is carried along with the beach users often clog the floor drains and emanate foul odor in the toilet blocks.

To prevent this undesired situation, the Beach Authority has come up with the construction of open showers while providing the same facilities to beach users. Open showers are also less expensive to implement than bathrooms and are less prone to vandalism and theft.

As such, the Beach Authority has issued the Letter of Acceptance to H. Kurumchand Associates Ltd on 07 March 2023 to construct open showers at Tamarin, St. Felix and Anse La Raie public beaches to the tune of Rs 2,308,222.50, funded under NECCF. The project started in April 2023 and was completed on 17 August 2023. The newly designed open shower comprises of 4 no. shower heads, a pump room and a 9000L water tank.



COMPLETED OPEN SHOWER AT ST FELIX PUBLIC BEACH



COMPLETED OPEN SHOWER AT TAMARIN PUBLIC BEACH

1.5 Restoration of “Bato Roche” Monument at Remy Ollier public beach

With a view to repair the cracks observed on the “Bato Roche” monument, the Beach Authority, in collaboration with the Ministry of National Infrastructure and Community Development, has undertaken the restoration of the “Bato Roche” monument at Remy Ollier public beach through a Framework Agreement. The restoration works comprise of the structural reinforcement of the existing wall, reinstatement of the cracks, consolidation of concrete joints, replacement of missing stone cladding and painting works.

The Beach Authority handed over the site to Contractor Bolah Jeetun Co. Ltd on 22 August 2023 for the restoration of the existing “Bato Roche” monument at Remy Ollier public beach to the tune of Rs 982,628 (incl. VAT), funded under the Capital Grant. Works on site started on 28 August 2023 and completed on 13 December 2023.

BEFORE



AFTER



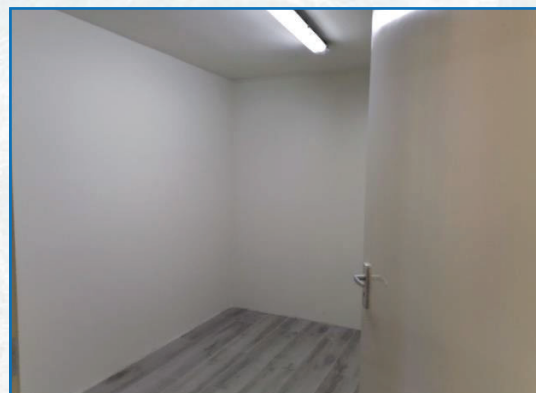
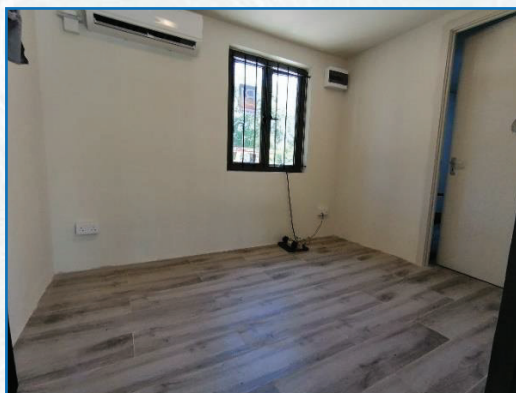
RESTORATION OF “BATO ROCHE” MONUMENT

1.6 Access of disabled people on public beaches – Supply and installation of two refurbished containers

As a continuum of the Floating Beach Wheelchair project, the Beach Authority installed two refurbished containers (20 ft) on two public beaches, namely at Mont Choisy and Flic en Flac. The container consisted of two sections, where one will be used as office for Beach Life Guards and the other one as storage for beach wheel chairs and beach mats.

The casting of the concrete bases was done by the in-house labour of the Authority, under the supervision of the Technical Section.

Supply and fixing of both refurbished containers were done by Espace Transport Logistique Ltee (ETL). The letter of acceptance was issued on 08 September 2023 and the Signature of Contract was done on 03 October 2023. Works on site started on 09 October 2023 and completed on 27 December 2023 at a total cost of Rs 2,208,000.00 (including VAT) funded by Capital Grant 2022-2023.



REFURBISHED CONTAINER AT MONT CHOISY PUBLIC BEACH

1.7 Construction of picnic tables on public beaches

Following past projects concerning the installation of picnic tables, beach users have expressed their gratitude with regards to the provision of comfortable and appropriate accommodations for their leisure time.

In line with the needs of the public members, the provision of additional picnic tables on public beaches will encourage more beach users to visit our beaches with least belongings. The picnic tables were fabricated using a composite wood and plastic material.

The Beach Authority has issued a Letter of Acceptance to Pride Civil Engineering Contractor Ltd on 04 April 2024 to install 21 picnic tables on 11 public beaches. The project is to the tune of Rs 1,661,548.70 funded under the NECCF. Works started on 14 May 2024 and was completed on 28 June 2024.

LIST OF PUBLIC BEACHES WHERE PICNIC TABLES WERE INSTALLED

SN.	Public Beach	No.
1.	Albion	2
2.	La Preneuse	2
3.	Le Morne (Brabant)	1
4.	Melville (Matapan)	2
5.	Melville (Lot 1)	2
6.	Pointe Aux Piments (Cemetery)	2
7.	Pointe aux Piments (Debarcadere)	2
8.	Le Goulet	3
9.	Baie du Tombeau	2
10.	Pointe aux Sables (Fisheries)	1
11.	Pointe aux Sables (Tilac)	2
	TOTAL	21



CONSTRUCTED PICNIC TABLES AT LE GOULET, MELVILLE (ILOT MATAPAN) AND POINTE AUX PIMENTS (DEBARCADERE) PUBLIC BEACHES

1.8 Supply and fixing of informative panels at Wolmar and Flic en Flac public beaches

In view to sensitise the general public and increase safety, informative panels were fixed on Wolmar and Flic en Flac public beaches. Ingenium Company Ltd was awarded the contract on 16 April 2024. Works started on 13 May 2024 and completed on 06 June 2024. The project is to the tune of Rs 188,370.00 and was funded under Minor Works.



INFORMATIVE PANELS FIXED AT WOLMAR AND FLIC EN FLAC PUBLIC BEACHES

1.9 Acquisition of Two Tripper Lorries of Body Capacity 17-18m³

The 64 public beaches (previously serviced by the Field Services Unit (FSU) of the Ministry of Local Government & newly proclaimed public beaches) account to approximately 86.0 Ha and stretch over some 17.6 km. The current work force of the Authority which are available for cleaning of the 64 public beaches against allowance is 26 General Workers only. However, the Beach Authority has had to rely on the assistance of the FSU to provide their scavenging lorry once per week for carting away of the accumulated wastes.

As such, the Beach Authority has purchased, in a first instance, two tipper lorries of capacity 17-18m³ to collect the litter on public beaches more frequently. The Beach Authority has issued the Letter of Acceptance to Paragon Motors Ltd for the supply, testing and commissioning of two tipper lorries to the tune of Rs 4,910,000.00 on 09 February 2023 and funded under the NECCF. The delivery of both lorries was done on 30 January 2024.



TRIPPER LORRY FOR CARTING AWAY OF WASTES

1.10 Repairs, maintenance and upgrading of existing amenities on public beaches including Minor Works

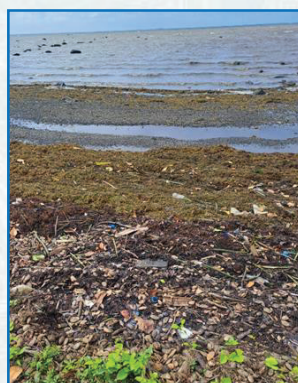
Existing infrastructures and assets on public beaches are prone to wear and tear and deterioration over time from use and weather conditions. The Beach Authority carries out regular survey of the existing amenities and carries out required maintenance to ensure all infrastructures are in good working condition to the satisfaction of the general public.

Through the decentralisation of the operations of the Beach Authority, minor works including repairs and maintenance, mowing of grass, painting, landscaping etc. have been progressing at a faster pace. Complaints received are tackled within a reasonable period of time. Each sub-office comprise a team of Handy Workers and General Workers led by the Beach Works Inspector.

A list of the major repairs, maintenance and upgrading carried out region-wise is at **Appendix E**.



*REPAIR OF EXISTING LIGHTING SYSTEMS USING LORRY WITH HYDRAULIC TELESCOPIC AERIAL PLATFORM
AT ST FELIX PUBLIC BEACH*



CLEANING OF EX-FSU BEACHES IN THE EASTERN REGION

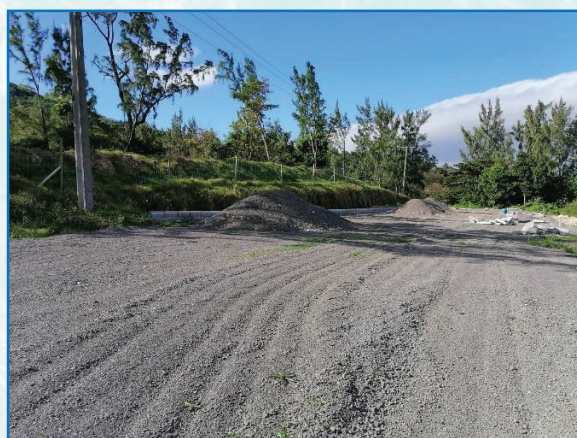
2.0 Ongoing Projects

2.1 Beach Management Plan (Phase 1) at La Prairie public beach

The beach dynamic zone at La Prairie public beach is facing acute erosion due mainly to the vehicles having access and parking on the dynamic zone and including other ecological effects. In order to mitigate exacerbation of same, the Beach Authority has enclosed part of the public beach with a low stone masonry wall under the Beach Management Plan so as restrict vehicular access. The project also consists of the construction of a new parking area of approximate area of 1600m² on an unused and bushy portion of the public beach on the opposite side of the coastal road. The features of the project comprise the implementation of the following under Phase 1:

- (i) 47 parking slots and 4 for persons with disabilities
- (ii) supply and installation of 5 solar lighting system, and
- (iii) cutting of trees and re-planting of 260 plants such as bottle palm and palm trees.

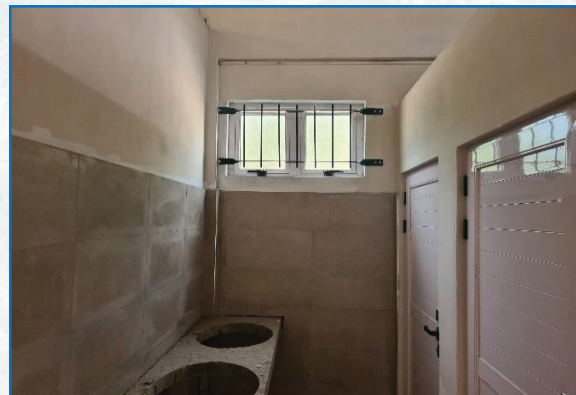
The project has been awarded to Environment and Project Ltd on 02 March 2022. The construction phase has started in April 2022. The implementation cost of the project is to the tune of Rs 11,040,000.00. The project status as at 30 June 2024 is 45%.



PROGRESS AT LA PRAIRIE PUBLIC BEACH FOR BEACH MANAGEMENT PLAN (PHASE 1)

2.2 Beach Management Plan (Phase 1) at Belle Mare public beach – Construction of toilet block and demolition of existing one

As part of the first phase of the Beach Management Plan at Belle Mare public beach, the Beach Authority has issued the Letter of Acceptance to the tune of Rs 4,873,183.08/- on 17 January 2024 to SMS Contracting Ltd for the construction of a new toilet block. The project is funded under the National Environment and Climate Change Fund. Works have started on 04 March 2024 and are expected to complete by mid-September 2024. The toilet block comprises 4 female cubicles, 3 male cubicles, 1 complete set of disabled toilet with grab bars, 5 changing rooms, 1 store and modern sanitary wares. As part of the contract, the existing adjacent toilet block will also be demolished.



PROGRESS FOR CONSTRUCTION OF NEW TOILET BLOCK AT BELLE MARE

3.0 Forthcoming Projects

➤ *Beach Management Plan (Phase 2) at La Prairie public beach – Construction of a panoramic viewpoint*

The Beach Authority is aiming at creating a new undiscovered and safe panoramic spot to the general public and tourists to explore the south-west coast of the island on a raised portion of the public beach at La Prairie, as part of the Beach Management Plan.

The Beach Management Plan (Phase2) at La Prairie comprise the following:

- Detailed design
- Clearing of site
- Construction of footpath with security barriers
- Construction of viewpoint (wooden structure)
- Implementation of selfie points

The project is funded under the new Climate and Sustainability Fund. Funding to the tune of Rs 3,000,000 has been provided for this project over three financial years

➤ **Consultancy for design and supervision of Beach Management Plan (Phase 2) at Mont Choisy public beach**

There are currently 44 traders at Mont Choisy public beach operating in a scattered manner along the whole of the beach and need to be re-grouped in an aesthetic manner.

However, the proposal has to cater for a total of 70 traders to cater for additional requests which may be entertained in the future. The trading structure will be conglomerated, modern, aesthetic, have a proper hygiene and shall be safer.

As such, the services of a consultancy firm are being hired to shape the trading area into an aesthetic and safe environment.

The Terms of Reference of the consultancy firm shall be as follows:

Conception of a Beach Management Plan (Phase II)- Trading areas for the Mont Choisy public beach. The project will consist of design, preparation of bidding documents and supervision of the construction of new trading areas.

The trading areas shall comprise the following, amongst others;

- (i) 4 types of retail outlets/structures
- (ii) Seating arrangements (benches and picnic tables)
- (iii) Lighting (Internal and External) including use of renewable energy sources
- (iv) Litter bins and main bins with provision for segregation of wastes + 1 main waste collection point
- (v) Footpath (including pathway for wheelchairs – to have access to all retail outlet)
- (vi) All open spaces/sitting areas should be floored with eco-friendly materials.
- (vii) Water supply and water tanks with pumps as appropriate
- (viii) Water points for hand washing
- (ix) Waste water system (grease traps, septic tank/s leaching field/s etc.)

- (x) Cubicles for CEB and CWA meters
- (xi) Provision for extraction/ventilation in cooking areas
- (xii) Watchkeeping post(s)
- (xiii) Cleaners' room and store
- (xiv) LPG (liquefied petroleum gas) network in cooking areas
- (xv) Fire safety/ Alarm system/sprinkler system and assembly point
- (xvi) Electrical, mechanical and plumbing works
- (xvii) Loading and unloading bays
- (xviii) Embellishment and landscaping
- (xix) Safety features – Security cameras etc.
- (xx) Toilet block, if applicable

The project is funded under the new Climate and Sustainability Fund. Funding to the tune of Rs 3,000,000 is available for this project over three financial years

➤ ***Consultancy for design and supervision of Beach Management Plan at Le Bouchon and Poste La Fayette, Public beaches***

The increasing popularity of public beaches has resulted in more intense use of the beach for both recreational and commercial purposes. In addition to the increasing number of beach users, both local and tourists, frequenting public beaches, several activities such as camping, religious events, horse riding etc are also carried out.

In view thereof, there is a pressing need to manage the different beach activities in a harmonized way and in line with the Government Programme 2020 – 2024.

The Beach Authority had carried out a first exercise of drafting a master plan for four public beaches some years back.

With a view to pursue the Government's commitment and as a new vision for holistic approach for implementation of amenities and to promote sustainable development on public beaches, The Beach Authority has decided to enlist the services of a global consultant to provide Consulting services for the preparation of the Beach Management Plans and Design of Beach Amenities at Poste La Fayette and Le Bouchon public beaches.

The project is funded under the new Climate and Sustainability Fund. Funding to the tune of Rs 3,000,000.00 is available for this project over three financial years

Bids for the project were launched on 21 March 2024 and closed on 19 April 2024. Bid evaluation is on-going.

➤ ***Upgrading of public beach and lighting of jetty at Bois des Amourettes public beach***

There are 3 public beaches close to one another at Bois Des Amourettes and the Authority intends to upgrade all 3 public beaches by providing amenities as elaborated below:

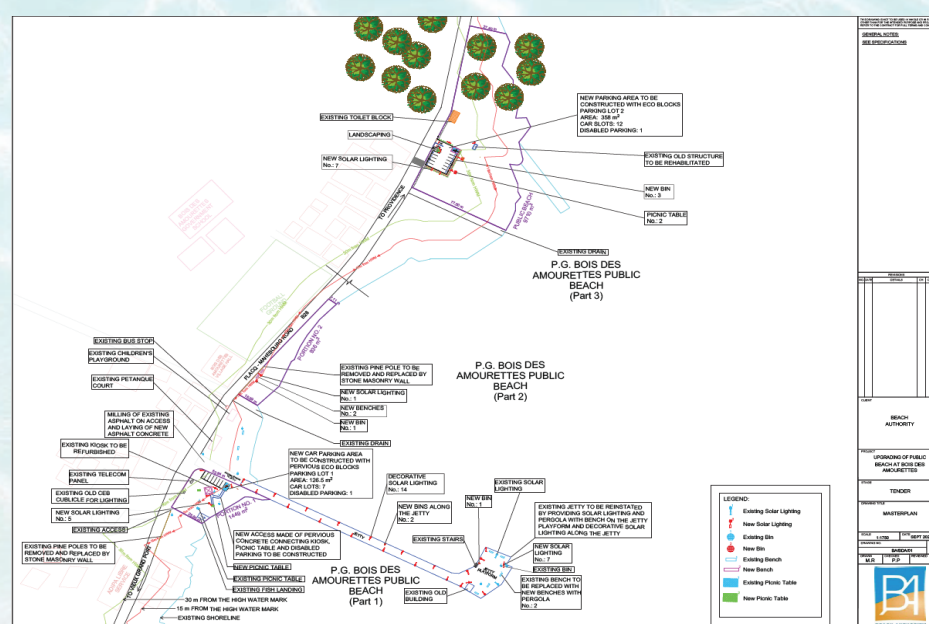
- Lighting of the jetty
- Provision of picnic tables
- Provision of solar lighting
- Provision of benches
- Provision of bins

- Replacement of existing pine poles with stone masonry wall
- Upgrading of one kiosk
- Upgrading of one existing parking area (near Kiosk) and refurbishment of the access road
- Construction of a new parking area (near toilet block)

The jetty does not form part of a proclaimed public beach but the Authority is proposing to install 21 nos. solar lights on the jetty as well as 5 benches and 3 bins and hand-over those amenities to the local authority for operation and maintenance.

The project will be funded under the new Climate and Sustainability Fund to the tune of Rs 6,000,000.00 over three financial years. As at date, all drawings have been completed and clearance is being awaited from the Ministry of Housing and Land Use Planning.

The masterplan for the proposed development has been prepared as shown in the figure below.



PROPOSED MASTERPLAN FOR BOIS DES AMOURETTES PUBLIC BEACH

➤ *Construction of toilet block at Pomponette public beach*

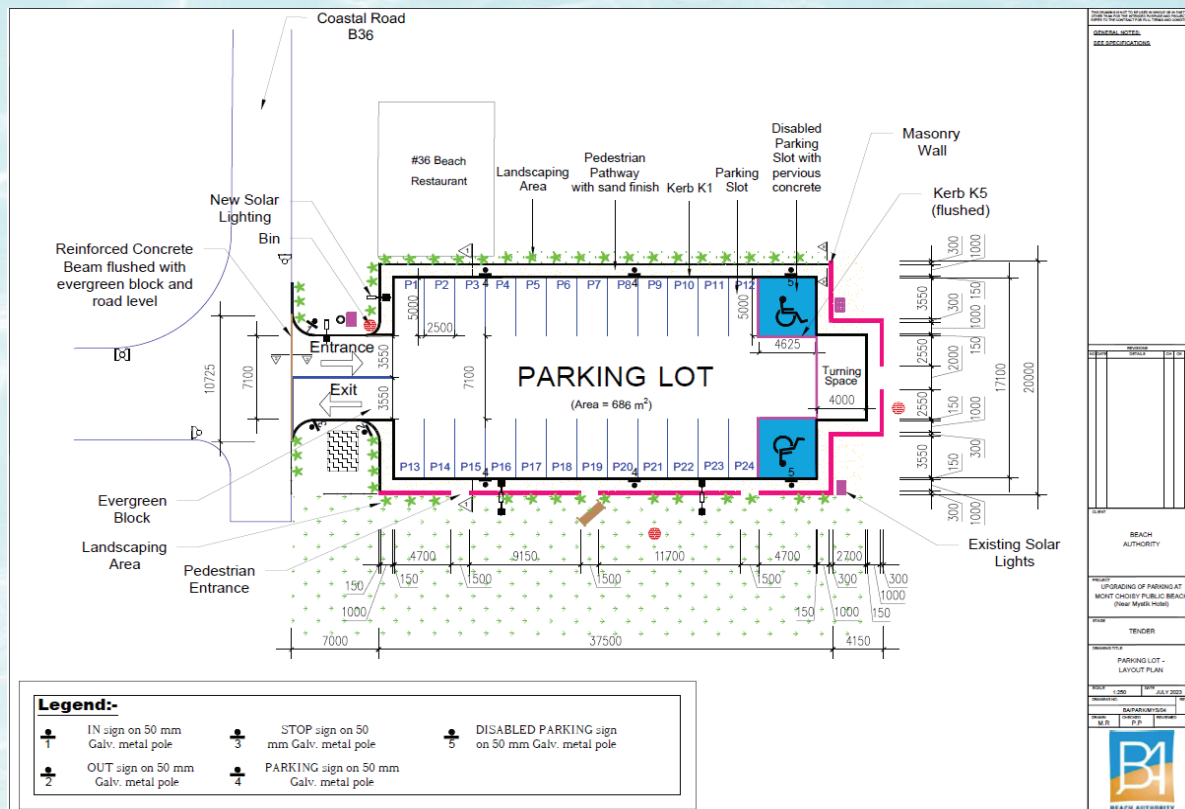
In order to cater for the influx of beach users at Pomponette public beach, there is a need for the construction of a toilet block thereat. A parking space/or parking spaces has recently been constructed by the Authority on the public beach and in order to ensure a holistic development, all basic amenities have to be provided.

All clearances including the Building and Land Use Permit have been received and bids will be launched shortly.

➤ *Construction of new parking area at Mont-Choisy (near Mystic Hotel) public beach*

The Authority proposed to upgrade the existing parking area for the comfort of beach users at Mont Choisy (Near Mystic Hotel) Public Beach. The works will include the main parking area as well as the entrance/exit access to the proposed parking space. Funds were made available under the National Environment and Climate Change Fund to the tune of Rs 4,000,000.00.

The letter of acceptance for the project has been issued on 06 June 2024 to IZI Clean Ltd and the Contract Agreement was signed on 27 June 2024. Works on site will start early July 2024.



DRAWING OF PROPOSED PARKING AT MONT CHOISY PUBLIC BEACH

➤ ***Manufacture, supply and fixing of segregation bins at Mont Choisy and Pereybere public beaches***

The objective of providing segregation bins is to ensure a proper waste management system through waste sorting, reuse and recycle by segregating plastic and metal at source. By reusing plastics, cans and other materials, the negative impacts that the extraction and processing of these materials has on the environment can be reduced.

The Scope of works consists of the following:

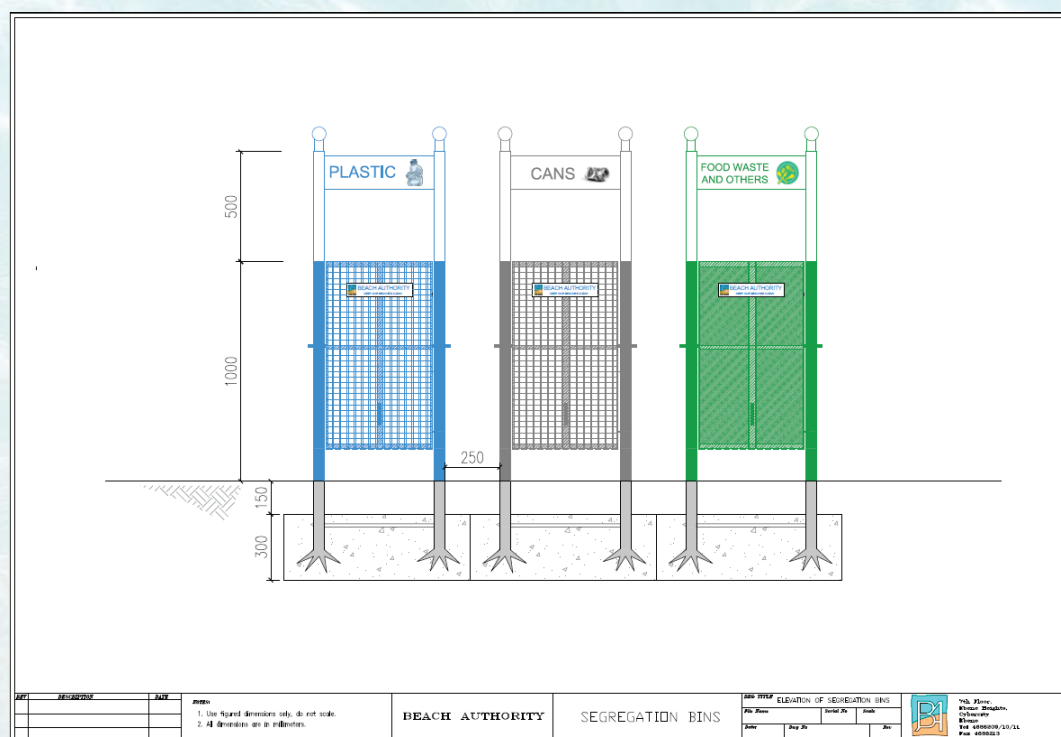
- Excavation in soil/sand/rocks for base and carting away of excess excavated materials except for coral sand which shall be spread on the beach.
- Casting of reinforced concrete base.
- Fixing of the Segregation Bins made of metal bars, fencing and wood plastic composite materials in reinforced concrete base, after production and approval of sample as specified on drawings provided by the Employer.
- Backfilling and cleaning of site.
- The bins shall be hot dipped galvanized post fabrication and upon completion of all welding joints.

Funding of Rs 3,000,000.00 is available under the new Climate and Sustainability Fund over three financial years

Each compartment of the proposed segregation bin is designed for specific categories of waste, which comprise "Plastics", "Cans", and "Food Waste and Others", where the existing singular bin would be repurposed exclusively for the collection of food wastes. To ensure that each compartment has a separate colour and easing the segregation process, it was proposed that the "Plastic" compartment be coloured blue, "Can" be coloured grey, and "Food Waste and Others" be coloured green.

As part of the pilot project, a total of 35 sets of segregation bins will be fixed at Mont Choisy and Pereybere public beaches as shown in the table below:

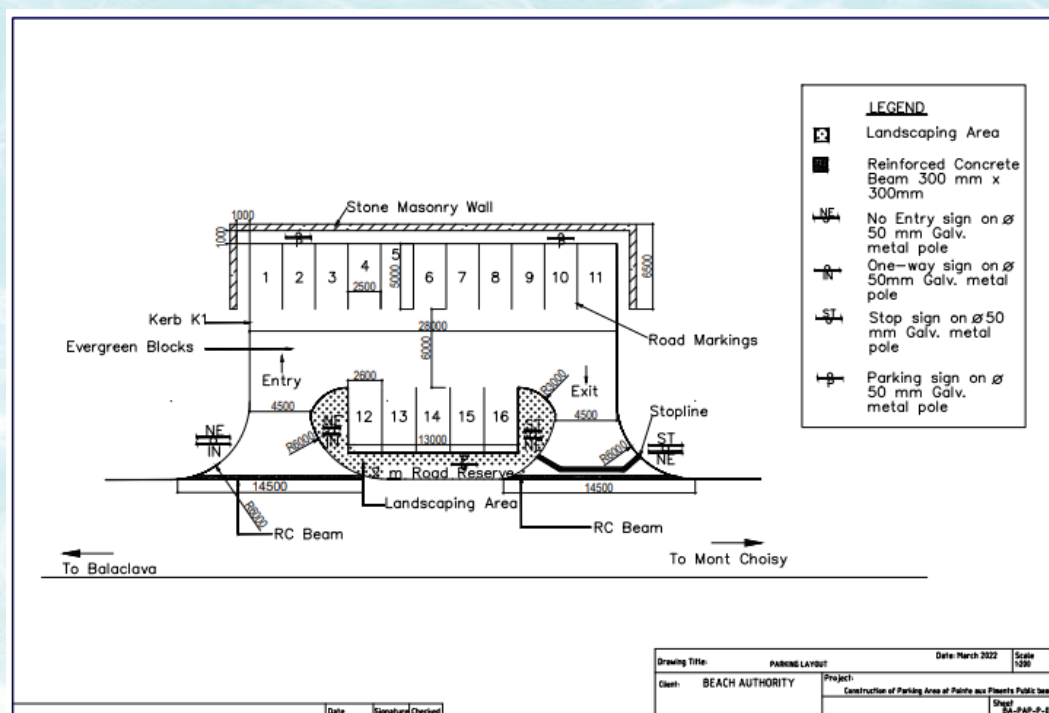
Public Beach	No.
Mon Choisy public beach	25 sets
Pereybere public beach	10 sets



ELEVATION FOR ONE SET OF SEGREGATION BIN

➤ Construction of parking area and beach enclosure at Pointe Aux Piments public beach

With the objective of preserving the state of the dynamic zone on public beaches and to prevent beach erosion, the Beach Authority is continuously proceeding with enclosing public beaches and upgrading of the parking area with permeable evergreen blocks. A funding of Rs 3,200,000.00 is available under the new Climate and Sustainability Fund.



DRAWING OF PROPOSED PARKING AT POINTE AUX PIMENTS PUBLIC BEACH

➤ *Setting Up of Swimming Zone at Surinam public beach*

With the objective to demarcate a safe swimming area in the Southern area for the increasing number of swimmers, a swimming zone has been proposed at Surinam public beach. Funding of Rs 1,000,000.00 has been made available under the new Climate and Sustainability Fund.

➤ *Upgrading of Access and Beach Enclosure on public beaches*

The Beach Authority is envisaging to upgrade existing accesses on public beaches to ease the entrance and exit of vehicles. As such, several public beaches have been allotted to upgrade their respective access, namely at Pointe aux Piments (Cemetery), Trou aux Biches (near police station), Bel Ombre, Roche Noire, Poste La Fayette, Belle Mare (near residence Thalassa), Caro Bringel.

Funding of Rs 5,000,000.00 has been made available under the new Climate and Sustainability Fund over three financial years.

➤ *Upgrading of Kiosks at Blue Bay public beach*

With a view to provide better facilities to cater for the need of beach users, the Beach Authority provides kiosks on public beaches to shelter beach users from all weather conditions. Since the kiosks at Blue Bay public beach are old and dilapidated, the Authority has proposed to undertake refurbishment works for the beach users. The works comprise upgrading 2 existing kiosks and demolish one existing kiosk and to construct two mini-kiosks. A funding of Rs 1,700,000.00 has been made available under the new Climate and Sustainability Fund

➤ ***Upgrading of Kiosk at Pointe aux Piments public beach***

Due to the high number of beach users, a project was launched to upgrade the kiosk at Pointe aux Piments (near Cemetery) public beach. The objective of providing kiosks is to shelter beach users from all weather conditions. A funding of 1,230,000.00 has been made available under the new Climate and Sustainability Fund.

➤ ***Supply and refurbishment of 2 containers for Belle Mare and St Felix public beaches***

The Authority will also install two more containers at Belle Mare and St Felix public beaches similar those at Mon Choisy and Flic en Flac public beaches, for the beach wheel chair activities. The container will be divided into two sections, where one will be used as office for Beach Life Guards and the other one as storage for beach wheel chairs and beach mats.

The casting of the concrete bases will be done by the in-house labour of the Authority, under the supervision of the Technical Section.

Funding of Rs 3,000,000.00 has been made available under the new Climate and Sustainability Fund over two financial years.

➤ ***Disaster Management Remedial Works***

Disaster Management Remedial Works are important to ensure the proper, efficient and quick disaster management after a cyclone, storm surge, strong winds or others is done by the Authority.

The Scope of Works

- To remove weak constructions, old electrical wiring and loose materials likely to be blown out and to cause damage.
- To secure all plants and equipment and other materials.
- To remove all uprooted trees and fallen branches.
- To cut all dangerous trees and hanging branches.
- To remove all hazards on public beaches, following a disaster.

Funding of Rs 3,000,000.00 has been made available under the new Climate and Sustainability Fund over three financial years.

➤ ***Minor Works***

The funding of Rs 3,000,000.00 earmarked under Minor Works shall be used to carry out minor projects on public beaches, mostly by in-house labour but also through small contracts.

- (a) The Minor Works shall include:
- (b) Replacement of rusted steel roof of kiosk and toilet blocks
- (c) Painting of amenities such as toilet block, kiosks, pine poles etc.
- (d) Replacement of missing or damaged pine poles used a beach enclosure
- (e) Reinstatement of parking accesses
- (f) Upgrading of amenities such as toilet blocks (including changing of sanitary wares, replacing of openings, tiling works, painting works), picnic tables (painting), bins (removal of rusted steel parts and fixing of new), solar lighting.

➤ ***Purchase of one 4x4***

One old 4x4 of the Authority (above 19 years old) is beyond repairs. The non-availability of the 4x4 has created a bottleneck in the day-to-day operations of the Belle Mare Sub-Office given that the vehicle was being used to transport workers, materials, tools and equipment from the sub-office to the respective site of works and back.

As such, it has become crucial for the Authority to purchase a new 4x4 to allow a smooth running of the day-to-day operations at the Belle Mare Sub-Office. A funding of Rs 2,000,000.00 has been made available under the Capital Grant 2024/25.

➤ ***Upgrading of parking at Blue Bay public beach***

Blue Bay public beach, located in the South-East is one of the most frequented public beaches in Mauritius and the influx of beach users on a daily basis, more particularly during weekends causes a saturation of the existing parking spaces available thereat. The National Coast Guard of Blue Bay has requested informed that the lack of parking space causes a tense situation during weekends leading to hap-hazard parking on the road side which is dangerous and representing a risk to beach users in general. As such, the NCG has requested that additional parking spaces be created by levelling part of the public beach near the NCG office at Blue Bay and carrying out required works to enable the plot of land to be used as a parking area. A funding of Rs 2,500,000.00 has been made available under the Capital Grant 2024/25.

➤ ***Upgrading of toilet block at Wolmar public beach***

The toilet block at Wolmar public beach is located centrally within the public beach and is visible from the traffic station, the road and the hotels nearby. The existing toilet block is old with rusted metal doors and windows, old and tainted sanitary wares, unappealing and old tiles with the steel roof rusted

As such, it proposed to carry out an uplifting of the toilet block with the following scope of works:

- Removal of all existing tiles and fixing of new modern tiles
- Removal and carting away of all sanitary wares and replacement with new
- Removal of all rusted metal doors and windows and replacement with aluminium ones
- General making good and painting of the building
- Removal of steel roof and replacement of zinc-alum profiled sheets

A funding of Rs 2,000,000.00 has been made available under the Capital Grant 2024/25.

➤ ***Provision of bins***

Most bins on public beaches are made of galvanised steel. With time and under normal wear and tear conditions, the bins undergo rusting and are beyond repairs. The Authority proceeds to removal of the bins. However, there is need to replace these removed bins by fixing new ones to avoid any public outcry and for an efficient management of waste generated on public beaches. The bins shall be fixed at locations to be determined on a priority basis based on the popularity of the beach and the complaints/requests being received. A funding of Rs 500,000.00 has been made available under the Capital Grant 2024/25.

➤ **Erosion mitigating measures at Bras D'eau, Palmar (nr Surcouf Hotel) and Pointe aux Sables (La Pointe) public beaches**

The project aims to protect the beach against the effect rising sea level due to climate change, and to provide resilience to the state of public beaches.

The main components of the projects for each beach are detailed hereunder:

Initiation phase:

- Feasibility study by Consultant including various consultations
- Submission of preliminary design report
- Submission of final design report
- Detailed Bill of Quantities or list of materials

Planning phase:

- Prepare detailed cost estimates
- Preparation of EIA
- Seeking of funds for implementation

Execution, monitoring & supervision phase:

- Regular inspection
- Closure of projects

The project is funded under the National Environment and Climate Change Fund. Funding to the tune of **Rs. 17,000,000/-** is available for this project, over three years.

➤ **Cleaning of Lagoons**

For a sustainable use of the lagoon and to preserve our marine ecosystem, there is an urgent need for its regular cleaning to remove the contaminants and ensure the regeneration of corals and marine organisms.

The project was earmarked under National Environment Climate Change Fund for FY 21/22 a funding to the tune of Rs 5M was made available for implementation. The Authority had launched and EOI to appoint a contractor for carrying out the works. No award has been done yet since there is need to seek services of a monitoring body during the works.

The Authority has approached the National Coast Guard to act as monitoring body. The latter is agreeable to act as monitoring body on behalf of the Authority to facilitate certification of payment. The NCG has recently submitted the details on the modus operandi such as payment to divers, number of interventions, provision of logistics and equipment etc.

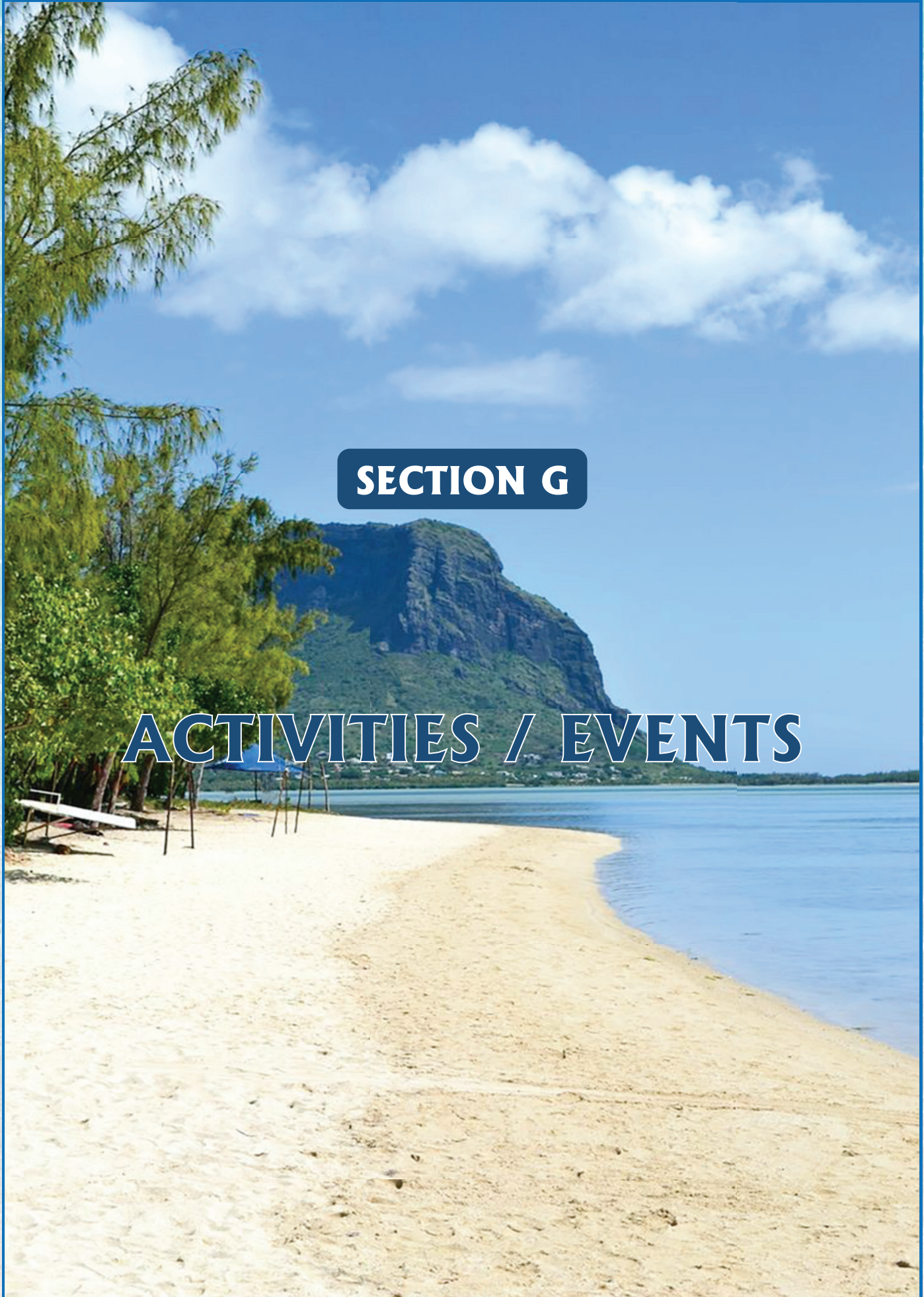
➤ **Extension of Sub Office at Belle Mare including stores, garage for new lorries, messroom for workers and wall with fence**

The Belle Mare sub-office of the Authority was an old existing building which was converted into the current office to accommodate officers of the Authority. The building comprises only two office space to accommodate more than 5 officers. It is expected that the Authority will recruit more staff and there is pressing need to increase the office space. Furthermore, the subordinates including the General Workers and Handy Workers do not have a messroom. Therefore, the project aims to extend the current sub-office to increase the capacity of office space, a messroom and a garage for the new lorries to be purchased shortly by the Authority.

The Scope of Works include the following:

- Extension of the concrete building including substructure, superstructure, finishes, electrical, mechanical and plumbing works
- Extension of the sub-office yard to create space for construction of covered sheds to accommodate safe keeping of Authority's vehicle
- Construction of a messroom for General Workers, Handy Workers and Drivers posted at Belle Mare Sub Office

Funding has been made available under Capital Grant to the tune of Rs 5M over three years.



SECTION G

ACTIVITIES / EVENTS

Activities / Events

1.0 Life Saving & Beach Patrol Programme

1.1 As an ongoing exercise, on the occasions of the Easter Monday, Quasimodo, Assumption Day, Ganga Asnan Festivals, the Beach Authority organized Life Saving and Beach Patrol Programme. The Enforcement Unit is responsible to coordinate these events, in collaboration with all the relevant stakeholders concerned, with a view to ensure, as far as possible, security and safety of all beach users and for the smooth running of these events.

1.2 The contributions of various stakeholders are listed as hereunder:-

Stakeholders	Responsibilities
Beach Authority	As coordinator of Life Saving and Beach Patrol Programme Provision of goggles, marquee, chairs, T-Shirts for Life Savers and First Aid Kit Box Payment of stipend to Life Savers Provision of transport facilities for conveyance of Life Savers Provision of facilities such as marquee and chairs to Life Savers The Beach Enforcement Officers monitor services provided by relevant cleaning contractors on public beaches
Mauritius Police Force (including NCG and SMF)	Provision of Life Saving assistance and afloat patrol to ensure the safety and security of public at sea and enforcement of legislations, including illegal trading activities, on public beaches and traffic control
Mauritius Fire and Rescue Service	Provision of Life Saving assistance on public beaches
Ministry of Blue Economy, Marine Resources, Fisheries and Shipping (Fisheries Division)	Provision of patrol boats and personnel Proper enforcement and monitoring of the appropriate legislation/regulations with a view to prevent any incident at sea which might occur

	due to presence of fishing boats and/ or activities on public beaches.
Ministry of Health & Wellness	Provision of Ambulance services on some specific public beaches
Tourism Authority	Proper enforcement and monitoring of the appropriate legislation/regulations with a view to prevent any incident at sea which might occur due to presence of pleasure crafts and/ or activities on public beaches.
Central Water Authority	Provisions to ensure that:- (i). there is adequate supply of water on public beaches, including in Toilet Blocks; (ii). there is no interruption of water on public beaches; (iii). a tanker service at highly frequented beaches to supplement water supply near the public toilets and to give priority to Pereybere, Mare La Raie, Bain Boeuf, Mon Choisy, Belle Mare, Le Morne, La Preneuse, Wolmar, Albion, Poste Lafayette, Sable Noir, Blue Bay, La Cambuse, Flic en Flac, and other public beaches; (iv). temporary standpipes on highly frequented public beaches namely at Belle Mare, Palmar, Poste Lafayette, Mon Choisy be catered (v) there is a stand-by tanker service at La Cambuse, Blue Bay, Flic en Flac, Belle Mare, Palmar, Mon Choisy and Le Morne public beaches; (vi). the valve of the reservoir at Le Morne be kept opened; and (vii). a list of officers with contact details who will be working on that day (Region-wise) be submitted to the Authority for ease of communication as and when required.
<u>Life Saving Groups:</u>	
Albion Life Saving Group	Life Saving assistance to beach users at Albion public beach.

<u>Cleaning Contractors:</u> Maxiclean Co. Ltd, Mauriclean Ltd, Atics Ltd, Norba Nettoyage Ltée, Keep Clean Ltd, Compagnie Regionale et Services et de L'Environnement	To mount a special cleanliness programme prior to, during and after the event
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- 1.3 Public beaches are not only used for recreational and sports purpose but also for religious. Ganesh Chaturthi is one of the festivals also celebrated on public beaches, in particular for immersion.
- 1.4 Thus, the Beach Authority, in collaboration with relevant stakeholders, make following necessary arrangements to ensure smooth and safe celebration of the Ganesh Chaturthi festival on public beaches:-

Arrangements	Stakeholders
Authorizations are usually granted to Mauritius Marathi Mandali Federation, Mauritius Sanatan Dharma Temples Federation and other religious groups or individuals for use of public beaches during the celebration of Ganesh Chaturthi	- Beach Authority
Provision of additional temporary parking facilities at Belle Mare public beach	- Beach Authority
Installation of temporary information panels (with indication of depth of sea water) at immersion sites for safety reasons to devotees on public beaches	- Beach Authority
Anchoring of temporary floating device which will act as delimitation buoys at immersion sites in the lagoons, as safety measures to devotees	- Beach Authority - Mauritius Police Force (National Coast Guard)
Ensure safety and security of devotees and the public in general	- Mauritius Police Force
Ensure proper cleaning and maintenance of public beaches before, during and after the ceremony	- Relevant cleaning contractors (Maxiclean Co. Ltd, Mauriclean Ltd, Atics Ltd, Keepclean Ltd, Norba

	Nettoyage Ltée, Compagnie Regionale et Services et de L'Environnement) - Beach Authority makes necessary arrangements for the cleaning and maintenance of non-contracted public beaches (before and after the ceremony)
Monitoring/ supervision of services provided by relevant scavenging contractors on public beaches before, during and after the ceremony	- Beach Authority
Provision of regular water supply on public beaches	- CWA

2.0 Launching of Sustainable Beach and Lagoon Cleanup Campaign

For a sustainable use of the lagoon and to preserve our marine ecosystem, there is an urgent need for its regular cleaning to remove the contaminants and ensure the regeneration of corals and marine organisms.

The project was earmarked under NECCF for FY 23/24 and a funding to the tune of Rs 15M was made available for implementation. The main objective of this programme is to reduce pollution and protect the beach ecosystem, positioning Mauritian public beaches as prime tourist attractions while simultaneously promoting economic growth through sustainable tourism practices.

The motto of this campaign is 'Netway, Protez Ek Preserv Nou Laplaz'.

The chosen public beach for the launching was at Flic en Flac public beach, at Débarcadère on 04th May 2024. During the event, the removal of debris was done mainly by handpicking. Dead and drifted seaweeds were also be collected. Simultaneously, General Workers of the Authority did grass cutting activities and lopping of branches. The collected wastes were appropriately disposed of. Trees such as Palmiste Paques (10 Nos) were also planted. The cleaning of lagoons was be done by the National Coast Guard while in the long run, this process will be contracted out to professionals.

The VVIPs of the ceremony include the Hon. Kavydass Ramano, Minister of Environment, Solid Waste Management Division and Climate Change, Hon. Alan Ganoo, Minister of Light Rail and Land Transport, Hon. Prakash Ramchurrun, Private

Parliament Secretary, Hon. Sandra Mayotte, Private Parliament Secretary. The Chairperson of the District Council of Black River, respective Managing Directors of Hotels Villas Caroline and Hilton Hotels and Spa and the President of “Force Vive Flic en Flac” were also present.

The stakeholders that helped in the success of the cleanup event included Flic en Flac Police Station, Flic en Flac National Coast Guard, District Council of Black River, Tourism Authority, Mauri Facilities Ltd, Universite des Mascareignes and Villas Caroline.



LAUNCHING OF BEACH CLEANUP CAMPAIGN

3.0 Cleaning and Embellishment of public beaches

In line with its mandate to conserve and protect the environment of all public beaches, the Beach Authority is doing its best to promote clean-up and sensitization campaigns in order to create environmental awareness among the public and inculcate a sense of personal responsibility as well as greater motivation and commitment towards the protection of our public beaches.

Some of the clean-up and sensitization campaigns carried out, in collaboration with the relevant stakeholders, on public beaches are as follows: -

Date	Public Beach	Activities	Stakeholders
Sunday 09 July 2023	Poudre D'Or	Beach clean-up	Force Vive Poudre D'Or
Thursday 07 September 2023	St. Felix	Beach clean-up and tree plantation	M. Sangeelee State Secondary School - Maxiclean Ltd.
Saturday 16 September 2023	Pomponette	Beach clean-up	- Young African Leaders Initiative, Mauritius - United National Association, Mauritius - Digital Ratz - Indian Ocean Centre for Education on Human Values - A Serve Unity - Palma Neighbourhood Association
Thursday 12 October 2023	Pointe aux Piments (near Cemetery)	Beach clean-up	Rotary Club of Grand Bay
Sunday 15 October 2023	Belle Mare (near Residence Thalassa)	Beach clean-up	- ACCA, Mauritius - Mauriclean Ltd

Date	Public Beach	Activities	• Stakeholders
Sunday 03 December 2023	Mont Choisy	Beach clean-up	• M Kids Association
Saturday 04 May 2024	Flic en Flac (near Debarcadere)	Beach clean-up	• National Environment Cleaning Authority • District Council of Black River • Village Council of Flic en Flac • University of Mascareignes • Force Vive Flic en Flac • Atics Ltd
Thursday 30 May 2024	Belle Mare (Main), Palmar (Main), Roche Noires	Beach clean-up	• Ministry of Blue Economy, Marine Resources, Fisheries and Shipping • Forestry Service • Modern College • District Council of Flacq • Prince Maurice Hotel • Crystal Maritim Beach Hotel • Belle Mare Plage Hotel • Lux Hotel
Tuesday 25 June 2024	Flic en Flac, Wolmar, P.G. Anna	Beach clean-up	• Hotels in the Western region • Force Vive Flic en Flac • Atics Ltd

4.0 Official Visit to Rodrigues

The Beach Authority received an invitation on 30 August 2023 from the Ministry of Environment, Solid Waste Management and Climate Change to form part of the delegation to attend an official mission to Rodrigues from 25 to 28 September 2023

Approval was received for the following staff of the Beach Authority to attend:

- The General Manager
- The Technical Manager
- The Administrative Manager

The delegation who attended the mission comprised:

- The Hon Minister of Environment, Solid Waste Management and Climate Change
- Mr R. Sonea, Permanent Secretary, Ministry of Environment, Solid Waste Management and Climate (Climate Change Division)
- Mr J. Seewoobaduth, Director Environment
- Mrs C. Chumroo, Adviser on Information Matters
- Mr S. Chengebroyen, General Manager, Beach Authority
- Mr L. Chaytoo, Administrative Manager, Beach Authority
- Mr P. Pattoo, Technical Manager, Beach Authority
- Officers from the Ministry of Environment, Solid Waste Management and Climate Change

The agenda of the mission were as follows:

Day	Date	Agenda
Day 1	25 September 2023	1. Courtesy Call with Chief Commissioner and Deputy Chief Commissioner The General Manager stated briefly that the Beach Authority Act has been recently amended and that the new regulations are being drafted as well as on policy issues relevant to management of public beaches in Mauritius and Rodrigues.
		2. Site Visit on public beaches The Mauritian delegation accompanied with the Deputy Chief Commissioner (Environment and Community Development) effected site visits at Pointe Cotton and Anse Ally public beaches. Proposals to implement the Beach Management Plan at Pointe Cotton public beach, regulate and monitor all activities on all public beaches, consider having dedicated zones on all public beaches and upgrading of Anse Ally public beach were made during the meeting.

Day 2	26 September 2023	1. Workshop Opening The purpose of the workshop was to launch KIP preparation, activities under HPMP and Observatoire de L'Environnement at Les Cocotiers Hotel in Anse aux Anglais.
		2. Working Session The working session was chaired by the Hon. Minister of Environment, Solid Waste Management and Climate Change in the presence of the Deputy Chief Commissioner (Environment and Community Development) at the Commission of Environment and Community Development. Discussions were held on policy issues on development of public beaches in Rodrigues following amendments made to the Beach Authority Act, 2002 and on the modalities for revision of the Memorandum of Understanding signed between Beach Authority and the Rodrigues Regional Assembly which will expire on 15 December 2023. The Technical Manager of the Authority made a power presentation on the major projects being implemented in Mauritius which included: • The Beach Management Plan concept, objectives and components • The implementation plan of the Beach Management Plans • Details and pictures of works completed for Phase 1 of the Beach Management Plan at Mont Choisy, Belle Mare and Flic-en-Flac along with all amenities being provided including the parking area with permeable evergreen blocks • Pictures of the new and modern toilet block constructed at Mont Choisy public beach as a continuum to the Beach Management Plan • The launching of the floating beach wheel chair carried out at Belle Mare and Flic en Flac public beach
Day 3	27 September 2023	1. Site Visit along part of Western Coast of Rodrigues - Trou D'Argent The delegation carried out a walking visit of some 4 kms along part of the western coast of Rodrigues stretching from St Francois public beach covering Trou D'Argent beach to Anse Femie at Les Gravieres, while passing through Grande Anse and Anse Bouteille.

The proposals made during the mission comprise:

- Setting up of a Sub-Office in Rodrigues
- Sharing of Technical Specifications and drawings of amenities such as solar lighting, bins, picnic tables, open showers etc.
- Implementing specific regulations for Rodrigues due to its specificity and the current use of public beaches
- Implementation of Beach Management Plan in Rodrigues



COURTESY CALL WITH CHIEF COMMISSIONER AND DEPUTY CHIEF COMMISSIONER IN PRESENCE OF HON MINISTER OF ENVIRONMENT, SOLID WASTE MANAGEMENT AND CLIMATE CHANGE, REPRESENTATIVES OF MINISTRY OF ENVIRONMENT, SOLID WASTE MANAGEMENT DIVISION AND THE GENERAL MANAGER OF THE BEACH AUTHORITY



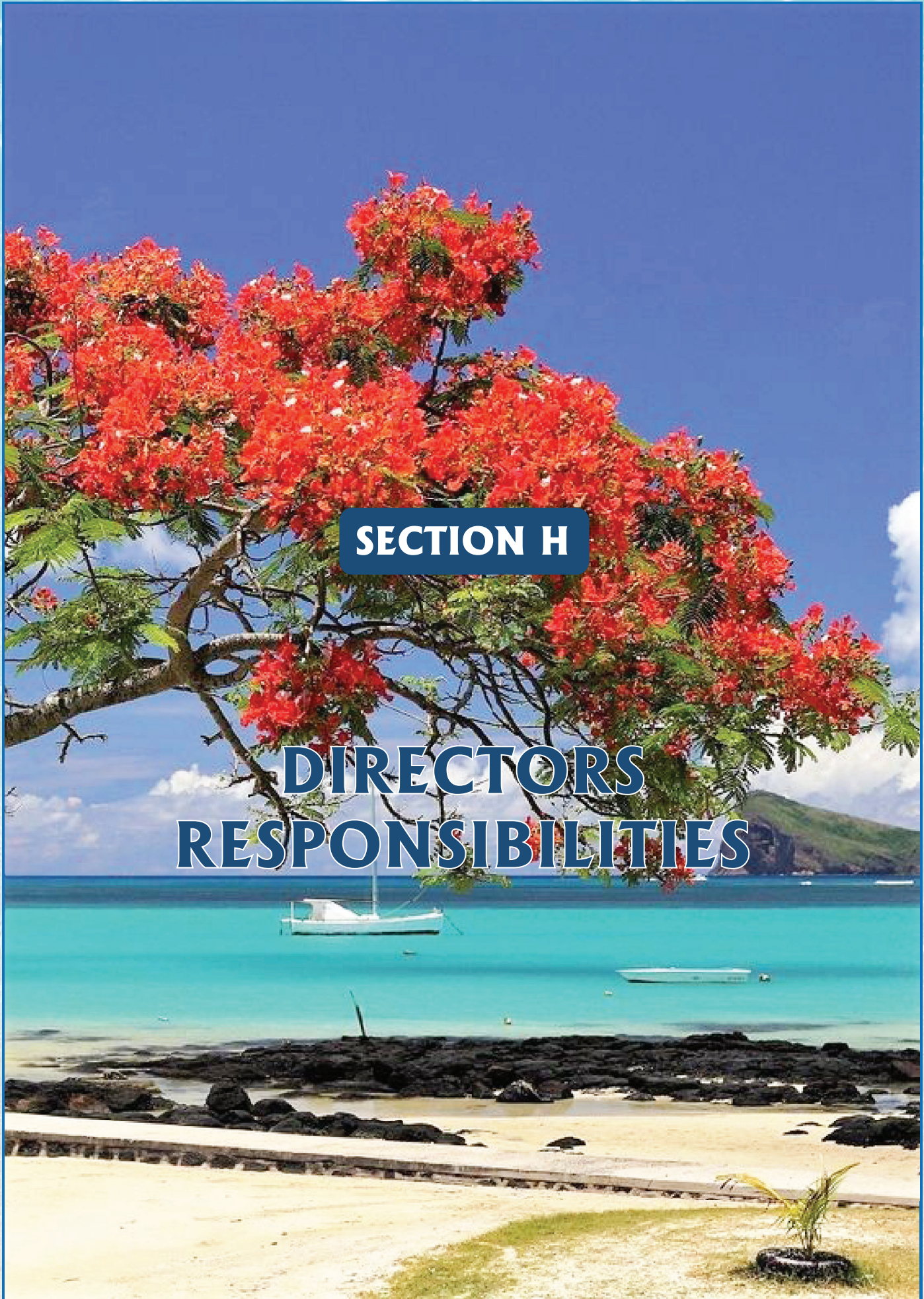
*LAUNCHING OF ONE-DAY WORKSHOP
AT LES COCOTIERS HOTEL*



WORKING SESSION



TROU D'ARGENT VIEWPOINT WITH HANDRAILS, ERODED CLIFF AND DEAD CASUARINA TREES



SECTION H

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;

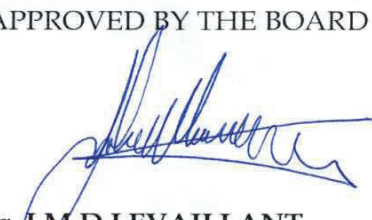
The Beach Authority Act requires an estimate of the revenue and expenditure of the Beach Authority for the forthcoming financial year to be submitted to the Minister of Environment not later than three months before the beginning of the financial year for his approval.

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 J.M.D LEVAILLANT
Chairperson



Mr D.JOYMUNGUL
Board Member

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

Name of PIE: **Beach Authority**

Reporting Period: **1 July 2023 to 30 June 2024**

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

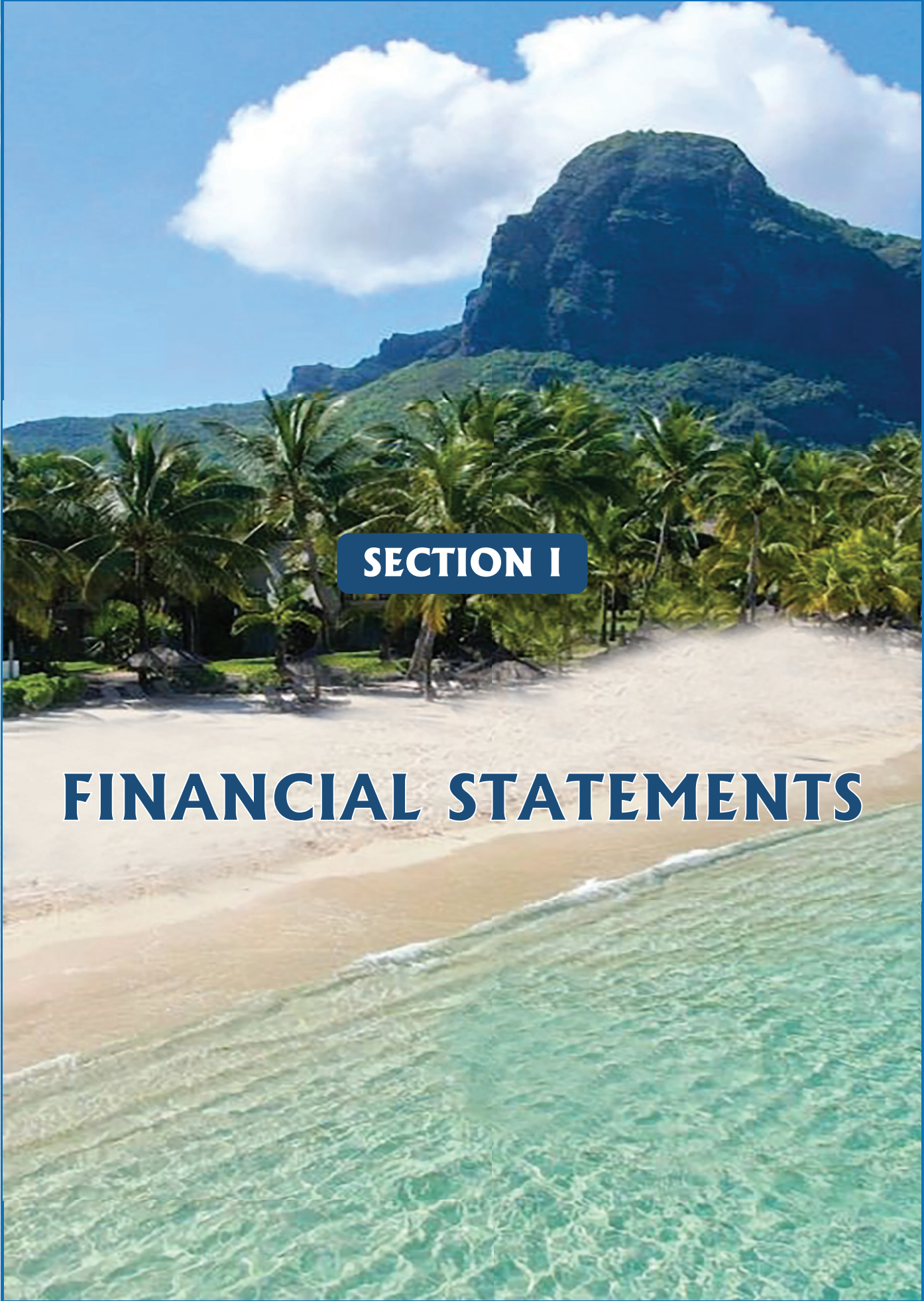
SIGNED BY:


Names: **Mr J.M.D.LEVAILLANT**
CHAIRPERSON


Mr D.JOYMUNGUL
BOARD MEMBER

DATE: 27th September, 2024

DATE: 27th September, 2024



SECTION I

FINANCIAL STATEMENTS



REPORT OF THE DIRECTOR OF AUDIT

**On the Financial Statements
of the Beach Authority
for the year ended 30 June 2024**

NATIONAL AUDIT OFFICE



Republic of Mauritius

NATIONAL AUDIT OFFICE

REPORT OF THE DIRECTOR OF AUDIT

TO THE BOARD OF THE

BEACH AUTHORITY

Report on the Audit of the Financial Statements

Qualified Opinion

I have audited the financial statements of the Beach Authority, which comprise the statement of financial position as at 30 June 2024 and the statement of financial performance, statement of changes in net assets/equity, cash flow statement and statement of comparison of budget and actual amounts for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements give a true and fair view of the financial position of the Beach Authority as at 30 June 2024, and of its financial performance and cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSASs).

Basis for Qualified Opinion

Inventories- Rs 1.3 million

The completeness and accuracy of Inventories of some Rs 1.3 million as of 30 June 2024 could not be ascertained as:

- No reconciliation was done between the physical stock count held on 30 June and 18 July 2024, respectively with the ledger balance, as it was not up to date.
- The stock count sheets were not approved and certified correct.
- Receipts and Issues effected at the four sub-offices before the stock count as of 18 July 2024, were not readjusted to the quantity balance as at 30 June 2024.

Property, Plant and Equipment- Rs 98.6 million.

The completeness and accuracy of the above figure cannot be ascertained as:

- Fully depreciated motor vehicles amounted to some Rs 8.6 million, were still in use but were not revalued and disclosed in the notes to the account in line with IPSAS 17, *Property, Plant and Equipment*.

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- The Fixed Asset Register was not updated with all details of the assets, and for old assets before year 2010.
- No evidence was available that an impairment exercise was carried out as of 30 June 2024 in line with notes 7.1.1 to the financial statement.

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 qualified 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.

Except for the matters described in the Basis for Qualified Opinion section of my report, I have determined that there are no other key audit matters to communicate in my report.

Other Information

Management is responsible for the other information. The other information comprises the information included in the annual report of the Beach Authority, but does not include the financial statements and my 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.

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 IPSASs, 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 for overseeing the Beach Authority's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

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

Report on Other Legal and Regulatory Requirements

Qualified Opinion

Statutory Bodies (Accounts and Audit) Act

I have obtained all information and explanations which to the best of my knowledge and belief were necessary for the purpose of my audit.

In accordance with the requirements of the Statutory Bodies (Accounts and Audit) Act, I report as follows:

- (a) this Act, in so far as it relates to the accounts, has been complied with. No direction relating to the accounts has been issued by the responsible Minister to the Beach Authority;
- (b) in my opinion, and, as far as could be ascertained from my examination of the financial statements submitted to me, expenditure incurred was not of an extravagant or wasteful nature, judged by normal commercial practice and prudence; and
- (c) in my opinion, except for the matters reported in my Basis for Qualified Opinion paragraph below, the Beach Authority has been applying its resources and carrying out its operations economically, efficiently and effectively.

Basis for Qualified Opinion

The Beach Authority has not been applying its resources and carrying out its operations economically, efficiently and effectively

Unused Amenities totalling Rs 7.3 million

As of January 2025,

- All the 40 floating beach wheelchairs and 150 meters of beach access mats, costing approximately Rs 5.2 million in December 2022, were still stored at the Authority's premises and unused;

The warranty period for both the floating beach wheelchair and the beach access mat has already lapsed since November 2023 and 2024 respectively; and

- The two refurbished/air- conditioned containers totalling some Rs 2.1 million, installed at Mont Choisy and Flic en Flac public beaches respectively in December 2023 were still unused for the storage of equipment and administrative purposes as electrical connection works were not yet effected.

The implementation of the project was not fully operational more than two years after its launch in December 2022 due to a delay in the recruitment of Beach Life Guards.

Construction of Parking Area, Low Wall and Beach Amenities at La Prairie Public Beach

In March 2022, the Authority awarded the contract for the construction of a parking area, low wall and beach amenities at La Prairie Public Beach to a private contractor for a contract value of some Rs 11 million inclusive of Value Added Tax.

The project started in April 2022, with the completion date revised to February 2023. However, the contract was terminated on 27 December 2024. As of November 2024, payments totalling some Rs 7.3 million were made, comprising some Rs 2.5 million for the extension of time. The performance guarantee of some Rs 1.1 million and retention money of some Rs 815,000 were forfeited.

As of January 2025, only 45 per cent of the contract work was completed and procedures for relaunching bids to complete the outstanding work had not yet been started.

Construction of Parking Area and Provision of Amenities at Flic en Flac Public Beach

On 13 September 2022, a private company was awarded the contract for the Construction of the Parking Area and Provision of Amenities at Flic en Flac Public Beach, worth some Rs 13 million, inclusive of VAT and Contingencies.

The project was substantially completed on 05 May 2023, and the Handing Over Certificate was issued on 7 June 2023.

As of January 2025,

- Some Rs 10.9 million was released to the contractor;
- The Contractor failed to submit an extended Performance Security of some Rs 1.3 million to cover the extended six months beyond the Defects Liability period from the revised completion date of May 2023; and
- Several documents for the lighting system were not yet submitted by the Contractor in line with the Completion Checklist.

Public Procurement Act

In accordance with the requirement of the Public Procurement Act, the auditor of every public body shall state in his annual report whether the provisions of Part V of the Act have been complied with.

In my opinion, the provisions of Part V of the Act have been complied with as far as it could be ascertained from my examination of the relevant records.

Financial Reporting Act

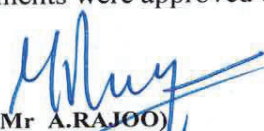
My responsibility under the Financial Reporting Act is to report on the compliance with the Code of Corporate Governance disclosed in the annual report and assess the explanations given for non-compliance with any requirement of the Code. From my assessment of the disclosures made on corporate governance in the annual report, the Beach Authority has, pursuant to section 75 of the Financial Reporting Act, complied with the requirements of the Code.

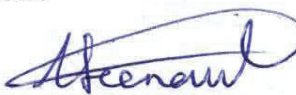
BEACH AUTHORITY

Statement of Financial Position as at 30 June 2024

		30-Jun-24	30-Jun-23 Restated
	Notes	Rs	Rs
ASSETS			
Current assets			
Cash and cash equivalents	9	35,707,443	38,196,526
Trade and other receivables	10	1,672,212	990,208
Car loan		751,651	923,403
Inventories	11	1,314,062	1,284,116
Prepayments	12	321,203	138,024
		39,766,571	41,532,277
Non-current assets			
Property, plant and equipment	13	98,609,950	72,729,150
Investment property	13.1	45,150,000	45,150,000
Car loan	13.2	865,856	2,124,700
Intangible Asset	13.3	82,700	-
		144,708,506	120,003,850
Total Assets		184,475,077	161,536,127
LIABILITIES			
Current liabilities			
Trade and other payables	14	6,652,888	8,025,807
Car loan		751,651	923,403
Refundable deposits	14.3	414,486	399,486
Employee benefits	14.4	2,000,000	2,000,000
		9,819,025	11,348,696
Non-current liabilities			
Employee benefits	15	16,105,075	15,501,184
Retirement benefit obligation	16	35,943,295	29,750,677
Car loan	17	865,856	2,124,700
		52,914,226	47,376,561
Total Liabilities		62,733,251	58,725,257
Net Assets		121,741,826	102,810,870
NET ASSETS/EQUITY			
General fund	18	76,509,126	57,660,870
Revaluation reserve		45,232,700	45,150,000
Total Net Assets/Equity		121,741,826	102,810,870

These Financial Statements were approved by the Board on 28 April 2025.


 (Mr. A. RAJOO)
 CHAIRMAN


 (Mr. R. SEENAUTH)
 BOARD MEMBER

The notes to the Financial Statements from pages 93 to 118 form part an integral part of the Financial Statements.

BEACH AUTHORITY

Statement of Financial Performance for the year ended 30 June 2024

		Year ended 30 Jun 2024	Year ended 30 Jun 2023
	Notes	Rs	Rs
REVENUE			
Revenue from non-exchange transaction	19	93,343,667	83,609,548
Revenue from exchange transaction	20	5,461,147	5,459,679
		98,804,814	89,069,227
EXPENDITURE			
Salaries and employee benefits	21	48,431,557	41,190,948
Cost of amenities and upgrading of environment on public beaches	22	5,350,760	4,051,877
Maintenance on public beaches and provision of utilities	23	4,015,373	4,098,631
Rent	24	3,974,400	4,034,890
Maintenance and running of motor vehicles		1,433,866	1,385,075
Office expenses, postage and incidentals	25	1,153,731	935,019
Depreciation		10,445,460	7,182,542
Cost of utilities	26	784,377	813,604
Legal and professional services		226,000	231,000
Board members fees and allowances		884,973	1,068,121
Other operating expenses		704,914	970,138
Insurances		370,286	529,449
Training and mission		104,534	106,205
Advertising		225,514	137,584
		78,105,745	66,735,083
Net surplus/(deficit)		20,699,069	22,334,144

Note: An amount of Rs 27.5M has been capitalised as Property Plant and Equipment from the Revenue of non-exchange transaction

BEACH AUTHORITY

Statement of Changes in Net Assets/Equity for the year ended 30 June 2024

	General fund Rs	Renewal fund Rs	Revaluation Reserve Rs	Total Rs
Balance at 30 June 2022	39,450,362	310,000	38,700,000	78,460,362
Increase in Investment Property			6,450,000	6,450,000
Increase in Retirement Benefit Obligations	(3,861,113)			(3,861,113)
Surplus /(deficit) for year	22,334,144			22,334,144
Restated as at 30 June 2023	57,923,393	310,000	45,150,000	103,383,393
Intangible Asset			82,700	82,700
Increase in Retirement Benefit Obligations	(3,352,054)			(3,352,054)
Surplus /(deficit) for year	20,699,069			20,699,069
Balance at 30 June 2024	75,270,408	310,000	45,232,700	120,813,108

BEACH AUTHORITY

Cash Flow Statement for the year ended 30 June 2024

	Year ended 30 Jun 2024	Year ended 30 Jun 2023
	Rs	Rs
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus/(Deficit)	20,699,069	22,334,144
Adjustment for non-cash movements		
Depreciation	10,445,460	7,182,542
Increase/(decrease) in payables	(2,630,580)	3,085,881
Increase/(decrease) in provisions for employee benefits	561,239	1,445,009
Retirement benefit obligations	2,840,564	(2,897,076)
(Increase)/decrease receivables	(865,183)	(844,825)
(Increase)/decrease inventories	(29,946)	183,301
Net cash flows from operating activities	31,020,623	30,488,976
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(33,509,706)	(32,403,478)
Proceeds from sales of fixed asset		6,067
(Gain)/loss on proceed of sale of fixed asset		
Net cash flows from investing activities	(33,509,706)	(32,397,411)
CASH FLOWS FROM FINANCING ACTIVITIES		
General fund		
Net cash flows from financing activities	-	-
Net increase/(decrease) in cash and cash equivalents	(2,489,083)	(1,908,435)
Cash and cash equivalents at beginning of year	38,196,526	40,104,961
Cash and cash equivalents at end of year	35,707,443	38,196,526

(a) Cash and Cash Equivalents

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

	Year ended 30 Jun 2023	Year ended 30 Jun 2022
	Rs	Rs
Cash in hand	15,037	19,547
Cash at bank	35,692,406	38,176,979
	35,707,443	38,196,526

The Authority has Rs 15M from the cash and cash equivalents that will be used on infrastructure projects such as construction of toilet block, parking areas, provision of solar lightings.

(b) Property plant and equipment

During the year ended 30 June 2024, property plant and equipment was acquired by Beach Authority for the sum of Rs 32,842,704 by means of capital grant and Rs 746,902 by recurrent grant from Government.

BEACH AUTHORITY

Statement of Comparison of Budget and Actual amount for the year ended 30 June 2024

	Budget Amount 1 July 2023 to 30 June 2024 Rs	Revised Budget Amount 1 July 2023 to 30 June 2024 Rs	Actual 1 July 2023 to 30 June 2024 Rs	Financial Statements 1 July 2023 to 30 June 2024 Rs	Difference Between Revised Budget and Actual Expenditure Rs	Comments
Revenue						
Recurrent grant	65,000,000	65,000,000	55,183,248	55,183,248	9,816,752	
Beach traders' licence	3,315,000	3,315,000	2,944,250	2,997,750	370,750	Licences being paid for financial year 2023-24
Other income	2,000,000	2,000,000	1,730,184	2,545,340	269,816	
Refundable deposit			1,167,000			
Capital grant	6,500,000	6,500,000	4,900,000	4,900,000		
Capital grant - NECCF			33,178,475	33,178,475		
Total revenue	76,815,000	76,815,000	99,103,157	98,804,813		
Expenses						
Salaries and employee benefits	55,011,700	54,511,700	44,601,815	45,590,993	9,909,885	Funded vacancies
Cost of amenities and upgrading of environment on public beaches	6,500,000	6,500,000	4,348,107	5,350,760	2,151,893	Only an amount of RS 4.9M was released for payment of projects
Maintenance on public beaches and provision of utilities	4,300,000	4,300,000	3,855,737	4,015,373	444,263	Close monitoring to avoid wastage of resources
Rent	4,148,300	4,148,300	3,974,400	3,974,400	173,900	
Maintenance and running of motor vehicles	1,800,000	1,800,000	1,418,354	1,433,866	381,646	
Office expenses, postage and incidentals	1,125,000	1,125,000	763,661	1,153,731	361,339	
Cost of utilities	775,000	775,000	782,266	784,377	-7,266	
Legal and professional services	250,000	250,000	226,000	226,000	24,000	
Board members fees and allowances	950,000	950,000	860,391	884,973	89,609	
Other operating expenses	755,000	755,000	832,728	704,914	-77,728	
Insurances	550,000	550,000	502,835	370,285	47,165	
Training and mission	100,000	100,000	104,533	104,533	-4,533	
Advertising	300,000	300,000	180,411	225,513	119,589	
Refundable deposit			1,152,000			
Other expenses:						
Purchase of fixed asset- Recurrent grant	250,000	750,000	464,393	746,902	285,607	
Purchase of fixed asset - Capital grant			9,605,107	4,923,202		
Purchase of fixed asset - Public infrastructure			27,919,502	27,919,502		
Total Expenses	76,815,000	76,815,000	101,592,240	98,409,324		
NET REVENUE		0	-2,489,083			

The original budget was approved by Board on 27 June 2023 and the revised budget was approved by Board on 27 March 2024 respectively on a cash basis and covers the period from 01 July 2023 to 30 June 2024.

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

BEACH AUTHORITY

Statement Showing Reconciliation of Actual Cash Flows with Financial Statements for the year ended 30 June 2024

PAYMENTS	30-Jun-24 Rs
Actual amount on comparable basis as presented in the Budget & Actual Comparative statement	101,592,240
Basis Differences:	
Adjustment for prepayments	(183,178)
Inventories	(29,945)
Trade receivables	
Provisions & Accruals	
Sick leave	603,070
Passage benefits	(185,094)
Vacation leave	143,263
Retirement benefit obligation	2,840,564
Adjustment for creditors	(2,592,080)
Non-Budgeted items:	
Purchase of fixed assets	(33,509,706)
Refundable deposits	(1,152,000)
Refund for tuckshop	
Stale cheques	13,141
Non cash item:	
Depreciation	10,445,460
Adjustment for fixed Asset	120,010
Actual amount in the Statement of Financial Performance	78,105,745
RECEIPTS	Rs
Actual amount on comparable basis as presented in the Budget & Actual Comparative statement	99,103,157
Basis Differences:	
Adjustment for receivables	682,006
Adjustment for payables	53,500
Adjustment for fixed Asset	120,010
Stale cheques	13,141
Refundable deposits	(1,167,000)
Actual amount in the Statement of Financial Performance	98,804,814

BEACH AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

1.0 Principal activities of the Authority

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. To further most effectively achieve its objectives, the Authority is particularly empowered to carry out the following functions:

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

The Authority is administered by a Board of Directors and operates under the aegis of the Ministry of Environment, Solid Waste Management and Climate Change.

The Authority is also responsible for the supervision and certification of cleaning works carried out by private contractors on public beaches and payments are effected by the Parent Ministry.

2.0 Basis of preparation

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

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

2.0 Basis of preparation (continued)

The financial statements have been prepared in accordance with and comply with IPSAS. Beach Authority first adopted the IFRS to prepare its financial statements for year ended June 2003.

Thereafter, following amendment in the Statutory Bodies (Accounts and Audit) Act in 2010, IPSAS was adopted for years 2011 and 2012.

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

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

Going concern

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

Accounting period

The financial statements for the current financial year have been prepared for the twelve months ended 30 June 2024.

Comparative audited figures relate to the period 01 July 2022 to 30 June 2023.

Presentation of Currency

The financial Statements are presented in Mauritian Rupees expressed as either “Rs” or “MUR”. Rounding has been made where applicable to the nearest Mauritian Rupees.

3.0 Estimates and assumptions

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

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

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

4.0 Measurement base

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

5.1 Adoption of new and revised standards

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

In the current financial year, the Authority has adopted all the new and revised International Public Sector Accounting Standards (IPSAS) that are relevant to its operations for the current year ended 30 June 2024 namely:

Current and Revised IPSAS

IPSAS 1 – Presentation of Financial Statements

IPSAS 2 – Cash Flow Statements

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

IPSAS 9 – Revenue from Exchange Transactions

IPSAS 11 – Construction Contracts

IPSAS 12 – Inventories

IPSAS 13 – Leases

IPSAS 14 – Events After Reporting Date

IPSAS 16 – Investment Property

IPSAS 17 – Property, Plant and equipment

IPSAS 19 – Provisions, Contingent Liabilities and Contingent Assets

IPSAS 20 – Related Party Disclosures

IPSAS 21 – Impairment of Non-Cash-Generating Assets

IPSAS 23 – Revenue from Non Exchange Transactions

IPSAS 24 – Presentation of Budget Information in Financial Statements

IPSAS 25 – Employee Benefits

IPSAS 26 – Impairment of Cash Generating Assets

IPSAS 39 – Employee benefits

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

5.1 Adoption of new and revised standards (continued)

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

- IPSAS 4 - The Effects of Changes in Foreign Exchange Rates
- IPSAS 5 - Borrowing Costs
- IPSAS 6 - Consolidated and Separate Financial Statements.
- IPSAS 7 - Investments in Associates
- IPSAS 8 - Interest in Joint Ventures
- IPSAS 10 - Financial Reporting in Hyperinflationary Economies
- IPSAS 18 – Segment Reporting
- IPSAS 22 – Disclosure of Information of about the General Government Sector
- IPSAS 27 - Agriculture.
- IPSAS 31 – Intangible Assets
- IPSAS 32 - Service Concession Arrangements Grantor
- IPSAS 34 - Separate Financial Statements
- IPSAS 35 - Consolidated Financial Statements
- IPSAS 36 - Investments in Associates and Joint Ventures
- IPSAS 37 - Joint Arrangements
- IPSAS 38 - Disclosure of Interests of Other Entities
- IPSAS 28-30 - Financial Instruments (Update) effective date of January 1, 2022
- IPSAS 40 – Public Sector Combinations
- IPSAS 41 – Financial Instrument
- IPSAS 42 – Social Benefit

5.2 Accounting Standards, amendments and Interpretations issued but not yet effective

At the date of preparation of these Financial Statements, the following standards, amendments to existing standards and interpretations were in issue but not yet effective.

IPSAS	Pronouncement	Effective date of amendments
IPSAS 43	Leases	01 January 2025
IPSAS 44	Non-current Assets Held for Sale and Discontinued Operations	01 January 2025
IPSAS 45	Property plant and equipment	01 January 2025
IPSAS 46	Measurement	01 January 2025
IPSAS 47	Revenue	01 January 2026
IPSAS 48	Transfer expenses	01 January 2026
IPSAS 49	Retirement Benefit Plans	01 January 2026

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

6.0 Statement of financial performance and cash flow statements

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

7.0 Accounting policies

7.1 Property, plant and equipment

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

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

Asset acquired through a non-exchange transaction is measured at fair value at the date of acquisition.

After recognition as an asset, an item of property, plant and equipment is carried out at cost/fair value less any accumulated depreciation and any accumulated impairment losses.

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

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

7.1 Property, plant and equipment (continued)

Class of assets	Percentage 2023-24
Motor vehicles	20
Furniture and fittings	10
Computer equipment	25
Office equipment	20
Beach Equipment	20
Plant and machinery	20
Buildings	2
Public Infrastructure	10

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

Public infrastructure comprises of solar lightings and will be depreciated during the economic useful lives.

Beach Authority has established Rs 5,000 as the threshold amount for minimum capitalization. Any items below this amount are expensed in the Statement of Financial Performance as from this financial year.

7.1.1 Impairment

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

7.1.2 Derecognition

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

7.2.0 Financial instruments

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

7.2.1 Trade and other receivables

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

7.2.2 Trade and other payables

Trade and other payables are stated at their nominal amounts.

7.2.3 Inventories

Inventories are stated at the lower of cost and net realizable value. Cost of inventories comprises all costs of purchase, cost of conversion and other costs incurred in bringing the inventories to its present location and condition. The cost of inventories has been assigned by using the first in first out basis (FIFO).

7.2.4 Car Loans

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

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

7.3.0 Borrowing costs

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

7.4.0 Leases

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

7.5.0 Provisions, contingent liabilities and contingent assets

Provisions are recognized when the Authority has a present legal or constructive obligation resulting from past events that will result in a probable outflow of economic benefits that can be measured with sufficient reliability. The amount recognized as a provision is the best estimate of the expenditure required to settle the present obligation at the reporting date.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

7.6.0 Employee Benefits Obligation

Employee benefits comprise all forms of consideration given by the Beach Authority in exchange of service rendered by employees. These include current and short term benefits such as salaries, National Savings Fund contribution, Contribution Sociale Generalisée (CSG), Family Protection Scheme Contribution, annual vacation and sick leave, passage benefits, and post-employment benefits such as pensions (Retirement Benefits) as per PRB 2021.

Employee benefits that are earned as a result of past or current service are recognized as a liability, net of payment made and charged as expenses.

Sick leave is granted to eligible officers when they are absent from duty on grounds of illness. Officers appointed in a substantive capacity are entitled to 21 working days' full pay sick leave every calendar year. Any untaken sick leave at the end of the year is accumulated in a bank of sick leave up to a maximum of 110 days. When the "bank" maximum has been reached, a maximum of 16 unutilised days, out of the annual entitlement of 21 working days, is paid in cash at the rate of 1/22 of monthly salary per day.

7.7.0 Retirement and other Benefits Obligations

7.7.1 Defined benefit pension plan

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

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

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

7.7.2 Defined contribution pension scheme

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

7.7.0 Retirement and other Benefits Obligations (Continued)

7.7.3 State pension plans

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

7.7.4 Family protection scheme

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

7.7.5 National Savings Fund

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

7.8.0 Revenue Recognition

7.8.1 Revenue from non-exchange transaction

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

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

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

7.8.2 Revenue from exchange transactions

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

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

7.9 Expenses

All expenses have been accounted on accrual basis

7.10 Taxation

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

8.0 Risks management policies

8.1 Financial risk

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

8.2 Credit risks

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

8.3 Currency risks

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

8.4 Liquidity risks

This refers to the risk that the Authority may not be able to meet its financial obligations on time or at all due to shortage of financial resources. To avoid possible downturn the Authority resorts to constant cash flow forecasting and prompt request for release of grants. Also, no contractual obligations are entered into unless the required financial resources are available or the availability of which is certain.

8.5 Interest rate risks

The Authority was not exposed to any Interest rate risks at the reporting date

9.0 Cash and cash equivalent balances

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

	Year ended 30 Jun 2024	Year ended 30 Jun 2023
	Rs	Rs
Cash in hand	15,037	19,547
Cash at bank	35,692,406	38,176,979
	35,707,443	38,196,526

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

10.0 Trade and other receivables

	Year ended 30 Jun 2024	Year ended 30 Jun 2023
	Rs	Rs
Rent of tuck shop	1,489,202	807,198
Employee benefits	18,760	18,760
Bel ombre project	164,250	164,250
	1,672,212	990,208

11.0 Inventories

	Rs	Rs
Repairs & Maintenance materials	172,485	337,724
Other materials	836,105	375,826
Stationery	302,967	524,568
Stamps	2,505	45,998
Total	1,314,062	1,284,116

12.0 Prepayments

	Rs	Rs
Insurance	63,273	87,126
Maintenance agreement	257,930	50,898
	321,203	138,024

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

13.0 Property, plant and equipment

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

	Building	Public Infrastructure	Beach Equipment	Motor vehicles	Computer equipment	Furniture & fittings	Office equipment	Plant & machinery	Total
	Rs			Rs	Rs	Rs	Rs	Rs	Rs
Cost									
30.06.2022	13,212,536	34,292,136		12,647,455	1,807,749	1,252,112	1,287,988	1,882,458	66,382,434
Additions	1,497,264	20,756,948	5,182,811	4,801,915		46,690	117,850		32,403,478
Disposal							(13,000)		(13,000)-
30.06.2023	14,709,800	55,049,084	5,182,811	17,449,370	1,807,749	1,298,802	1,392,838	1,882,458	98,772,912
Additions	5,586,346	22,333,156		4,882,952	471,017	25,115	170,870	40,250	33,509,706
Derecognition									
Disposal									(13,000)
30.06.2024	20,296,146	77,382,240	5,182,811	22,332,322	2,278,766	1,323,917	1,563,708	1,922,708	132,282,618
Depreciation									
30.06.22	707,428	5,232,468	-	9,039,790	1,111,864	684,818	818,202	1,273,583	18,868,153
Charge for the year	264,251	4,079,295	518,281	1,557,431	234,713	106,491	170,989	251,091	7,182,542
Derecognition									
Disposal							(6,933)		(6,933)-
30.06.2023	971,679	9,311,763	518,281	10,597,221	1,346,577	791,309	982,258	1,524,674	26,043,762
Charge for the year	343,237	6,930,084	1,036,562	1,568,507	157,290	111,302	152,530	145,948	10,445,460
Disposal									
30.06.2024	1,314,916	16,241,847	1,554,843	12,165,728	1,503,867	902,611	1,134,788	1,670,622	36,489,222
NBV 30.06.2024	18,981,230	61,140,393	3,627,968	10,166,594	774,899	421,306	428,920	252,086	95,793,396
NBV 30.06.2023	13,738,121	45,737,321	4,664,530	6,852,149	461,172	507,493	410,580	357,784	72,729,150

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

13.1 Investment property

The investment properties, 22 tuckshops, one boathouse and two commercial buildings situated on public beaches and which are generating income through rentals were estimated at fair value of Rs 45,150,000. The fair values were determined based on valuations performed by Aestima Ltd, an accredited independent valuer in August 2024. The Investment Properties were first valued in March 2018. The fair value model has been adopted and the investment properties will be valued each five years.

13.2 Car loan receivables

	Year ended 30 Jun 2024	Year ended 30 Jun 2023
	Rs	Rs
Balance at start of the year	3,048,103	3,971,505
Add car Loan advanced during the year		
Less repayment during the year	(1,430,596)	(923,403)
Balance at end of year	1,617,507	3,048,103
Less amount receivable within one year	(751,651)	(923,403)
	865,856	2,124,700

13.3 Intangible Asset

The Sage Pastel multi user is being used by the Authority since the year 2005 and it has been upgraded in the year 2017. The software has been revalued by the supplier namely Software concept amounting to Rs 82,700 and it is expected to have a useful life of five years.

14.0 Trade and other payables

14.1 Trade payables

	Rs	Rs
Trade payables	1,845,000	1,898,500
	1,845,000	1,898,500

14.2 Other payables

	Rs	Rs
Accrued expenses	3,535,227	6,127,307
Construction work in progress		
	3,535,227	6,127,307

Total Trade and other payables	8,025,807	5,380,227
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

14.0 Trade and other payables (cont'd)

14.3 Refundable deposits	Year ended 30 Jun 2024 Rs	Year ended 30 Jun 2023 Rs
Sundries	414,486	399,486
	414,486	399,486

14.4 Employee benefits

	Rs	Rs
Passage Benefit (see Note 15.1.1)	900,000	900,000
Sick leave (see Note 15.1.2)	800,000	800,000
Vacation Leave (see Note 15.1.3)	300,000	300,000
Balance as at end of year	2,000,000	2,000,000

15.0 Non-current Liabilities

15.1 Employee benefits

15.1.1 Passage Benefit

Balance as at start of year	1,742,404	1,483,455
Amount earned during the year	836,358	865,404
Amount paid during the year	(1,021,453)	(606,455)
Balance as at end of year	1,557,309	1,742,404
Less amount due within one year (Note 14.4)	900,000	900,000
	657,309	842,404

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

15.0 Non-current Liabilities (cont'd)

15.1.2 Accumulated sick leave

	Year ended 30 Jun 2024 Rs	Year ended 30 Jun 2023 Rs
Balance as at start of year	7,472,393	6,982,283
Increase/(decrease) in provision	1,466,978	1,285,835
Amount paid during the year	(863,908)	(795,725)
Balance as at end of year	8,075,463	7,472,393
Less amount due within one year (Note 14.4)	800,000	800,000
	7,275,463	6,672,393

15.1.3 Vacation leave

	Rs	Rs
Balance as at start of year	7,713,864	7,017,915
Increase/(decrease) in provision	143,264	960,899
Amount paid during the year		(264,950)
Balance as at end of year	7,857,128	7,713,864
Less amount due within one year (Note 14.4)	300,000	300,000
	7,557,128	7,413,864

Total employees benefit	15,489,900	14,928,661
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

16.0 Retirement benefit obligations

Pension scheme – IPSAS 39

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

Amounts recognized in Statement of Financial position at end of year:	Year ended 30 Jun 2024 Rs	Year ended 30 Jun 2023 Rs
Defined benefit obligation	76,693,680	66,476,213
(Fair value of plan assets)	(40,750,385)	(36,725,536)
Liability recognized in statement of financial position at end of year	35,943,295	29,750,677

Amounts recognized in Statement of Financial performance at end of year:	Rs	Rs
Current service cost	3,055,410	2,576,926
Employee contribution	(823,863)	(924,885)
Fund expenses	109,639	106,558
Net interest expense/(revenue)	1,735,173	1,394,384
Total included in staff cost	4,076,359	3,152,983
Remeasurement		
Liability (gain)/loss	4,276,248	3,835,760
Assets (gain)/loss	(924,194)	25,353
Net Assets/Equity (NAE)	3,352,054	3,861,113
Total	7,428,413	7,014,096

Movements in liability recognised in Statement of Financial Position:	Rs	Rs
At start of year	29,750,677	28,786,640
Staff Cost	4,076,359	3,152,983
(Past service liability contribution)	0	(4,748,480)
(Contributions paid by employer)	(1,235,795)	(1,301,578)
Amount recognised in NAE	3,352,054	3,861,113
At end of year	35,943,295	29,750,677

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

16.0 Retirement benefit obligations (cont'd)

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

Reconciliation of the present value of defined benefit obligations

	Year ended 30 June 2024 Rs	Year ended 30 June 2023 Rs
Present value of obligations at start of period	66,476,213	58,102,568
Current service cost	3,055,410	2,576,926
Interest cost	3,975,657	3,162,596
(Benefits paid)	(1,089,848)	(1,201,637)
Liability (gain)/loss	4,276,248	3,835,760
Present value of obligations at end of period	76,693,680	66,476,213

Reconciliation of fair value of plan assets

	Rs	Rs
Fair value of plan assets at start of period	36,725,536	29,315,928
Expected return on plan assets	2,240,484	1,768,212
Employer contributions	1,235,795	1,301,578
Employee contributions	823,863	924,885
Past service liability contribution	0	4,748,480
(Benefits paid + other outgoings)	(1,199,487)	(1,308,195)
Asset gain/(loss)	924,194	(25,353)
Fair value of plan assets at end of year	40,750,385	36,725,536

Distribution of plan assets at the end of year

	June 2024 (%)	June 2023 (%)
Percentage of assets at end of year		
Government securities and cash	49.9	53.9
Loans	3.1	2.8
Local equities	15.2	14.0
Overseas bonds and equities	31.3	28.8
Property	0.2	0.5
Total	100	100

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

16.0 Retirement benefit obligations (cont'd)

Additional disclosure on assets issued or used by the reporting entity

	June 2024 (%)	June 2023 (%)
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
Total	0	0

Components of the amount recognised in NAE

Year	June 2024 Rs	June 2023 Rs
Currency		
Asset experience gain/(loss) during the year	924,194	(25,353)
Liability experience gain/(loss) during the year	(4,276,248)	(3,835,760)
	<u>(3,352,054)</u>	<u>(3,861,113)</u>

Year

Expected employer contributions	2024-2025 1,337,871
(Estimate to be reviewed by Beach Authority)	

Weighted average duration of the defined benefit obligation 17 years
(Calculated as a % change in PV of liabilities for a 1% change in discount rate)

The plan is exposed to actuarial risks such as: investment risk, interest rate risk, longevity risk and salary risk.

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:

	Year ended 30 Jun 2024 (%)	Year ended 30 Jun 2023 (%)
Discount rate	5.60	6.03
Future salary increases	4.50	4.50
Future pension increases	3.50	3.50
Mortality before retirement	Nil	
Mortality in retirement	PA (90) tables	Rated down by 2 years
Retirement age	65 years	

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

16.0 Retirement benefit obligations (cont'd)

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 Rs11.4M (Increase by Rs 14.4M) if all other assumptions were held unchanged.
- If the expected salary growth would increase (decrease) by 1%, the defined benefit obligation would increase by Rs7.1M (decrease by Rs 5.4M) if all other assumptions were held unchanged.
- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 2.1M (decrease by Rs 2.1M) if all assumptions were held unchanged.

17.0 Car loan payables

	Year ended 30 June 2024 Rs	Year ended 30 June 2023 Rs
Balance at start of the year	3,048,103	3,971,505
Add car Loan advanced during the year		
Less repayment during the year	(1,430,596)	(923,403)
Balance at end of year	1,617,507	3,048,103
Less amount receivable within one year	(751,651)	(923,403)
	865,856	2,124,700

18.0 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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

18.0 General fund (cont'd)

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

	Year ended 30 Jun 2024	Year ended 30 Jun 2023 Restated
	Rs	Rs
Opening balance	58,233,393	39,760,362
Recognition of PPE at fair value		
Increase in retirement benefit obligations	(3,352,054)	(3,861,113)
Depreciation Adjustment		
Deposit for tuckshops adjustment		
Accumulated surplus for the year	20,699,069	22,334,144
Closing balance	75,580,408	58,233,393

18.1

Renewal fund

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

19.0 Revenue from non-exchange transaction

	Year ended 30 Jun 2024	Year ended 30 Jun 2023
	Rs	Rs
Recurrent grant	55,183,248	57,666,873
Capital fund	38,078,476	25,855,053
Fine and penalties	81,943	87,622
	93,343,667	83,609,548

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

20.0 Revenue from exchange transaction

	Year ended 30 Jun 2024 Rs	Year ended 30 Jun 2023 Rs
Licences	2,997,750	3,017,500
Rentals	2,073,154	2,189,346
Other income	390,243	252,833
	5,461,147	5,459,679

21.0 Salaries and employee benefits

	Rs	Rs
Salaries	30,984,062	29,743,338
Allowance and overtime	2,267,553	2,369,399
Travelling and transport	5,368,221	5,215,869
Staff welfare	152,600	146,900
Uniforms	407,972	341,392
Gratuity and other allowance	359,419	461,312
Pension cost /Family Protection	8,055,372	2,047,333
Passage benefits	836,358	865,405
	48,431,557	41,190,948

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

22.0 Cost of amenities and upgrading of environment on public beaches

	12 months ended 30 June 2024		12 months ended 30 June 2023	
	Rs	Rs	Rs	Rs
Beach management plan		1,611,451		
Civil works		3,529,410		4,020,573
Construction of toilet blocks				
Construction of food court				
Landscaping				
Lightings				31,304
Security for beach users				
Info panel				
Parking facilities				
Upgrading access				
Clean up Mauritius		209,899		
Total		5,350,760		4,051,877

Note:

- The Board at its meeting held on 30 March 2016, has approved the capitalization of assets with permanent hard structures such as toilet blocks and trading structures as from financial year 2017/18.
- Capital commitments for projects earmarked in the national budget 2024/25 funded by National Climate and Sustainability Fund (NCSF) are as follows:
Beach Management plan (Phase I) at Belle mare – Rs 3 million
Beach Management plan (Phase I) at La Prairie – Rs 3 million
Beach Management plan (Phase I) Consultancy Le Bouchon and Poste Lafayette – Rs 1 million
Beach Management plan (Phase II) at Mont Choisy – Rs 1 million
Beach Management plan (Phase II) at La Prairie – Rs 2 million
Provision of Amenities – Rs 6 million
Cleaning of Beaches and Lagoons – Rs 4 million
Other projects – Rs 12 million

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

23.0 Maintenance on public beaches and provision of utilities

	Year ended 30 Jun 2024	Year ended 30 Jun 2023
	Rs	Rs
Water and electricity	3,509,519	3,046,837
Repairs and maintenance	505,854	1,051,794
	4,015,373	4,098,631

24.0 Rent

The BA has an operational lease with National Pension Fund (NPF) whereby it rents office space of 743.2m² at the Ebene Heights Building at Ebene to house its Head Office. The lease is classified as such as it does not transfer substantially all the risks and rewards incidental to ownership.

The initial commencement of the lease was on 1 August 2019 where the BA was given the right to use the building and it was subsequently renewed.. The current lease covers period 1 August 2022 to 31 July 2025 for a period of 3 years. The BA may also terminate the lease by giving, at least, three months advance notice to the Lessor.

The BA pays monthly rental expenses of Rs 331,200 (inclusive of VAT). Lease payments are recognized as an expense on a straight-line basis over the lease term.

The amount of rental payment for the year ended 30 June 2024 is Rs 3,974,400 under the current lease agreement and Rs 3,974,400 for the next financial year.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

25.0 Office expenses, postage and incidentals

	Year ended 30 Jun 2024 Rs	Year ended 30 Jun 2023 Rs
Office expenses and incidentals	1,110,238	874,182
Office equipment		150
Postage and stamps	43,493	60,687
	1,153,731	935,019

26.0 Cost of utilities

	Rs	Rs
Telephone	344,042	393,902
Electricity	440,335	419,702
	784,377	813,604

27.0 Events after the reporting date

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

28.0 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. Capital and recurrent grants and other amount received from related parties included in the financial statements are as follows:

Related Party	12 months ended 30 Jun 2024 Rs	12 months ended 30 Jun 2023 Rs
Ministry of Environment, Solid Waste Management and Climate Change	92,300,519	82,829,581
Ministry of Labour	961,205	555,845
Statistic Mauritius		136,500
Total	93,261,724	83,521,926

29.0 Employee disclosure

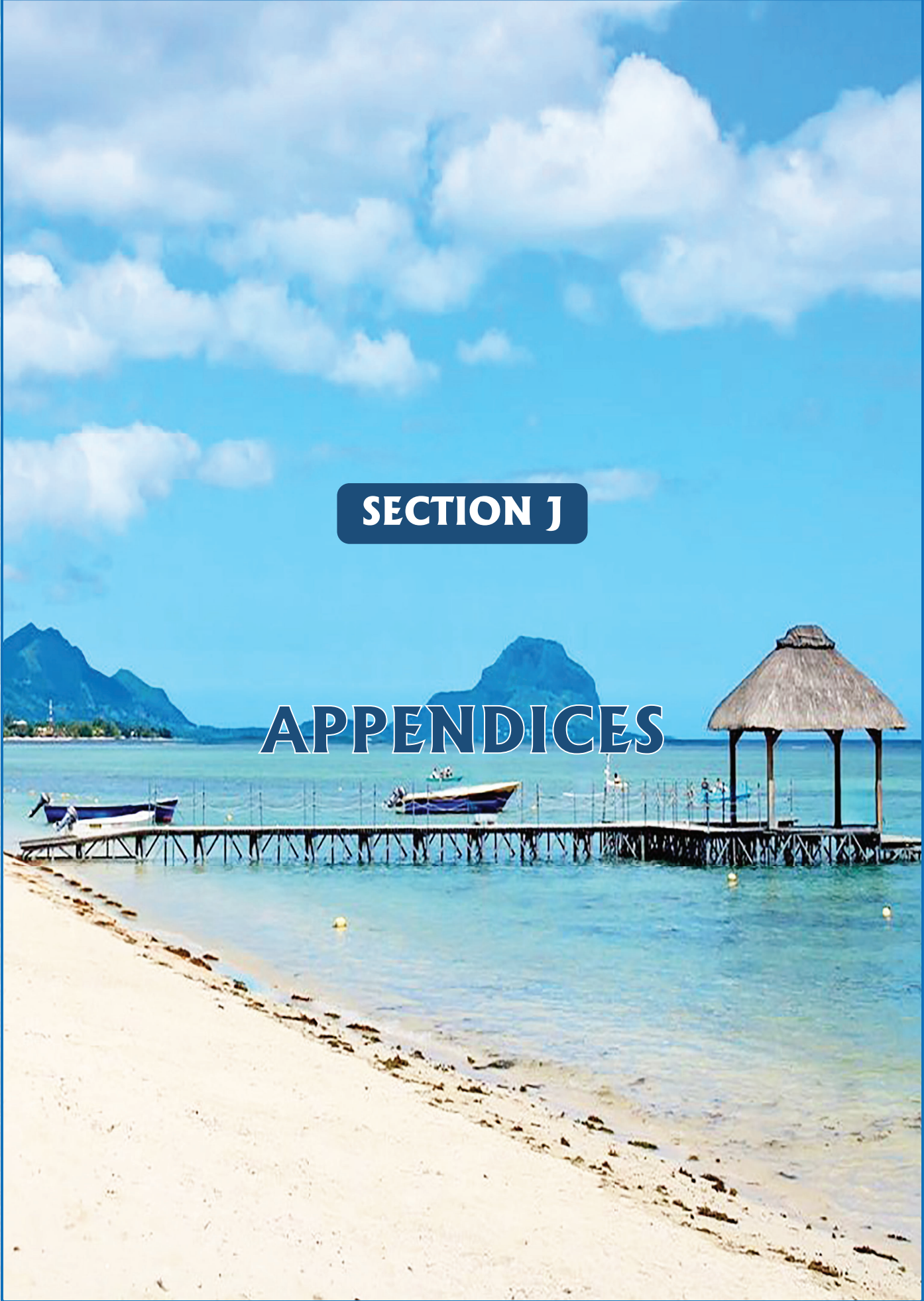
As at the 30 June, 2024 the Authority had eighty full time employees on its establishment

30.0 Key management personnel

Key management personnel include a General Manager, a Technical Manager and an Administrative Manager. The post of General Manager is filled on a contract basis. The aggregate remuneration of key management personnel inclusive of travelling, end-of-year bonus, etc. as prescribed in the Pay Research Bureau Report amounted to Rs 3,917,484 for the year.

31.0 Disclosure for pending cases

There are two cases of pending litigation reported as at 30 June 2024 by the State Law Office.



SECTION J

APPENDICES

Appendix A

List of proclaimed public beaches in Mauritius

Northern region

S. N	Name	Extent (Ha)	Sea Frontage m (approx.)	G.N.
1	Baie du Tombeau	0.987	108	563/2018
2	Le Goulet	3.5455	470	439/1991
3	Pointe aux Piments (Pointe Oberoi) - Portion 1	1.4054	146	179/1991
4	Pointe aux Piments (between Le Meridien & Victoria Hotels) - Portion 2	1.0857	122	179/1991
5	Pointe aux Piments (near Fish Landing Station) - Portion 3	2.4861	715	179/1991
6	Pointe aux Piments (Main Beach)	0.1632	111	2138/2001
7	Pointe aux Piments (opposite Aquarium) - Portion 4	1.4345	300	179/1991
8	Part of P.G & Govt Reserves at Pointe aux Piments	0.6064	138.8	2175/2014
9	Pointe aux Piments (near Colonial Hotel) - Portion 5	0.6493	244	179/1991
10	Pointe aux Piments (known as Pointe Cimeti�re) - Portion 6	4.0055	740	179/1991
11	Pointe aux Piments (Pointe aux Biches) - Portion 7	0.4998	40	179/1991
12	Trou aux Biches (opposite Ex-Aquarium)	2.5826	700	206/1940
13	Trou aux Biches (in front of Police Station)	0.8827	73.15	143/1984
14	Trou aux Biches (opposite Casuarina)	0.95	215	438/1991
15	Mont Choisy	16.7386	1377	1529/1982
16	The Vale	0.3207	62.5	206/1940
17	Part of P.G the Vale	0.115	73.75	2175/2014
18	Grand Baie (near National Coast Guard)	0.0844	96	290/2010

Appendix A

List of proclaimed public beaches in Mauritius

Northern region (cont.)

S. N	Name	Extent (Ha)	Sea Frontage m (approx.)	G.N.
19	Grand Baie	1.22	346	604/1991
20	Grand Baie (Lot 3)	0.1670	130	93/2017
21	Grand Baie (near Sunset Boulevard)	0.117	138	1337/2021
22	La Cuvette	1.7775	310	149/1991
23	Pereybere	1.7635	108	1329/1991
24	Bain Boeuf	2.2	727	494/1991
25	Cap Malheureux	0.22	39	497/1991
26	P.G Union Ribet	17.37	1162.5	496/1991 & 1253/2019
27	Anse La Raie	0.625	110	385/1991
28	Butte à l'Herbe	8.7675	560	386/1991
29	Belle Vue Cugnet	0.3044	155.88	998/2005
30	Belle Vue Cugnet	0.5719	197.67	998/2005
31	Belle Vue Cugnet	0.65	220	610/1991
32	Grande Gaube	0.32	62	606/1991
33	P.G Melville (Part of)	2.113	330	560/2010
34	P.G Melville (Part of)	2.149	525	560/2010
35	Islet Matapan & Pt of P.G Melville	4.9588	1050	687/1963
36	Poudre d'Or	4.23	848	607/1991
37	Pointe des Lascars	0.5679	176	2240/2015
38	Von Moltke -original Ext:0.6590Ha -Deproclaimed Ext; 0.058Ha GN 689/1997	0.601	137	1424/1990
39	Roche Noires (portion1)	0.2538		1177/2022
40	Roche Noires (portion2)	0.1386		1177/2022
Total		89.6283	13,064.25	

Appendix A

List of proclaimed public beaches in Mauritius

Southern region

S. N	Name	Extent (Ha)	Sea Frontage (m) (approx.)	G.N.
1	Remy Ollier Square	0.41	180	440/1991
2	Mahebourg Village	0.18	107	440/1991
3	P.G. Rivière La Chaux	0.13	114.25	1565/2019
4	Blue Bay	4.8361	400	206/1940
5	La Cambuse	4.829	692	1227/2014
6	Part of La Cambuse	1.902	0	1226/2014
7	Le Bouchon	10.9743	1475	747/1984
8	Pont Naturel	0.844	162.5	2145/1996
9	P.G Virginia	2.5325	314.1	366/2013
10	Le Souffleur	2.05	180	2146/1996
11	Terracine	6.14	1048	605/1991
12	Gris Gris	3.798	220	206/1940
13	Telfair	1.3715	285	206/1940
14	Telfair (Lot 2)	0.292	65.85	1266/2018
15	Near Souillac Cemetery	1.266	885	206/1940
16	Surinam	0.3376	100	206/1940
17	Riambel	0.8094	145	221/2017
18	Pomponette	4.3858	477	222/2017
19	Saint Felix (inclusive of 0.6343 ha- GN 495/1991)	6.6456	819	214/2005
20	Rivière des Gallets	11.6074	1530	493/1991
21	Bel Ombre	6.5423	579	1324/04
22	P.G Bel Ombre	0.1351	73.13	367/2013
23	Ruisseau des Creoles	0.9286	666.82	368/2013
24	Part of Ruisseau des Creoles Village	1.5474	222	45/2014
25	Baie du Cap	0.0642	40	1212/2016
Total		74.5588	10,780.65	

Appendix A

List of proclaimed public beaches in Mauritius

Eastern region

S. N	Name	Extent (Ha)	Sea Frontage (m) (approx.)	G.N.
1	Roche 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 (Carro Bringel)	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 a Chaux)	3.1631	750	1421/1991
18	GRSE	0.477	110	1234/1997
19	Camp des Pêcheurs	0.1748	155	1234/2015
20	Quatre Soeurs	1.0945	723	1234/2015
21	Grand Sable	0.0492	14.63	966/2007
22	Grand Sable	0.105	66	150/1991
23	Grand Sable (Lot 3)	0.1440	174	283/2016
24	Petit Sable	0.8213	323	2265/2010
25	Petit Sable (Toilet Block & Parking Space)	0.3901	0	1065/2012
26	Pointe du Diable	0.19	71.18	146/1991
27	Bambous Virieux (Portion 3)	0.1506	75.32	2264/2010

Appendix A

List of proclaimed public beaches in Mauritius

Eastern region (cont.)

S. N	Name	Extent (Ha)	Sea Frontage (m) (approx.)	G.N.
28	Bambous Virieux (Portion 2)	0.2157	110.4	2264/2010
29	Bambous Virieux(Portion 1)	0.1431	87	2264/2010
30	Providence	0.2013	130.8	364/2013
31	Bois des Amourettes (Lot 1)	0.971	275	178/1991
32	Bois des Amourettes (Lot 2)	0.1449	45.73	283/2016
33	Bois des Amourettes (Lot 3)	0.0936	80	283/2016
34	P.G Vieux Grand Port	0.1089	76	365/2013
35	Old Grand Port	0.235	59	148/1991
36	Rivière des Créoles	0.435	257	147/1991
Total		76.416	10,363.06	

List of proclaimed public beaches in Mauritius

Western region

S. N	Name	Extent (Ha)	Sea Frontage (m) (approx.)	G.N.
1	P.G La Prairie	6.3454	509.87	372/2013
2	La Prairie	2.216	300	348/1991
3	P.G La Prairie	3.1618	451.39	371/2013
4	P.G L'Embrasure	4.7	1930	1473/1997
5	La Pointe Cassis Le Morne Village	5.5749	1940	2755/2014
6	Le Morne Brabant (Pointe Sud-Ouest)	10.9479	1000	384/1991
7	P.G Le Morne (near Berjaya Hotel)- original Ext 0,4560 Ha- Deproclaimed Ext: -397.75m2)	0.4162	40	812/1991
8	P.G Le Morne	5.327	500	1565/1995
9	P.G Comptesse La Marque	13.1	1395	62/1998
10	P.G Petit Case Noyale	0.9652	461.57	370/2013

Appendix A

List of proclaimed public beaches in Mauritius

Western region (cont.)

S. N	Name	Extent (Ha)	Sea Frontage (m) (approx.)	G.N.
11	P.G Petit Case Noyale	0.16	35.98	369/2013
12	P.G Petit Case Noyale	0.2448	282.37	374/2013
13	P.G Les Salines Koenig	2.0879	140.89	37/2013
14	La Preneuse	0.5275	83	348/1991
15	La Preneuse	0.0717	0	655/2010
16	Tamarin	2.1859	410	206/1940
17	Wolmar	1.26	50	348/1991
18	Flic en Flac Wolmar (near Pearl Beach Hotel)	12.7498	1795	142/1984
19	Flic en Flac (opposite Manisha Hotel)	2.1104	545	206/1940
20	Flic en Flac (opposite Restaurant Ocean)	2.1	512	63/1998
21	Flic en Flac (Ex Nautical Centre Site)	0.4221	68	2426/2015
22	Flic en Flac (Debarcadère)	1.2805	180.3	730/2021
23	P.G Anna	0.42	105	348/1991
24	P.G Albion	1.75	205	61/1998
25	P.G Mon Plaisir	2.11	250	609/1991
26	Petit Verger	0.219	62	206/1940
27	Petit Verger	0.211	50	206/1940
28	Petit Verger (near Prison) (Tilac)	1.7815	160	811/2017
29	Pointe aux Sables	1.14	88	206/1940
30	Pointe aux Sables (near Fisheries Post and Training Centre)	0.338	68	635/2006
31	Pointe aux Sables (Martello)	0.634	77	1899/2009
32	G.R.N.W (Sable Noir)	0.683	198	2118/1999
33	Sable Noir (Extended)	0.38	132	1066/2012
Total		87.6215	14,026.37	

Total number of proclaimed beaches in Mauritius = 134

Total Extent of Proclaimed Beaches in Mauritius= 328.2245Ha (approx.)

Total Sea Frontage (approx.) of Public Beaches in Mauritius = 48, 233.33m

Appendix B

List of proclaimed public beaches in Rodrigues

S. N	Name	Extent (Ha)
1	Pointe Coton	2.0942
2	St. Francois	3.0191
3	Les Gravieres (near AnseFermier)	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	CaverneProvert	0.5808
11	Grand Baie	0.4491
12	Anse Ally	4.1940
Total		22.3838

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

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

Source: Ministry of Housing and Lands

Appendix C

Beach Authority

The Board at its meeting held on 28 February 2019 approved the standing practices for issuing authorisations for various activities as follows: -

- i. Religious ceremony - Exempted from payment of daily fee and deposit as per Section 6 (2) of the Beach Authority (Use of Public Beach) Regulations 2004
- ii. Sports Activities - (a) Payment of the Deposit and Daily Fee as per Section 6 (1) (a) of the Beach Authority (Use of Public Beach) Regulations 2004 where a participation fee is claimed to the applicant
(b) - Exempted from payment of daily fee and deposit as per Section 6 (2) of the Beach Authority (Use of Public Beach) Regulations 2004 - organized by Ministries and Local Authorities
- iii. Repairs of Pleasure Craft - Payment of the Deposit and Daily Fee as per Section 6 (1) (a) of the Beach Authority (Use of Public Beach) Regulations 2004
- iv. Repairs of Fishing Boat - Exempted from payment of daily fee and deposit as per Section 6 (2) of the Beach Authority (Use of Public Beach) Regulations 2004
- v. Film Shooting - Payment of the Deposit and Daily Fee as per Section 6 (1) (a) of the Beach Authority (Use of Public Beach) Regulations 2004
- vi. Social - Team Building, Get Together, Sensitization campaign, cleanup campaign, Family Gathering - Exempted from payment of daily fee and deposit as per Section 6 (2) of the Beach Authority (Use of Public Beach) Regulations 2004
- vii. Camping activities - Payment of the Deposit only as per Section 6 (1) (a) (i) of the Beach Authority (Use of Public Beach) Regulations 2004
- viii. Commercial activities - Promotion of foodstuffs, Gala Dinner organized by companies - Payment of the Deposit and Daily Fee as per Section 6 (1) (a) of the Beach Authority (Use of Public Beach) Regulations 2004

Appendix C

- ix. Leisure – Exempted from payment of daily fee and deposit as per Section 6 (2) of the Beach Authority (Use of Public Beach) Regulations 2004
- x. Stocking of building materials - Payment of the Deposit and Daily Fee as per Section 6 (1) (a) of the Beach Authority (Use of Public Beach) Regulations 2004
- xi. All activities organized by the Ministries and the Local Authorities to be Exempted as per Section 6 (2) of the Beach Authority (Use of Public Beach) Regulations 2004
- xii. Kite Surfing – Payment of the Deposit and Daily Fee as per Section 6 (1) (a) of the Beach Authority (Use of Public Beach) Regulations 2004

Appendix D

Authorisations issued for various activities on each public beach for financial year ending 30 June 2024

S. No.	NAME OF PUBLIC BEACHES	No. OF AUTHORISATION ISSUED PER PUBLIC BEACH
1	Albion	25
2	Anse La Raie	10
3	Baie du Cap	6
4	Bain Boeuf	9
5	Bain des Dames	3
6	Balaclava	7
7	Bambous Virieux	1
8	Bel Ombre	14
9	Belle Mare	50
10	Belle Vue Cugnet	1
11	Blue Bay	25
12	Bras D'Eau	18
13	Butte a L'herbe	18
14	Camp des Pecheurs	1
15	Cap Malheureux	2
16	Flic en Flac	100
17	Grand Baie	9
18	Grand Gaube	7
19	Grand Sable	4
20	Grande Pointe aux Piment	2
21	Gris Gris	5
22	GRSE Waterfront	1
23	La Cambuse	40
24	La Pointe Cassis	1
25	La Prairie	24
26	La Preneuse	12
27	Le Bouchon	6
28	Le Goulet	30
29	Le Morne	73
30	Mare La Raie	15
31	Melville	9
32	Mon Choisy	125
33	Old Grand Port	1
34	P.G Anna	1
35	P.G Bel Ombre	1
36	P.G Les Salines Koenig	2
37	P.G Melville	3
38	Palmar	50

Appendix D

Authorisations issued for various activities on each public beach for financial year ending 30 June 2024

S. No.	NAME OF PUBLIC BEACHES	No. OF AUTHORISATION ISSUED PER PUBLIC BEACH
39	Palmaraie	2
40	Pereybere	2
41	Petit Sable (Water Park)	2
42	Pointe aux Piment	17
43	Pointe aux Sables	20
44	Pointe du Diable	1
45	Pomponette	4
46	Poste La Fayette	20
47	Poudre D'Or	2
48	Pte Aux Sables	2
49	Quatre Soeurs	1
50	Remy Ollier	2
51	Riambel	5
52	Riviere Des Creoles	5
53	Riviere des Galets	7
54	Roches Noires	4
55	Souillac (near Telfair Garden)	4
56	St Felix	27
57	Surinam	1
58	Tamarin	11
59	Terracine	1
60	Trou aux Biches	2
61	Trou Deau Douce	5
62	Von Moltke	8
63	Wolmar	15
	TOTAL	881

Appendix E

List of the major repairs, maintenance and upgrading carried out region-wise.

S.N	North	South	East	West
1.	Cleaning, refuse collection works and grass cutting on ex-FSU public beaches by in house labour - Baie du Tombeau (Fort Albert) public beach, Grand Baie (Le Tamarin) public beach, Grand Baie (Sunset Boulevard) public beach, Grand Baie (Near NCG) public beach, Roches Noires (Waterfront) public beach	Refuse collection, grass cutting & carting away of wastes on ex-FSU public beaches - Remy Ollier Square, Mahebourg Village, P.G. Riviere La Chaux, Pont Naturel, P.G. Virginia, Le Souffleur, Part of Ruisseau des Creoles Village, Ruisseau des Creoles public beaches	Cleaning, refuse collection works and grass cutting on ex-FSU public beaches - Roches Noires, Poste Lafayette (nr grotto), Belle Mare (Residence Thalassa), Trou d'eau douce (behing filling station and nr NCG), Grand River South East and Camp des pecheurs public beaches Cleaning, emptying of bins, carting away of wastes and grass cutting from Roche Noires to Riviere Des Creoles public beaches	Refuse Collection at Pointe Cassis, Comptesse La Marque, Case Noyale and Flic en Flac (Debarcadere) public beaches on a weekly basis with the assistance of the scavenging lorry from the Field Services Unit. More than 30,000m ² of grass cutting undertaken by 3 General Workers in the western region, mainly at Pointe Cassis, Comptesse La Marque, Case Noyale (near post office), Case Noyale (near football ground) and Flic en Flac (Debarcadere) public beaches
2.	Cleaning, Maintenance, lopping of dry and dangerous branches and removal of eyesores from ex-FSU public beaches using Hydraulic Telescopic Aerial Platform	Repair and maintenance of lighting systems as well as lopping of branches obstructing or causing damages to existing lighting systems using the lorry with Hydraulic Telescopic Aerial Platform	Cleaning, Maintenance, lopping of dry and dangerous branches using the lorry with Hydraulic Telescopic Aerial Platform	Maintenance of Lighting Systems on Public Beaches and lopping of branches to re-activate solar lanterns through the use of Hydraulic Telescopic Aerial Platform

3.	Removal of eyesores from public beach	Construction of additional open showers at Blue Bay public beach by the inhouse labour	Refurbishment works on Bras d'Eau toilet block	Maintenance of bins at PG La Bonté Public Beach
4.	Solar Lighting night checks on public beaches.	Provision of additional lighting facilities on public beaches namely provision of floodlights at Surinam and St Felix public beaches and additional lighting system at Blue Bay public beach	Fixing of solar lightings at Belle Mare Residence Thalassa, Quatre Cocos (Caro bringelle), Palmar (near Ambre hotel) and Palmar public beaches	Reinstatement of Beach Authority Informative Panel at Sable Noir Public Beach
5.	Reinstatement of Pine poles at Roches Noires, Melville, Bain Boeuf, Mont Choisy and Le Goulet	Upgrading works at Blue Bay public beach – Reinstatement of pathway, refurbishment of toilet blocks, repair of damaged benches and embellishment works	Construction of public beach signage at Poste Lafayette public beach	Upgrading Works at Case Noyale Public Beach - Painting of mini-kiosk, Replacement of missing signage, Repairs and painting of bins, Painting of concrete platforms, Painting of solar bases and Painting of pine poles
6.	Repair of Traditional lighting at Pointe Aux Piment, Trou aux Biches	Upgrading works at St Felix public beach – repair of amenities after cyclone Belal and embellishment works	Painting of pine poles at Belle Mare public beach, Bois des Amourettes public beach	Upgrading Works at Pointe Cassis Public Beach – Maintenance of amenities, Levelling of access, Carting away of cyclonic wastes, Provision of new signage and reinstatement of BA informative panel, Provision of new signage
7.	Reinstatement of kerbs at La Cuvette	Maintenance of bins on public beaches – repairs of uprooted bases of bins	Lopping of dangerous branches at Providence public beach	Replacement of missing pine poles at La Prairie public beach

8.	Demolishment of unused structure from Grand Baie public beach	Maintenance and fixing of dangerous bathing panels on public beaches and fixing of fixed two additional Dangerous Bathing Panels at Surinam and Pomponette public beaches upon request from the National Coast Guard	Fixing of solar lighting at Belle Mare Sub Office	Reinstatement of access at PG L'Embrazure public beach in collaboration with the District Council of Black River
9.	Removal of concrete exposed bases from Grand Baie Public beach	Upgrading works at Le Bouchon public beach	Fixing of handrails at Bambous Virieux public beach	Repair of lever arms at Tamarin, Le Morne (Pointe Sud Ouest) and Wolmar public beaches
10.	Securing safely the old Toilet Block at Mont Choisy	Upgrading of existing amenities at Surinam public beach - Painting of Main Kiosk, Construction of new seating accommodations, Refurbishment of stone masonry planter and plantation of decorative plants, Refurbishment of picnic corners, Refurbishment of Fireplaces, Refurbishment of corroded solar lighting poles	Upgrading of Riviere Des Creoles public beach - reinstatement of kiosk, reinstatement of pathway, painting of kiosk	Upgrading works at Flic en Flac Public Beach - Construction of concrete platform underneath bench to prevent public members from moving the bench, Construction of concrete base to receive refurbished container, Enclosure of beach to prevent vehicular access on the dynamic zone, Fixing of new betafence and construction of gates, Reinstatement of kerbs, Conversion of store into office, Levelling works near fish landing
11.	Removal and reinstatement of pine poles from mystic and Mont Choisy public beach	-	Cleaning, emptying of bins and carting away of wastes from Roche Noires to Riviere Des Creoles	Upgrading Works at Le Morne (Dinarobin) Public Beach - Removal of pine poles, Painting of pine poles

12.	Removal of broken bin from Melville public beach	-	Cleaning and carting away of seaweeds at Grand Sable public beach	Removal of eyesore at PG Anna Public Beach - Removal of damaged fence and poles
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