



BEACH AUTHORITY

**Annual Report for
Financial Year ending
30 June 2020**

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MESSAGE FROM GENERAL MANAGER

I am pleased to associate myself with the publication of the Annual Report for period 2019/2020 which illustrates and highlights the main achievements of the Beach Authority for the said period.



It is noted that with a view to provide safety and security to beach users and to preserve the coastal zones, the Authority had embarked on the provision of new parking areas, entrance and exit accesses thus restricting vehicular access to the public beach.

With a view to ensure that all amenities on public beaches are in good condition for the benefit and comfort of beach users and enhancing security and safety at night, the Authority had during the year embarked on repairs, maintenance and upgrading of existing amenities including provision of solar lighting facilities.

In line with the Mega National Cleaning and Embellishment Campaign, the Authority carried out different activities comprising among others the cleaning of beaches, cleaning of lagoons, tree plantation and sensitisation campaign with a view to create awareness among beach users for the conservation and preservation of public beaches.

I assure that I will continue to endeavor promoting implementation of new projects provide facilities, safety and security for the benefit of beach users by making judicious use of funds put our disposal.

Mr. Sudeven 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, 2002.

2.0 Objectives

The Authority ensures an integrated approach in the proper control and management of public beaches both in Mauritius and Rodrigues and provides infrastructures and facilities for the benefit of the public and tourists. As at June, 2020, 130 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

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- (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 Recruitment Policy and Conditions of Service and Employment

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

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

2.0 General

The General Manager is responsible for the implementation of policies of the Board and for the control and management of the day-to-day business of the Authority. In the exercise of his functions, he is assisted by Mr. L. Chaytoo, Administrative Manager.

3.0 HR Issues, Policies and Staffing

HR issues are dealt with in strict compliance with the provisions of the Human Resource Management Manual and the relevant circulars issued from time to time by the Ministry of Civil Service and Administrative Reforms. The Authority also abide to the provisions of the Pay Research Bureau (PRB) Report, the Employment Relations Act and the Employment Rights Act.

4.0 Monitoring of Leave and Attendance

Attendance is recorded both manually and electronically at the Head Office as well as at the four Sub-Offices namely at Pereybère, Belle Mare, Flic en Flac and St. Felix public beaches of the Authority. A system has been devised, in accordance with the relevant provisions of the PRB Report, to control lateness which is offset against leave entitlement.

5.0 Recruitments

During the period July 2019 to June 2020 the following recruitments were made through open competition by advertisement to the general public: -

Post	No. of Vacancies
Clerical/Higher Clerical Officer	1
Beach Works Inspector	2
General Worker	1

6.0 Staffing Position

Staffing positions (on establishment and on contract) as at financial year ended 30 June, 2020:

Post	No. of posts	No. filled	Remarks
General Manager	1	–	Contract terminated on 16.06.2020
Deputy General Manager	1	–	Not funded
Technical Manager	1	–	Vacant
Administrative Manager	1	1	–
Project Officer	2	1	Termination of contract on 09.02.2020
Accounting Technician	1	1	–
Senior Beach Enforcement Officer	1	1	–
Senior Beach Works Inspector	1	1	–
Technical Officer	2	1	1 Vacant
IT Support Officer	1	1	–
Human Resource Officer/Senior Human Resource Officer	1	–	1 (on part time basis)
Procurement and Supply Officer	1	–	1 (on part time basis)
Higher Executive Officer	1	–	Not funded
Accounts Officer	1	–	Vacant
Confidential Secretary	1	1	–
Beach Enforcement Officer	8	7	1 Vacant
Beach Works Inspector	8	8	–
Technical Design Officer	1	–	Not funded

Executive Officer	4	2	2 not funded
Assistant Procurement and Supply Officer	1	–	Vacant as from 31.01.2020
Management Support Officer	4	–	Freezed
Clerk/Word Processing Operator	2	2	–
Clerical/Higher Clerical Officer	13	12	1 Vacant
Receptionist/Telephonist	1	1	–
Handy Worker (Skilled)	8	6	2 Vacant
Field Supervisor	4	–	Not Funded
Driver	12	12	–
Office Attendant	3	3	–
General Worker	32	28	3 not funded 1 Funded

7.0 Profile of Senior Staff

A profile of each member of the Senior Management Team:

<p>Dr. Dhuneeroy Bissessur (General Manager) from March 2015 to 16 June 2020</p>	<p>MSc, PhD, CBIOL, MIBIOL, MIISRM, MIPM (Chartered Biologist) MSc Genetics and its Applications (UK) PhD Biological Sciences (UK) Higher Diploma in Personnel Management (UK) Diploma in Occupational Health & Safety (Aust) Diploma in Industrial Psychology (Aust)</p>
<p>Mr. Lekraj Chaytoo (Officer in Charge) as from 17 June, 2020</p>	<p>MBA (Human Resource with Knowledge Management) (University of Technology, Mauritius) Bachelor in Administration (BA Admin) (University of South Africa)</p>

8.0 Training and Development

As pertinent human resource challenge, the objective of the Authority is to ensure that it is manned at all times and at all levels, by adequate and suitable resource staff with appropriate skills, knowledge and abilities. While effective recruitment and promotion strategies provided a partial solution to that challenge, training and development were two key aspects of human resource management that favoured the other part of the solution. Training and development of staff had been on the agenda of the Authority. The knowledge and skills of staff at all levels were honed through a mix of both on-the-job and off-the-job training.

All along, it was ensured that the training provided was job related and relevant to the functions of the Authority, and aimed at capacity building and improving the overall performance of the individuals, team and organisation in general.

9.0 Courses, Seminars and Workshops / Conferences attended by staff of the Beach Authority during the financial year ended 30 June, 2020

➤ Mr. L. Chaytoo, Administrative Manager

One-Day Workshop for Chairpersons of Anti-Corruption Committee and Integrity Officers organised by Independent Commission Against Corruption in collaboration with the Ministry of Civil Service and Administrative Reforms on **2 October, 2019**.

➤ Mr. A. Beeputh, Senior Beach Enforcement Officer

Seminar on Occupational Safety and Health organised by Ministry of Labour, Industrial Relations, Employment and Training on 16 and 17 July, 2019. Training on Surveying and Mapping - Extension of the Storm Surge Early Warning System organised by the Mauritius Meteorological Services on **23 July, 2019**.

End-User Training on Ocean Observatory E-Platform organised by the Department for Continental Shelf, Maritime Zones Administration & Exploration, Ministry of Defence and Rodrigues on **18 September, 2019**.

Second Strategy Workshop for UNTIL on **14 November, 2019**.

UNDP-Validation Working Session-BIOTOPE SAS organised by Ministry of Blue Economy, Marine Resources, Fisheries and Shipping on **21 January, 2020**.

➤ **Mr. R. Gowreea, Technical Officer**

Seminar on Building Consensus about the future of the fishing reserves of Mauritius and rehabilitation of the lagoons organised by the Ministry of Ocean Economy Marine Resources Fisheries and Shipping on **6 and 7 August, 2019**.

➤ **Mr. O. Gobin, Project Officer**

UNDP-Inception Working Session on Communication and Awareness Consultancy on **10 October, 2019**.

UNDP-Wetland Bill organised by the Ministry of Ocean Economy, Marine Resources, Fisheries and Shipping on **05 November, 2019**.

UNDP-Training and Validation Working Session-Sustain Value Ltd organised by Ministry of Blue Economy, Marine Resources, Fisheries and Shipping on **22 January, 2020**.

UNDP-Consultation Working Session on Communication and Awareness Consultancy organised by the Ministry of Ocean Economy, Marine Resources, Fisheries and Shipping on **07 February, 2020**.

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

Validation Workshop Session on Development of an investment framework and financing strategy to realise the values and benefits of MPAs, and increase the financing flows to MPAs organised by Ministry of Blue Economy, Marine Resources, Fisheries and Shipping on **28 February, 2020**.

➤ **Training programme on Tender preparation and Evaluation organised by the Civil Service College Mauritius attended by the following Officers:**

Ms. M. Jagurnath, Clerical Officer/Higher Clerical Officer **(10,12,17 and 19 September, 2019),**

Mrs. J. Sonoo, Clerical Officer/Higher Clerical Officer **(11,12,18 and 20 September, 2020)**

➤ **Training programme on Registry Procedures organised by the Civil Service College Mauritius attended by the following Officers:**

Ms. Y. Ramma, Clerical Officer/Higher Clerical Officer **(05 November, 2019),**

Ms. S. Bholah, Clerical Officer/Higher Clerical Officer **(05 November, 2019)**

Mrs. S. Nuckcheddy, Clerical Officer/Higher Clerical Officer **(30 October, 2019)**

➤ **Ms. N. Luchun, IT Support Officer**

Leading Innovation in Business and Government Services through Artificial Intelligence in the Agriculture and Transport Sectors organised by the Mauritius Research and Innovation Council in collaboration with the Embassy of the United States of America in Mauritius on **14 November, 2019.**

Workshop on Data Protection Today - Breaking the iceberg organised by the Ministry of Technology, Communication and Innovation on **16 January, 2020.**

➤ **Validation workshop organised by the Beach Authority at the Hilton Resort and Spa Hotel on 23 October 2019 where all staff was present.**

➤ **Mr. C. Bhauruth, Driver**

Training programme on Tea Making Services organised by the Civil Service College Mauritius on **21 November, 2019.**

➤ **Mr. D. Jeebun, Driver**

Training programme on Tea Making and Services organised by the Civil Service College Mauritius on **22 November, 2019.**

- **Workshop on Anti-Corruption Programme organised by the Independent Commission Against Corruption on 5, 11,16, 18, 23, and 25 September 2020 attended by the following Officers:**

S. N	Designation	Name
1	Project Officer	Mr. O. Gobin
2	IT Support Officer	Ms. N. Luchun
3	Beach Works Inspector	<ul style="list-style-type: none"> ● Ms. B. Nundoosing ● Mr. R. Nundoo ● Mr. V. Jeetun ● Mr. K. Beezadhur ● Mr. P. Chummun ● Mr. Y. Jhurry
4	Beach Enforcement Officers	<ul style="list-style-type: none"> ● Mr. M. Bohorun ● Mr. K. Megha ● Mr. S. Gangodin
5	Assistant Procurement and Supply Officer	Mrs. B. Heeroo
6	Clerical Officer/ Higher Clerical Officers	<ul style="list-style-type: none"> ● Ms. M. Jagurnath ● Mrs J. Sonoo ● Ms. S. Bholah ● Ms. Y. Ramma ● Ms. N. Ramdoss ● Ms. G. Lufor ● Ms. A. Gokool
7	Receptionist/Telephonist	Ms. V. Seelodharry
8	Handy Workers	<ul style="list-style-type: none"> ● Mr. P. Chaundee ● Mr. S. Kowlessur ● Mr. A Ramtohul ● Mr. U. Jokoo
9	Drivers	<ul style="list-style-type: none"> ● Mr. D. Jeebun ● Mr. C. Bhauruth ● Mr. G. Buhoree ● Mr. R. Anenden ● Mr. V. Ramlall ● Mr. P. Meetoo ● Mr. R. Bullowonth



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 for the financial year ended 30 June, 2020 was as follows:

Board Members' Profiles for financial year ended 30 June, 2020

S. N	Title	Name
1	Chairman	Mr. Roshan Singh Sowambar (10 March, 2015 – 04 June, 2020) Mrs. S. D Gajadhur - Nowbuth Deputy Permanent Secretary, Ministry of Tourism (05 June, 2020 – 30 June, 2020)
2	Representative of Ministry of Local Government and Disaster Risk Management	Mr. Anil Kumar Parayag (Firm) (10 March, 2015) Mrs. A. Sookhun (Alternate)

S. N	Title	Name
3	Representative of Ministry of Environment, Solid Waste Management and Climate Change	Mrs. S. Samynaden (Firm) (10 April, 2017)
4	Representative of Ministry of Blue Economy, Marine Resources, Fisheries and Shipping	Mr. R. Humath (Firm) (10 January, 2019) Mr. N. Bheemul (Firm) (10 January, 2020 – 20 May, 2020) Mr. S. Leckraz (Alternate) (21 May, 2020)
5	Representative of Ministry of Youth Empowerment, Sports and Recreation	Mr. Muhammad Azhar Mamoojee (Firm) (23 January, 2018) Mrs. Marielle Noel-Dabeecharun (Alternate)
6	Representative of Ministry of Tourism	Mrs. L. Sanspeur (Firm) (22 January, 2018) Mr. R. Purusram (Alternate)
7	Representative of Police Department	Mr. Dramdass Reddy Luthmoodoo (Firm) (10 March, 2015) Mr. Kritanand Booneeady (Alternate)
8	Representative of Ministry of Housing and Land Use Planning	Mr. S Soborun (Firm) (21 December, 2016) Mr. S Rumjan (Alternate)
9	Representative of Rodrigues Regional Assembly	Mr. J.A Chang Siow (Firm) (15 May, 2018)

S. N	Title	Name
10	Representative of Association of District Council	Mr. R. K. Jangi (15 March, 2017)
11	Board Member	Mr. Vidyaprakash Ganesh Bakee Member appointed by Hon. Minister (10 March, 2015)
12	Board Member	Mr. Mohammad Oumar Kholeegan Member appointed by Hon. Minister (10 March, 2015)

Sittings of Board for the year ended 30 June, 2020

S. N	Ministry/Department	Name	No. of Sitting
1	Chairman	Mr. R. Sowambar	7
		Mrs. S. D Gajadhur-Nowbuth	1
2	Ministry of Environment, Solid Waste Management and Climate Change	Mrs. S. Samynaden	1
		Mr. D. Rowjee	1
		Mr. D. Deenoo	1
		Mr. A. Joomun	1
3	Ministry of Local Government and Disaster Risk Management	Mr. R. Seenauth	1
		Mr. A. K Parayag	8
		Mrs. L. Sanspeur	7
		Mrs. P. L Shuk Kung-Toofany	1
5	Ministry of Blue Economy, Marine Resources, Fisheries and Shipping	Mr. R. Humath	6
6	Ministry of Housing and Lands Use Planning	Mr. S. Rumjan	2
		Mr. S. Soborun	6
7	Ministry of Youth Empowerment, Sports and Recreation	Mr. A. Mamoojee	4
		Mr. J. Jowaheer	1
8	Police Department	Mr. D. Reddy Luthmoodoo	6
		Mr. K. Booneeady	2
9	Association of District Councils (ADC)	Mr. R. K Jangi	6
10	Board Members	Mr. V. Bakee	2
		Mr. M. O Kholeegan	8

3.0 Major Board Decisions for financial year ended 30 June, 2020

3.1 Board Meeting held on 30 August, 2019:

Reconstitution of Staff Committee

The Board approved through circulation on 23 August, 2019 to reconstitute the Staff Committee of the Board as follows:

- a) Chairperson - Representative of Ministry of Housing and Lands
- b) Members - Mr. Mohammad Oumar Kholeegan, Member
- Representative of Management, Beach Authority

3.2 Board Meeting held on 29 January, 2020:

Delimitation of embarkation points for commercial pleasure craft operators

With regards to implications on the Act/Regulations related to public beach, the State Law Office (SLO) has mainly advised on the subject of safety and security which can be a matter of concern to beach users, if the Tourism Authority (Designated and Regulation of Embarkation Points of Pleasure Crafts for Commercial Purposes) Regulations 2017 is not complied with. The said Regulations provide that the embarkation point can only be a place which has been specified and not anywhere on the beach.

The State Law Office has, therefore, pointed out that the Beach Authority (which is the Authority responsible for the control and management of public beaches) has to ensure that different zones have to be properly demarcated so as to ensure the safety of all beach users.

3.3 Board Meeting held on 27 February 2020

IPSAS 17 Property Plant and Equipment (PPE)

- Policy decision on minor items under Property, Plant and Equipment (PPE)

Taking into consideration on the need for the implementation of a policy for minor items under property plant and equipment (PPE), the Board approved that all such items of value purchased below Rs 5,000 will not be capitalized under PPE in the Statement of Financial Position but instead expensed in the Statement of Financial Performance.

- Change in Accounting Estimates – Estimated life of Fixed Assets

As per IPSAS 17, the life of an asset should be reviewed to reflect the estimated expected remaining life of such an asset. An exercise was thus been carried out and all assets still in use was identified. The Board approved the proposal that the estimated useful life of various assets be reviewed based on their categories as follows:

Fixed asset	Estimated useful life (Years)	
	From	To
Motor Vehicle	5	10
Computer Equipment	4	10
Furniture and Fittings	10	16
Office Equipment	5	5
Plant and Machinery	5	8
Public Infrastructure:		
1. Buildings (eg Toilet Blocks)		50
2. Other Amenities (eg Solar Lightings)		15

Note: The two vehicles (Double cab 2975 JL 05 and Tipper Lorry 781 FB 08) which are still in operation/use but have already exceeded the 10 years useful life and have a zero net book value will eventually be sold in the near future.

Unserviceable Fixed Assets

The Board approved to remove all unserviceable assets which have a nil net book value to be able to have a proper Fixed Asset Register which reflects all fixed assets in use and depreciation as per the estimated useful life.

3.4 Board Meeting of 17 June, 2020

Application of Post Covid-19 Measures upon resumption of trading activities on public beaches

- **Renewal of Beach Traders' Licence/s**

The Board approved the draft instructions as submitted by the Parent Ministry in relation to the amendments to be brought to the Beach Authority (Traders' Licence) Regulations, 2004.

- **Lease of Tuckshops and Commercial Buildings on public beaches**

The Board approved the proposal of the Authority to the effect that no payment of rental be collected from lessees of tuckshops and commercial buildings on public beaches following the Covid-19 pandemic outbreak during the period 20 March to 15 June, 2020.

4.0 Reconstitution of Committees of the Board

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

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

Composition:

Chairperson – Mr. O. Kholeegan, Board Member

- Members – Representative of Ministry of Tourism
- Representative of Ministry of Local Government, Disaster & Risk Management
 - Representative of Ministry of Environment, Solid Waste Management and Climate Change

B. Staff Committee

Terms of Reference:

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

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

Composition:

- Chairperson - Representative of Ministry of Housing and Land Use Planning Members
- Mr. Mohammad Oumar Kholeegan, Member
 - Representative of Management, Beach Authority

C. Beach Trader's Licence Committee

Terms of Reference:

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

Composition:

Chairperson - Representative of Ministry of Housing & Land Use Planning

Members - Representative of Ministry of Local Government, Disaster and Risk Management

- Representative of Ministry of Blue Economy, Marine Resources, Fisheries and Shipping

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

D. Audit Committee

Terms of Reference:

To focus on:

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

Composition:

Chairperson - Mr. O. Kholeegan, Board Member

Members - Representative of Police Department
- Mr. V. G Bakee (Board Member)

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

4.2 Role, Function and Powers of Board

The role, function and powers of the Board were determined by the Beach Authority Act, 2002. The Board, as the focal 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.

4.3 Conflict of Interests

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

4.4 Role and Functions of Chairperson

The Chairperson of the Beach Authority Board was non-executive and was appointed by the Minister of Social Security, National Solidarity and Environment and Sustainable Development under Section 7 (1) of the Act. The core role and functions of the Chairperson had been set out below:

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

4.5 Role and functions of Chief Executive Officer

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

4.6 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.

4.7 Remuneration of Board Members

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

5.0 Board and Sub-Committees

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

- (a) a Finance Committee to make recommendations to the Board in respect of any financial matters (as appropriate), in particular, all capital expenditure exceeding Two Hundred Thousand Rupees (Rs. 200, 000/)
- (b) a Staff Committee to:
 - (i) recommend to the Board on all staff matters, in particular, relating to recruitment, promotion, training and uniforms/protective allowances, etc.; and
 - (ii) advise the Board on matters relating to employment policy and strategies and human resource development etc. including disciplinary matters.
- (c) Beach Traders' Licence Committee to examine all applications and requests relevant to Beach Trader's licence and make recommendations to the Board for the issue of new Beach Trader's Licence and / or make other such recommendations relevant to Beach Trader's Licence.

5.1 Sitzings of the Board and Sub- Committees of the Board

Particulars	Year 2019-2020
Board Meeting	07
Board (through Circulation)	02
Special Board Meeting	02
Finance Committee	03
Staff Committee	03
Beach Trader's Licence	01

5.2 Other Committees

(i) Risk Committee

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

5.3 Access to Independent Advisers

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

5.4 Board Information

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

5.5 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.

6.0 Risk Management, Internal Control and Internal Audit

6.1 Risk Management

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

6.2 Environment Risk

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

6.3 Corporate Quality

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

6.4 Foreign Exchange Risk

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

6.5 Insurance Risk

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

6.6 Internal Control System

The Board was primarily responsible for the effectiveness and efficiency of the system of internal control, while the design, implementation and monitoring of the system devolves on management. In spite being a small organization not warranting a full-fledged Internal Control Officer, the assistance of the Parent Ministry was sought to entail the services of Internal Controllers from the Parent Ministry or the Ministry of Finance and Economic Development to carry out internal control duties at the Authority as and when required. The last exercise was carried out as from March, 2016 and report submitted in June, 2016.

6.7 Internal Audit

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

7.0 *Accounting and Auditing*

7.1 Accounting

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

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 133.2M 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.

7.2 Audit

The Beach Authority Act provided at section13 that the Auditor to be appointed should be the Director of Audit.

8.0 *Integrated Sustainability Reporting*

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

8.1 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.

8.2 Environment

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

8.3 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 is managed by the National Insurance Company (NIC). Employees are also covered with an Insurance Policy. General Workers on sites (on public beaches) has also been provided with the necessary clothing/ protective equipments in conformity with the Regulations in force.

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

9.0 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.

9.1 Donations

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



Section D

**REGULATIONS OF
ACTIVITIES ON
PUBLIC BEACHES**

Regulations of Activities on Public Beaches

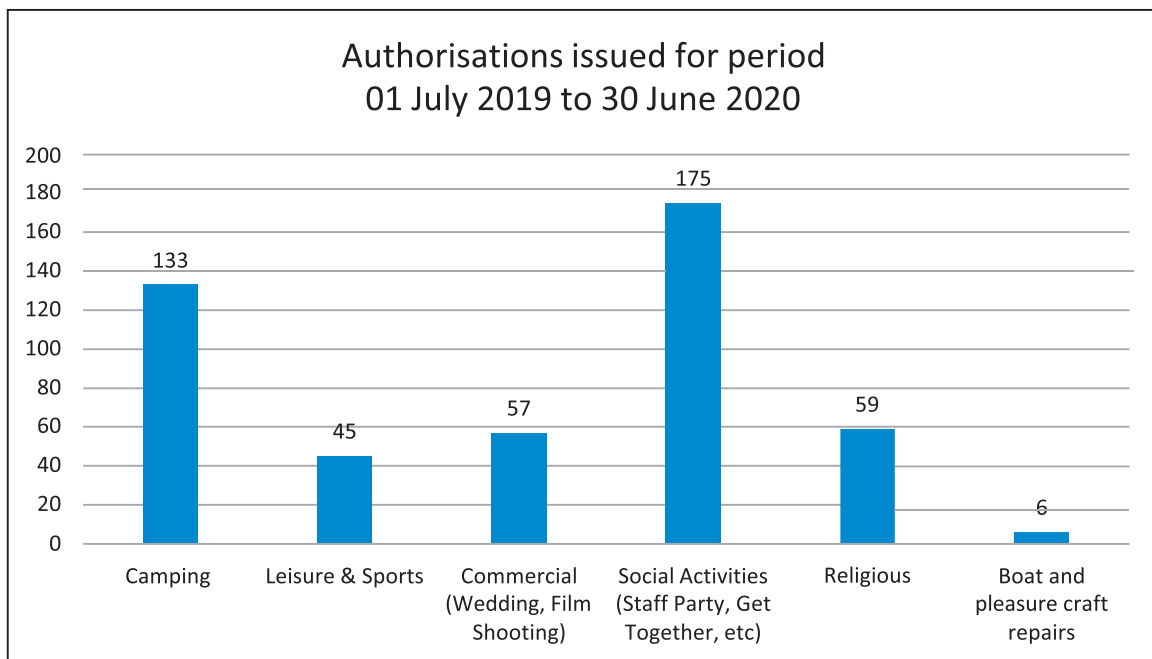
1.0 Authorisation to use public beach

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 authorization 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 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**.

Number of authorisations issued for different activities on public beaches for the financial year ending 30 June, 2020

S. N	ACTIVITIES	No. of Authorisations Issued
1	Camping	133
2	Leisure & Sports	45
3	Commercial (Wedding, Film Shooting)	57
4	Social Activities (Staff Party, Get Together, etc)	175
5	Religious	59
7	Boat and pleasure craft repairs	6
TOTAL		475

The chart hereunder depicts the number of authorisations issued for different activities on public beaches for the financial year ending 30 June, 2020



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 and
- (ii) Beach Authority (Traders' Licence) (Amendment) Regulations, 2008

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

Trade

Class I

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

Class II

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

3.0 Issue/ Renewal of Beach Trader`s Licence

A. Conditions and Criteria for issue/renewal of Beach Trader`s Licence for trades (other than renting of mattress and umbrella)

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

- (i) licence to be 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

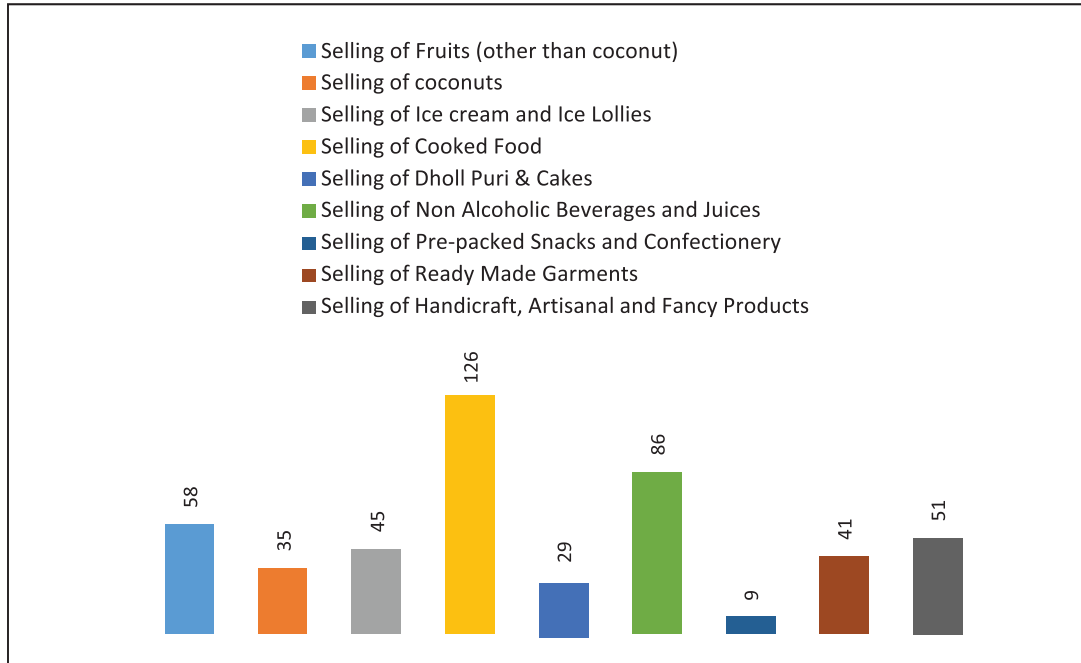
- (xvii) licensees shall not obstruct public beaches
- (xviii) licence holders for the selling of Ice Cream and Ice Lollies should trade in a vehicle only or in an appropriate structure to be determined by the Authority.

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/.**

Number of Beach Traders' Licence issued for trades (other than mattresses and umbrellas) for financial year ending 30 June, 2020

S. N	Nature of Trades	No. of Licences Issued
1.	Selling of Fruits (other than coconut)	58
2.	Selling of coconuts	35
3.	Selling of Ice cream and Ice Lollies	45
4.	Selling of Cooked Food	126
5.	Selling of Dhall Puri & Cakes	29
6.	Selling of Non-Alcoholic Beverages and Juices	86
7.	Selling of Pre-packed Snacks and Confectionery	9
8.	Selling of Ready Made Garments	41
9.	Selling of Handicraft, Artisanal and Fancy Products	51
Total		480

The chart hereunder depicts the number of licences issued for different trades (other than mattresses and umbrellas) on public beaches for Financial Year ending 30 June 2020



B. Conditions and Criteria for renewal of Beach Trader’s Licence (for renting of mattress and umbrella)

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 (Trader’s Licence) Regulations, 2004

- (i) licence are issued/ renewed subject to clearances from Commissioner of Police

(b) Other Conditions (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) 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 as 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 issue/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, and
- (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.

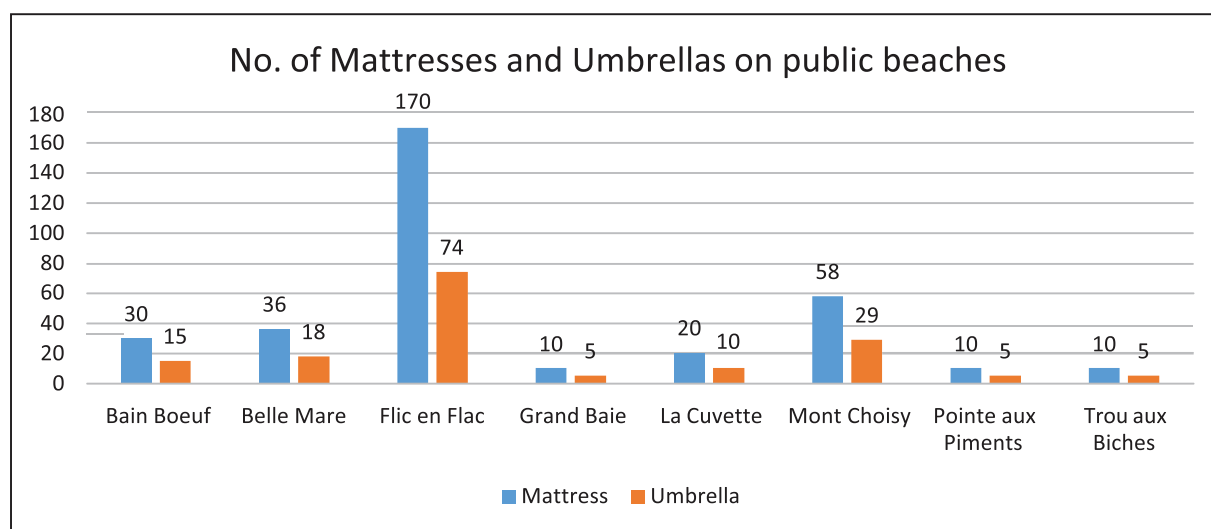
The annual fee paid for the trade of mattress or umbrella as specified in the First Schedule for Class II of the Regulations is **Rs. 1, 000/**.

Seventeen traders were issued licences for the renting of 344 mattresses and 161 umbrellas on public beaches for Financial Year ending 30 June, 2020.

Number of mattresses and umbrellas allowed on different public beaches:

Renting of Mattress & Umbrella for financial year ended 30 June, 2020			
S. N	Public Beach	Mattress	Umbrella
1.	Bain Boeuf	30	15
2.	Belle Mare	36	18
3.	Flic en Flac	170	74
4.	Grand Baie	10	5
5.	La Cuvette	20	10
6.	Mont Choisy	58	29
7.	Pointe aux Piments	10	5
8.	Trou aux Biches	10	5
TOTAL		344	161

The chart hereunder depicts the number of licences issued for renting of mattresses and umbrellas on public beaches for financial year ending 30 June, 2020



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 Commercial Building 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 2020 to the tune of Rs. 1, 767,806/-.

4.1 Renting of Commercial Premises on public beaches

Necessary amendments to the Beach Authority Act have already been worked out with a view to allow the Authority to enter into commercial lease over existing buildings and referred to the Parent Ministry on 05 October 2017 for necessary action.

4.2 Tuck shop Licence

After amendments being made to the Beach Authority Act, the Beach Traders' Licence Regulations 2004 would, therefore, need also to be amended to issue a tuck shop licence to trade in the premises.

5.0 Measures taken following COVID 19 pandemic outbreak

- **Renewal of Beach Traders' Licence**

Following Government decision with regards to confinement and sanitary conditions, due to COVID 19 pandemic outbreak, all public beaches were closed from **20 March to 15 June, 2020**. No trading activities were undertaken during that period.

In his budget speech 2020/21, the Hon. Minister of Finance and Economic Development has announced with regards to the Tourism Sector that ***“The licensees of Tourism Authority and Beach Authority will be exempted from payment of licence fee for a period of two years”***. (that is for financial years 2020/21 and 2021/22).

The Beach Authority (Traders' Licence (Amendment) Regulations 2020 was therefore promulgated on **27 June, 2020**. The Regulations provides that no licence fee will be payable by holder of licence issued prior to 30 June, 2020 for the years ending **30 June, 2021 and 30 June, 2022**.

5.1 Action taken by the Board of the Authority

- **Renting of tuck shops and commercial buildings on public beaches**

The Board of the Beach Authority also approved on **17 June, 2020** that no payment of monthly rentals for operating tuck shops and commercial buildings to be collected for the period **20 March to 15 June, 2020 due to the COVID 19 pandemic outbreak.**

The monthly rentals for the months of March and June was calculated on a pro rata basis. All monthly rentals paid during the period of confinement were adjusted accordingly.

6.0 Revenue collected in respect of licence fee and other activities were as follows:

Particulars	Financial Year 01 July 2019 - 30 June 2020 (Rs)
Annual fee collected for issue of Beach Trader Licence	3,095,000.00
Amount collected for lease of tuckshops and other buildings	1,767,806.00
Amount collected for authorisations issued to use public beaches for commercial purposes	108,000.00
Total Revenue Collected	4,970,806.00

7.0 Enforcement of Regulations and Monitoring of activities on public beaches

(i) Enforcement of Regulations

All activities on public beaches in respect to enforcement, including crack down operations, were monitored by the Enforcement Unit with the assistance of the Police Department. About 205 contraventions were established for non-compliance with regulations in force as follows:

Returns of Contraventions for financial year ended 30 June, 2020						
S. N	Causes	Northern Division	Southern Division	Eastern Division	Western Division	Total
1	Trading without licence	31	11	3	2	47
2	Driving and riding motor vehicles	19	9	15	Nil	43
3	Keeping vessels without authorisation	7	Nil	Nil	2	9
4	Placing structure without authorisation	1	1	Nil	Nil	2
5	Horse Riding	Nil	Nil	18	Nil	18
6	Parking motor vehicle on public beach	20	12	45	Nil	77
7	Breach of conditions attached to licence	7	2	Nil	Nil	9
Total		85	35	85	4	205

(ii) Monitoring of Scavenging Contracts

The monitoring of scavenging contracts in respect to cleaning and maintenance of toilet blocks and public beaches are carried out by Officers of the Authority. Penalties were applied as per clauses of contract for non-compliances. The penalties amounted to a total of Rs 151,000/ during the financial year ended 30 June, 2020 as detailed hereunder:

Scavenging Contract	Lot	Penalty applied during financial year ended 30 June, 2020
Cleaning of beaches and toilets	Lot 1	15,000/
(Main)	Lot 2	26,000/
Cleaning of beaches only	Lot 4	60,000/
Cleaning of toilets only	Lot 4	50,000/
TOTAL (excl. VAT)		151,000/



Section E

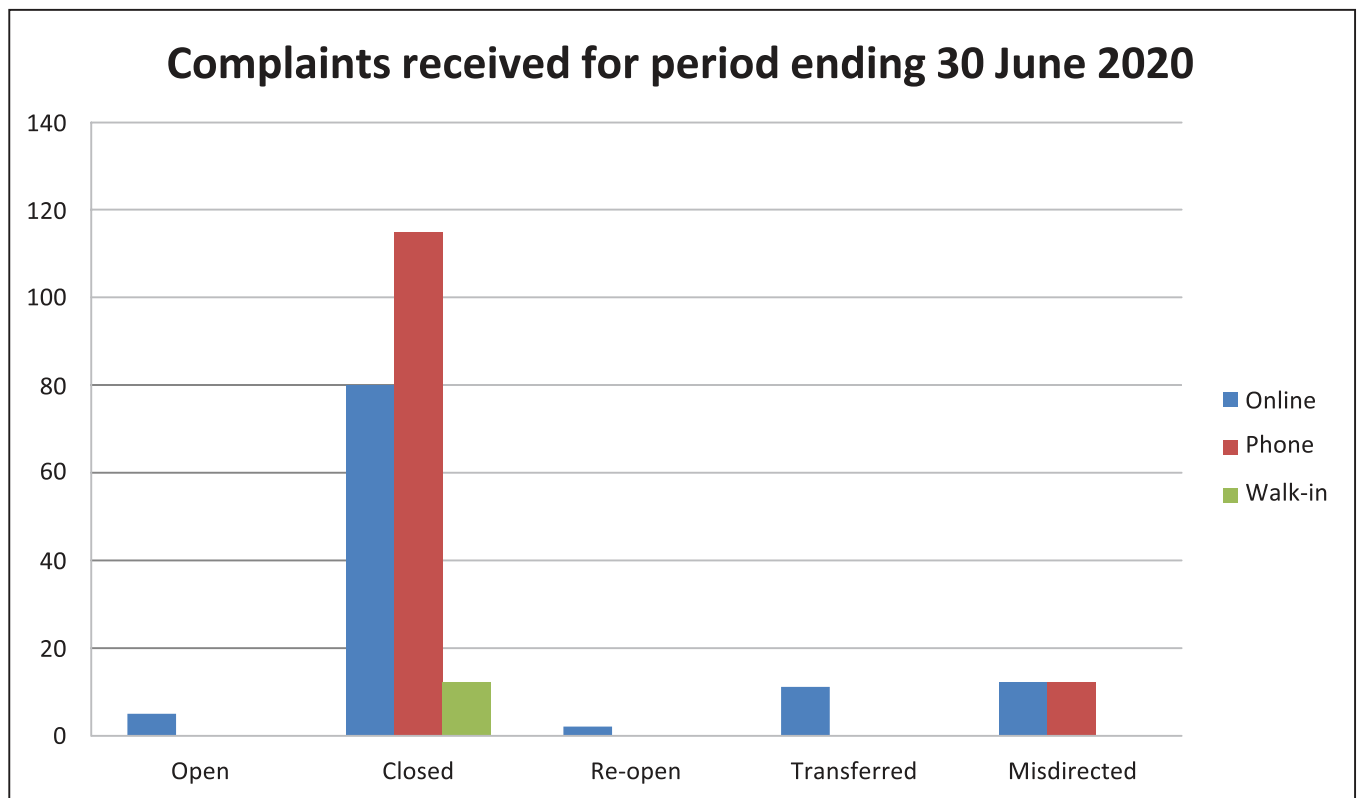


Complaints Unit

Complaints Unit

The Citizen Support Portal (CSP), a modern and practical online platform, has been set up at the Prime Minister's Office on 28 April, 2017 with a view to provide a better service to address complaints and queries of citizens.

As such 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.





Section F

Implementation Of Projects

IMPLEMENTATION OF PROJECTS

The Technical Section of Beach Authority is under the responsibility of a Project Officer and supported by a team of Officers. The responsibilities of the Section are as follows:

- Design, implementation and supervision of projects on public beaches
- Supervision and monitoring of scavenging contracts for the day to day cleaning and maintenance of public beaches including toilet blocks
- Repairs and maintenance of amenities on public beaches
- Representing the Beach Authority in technical committees and other meetings
- Assessment and submission of views/comments as regards to projects/activities such as Environmental Impact Assessment (EIA) and Tourist Enterprise Licence (TEL), amongst others.

A. Completed Projects

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

Vehicular access on the beach dynamic zone is one of the causes contributing to beach erosion. Accordingly, with a view to preserve the coastal zone, dedicated parking facilities for buses and cars are being created and enclosure of public beaches are being undertaken by the Authority so as to restrict movement of vehicles to the beach frontage. Restricting vehicular access to the public beach is also viewed as a measure to provide safety and security to beach users. Provision of new parking areas (with appropriate traffic signs) at Palmar (Main) and Wolmar public beaches have been implemented during financial year ended 30 June, 2020.

To be in line with eco-friendly beach environment as well as to ensure safety and security of beach users, recycled plastic bollards have been used for beach enclosure works.



Parking area at Palmar public beach



Parking area at Wolmar public beach

➤ **Upgrading of entrance and exit accesses on public beaches**

In view of facilitating a proper and safe vehicular access and exit, the Beach Authority has embarked into the upgrading of existing entrance and exit accesses at Pointe aux Piments (near Fish Landing Station), Pointe aux Piments (near Oberoi Hotel), Trou aux Biches (in front of Police Station), Bain Boeuf and P.G Union Ribet public beaches.



Entrance access to parking area at Bain Boeuf public beach

➤ Levelling and resurfacing of parking area on public beaches

The parking areas on public beaches have witnessed degradation and depression due to constant traffic flow and wear and tear, the Authority has upgraded existing parking areas at Pereybère and Grand Baie public beaches.



Parking area at Pereybère beach



Parking area at Grand Baie public beach

➤ Construction of sub office at St Felix public beach

The Beach Authority has constructed during financial year ended **30 June 2020**, after Pereybère (North), Belle Mare (East) and Flic en Flac (West), its fourth sub office at St. Felix public beach (South), thus one Sub Office for each geographical region, to cater for an effective and efficient control and management of all proclaimed public beaches.



St. Felix Sub Office

➤ Provision of amenities on public beaches

The most widespread activities on the public beaches are meant for beach users including tourists. With a view to satisfy the increasing demand of the beach users on all public beaches, the Authority implemented projects relevant to the provision of additional amenities. In this respect, hundred (100) litter bins have been installed on forty-four public beaches, eight open showers have been constructed at Belle Mare, Flic en Flac, P.G Melville and Bain Boeuf and four concrete platform with 9000L water tank have been constructed/installed to increase water capacity in the northern region namely at Trou aux Biches (Ex-Aquarium), Grand Baie (Main), Bain Boeuf and Grand Gaube public beaches.



Open showers at Flic en Flac public beach

➤ Infrastructural development at Riambel public beach

In line with its mandate to embellish public beaches in Mauritius, Beach Authority embarked on infrastructural development on public beaches. During financial year ended 30 June, 2020, infrastructural development works was carried out at Riambel public beach and consisted of a new toilet block and parking space.



Parking area at Riambel public beach



New toilet block at Riambel public beach

➤ Repairs, maintenance and upgrading of existing amenities

Amenities on public beaches are prone to deteriorate with time and weather conditions. Beach Authority ensures that all amenities on public beaches are in good conditions for the benefit and comfort of all beach users. As such, toilet blocks at Gris Gris, La Prairie, Le Morne (near Dinarobin), Pereybere and Trou aux Biches (Opp Ex-Aquarium) public beaches have been upgraded during financial year ended **30 June, 2020**. The works comprised of the replacement of sanitary equipment, wall painting, openings, information panels, mirrors. Repairs and maintenance of damaged roller shutters was also carried out at the toilet block situated at Gris Gris public beach during the same period.



Upgraded of toilet block at Trou aux Biches (opp Ex- Aquarium) public beach

B. Ongoing Projects

➤ Provision of lighting on public beaches

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

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

Ninety three (93) solar lighting facilities have been earmarked on twenty four (24) public beaches namely at Baie du Tombeau, Le Goulet, Pte aux Piments (near Oberoi Hotel), Pte aux Piments (opp. Aquarium), Butte a l'Herbe, Pte des Lascars, G. R. S. E, Grand Sable, Petit Sable, Pte du Diable, Bras d'Eau, Palmar (Main), Bambous Virieux, Old Grand Port, Rivière des Créoles, Blue Bay, La Cambuse, Terracine, Surinam, St. Felix, Riv. des Galets, Baie du Cap and La Preneuse. The project is ongoing and is expected to be completed by end of **October 2020**.

➤ Construction of Picnic Tables on public beaches

With a view to satisfy the increasing demand of the beach users on all public beaches, the Beach Authority has made provision for fifty five (55) picnic tables on twenty nine (29) public beaches namely at Pointe aux Piments (near Oberoi Hotel), Pointe aux Piments (between Meridien and Victoria Hotels), Pointe aux Piments (opp. Aquarium), Trou aux Biches (Opp Ex-Aquarium), Grand Baie (near Le Tamarin), Bain Boeuf, Cap Malheureux, Butte a l'Herbe, PG Melville & Part of Islet Matapan, Roche Noires, Poste Lafayette (near Police Memorial), Bras d'Eau, Belle Mare (Main), Belle Mare (near Residence Hotel), Palmar (Main), Bois Des Amourettes, Old Grand Port, Blue Bay, La Cambuse, Le Bouchon, Riambel, Pomponette, St Felix, PG L'Embrasure, Le Morne Brabant, Case Noyale, La Preneuse, Pointe aux Sables (Main), PG Mon Plaisir. The project is ongoing and is expected to be completed by end of **December 2020**.



Picnic Table at Belle Mare public beach

➤ Safety and security on public beaches

Ensuring safety and security of beach users remains one of the priorities of Beach Authority. Several projects relating to repairs and maintenance of lighting systems, enclosure and maintenance of bollards to prevent vehicular access to beach frontage.



C. Minor works on public beaches

The activities of the Beach Authority have been decentralised so as to ensure an effective service delivery through the setting up of four sub offices in the four geographical zones around the island namely Pereybère (North), St. Felix (South), Belle Mare (East) and Flic en Flac (West) public beaches. Various minor works are thus carried out in house (such as repairs and maintenance, mowing of grass, painting and landscaping, amongst others) on a region wise basis by a team of Handy Workers and General Workers posted at the sub offices. Such activities carried out are at **Appendix E**.

➤ Installation of new profile sheets at Ruisseau des Creoles public beach



Before



After

➤ Painting of concrete kiosk at Riambel public beach



Before



After

➤ Repair and maintenance of inspection door at Belle mare public beach



Before



After



Section G



Activities / Events

ACTIVITIES/EVENTS

1.0 Life Saving & Beach Patrol Programme

One of the objectives of the Authority is to ensure, as far as possible, the security and safety of all users frequenting public beaches.

As an ongoing exercise, on the occasions of the Easter Monday, Assumption Day, Ganga Asnan Festivals, the Beach Authority organised Life Saving and Beach Patrol Programme 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.

Contributions of stakeholders for Life Saving and Beach Patrol Programme for financial year ended 30 June, 2020

Participants	Contribution
Beach Authority	As coordinator of the Life Saving and Beach Patrol Programme
	Provision of marquise, t-shirts and first aid kits to Life Savers
	Payment of stipend to Life Savers
	Provision of transport facilities for conveyance of Life Savers
	Sensitisation campaign – distribution of plastic bin bags and flyers to beach users
	Monitoring of services provided by relevant scavenging contractors and stakeholders on public beaches during the events.
Mauritius Police Force	Provision of life saving assistance, enforcement of regulations and traffic control on public beaches

Participants	Contribution
Ministry of Blue Economy, Marine Resources, Fisheries and Shipping (Fisheries Division)	Provision of patrol boats and personnel on public beaches
Ministry of Health & Wellness	Provision of standby ambulance services on some public beaches namely at Albion (near NCG Post), Mont Choisy, P.G. Union Ribet, Pereybere, Poste Lafayette, Belle Mare (Main), Blue Bay, La Cambuse, Le Morne (near Dinarobin Hotel) and Flic en Flac and patrol ambulance along Bel Ombre, St. Felix, Rivière des Galets, La Prairie, La Preneuse and Baie du Cap public beaches
Central Water Authority	Provision of water tankers and cater for standpipes on highly frequented public beaches
<p><u>Scavenging Contractors:</u></p> <p>Maxi clean Co. Ltd, Mauriclean Ltd, Atics Ltd, Keep clean Ltd, Compagnie Regionale de Service et de l'Environnement, and Norba Nettoyage Limitée</p>	<p>Provision of additional manpower during these events</p> <p>Ensures proper cleaning and maintenance of public beaches and toilet blocks</p>
<p><u>Life Saving Groups:</u></p> <p>Pereybère Swimming Club, Club Aquatique de Port Louis, Albion Life Association and Flacq Swimming Association</p>	<p>Provision Life Saving assistance on several public beaches.</p>



Representatives of Ministry of Health and Quality of Life – provision of ambulance together with staff of the Beach Authority at Blue Bay public beach



Personnel of the Beach Authority and Special Mobile Force at Mont Choisy public beach



Distribution of plastic bin bags to beach users at Belle Mare public beach



Personnel of Beach Authority and National Coast Guard at Saint Felix public beach

2.0 Cleaning and Sensitisation Campaigns

In line with its mandate to conserve and protect the environment of all public beaches, the Beach Authority is doing its utmost effort to maintain cleanliness of our public beaches and promoting sensitisation campaigns with a view to create awareness among beach users and to inculcate a sense of personal environment responsibility as well as greater motivation and commitment towards the protection of public beaches.

The Hon. Prime Minister and Minister of Finance and Economic Development, during the Budget Speech 2019-2020, has also announced the setting up of a Centralised Cleaning Coordination (3C) Committee to coordinate all cleaning activities in different regions across the island. Thus, the Beach Authority participated in the first task of the 3C Committee – ‘Mega National Cleaning and Embellishment Campaign’ held from **12 - 14 July, 2019** and organised its activities in collaboration with several stakeholders on several public beaches.

The activities comprised of:

- cleaning of beaches
- cleaning of lagoons
- tree plantation
- sensitisation campaign through distribution of plastic bin bags and flyers

2.1 Mega National Cleaning and Embellishment Campaign at Pereybère, Grand Baie, Mont Choisy, Flic en Flac, Blue Bay, Belle Mare public beaches on 12, 13 and 14 July, 2019.



Distribution of plastic bin bags and flyers to beach users at Grand Baie public beach



Stakeholders and participants of Mega Cleaning and Embellishment Campaign at Grand Baie public beach together with Dr. D. Bissessur (General Manager of the Beach Authority)



Tree plantation at Belle Mare public beach by Mr. R. Sowambar (Chairman of the Beach Authority) and Staff of the Beach Authority



Staff of the Beach Authority ready for distribution of plastic bin bags and flyers to beach users at Mont Choisy public beach



Cleaning of Flic en Flac public beach by Personnel of Atics Ltd

Cleaning of lagoon by Personnel of National Coast Guard and Diving Associations at Blue Bay public beach



Thereafter, the Beach Authority has been undertaking cleaning and embellishment campaigns including sensitisation programmes on public beaches as per the Action Plan submitted to the 3C Committee under the Ministry of Local Government and Disaster Risk Management. The Action Plan comprises of:

➤ Cleaning of lagoon



Wastes collected at Belle Mare public beach and Staff of the Beach Authority, Emeraude Beach Attitude Hotel and Divers from Groupe d'Intervention de la Police Mauricienne (GIPM)

➤ Cleaning of beaches



Cleaning of Tamarin public beach in collaboration with Social Workers

➤ **Tree Plantation**



Tree plantation by General Worker of Beach Authority at Pereybère public beach

➤ **Sensitisation Campaign**



Distribution of plastic bins to beach users at Pereybère public beach

2.2 Launching Ceremony of Pre-Festive Clean-Up Campaign

The launching ceremony of the Pre-Festive Clean-Up Campaign was organised by Ministry of Environment, Solid Waste Management Division and Climate Change in collaboration with the Beach Authority and other stakeholders on **05 December, 2019** at Belle Mare public beach.

The following personalities were present:

- Hon. Kavydass RAMANO, Minister of Environment, Solid Waste Management and Climate Change
- Hon. Georges Pierre LESJONGARD, Minister of Tourism
- Hon. Darsanand BALGOBIN, Minister of Technology, Communication and Innovation
- Hon. Sudheer MAUDHOO, Minister of Blue Economy, Marine Resources, Fisheries and Shipping
- Hon. Sanjit Kumar NUCKCHEDDY, Member of Parliament (Deputy Chairman of Committees)
- Mr. Jocelyn KWOK, Chief Executive Officer – Association des Hoteliers et Restaurants de Maurice
- Mr. Roshansingh SOWAMBAR, Chairman of Beach Authority
- Mr. Satiaprakash BHUNSEE, Chairman District Council of Flacq
- Dr. Dhuneeroy BISSESSUR, General Manager of Beach Authority
- Mrs. Khodijah MAUDARBOCUS-BOODOO, Director of Tourism Authority

The campaign comprised:

- ❖ Launching Ceremony of pre-festive clean-up campaign
- ❖ Tree plantation
- ❖ Cleaning of lagoon



Launching ceremony of pre-festive clean-up campaign by Hon. K. RAMANO, Minister of Environment, Solid Waste Management and Climate Change in the presence of (from left to right) Dr. R. J. FOOLMAUN, Divisional Environment Officer – Ministry of Environment, Solid Waste Management and Climate Change, Hon. G. P. LESJONGARD, Minister of Tourism, Hon. S. MAUDHOO, Minister of Blue Economy, Marine Resources, Fisheries and Shipping, Hon. D. BALGOBIN, Minister of Technology, Communication and Innovation and Mr. S. BHUNSEE, Chairman District Council of Flacq

2.2 Tree plantation at Belle Mare public beach



Hon. K. RAMANO,
Minister of Environment, Solid Waste
Management and Climate Change



Hon. G. P. LESJONGARD,
Minister of Tourism



*Dr. D. BISSESSUR,
General Manager of Beach Authority*



*Mr. R. SOWAMBAR, Chairman of Beach Authority together with Dr. D. BISSESSUR,
General Manager of Beach Authority and Staff of Belle Mare Sub Office*

2.3 Hindi ki Masti 2 at Mont Choisy public beach

Hindi ki Masti 2 was organised by the Hindi Speaking Union on 22 December, 2019 at Mont Choisy public beach in collaboration with Beach Authority and other stakeholders.

The following personalities were present:

- The Right Honourable Sir Anerood JUGNAUTH
- The Right Honourable Lady Sarojini JUGNAUTH
- Hon. M. GOBIN, Attorney General and Minister of Agro Industry and Food Security
- Hon. A. TEELUCK, Minister of Arts and Cultural Heritage
- Dr. The Hon. A. RAMDHANY, Private Parliamentary Secretary
- Mr. S. RAMBURN, Chairman of Hindi Speaking Union
- Mr. S. PEERTHUM, Vice Chairman of Hindi Speaking Union and Arya Sabha Mauritius
- Dr. D. BISSESSUR, General Manager of Beach Authority
- Pundit G. CHOTOREE, Assistant Treasurer of Hindi Speaking Union

The campaign comprised:

- ❖ Cultural activities
- ❖ Tree plantation



From left to right: Lady Sarojini JUGNAUTH, The Right Honourable Sir Anerood JUGNAUTH, Hon. M. GOBIN, Attorney General and Minister of Agro Industry and Food Security, Mr. S. RAMBURN, Chairman of Hindi Speaking Union, Mr. S. PEERTHUM, Vice Chairman of Hindi Speaking Union and Arya Sabha Mauritius, Pundit G. CHOTOREE, Assistant Treasurer of Hindi Speaking Union and Dr. D. BISSESSUR, General Manager of Beach Authority at Mont Choisy public beach

➤ **Tree plantation at Mont Choisy public beach in the context of Hindi ki Masti 2**



The Right Honourable Sir Anerood JUGNAUTH

➤ Tree plantation at Mont Choisy public beach in the context of Hindi ki Masti 2



*Dr. the Hon. A. RAMDHANY,
Private Parliamentary Secretary*



*Hon. M. GOBIN, Attorney General
and Minister of Agro Industry and
Food Security together with
Dr. D. BISSESSUR,
General Manager of Beach*



*Hon. A. TEELUCK,
Minister of Arts and Cultural Heritage*

2.4 Family Gathering at St. Felix public beach

Several activities were carried out at Blue Bay and Telfair public beaches on 08 December, 2019 in the context of Festival International Kreol.

➤ Family Entertainment and Beach Games at Blue Bay public beach

A family entertainment and beach games were carried out at Blue Bay public beach by the Ministry of Arts and Cultural Heritage in collaboration with the Beach Authority and Radio Plus. Plastic bin bags were distributed to beach users.



Distribution of plastic bin bags to beach users at Blue Bay public beach

➤ 'Sinema en plener' at Telfair public beach

'Sinema en plener' was organised by the Mauritius Film Development Corporation at Telfair public beach.



'Sinema en plener' at Telfair public beach

2.5 Family Gathering at St. Felix public beach

The Mauritius Marathi Mandali Federation organised a family gathering including a fisherman dance festival at St. Felix public beach on 08 December, 2019 in collaboration with the Beach Authority and Police Department. Plastic bin bags were distributed on that occasion to beach users with a view to maintain our public beaches clean and safe.

The following personalities were present:

- Hon. A. GANOO, Minister of Land Transport and Light Rail
- Hon. N. P. RAMCHURRUN, Parliamentary Private Secretary responsible for constituencies number 8 and 14
- Hon. M. S. M. MAYOTTE, Member of Parliament



Hon. A. GANOO, Minister of Land Transport and Light Rail at St. Felix public beach



Distribution of plastic bin bags to beach users



Regular emptying of bins by scavenging contractor

2.6 Team Building Workshop at Hilton Mauritius Resort and Spa

A team building workshop was organised by the Beach Authority on **24 October, 2019** at Hilton Mauritius Resort and Spa with a view to further enhance the knowledge of all Staff and focusing on understanding each other`s strengths and weaknesses.



Welcome address and opening of Team Building Workshop by Mr. R. SOWAMBAR, Chairman of the Beach Authority



Mrs. Moobinah KHODABOCUS, Accounting Technician at the Beach Authority and Master of Ceremony

Sitting form Left to Right Dr. D. Bissesur (General Manager of Beach Authority), Mr. R. Sowanbar (Chairman of Beach Authority), Mr. L. Chaytoo (Administrative Manager of Beach Authority), Mr. G. Teeluck (Procurement & Supply Officer)



General Manager with Staff of Beach Authority

The background of the page is a vibrant tropical landscape. In the foreground, there is a clear, turquoise ocean with gentle waves. A white sandy beach runs across the middle ground, featuring a central thatched-roof hut supported by wooden posts. The hut has several wooden benches underneath it. The beach is lined with numerous tall palm trees with lush green fronds. In the background, a massive, dark, rocky mountain rises steeply, its slopes partially covered with green vegetation. The sky is a clear, bright blue with a few wispy clouds. At the top of the page, there are decorative blue and white wavy lines.

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 Tourism 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. D. Laurent
Chairperson



Mr. A.K. Parayag
Board Member

STATEMENT OF COMPLIANCE

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

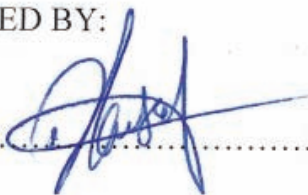
Name of PIE: **Beach Authority**

Reporting Period: **1 July 2019 to 30 June 2020**

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 D.Laurent**
CHAIRPERSON

Mr R.Soborun
BOARD MEMBER

DATE: 25 June, 2021

DATE: 25 June, 2021



Section I



Financial Statements



**REPORT OF THE
DIRECTOR OF AUDIT**

**On the Financial Statements
of the Beach Authority
for the year ended 30 June 2020**

NATIONAL AUDIT OFFICE



NATIONAL AUDIT OFFICE

REPORT OF THE DIRECTOR OF AUDIT TO THE BEACH AUTHORITY

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of the Beach Authority, which comprise the statement of financial position as at 30 June 2020, and the statement of financial performance, statement of changes in net assets/equity, cash flow statement and the statement of comparison of budget and actual amount 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 2020, and of its financial performance and cash flows for the year then ended in accordance with International Public Sector Accounting Standards.

Basis for Opinion

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

Key Audit Matters

Key Audit Matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters. I have determined that there are no 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 auditor's report thereon.

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

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

Corporate Governance Report

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.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Beach Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Beach Authority's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Beach Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

Report on Other Legal and Regulatory Requirements

Management's Responsibilities for Compliance

In addition to the responsibility for the preparation and presentation of the financial statements described above, management is also responsible to ensure that the Beach Authority's operations are conducted in accordance with the provisions of laws and regulations, including compliance with the provisions of laws and regulations that determine the reported amounts and disclosures in an entity's financial statements.

Auditor's Responsibilities

In addition to the responsibility to express an opinion on the financial statements described above, I am also responsible to report to the Board whether:

- (a) I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of the audit;
- (b) the Statutory Bodies (Accounts and Audit) Act and any directions of the Minister, in so far as they relate to the accounts, have been complied with;
- (c) in my opinion, and, as far as could be ascertained from my examination of the financial statements submitted to me, any expenditure incurred is of an extravagant or wasteful nature, judged by normal commercial practice and prudence;
- (d) in my opinion, the Beach Authority has been applying its resources and carrying out its operations fairly and economically; and
- (e) the provisions of Part V of the Public Procurement Act regarding the bidding process have been complied with.

I performed procedures, including the assessment of the risks of material non-compliance, to obtain audit evidence to discharge the above responsibilities.

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

The Beach Authority has complied with the Statutory Bodies (Accounts and Audit) Act in so far as it relates to the accounts.

Based on my examination of the accounts of Beach Authority, nothing has come to my attention that indicates that:

- (a) any expenditure incurred was of an extravagant or wasteful nature, judged by normal commercial practice and prudence; and
- (b) the Board has not applied its resources and carried out its operations fairly and economically.

Public Procurement Act

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.



C. ROMOAH
Director of Audit

National Audit Office
Level 14, Air Mauritius Centre
PORT LOUIS

30 June 2021

BEACH AUTHORITY

Statement of Financial Position as at 30 June 2020

		30-Jun-20	30-Jun-19 Restated
	Notes	Rs	Rs
ASSETS			
Current assets			
Cash and cash equivalents	9	70,588,939	77,965,520
Trade and other receivables	10	652,930	328,020
Car loan		2,901,528	838,867
Inventories	11	2,322,313	1,117,870
Prepayments	12	132,720	127,180
		76,598,430	80,377,457
Non-current assets			
Property, plant and equipment	13	34,321,951	16,677,470
Investment property	13.1	38,700,000	38,700,000
Construction work in progress	13.2	-	5,684,220
		73,021,951	61,061,690
Total Assets		149,620,381	141,439,147
LIABILITIES			
Current liabilities			
Trade and other payables	14	5,114,310	9,952,030
Car loan		3,407,313	838,867
Refundable deposits	14.3	285,120	544,120
Employee benefits	14.4	1,222,088	1,353,693
		10,028,831	12,688,710
Non-current liabilities			
Employee benefits	15	10,673,551	9,619,201
Retirement benefit obligation	16	13,619,941	6,134,670
		24,293,492	15,753,871
Total Liabilities		34,322,323	28,442,581
Net Assets/(Liabilities)		115,298,058	112,996,566
NET ASSETS/EQUITY			
General fund	18	76,598,058	74,296,566
Revaluation reserve		38,700,000	38,700,000
Total Net Assets/Equity		115,298,058	112,996,566


 (Mr. D. LAURENT)
 CHAIRMAN


 (Mr. A. K. PARAYAG)
 BOARD MEMBER

Date: 25 June 2021

BEACH AUTHORITY

Statement of Financial Performance for the year ended 30 June 2020

		Year ended 30 Jun 2020	Year ended 30 Jun 2019 Restated
	Notes	Rs	Rs
REVENUE			
Revenue from non-exchange transaction	19	61,119,027	74,594,160
Revenue from exchange transaction	20	5,292,736	6,677,230
		66,411,763	81,271,390
EXPENDITURE			
Salaries and employee benefits	21	36,619,143	29,801,676
Cost of amenities and upgrading of environment on public beaches	22	7,679,676	13,261,069
Maintenance on public beaches and provision of utilities	23	4,294,658	5,761,760
Rent		3,802,590	2,847,524
Maintenance and running of motor vehicles		1,625,918	1,217,823
Office expenses, postage and incidentals	24	683,076	1,508,507
Depreciation		4,459,345	2,583,270
Cost of utilities	25	682,964	747,308
Legal and professional services		196,000	240,000
Board members fees and allowances		494,965	927,291
Other operating expenses		820,025	628,070
Insurances		327,988	315,320
Training and mission		117,200	
Advertising		158,190	243,767
Asset derecognised			47,669
		61,961,738	60,131,054
Net surplus/(deficit)		4,450,025	21,140,336

BEACH AUTHORITY

Statement of Changes in Net Assets/Equity for the year ended 30 June 2020

	General fund Rs	Renewal fund Rs	Revaluation Reserve Rs	Total Rs
		-	-	-
Balance at 30 June 2018	91,482,135	310,000	0	91,792,135
Recognition of PPE at fair value				
Prior year Adjustment	204,558			204,558
Increase in Retirement Benefit Obligations	(140,463)			(140,463)
Transfer to revaluation reserve	(38,700,000)		38,700,000	38,700,000
Surplus/(deficit) for the year	21,140,336			21,140,336
Restated as at 30 June 2019	73,986,566	310,000	38,700,000	112,996,566
Recognition of PPE at fair value	5,000,000			5,000,000
Increase in Retirement Benefit Obligations	(7,148,533)			(7,148,533)
Surplus /(deficit) for year	4,450,025			4,450,025
Balance at 30 June 2020	76,288,058	310,000	38,700,000	115,298,058

Note: Prior year adjustment

The useful life of assets fully depreciated but still in use has been reviewed and depreciation has been adjusted accordingly.

BEACH AUTHORITY

Cash Flow Statement for the year ended 30 June 2020

	Year ended 30 Jun 2020	Year ended 30 Jun 2019
	Rs	Rs
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus/(Deficit)	4,450,025	20,366,336
Adjustment for non-cash movements		
Depreciation	4,459,345	3,357,270
Asset derecognised		47,669
Increase/(decrease) in payables	1,093,284	(536,800)
Increase/(decrease) in provisions for employee benefits	922,744	(642,269)
Retirement benefit obligations	336,737	62,503
(Increase)/decrease receivables	(330,450)	(339,713)
(Increase)/decrease inventories	(1,204,443)	566,226
Net cash flows from operating activities	9,727,242	22,881,222
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(17,103,823)	(14,272,830)
Proceeds from sales of fixed asset		
(Gain)/loss on proceed of sale of fixed asset		
Net cash flows from investing activities	(17,103,823)	(14,272,830)
Net increase/(decrease) in cash and cash equivalents	(7,376,581)	8,608,392
Cash and cash equivalents at beginning of year	77,965,520	69,357,128
Cash and cash equivalents at end of year	70,588,939	77,965,520

(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 2020	Year ended 30 Jun 2019
	Rs	Rs
Cash in hand	6,329	10,483
Cash at bank	70,582,610	77,955,037
	70,588,939	77,965,520

The Authority has Rs 43M from the cash and cash equivalents that will be used on infrastructure projects such as construction of toilet block, parking areas, provision of solar lightings and part implementation of beach management plan during the coming years.

(b) Property plant and equipment

During the year ended 30 June 2020, property plant and equipment was acquired by Beach Authority for the sum of Rs 16,769,878 by means of capital grant and Rs 333,945 by recurrent grant from Government.

BEACH AUTHORITY

Statement of Comparison of Budget and Actual amount for the year ended 30 June 2020

	Budget Amount	Revised Budget Amount	Actual 1 July 2019 to 30 June 2020	Financial Statements 1 July 2019 to 30 June 2020	Difference Between Revised Budget and Financial Statements	Comments
	Rs	Rs	Rs	Rs	Rs	
Revenue						
Recurrent grant	47,000,000	47,000,000	47,000,000	47,558,000	558,000.00	Additional grant for Interim Allowance
Beach traders' licence	3,315,000	3,315,000	1,540,000	3,095,000	- 220,000.00	Govt decision - exempt licence fee for 2 years
Other income	2,400,000	2,400,000	2,502,378	2,258,763	- 141,237.00	Less demand for use of public beach due to COVID - 19 pandemic
Refundable deposit			546,000		-	
Car loan			505,785		-	
Capital grant	13,500,000	13,500,000	13,500,000	13,500,000	-	
Total revenue	66,215,000	66,215,000	65,594,163	66,411,763		
Expenses						
Salaries and employee benefits	38,939,980	38,739,980	35,285,633	36,619,143	-2,120,837	Vacancies not filled
Cost of amenities and upgrading of environment on public beaches	13,500,000	13,500,000	23,393,483	7,679,676	-5,820,324	Capitalisation of Amenities on public beaches
Maintenance on public beaches and provision of utilities	4,450,000	4,450,000	4,295,112	4,294,658	-155,342	Close monitoring to avoid wastage of resources
Rent	4,050,000	3,850,000	3,802,590	3,802,590	-47,410	
Maintenance and running of motor vehicles	1,100,000	1,400,000	1,638,026	1,625,918	225,918	
Office expenses, postage and incidentals	900,000	900,000	766,976	683,076	-216,924	Less procurement of stationeries.
Cost of utilities	745,000	745,000	688,296	682,964	-62,036	
Legal and professional services	200,000	200,000	196,000	196,000	-4,000	
Board members fees and allowances	600,000	600,000	494,965	494,965	-105,035	
Other operating expenses	685,000	785,020	748,717	820,025	35,005	
Insurances		425,000	326,295	327,988	-97,012	

Training and mission	100,000	100,000	117,200	117,200	17,200	
Advertising	220,000	220,000	136,196	158,190	-61,810	
Refundable deposit			615,000		0	
Purchase of fixed asset- Recurrent grant	300,000	300,000	314,395	333,945	33,945	
Purchase of fixed asset - Capital grant			151,860		0	
Total Expenses	66,214,980	66,215,000	72,970,744	57,836,338		
NET REVENUE		0	-7,376,581			

The budget is approved on a cash basis and covers the period from 01 July 2019 to 30 June 2020.

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 2020

PAYMENTS	30-Jun-20 Rs
Actual amount on comparable basis as presented in the Budget & Actual Comparative statement	72,970,744
Basis Differences:	
Adjustment for prepayments	(5,540)
Inventories	(1,204,443)
Trade receivables	(183,011)
Provisions & Accruals	
Sick leave	(12,152)
Passage benefits	(131,605)
Vacation leave	1,066,500
Retirement benefit obligation	336,738
Adjustment for creditors	2,267,073
Non-Budgeted items:	
Purchase of fixed assets	(17,103,823)
Refundable deposits	(615,000)
Stale cheques	116,912
Non cash item:	
Depreciation	4,459,345
Actual amount in the Statement of Financial Performance	61,961,738
RECEIPTS	Rs
Actual amount on comparable basis as presented in the Budget & Actual Comparative statement	65,594,163
Basis Differences:	
Adjustment for receivables	141,900
Adjustment for payables	1,420,573
Stale cheques	116,912
Refundable deposits	(546,000)
Non-cash item:	
Car loan	(505,785)
Deposit written off	190,000
Actual amount in the Statement of Financial Performance	66,411,763

BEACH AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

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;
- (e) advise the Minister on all matters relating to the management and development of public beaches.

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

2.0 Basis of preparation

The financial statements have been prepared in accordance with the International Public Sector Accounting Standards (IPSASs) issued by the International Public Sector Accounting Standards Board (IPSASB) which is a board of the Federation of Accountants (IFAC). Where an IPSAS does not address a particular issue, the appropriate International Financial Reporting Standards (IFRSs) and International Accounting Standards (IASs) issued by the International Accounting Standards Board are applied.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

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 2020.

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 2020

4.0 Measurement base

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

5.0 Adoption of new and revised standards

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

In the current financial year, the Authority has adopted all the new and revised International Public Sector Accounting Standards (IPSAS) that are relevant to its operations for the current year ended 30 June 2020 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 2020

5.0 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

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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

7.1 Property, plant and equipment (continued)

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.

In line with IPSAS 17, the useful life of fully depreciated assets which are still in use have been extended.

Class of assets	Percentage 2019-20
Motor vehicles	20
Furniture and fittings	10
Computer equipment	25
Office 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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

7.1.1 Impairment

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

7.1.2 Derecognition

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

7.2.0 Financial instruments

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

7.2.1 Trade and other receivables

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

7.2.2 Trade and other payables

Trade and other payables are stated at their nominal amounts.

7.2.3 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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

7.4.0 Leases

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

7.5.0 Provisions, contingent liabilities and contingent assets

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

7.6.0 Retirement and other Benefits Obligations

7.6.1 Defined benefit pension plan

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

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

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

7.6.2 Defined contribution pension scheme

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

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

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

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

7.6.3 State pension plans

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

7.6.4 Family protection scheme

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

7.6.5 Provision for vacation leave

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

7.6.6 National Savings Fund

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

7.7.0 Revenue Recognition

7.7.1 Revenue from non-exchange transaction

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

With the implementation of IPSAS 23, all capital grants are being immediately recognized in the Statement of Financial Performance for the same year. Recurrent grants receive to finance operating expenses have been recognized in the Statement of Financial Performance of the year to which they related.

7.7.2 Revenue from exchange transactions

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

The fees are fixed by Regulations made by the Minister of Local Government and Outer Islands under Section 22 of 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.

7.8.0 Expenses

All expenses have been accounted on accrual basis

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

7.9.0 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.

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 2020	Year ended 30 Jun 2019 Restated
	Rs	Rs
Cash in hand	6,329	10,483
Cash at bank	70,582,610	77,955,037
	70,588,939	77,965,520

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

10.0 Trade and other receivables

	Rs	Rs
Rent of tuck shop	469,920	328,020
Employee benefits	18,760	
Bel ombre project	164,250	
	652,930	328,020

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

11.0 Inventories

	Year ended 30 Jun 2020	Year ended 30 Jun 2019
	Rs	Rs
Repairs & Maintenance materials	735,569	731,207
Other materials	1,057,688	262,783
Stationery	484,543	121,653
Stamps	44,513	2,227
Total	2,322,313	1,117,870

12.0 Prepayments

	Rs	Rs
Insurance	105,285	106,978
Maintenance agreement	27,435	20,202
	132,720	127,180

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

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 Rs	Public Infrastructure Rs	Motor vehicles Rs	Computer equipment Rs	Furniture & fittings Rs	Office equipment Rs	Plant & machinery Rs	Total Rs
Cost								
30.06.2018	0	0	7,493,884	1,565,026	1,659,098	1,468,587	907,739	13,094,333
Additions	2,811,026	3,960,051	6,120,930	353,153	309,436	203,293	514,940	14,272,830
Derecognised			(967,359)	(457,132)	(857,747)	(614,242)	(33,170)	(2,929,650)
30.06.2019	2,811,026	3,960,051	12,647,455	1,461,047	1,110,787	1,057,638	1,389,508	24,437,513
Additions	8,652,935	12,925,084		235,750	67,975	30,220	151,860	22,103,824
30.06.2020	11,463,962	16,925,135	12,647,455	1,696,797	1,178,762	1,087,858	1,541,368	46,541,337
Depreciation								
30.06.18	0	0	4,810,211	945,712	1,221,181	914,552	371,662	8,263,318
Charge for the year	28,009	66,000	1,792,275	228,703	89,878	179,377	199,023	2,583,265
Depreciation Adjustment				(80,841)	(89,472)	(15,237)	(19,009)	(204,559)
Derecognised			(967,359)	(457,132)	(810,636)	(613,684)	(33,170)	(2,881,981)
30.06.2019	28,009	66,000	5,635,127	636,442	410,951	465,008	518,506	7,760,043
Charge for the year	180,217	1,284,634	2,147,186	305,747	102,609	200,312	238,638	4,459,343
30.06.2020	208,226	1,350,634	7,782,313	942,189	513,560	665,320	757,144	12,219,386
Net book value								
30.06.2020	11,255,736	15,574,501	4,865,142	754,609	665,203	422,539	784,225	34,321,951
30.06.2019	2,783,017	3,894,051	7,012,328	824,605	699,836	592,630	871,002	16,677,470

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

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 38.7M. The fair values were determined based on valuations performed by Broll Indian Ocean Ltd, an accredited independent valuer in March 2018. The fair value model has been adopted and the investment properties will be valued each five years.

13.2 Construction work in progress

	Year ended 30 Jun 2020	Year ended 30 Jun 2019
	Rs	Rs
Balance as at start of year	5,684,220	5,357,957
Transfer to PPE	(5,684,220)	(5,357,957)
Work in progress for the year		5,684,220
Balance as at end of year	0	5,684,220

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

14.0 Trade and other payables	Year ended 30 Jun 2020	Year ended 30 Jun 2020
14.1 Trade payables	Rs	Rs
Trade payables	134,427	1,555,000
	134,427	1,555,000
14.2 Other payables	Rs	Rs
Accrued expenses	4,979,883	2,712,810
Construction work in progress		5,684,220
	4,979,883	8,397,030
Total Trade and other payables	5,114,310	9,952,030
14.3 Refundable deposits	Rs	Rs
Sundries	285,120	544,120
	285,120	544,120
14.4 Employee benefits	Rs	Rs
Passage benefits		
Balance as at start of year	1,353,693	1,442,709
Amount earned during the year	558,774	677,876
Amount paid during the year	(690,379)	(766,892)
Balance as at end of year	1,222,088	1,353,693
15.0 Non-current Liabilities		
15.1 Employee benefits		
15.1.1 Accumulated sick leave	Rs	Rs
Balance as at start of year	5,116,153	4,920,714
Increase/(decrease) in provision	456,989	821,023
Amount paid during the year	(469,140)	(625,584)
Balance as at end of year	5,104,002	5,116,153

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

15.0 Non-current Liabilities (cont'd)	Year ended 30 Jun 2020 Rs	Year ended 30 Jun 2020 Rs
15.1.2 Vacation leave		
Balance as at start of year	4,503,048	5,251,740
Increase/(decrease) in provision	1,066,501	(528,647)
Amount paid during the year		(220,045)
Balance as at end of year	5,569,549	4,503,048
Total employees benefit	10,673,551	9,619,201

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 -

	Rs	Rs
Amounts recognized in Statement of Financial position at end of year:		
Defined benefit obligation	39,598,325	29,105,614
(Fair value of plan assets)	(25,978,384)	(22,970,944)
Liability recognized in statement of financial position at end of year	13,619,941	6,134,670

16.0 Retirement benefit obligations

	Rs	Rs
Amounts recognized in Statement of Financial performance at end of year:		
Current service cost	1,806,054	1,414,855
Employee contribution	(685,497)	(714,947)
Fund expenses	34,232	36,526
Net interest expense/(revenue)	210,195	398,489
Total included in staff cost	1,364,984	1,134,923
Remeasurement		
Liability (gain)/loss	8,215,741	(268,204)
Assets (gain)/loss	(1,067,208)	408,667
Net Assets/Equity (NAE)	7,148,533	140,463
Total	8,513,517	1,275,386

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

16.0 Retirement benefit obligations (cont'd)

Movements in liability recognised in Statement of Financial Position:

	Year ended 30 Jun 2020 Rs	Year ended 30 Jun 2019 Rs
At start of year	6,134,670	5,931,704
Staff Cost	1,364,984	1,134,923
(Contributions paid by employer)	(1,028,246)	(1,072,420)
Amount recognised in NAE	7,148,533	140,463
At end of year	13,619,941	6,134,670

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

Reconciliation of the present value of defined benefit obligations

	Rs	Rs
Present value of obligations at start of period	29,105,614	27,319,448
Current service cost	1,806,054	1,414,855
Interest cost	1,091,461	1,912,361
(Benefits paid)	(620,545)	(1,272,846)
Liability (gain)/loss	8,215,741	(268,204)
Present value of obligations at end of period	39,598,325	29,105,614

16.0 Retirement benefit obligations

Reconciliation of fair value of plan assets

	Rs	Rs
Fair value of plan assets at start of period	22,970,944	21,387,744
Expected return on plan assets	881,266	1,513,872
Employer contributions	1,028,246	1,072,420
Employee contributions	685,497	714,947
(Benefits paid + other outgoings)	(654,777)	(1,309,372)
Asset gain/(loss)	1,067,208	(408,667)
Fair value of plan assets at end of year	25,978,384	22,970,944

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

16.0 Retirement benefit obligations (cont'd)

Distribution of plan assets at the end of year

Percentage of assets at end of year	June 2020 (%)	June 2019 (%)
Government securities and cash	61.7	58.7
Loans	3.0	3.4
Local equities	10.1	13.1
Overseas bonds and equities	24.6	24.2
Property	0.6	0.6
Total	100	100

Additional disclosure on assets issued or used by the reporting entity

Percentage of Assets at end of year	June 2020 (%)	June 2019 (%)
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 2019 Rs	June 2019 Rs
Currency		
Asset experience gain/(loss) during the year	1,067,208	(408,667)
Liability experience gain/(loss) during the year	(8,215,741)	268,204
	(7,148,533)	(140,463)

Year	2020-2021
Expected employer contributions	1,069,019
(Estimate to be reviewed by Beach Authority)	

18
years

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

16.0 Retirement benefit obligations (cont'd)

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

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

	Year ended 30 Jun 2020 (%)	Year ended 30 Jun 2019 (%)
Discount rate	3.75	7.00
Future salary increases	2.40	4.50
Future pension increases	1.40	3.50
Mortality before retirement	A 6770 Ultimate Tables	
Mortality in retirement	Pa 90 tables	
Retirement age	65 years	

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

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

- If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs6.3M (Increase by Rs 8M) if all other assumptions were held unchanged.
- If the expected salary growth would increase (decrease) by 100 basis points, the defined benefit obligation would increase by Rs 4M (decrease by Rs 3.4M) if all other assumptions were held unchanged.
- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 1.1M (decrease by Rs 1.1M) if all assumptions were held unchanged.

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

17.0 Renewal fund

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

18.0 General fund

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

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

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

	Year ended 30 Jun 2020 Rs	Year ended 30 Jun 2019 Restated Rs
Opening balance	74,296,566	91,792,134
Transfer to revaluation reserve		(38,700,000)
Recognition of PPE at fair value	5,000,000	
Increase in retirement benefit obligations	(7,148,533)	(140,463)
Depreciation Adjustment		204,559
Accumulated surplus for the year	4,450,025	21,140,336
Closing balance	76,598,058	74,296,566

19.0 Revenue from non-exchange transaction

	Year ended 30 Jun 2020 Rs	Year ended 30 Jun 2019 Rs
Recurrent grant	47,558,000	44,000,000
Capital grant	13,500,000	30,000,000
Donation for CSR project		504,000
Fine and penalties	61,027	90,160
	61,119,027	74,594,160

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

20.0 Revenue from exchange transaction

	Year ended 30 Jun 2020 Rs	Year ended 30 Jun 2020 Rs
Licences	3,095,000	3,122,500
Rentals	1,767,806	2,242,416
Other income	429,930	1,312,314
	5,292,736	6,677,230

21.0 Salaries and employee benefits

	Year ended 30 Jun 2019 Rs	Year ended 30 Jun 2019 Rs
Salaries	27,281,569	20,991,242
Allowance and overtime	1,107,483	1,504,576
Travelling and transport	3,396,820	3,315,164
Staff welfare	155,517	141,296
Uniforms	317,838	224,214
Gratuity and other allowance	694,838	565,157
Pension cost /Family Protection	3,153,250	2,382,152
Passage benefits	511,828	677,875
	36,619,143	29,801,676

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

22.0 Cost of amenities and upgrading of environment on public beaches

	12 months ended 30 June 2020		12 months ended 30 June 2019	
	Rs	Rs	Rs	Rs
Beach management plan		982,776		1,656,612
Civil works		4,267,026		6,930,185
Construction of toilet blocks		422,844		3,697,215
Construction of food court				
Construction/reparation of Kiosk			<u>78,746</u>	
Construction/reparation of tuck shop				
				78,746
Landscaping				
Tree plantation				
Embellishment works			<u>8,000</u>	
				8,000
Lightings		626,843		403,696
Security for beach users				
Info panel			<u>431,415</u>	
				431,415
Parking facilities		563,062		
Upgrading access		685,325		
Other capital expenditures		131,800		55,200
Total		7,679,676		13,261,069

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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

23.0 Maintenance on public beaches and provision of utilities	Year ended 30 Jun 2020	Year ended 30 Jun 2019
	Rs	Rs
Water and electricity	3,406,160	3,565,386
Repairs and maintenance	888,498	2,196,374
	4,294,658	5,761,760

Note: The Parent Ministry has spent an amount of RS 133.2M for cleaning of beaches.

24.0 Office expenses, postage and incidentals

	Rs	Rs
Office expenses and incidentals	615,212	1,356,130
Postage and stamps	67,864	152,377
	683,076	1,508,507

25.0 Cost of utilities

	Rs	Rs
Telephone	380,551	387,801
Electricity	302,413	359,507
	682,964	747,308

26.0 Events after the reporting date

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

27.0 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 2020 Rs	12 months ended 30 Jun 2019 Rs
Ministry of Social Security, National Solidarity, Environment and Sustainable Development	61,058,000	74,000,000
Ministry of Service Civil and Administrative Reforms (Youth Employment Program)		596,994
CSR Project (Laurelton Diamonds)		504,000
Total	61,058,000	75,100,994

28.0 Employee disclosure

As at the 30 June, 2020 the Authority had eighty seven full time and two part time employees on its establishment

29.0 Key management personnel

Key management personnel include a General 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 2,697,114 for the year.

A scenic view of a beach with a sailboat on the water under a blue sky with clouds. The foreground shows a pebbly beach transitioning into sand. The water is a vibrant turquoise color, and a white sailboat with a tall mast is visible on the right side of the frame. The sky is a clear, bright blue with a few scattered white clouds. The overall atmosphere is bright and sunny.

Section J

Appendices

Proclaimed public beaches around the Island of Mauritius



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 Cimetière) - Portion 6	4.0055	740	179/1991
11	Pointe aux Piments (Pointe aux Biches) - Portion 7	0.4998	40	179/1991
12	Trou aux Biches (opposite Ex-Aquarium)	2.5826	700	206/1940
13	Trou aux Biches (in front of Police Station)	0.8827	73.15	143/1984
14	Trou aux Biches (opposite Casuarina)	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

List of Proclaimed Public Beaches in Mauritius

NORTHERN REGION (Continued)

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	La Cuvette	1.7775	310	149/1991
22	Pereybère	1.7635	108	1329/1991
23	Bain Boeuf	2.2	727	494/1991
24	Cap Malheureux	0.22	39	497/1991
25	P. G Union Ribet	17.37	1162.5	496/1991& 1253/2019
26	Anse La Raie	0.625	110	385/1991
27	Butte à l'Herbe	8.7675	560	386/1991
28	Belle Vue Cugnet	0.3044	155.88	998/2005
29	Belle Vue Cugnet	0.5719	197.67	998/2005
30	Belle Vue Cugnet	0.65	220	610/1991
31	Grande Gaube	0.32	62	606/1991
32	P. G Melville (Part of)	2.113	330	560/2010
33	P. G Melville (Part of)	2.149	525	560/2010
34	Islet Matapan & Pt of P. G Melville	4.9588	1050	687/1963
35	Poudre d'Or	4.23	848	607/1991
36	Pointe des Lascars	0.5679	176	2240/2015
37	Von Moltke -original Ext: 0.6590 Ha - Deproclaimed Ext; 0.058 Ha GN 689/1997	0.601	137	1424/1990
Total		89.1146	12, 926.25	

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

List of Proclaimed Public Beaches in Mauritius

SOUTHERN REGION (Continued)

S. N	Name	Extent (Ha)	Sea Frontage (m) (approx.)	G.N.
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	

EASTERN REGION

S. N	Name	Extent (Ha)	Sea Frontage (m) (approx.)	G.N.
1	Roches Noires	2.13	350	1471/1990
2	Poste La Fayette	0.963	130	1393/1990
3	Poste La Fayette (near Police Memorial)	7.174	620	20/1991
4	Poste La Fayette	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

List of Proclaimed Public Beaches in Mauritius

EASTERN REGION (Continued)

S. N	Name	Extent (Ha)	Sea Frontage (m) (approx.)	G.N.
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	G. R. S. E	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
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'Embrazure	4.7	1930	1473/1997
5	La Pointe Cassis Le Morne Village	5.5749	1940	2755/2014
6	Le Morne Brabant (Pointe Sud Quest)	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
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

List of Proclaimed Public Beaches in Mauritius

WESTERN REGION (Continued)

S. N	Name	Extent (Ha)	Sea Frontage (m) (approx.)	G.N.
22	P. G Anna	0.42	105	348/1991
23	P. G Albion	1.75	205	61/1998
24	P. G Mon Plaisir	2.11	250	609/1991
25	Petit Verger	0.219	62	206/1940
26	Petit Verger	0.211	50	206/1940
27	Petit Verger (near Prison) (Tilac)	1.7815	160	811/2017
28	Pointe aux Sables	1.14	88	206/1940
29	Pointe aux Sables (near Fisheries Post and Training Centre)	0.338	68	635/2006
30	Pointe aux Sables (Martello)	0.634	77	1899/2009
31	G.R.N.W (Sable Noir)	0.683	198	2118/1999
32	Sable Noir (Extended)	0.38	132	1066/2012
Total		86.341	13,845.07	

Total number of proclaimed beaches in Mauritius = 130

Total Extent of Proclaimed Beaches in Mauritius= 326.4304Ha (approx.)

Total Sea Frontage (approx.) of Public Beaches in Mauritius = 47, 915.03m

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: Commission for Environment, Rodrigues

Policy Paper - Authorisation Issued for Activities on Public Beaches

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 - organised 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, Sensitisation 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 organised 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
- 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 organised 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 public beaches for financial year ending 30 June, 2020

S. N	Public Beach	No. of authorisation issued
1	Ansè La Raie	4
2	Baie Du Cap	1
3	Bain Boeuf	3
4	Bel Ombre	11
5	Belle Mare	40
6	Belle Vue Cugnet	1
7	Blue Bay	7
8	Bois des Amourettes	1
9	Bras Deau	11
10	Butte a L"herbe	8
11	Flic en Flac	66
12	Grand Baie	6
13	Grand Gaube	7
14	Grand Sable	1
15	La Cambuse	26
16	La Cuvette	1
17	La Prairie	6
18	La Preneuse	4
19	Le Bouchon	2
20	Le Goulet	5
21	Le Morne	27
22	Mont Choisy	91
23	Old Grand Port	1

Appendix D

Authorisations issued for various activities on public beaches for financial year ending 30 June, 2020 (Continued)

S. N	Public Beach	No. of authorisation issued
24	Petit Sable	1
25	P. G Albion	6
26	P. G Melville	4
27	P. G Union Ribet	7
28	Palmar	40
29	Pointe aux Piments	7
30	Pointe aux Sables	15
31	Pointe des Lascars	1
32	Pomponette	2
33	Poste La Fayette	7
34	Poudre d'Or	3
35	Remy Ollier	1
36	Riambel	5
37	Riviere des Galets	1
38	Roches Noires	1
39	Saint Felix	13
40	Tamarin	12
41	Telfair	2
42	Terracine - (La Roche qui Pleure)	1
43	Trou Aux Biches	5
44	Wolmar	11
TOTAL		475

Appendix E

List of Minor Projects carried out in - house

S. N	Projects	Region	Remarks
1	Upgrading of toilet block at Trou aux Biches (Ex aquarium) public beach	Northern	Completed
2	Upgrading of toilet block at Pereybère public beach.	Northern	Completed
3	Construction of concrete platform and supply of water tank to increase water capacity at Trou aux Biches (ex - Aquarium), Grand Baie, Bain Boeuf, Grand Gaube public beaches.	Northern	Completed
4	Painting of toilet block at Pointe aux Piments (nr Debarcadère), P.G Melville (Lot 2), Poudre d'Or public beaches and painting of changing room at La Cuvette public beach.	Northern	Completed
5	Upgrading of Boat Access at Pointe aux Piment (debarcadère)	Northern	Completed
6	Provision of additional sand at Belle Vue Cugnet public beach	Northern	Completed
7	Construction of open shower at Bain Boeuf and P.G Melville public beaches.	Northern	Completed
8	Construction of open shower at Flic en Flac public beach	Western	Completed
9	Installation of new profile sheets at Ruisseau des Créoles public beach	Southern	Completed

Appendix E

List of Minor Projects carried out in - house (Continued)

S. N	Projects	Region	Remarks
10	Reinstatement and painting of concrete kiosk at Ruisseau des Créoles public beach	Southern	Completed
11	Painting of toilet block at Ruisseau des Créoles public beach	Southern	Completed
12	Painting of concrete kiosk at Riambel public beach	Southern	Completed
13	Painting of planter at Riambel public beach	Southern	Completed
14	Painting of concrete table and bench at Riambel public beach	Southern	Completed
15	Painting of concrete bench at Riambel public beach	Southern	Completed
16	Painting of concrete fire place at Riambel public beach	Southern	Completed
17	Reinstatement and painting of bench at Le Bouchon public beach	Southern	Completed
18	Reinstatement and painting of fireplace at Le Bouchon public beach	Southern	Completed
19	Painting of bridge wall at St. Felix public beach	Southern	Completed
20	Painting of concrete table and benches at St. Felix public beach	Southern	Completed
21	Reinstatement and painting of fireplace at St. Felix public beach	Southern	Completed

Appendix F

List of Public Beaches provided with Dangerous Bathing Panel

S. N	Public Beach	No. of New Dangerous Bathing Panel (Metal)	No. of Existing Dangerous Bathing Panel (Concrete)
1	Le Goulet	4	2
2	Pointe aux Piments	3	2
3	La Cuvette	1	Nil
4	Pointe d'Asur	1	Nil
5	Bain Boeuf	1	Nil
6	Poste Lafayette	4	Nil
7	Bras d'Eau	2	Nil
8	Belle Mare	1	Nil
9	G.R.S.E. Channel	2	Nil
10	Deux Frères	1	1
11	Blue Bay	3	2
12	La Cambuse	1	Nil
13	Sand Quarry	2	Nil
14	Camaron Hatchery	2	Nil
15	Le Bouchon	3	3
16	Le Souffleur	2	2
17	Gris Gris	2	2
18	Telfair	1	1
19	Riambel	2	2

Appendix F

List of Public Beaches provided with Dangerous Bathing Panel (Continued)

S. N	Public Beach	No. of New Dangerous Bathing Panel (Metal)	No. of Existing Dangerous Bathing Panel (Concrete)
20	Pomponette	3	1
21	Pointe aux Roches	1	Nil
22	Rivière des Galets	1	1
23	Ste Marie	1	1
24	Beau Champ	1	Nil
25	La Prairie	2	Nil
26	Pointe Sud Ouest	1	1
27	Le Morne	1	Nil
28	La Preneuse	1	Nil
29	Tamarin	2	1
30	Flic en Flac	3	1
31	Albion	1	Nil
32	Mon Plaisir	1	Nil
33	Montagne Jacquot	1	1
34	Pointe aux Sables	1	1
35	Sable Noir	1	Nil
36	Bain des Dames	2	Nil
Total		62	25

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