

# BEACH AUTHORITY



## ANNUAL REPORT 2020-2021

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## MESSAGE FROM CHAIRMAN

I am very delighted to associate myself with the publication of the Annual Report of the Beach Authority for the period July 2020 to June 2021.

I acknowledged that under my chairmanship I have received all the support and collaboration of all the Board Members, in leading the Board of the Authority in the right direction for achieving its goals and missions. I am also honoured to be closely associated in all the major achievements of the Beach Authority. My deep appreciation goes in the steps taken to implement the Beach Management Plans on public beaches, promoting leisure activities such as Beach Tours as well as participating in various clean up and awareness campaigns on the public beaches.

It is encouraging to note that during the year, the Board has worked consistently with common objectives amongst its members and in harmony with the Beach Authority Staff, the Parent Ministry and with all stakeholders concerned.

I also express my gratitude to the General Manager and his staff for their understanding, support and advice for the smooth running of the Authority.

I also wish to convey a special thanks to the Honourable Minister of Environment, Solid Waste Management and Climate Change and his staff for their continued collaboration.

**Mr Daniel Eric Clive Laurent**  
**The Chairperson**  
**Beach Authority Board**





## MESSAGE FROM GENERAL MANAGER

It gives me a great pleasure and honour to present the Annual Report for the period July 2020 to June 2021.

Since my joining office in August 2020 as General Manager of the Beach Authority, my vision and philosophy has been to adopt a participatory approach by enlisting the support and collaboration of all my staff at all levels and to lay emphasis with a changed mindset in developing further our public beaches. I would like therefore to express my deep appreciation to all my staffs at the Authority for their dedication and hard work to accomplish our mission.

I have strived for a coordinated approach by mobilising all available resources with a view to ensure an effective control and management of our public beaches.

The public beaches are our important coastal assets which should be protected and preserved at all costs especially in the wake of climate change effects. The public beaches also plays an important role in our tourism sector.

One of the main achievements was to expedite the implementation of the new concept for development called the 'Beach Management Plan', a necessary tool for a sustainable and integrated approach in the development of all our public beaches.

In line with Government objective and commitment to democratise accesses to public beaches with enhanced facilities, I am proud that the Beach Authority would soon be embarking by facilitating access to sea for persons with disabilities under the 'Beach Wheel Chair' project. The project would soon be implemented in the first instance at four highly frequented public beaches namely at Flic en Flac, Mont Choisy, Belle Mare and St Felix.

Such initiative in favour of persons with disabilities is in line with Article 9(2)(a) and 30(5)(c) of the United Nations on the convention on the Rights of Persons with Disabilities (UNCPRD) which Mauritius has signed in September 2007 and same being ratified in January 2010.

The objective of the Beach Authority would continue to be fulfilled with the ongoing projects relating to the provision of additional facilities and amenities (such as parking, solar lighting systems, picnic tables, etc.)

In additional to the above, I have laid emphasis that more recreational and leisure facilities and activities (such as nautical) be undertaken on our public beaches. A Leisure Unit would soon be created for that purpose at the Authority.

I would like to take this opportunity to thank all our stakeholders for their ongoing collaboration in achieving the goals and objectives of the Authority.

I also seize this opportunity to express my sincere thanks and gratitude to the Honourable Minister of Environment, Solid Waste Management and Climate Change and the staff of the Parent Ministry for their inflinching support and cooperation.

I am thankful for the confidence and trust you have placed in the Beach Authority.

**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, 2021, 131 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 respectively*.

## ***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 empowers the Authority with functions to further enhance most effectively its objectives as follows:

- (a) implement projects relating to:
  - (i) the conservation and protection of the environment of public beaches
  - (ii) upliftment and landscaping works on public beaches
  - (iii) infrastructural development, including provision of amenities for the use of the public and their maintenance on public beaches

- (iv) provision of leisure facilities on public beaches
  - (v) the enhancement of the quality of sea water; and
  - (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 of beach traders' licences 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.



# STAFFING AND ORGANISATION



# Staffing and Organisation

## ***1.0 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.

## ***2.0 Recruitments***

During the period July, 2020 to June, 2021 the following recruitments were made through open advertisement to the general public: -

<b>Post</b>	<b>No. of Vacancies</b>
Project Officer	<b>1</b>
Procurement and Supply Officer	<b>1</b>

### 3.0 Staffing Position

Staffing positions (on establishment) as at financial year ended 30 June, 2021:

S. N	POST	No. of posts	No. filled
1	General Manager	1	1
2	Deputy General Manager	1	-
3	Technical Manager	1	-
4	Administrative Manager	1	1
5	Project Officer	2	1
6	Internal Auditor	1	-
7	Accounting Technician	1	1
8	Senior Beach Enforcement Officer	1	1
9	Senior Beach Works Inspector	1	1
10	Technical Officer (Civil)	4	1
11	IT Support Officer	1	1
12	Human Resource Officer/Senior Human Resource Officer	1	-
13	Procurement and Supply Officer	1	1
14	Accounts Officer	1	-
15	Confidential Secretary	1	1
16	Beach Enforcement Officer	10	7
17	Beach Works Inspector	8	7
18	Technical Design Officer	1	-

S. N	POST	No. of posts	No. filled
19	Executive Officer (personal)	4	2
20	Assistant Procurement and Supply Officer	1	-
21	Management Support Officer	4	-
22	Clerk/Word Processing Operator	2	2
23	Clerical/Higher Clerical Officer (personal)	13	12
24	Receptionist/Telephonist	1	1
25	Handy Worker (Skilled)	8	6
26	Field Supervisor	4	-
27	Driver	12	12
28	Office Attendant	3	3
29	General Worker	32	28

#### 4.0 Profile of Senior Staff

A profile of each member of the Senior Management Team:

Mr. Sudeven Chengebroyen (General Manager)	Masters of Business Administration (General)
Mr. Lekraj Chaytoo (Administrative Manager)	MBA (Human Resource with Knowledge Management) (University of Technology, Mauritius) Bachelor in Administration (BA Admin) (University of South Africa)

## 5.0 Training and Development

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. Training and development were two key aspects of human resource management that were favoured. 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 thus aiming at capacity building and improving the overall performance of the individuals, team and organisation in general.

# 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, 2021 was as follows:

#### Board Members' Profiles for financial year ended 30 June, 2021

S. N	Title	Name
1	Chairman	Mr. Daniel Clive Laurent
2	Representative of Ministry of Local Government, Disaster and Risk Management	Mr. A. K. Parayag (Firm)
3	Representative of Ministry of Environment, Solid Waste Management and Climate Change	Mr. D. Rawojee (Firm) Mrs. S. R. N. B. Soogun (Alternate)
4	Representative of Ministry of Blue Economy, Marine Resources, Fisheries and Shipping	Mr. R. Humath (Firm) Mr. S. Leckraz (Alternate)

S. N	Title	Name
5	Representative of Ministry of Youth Empowerment, Sports and Recreation	Mr. J. Jowaheer (Firm)
6	Representative of Ministry of Tourism	Mrs. L. Sanspeur (Firm)
7	Representative of Ministry of Housing and Land Use Planning	Mr. R. Soborun (Firm) Mr. D. J. Jugroop (Alternate)
8	Representative of Police Department	Mr. D. R. Luthmoodoo (Firm)
9	Representative of Rodrigues Regional Assembly	Mr. J.A Chang Siow (Firm) (as from 1 July 2020 to 26 August 2020) Mr. J. P. Colin (Firm) (as from 27 August 2020 to date)
10	Representative of Association of District Council	Mr. N. Seeneevassen (Firm) Mr. P. Ellayah (Alternate) (as from 1 July 2020 to 3 August 2021) Mr. J. F. Dorestan (alternate) (as from 4 August 2021 to date)
11	Board Member	Mr. H. Hoolash Member appointed by the Hon. Minister
12	Board Member	Miss. L. B. Grenouille Member appointed by the Hon. Minister

### Sittings of Board for the year ended 30 June, 2021

S. N	Ministry/Department	Name	No. of Sitting
1	Chairman	Mr. D. C. Laurent	11
2	Ministry of Environment, Solid Waste Management and Climate Change	Mr. D. Rowjee Mr. R. Seenauth Mr. D. Joymungul Mrs. P. Dabysingh	9 1 1 1
3	Ministry of Local Government, Disaster and Risk Management	Mr. A. K. Parayag	10
4	Ministry of Tourism	Mrs. L. Sanspeur	11
5	Ministry of Blue Economy, Marine Resources, Fisheries and Shipping	Mr. R. Humath	7
6	Ministry of Housing and Lands Use Planning	Mr. R. Soborun Mr. D. J. Jugroop	7 3
7	Ministry of Youth Empowerment, Sports and Recreation	Mr. J. Jowaheer	7
8	Police Department	Mr. D. R. Luthmoodoo	11
9	Representative of Rodrigues Regional Assembly	Mr. J. P. Colin	1
10	Association of District Councils (ADC)	Mr. N. Seeneevassen	6
11	Board Members	Mr. H. Hoolash Ms. L. B. Grenouille	8 8

### **3.0 Major Board Decisions for financial year ended 30 June, 2021**

#### **3.1 Board Meeting held on 01 October, 2020:**

##### ***Proposals for the construction of a beach arena at Blue Bay public beach by the Ministry of Youth Empowerment, Sports and Recreation***

The Board approved that a “Memorandum of Understanding” to be signed between the Beach Authority and the Ministry of Youth Empowerment, Sports and Recreation to enable the latter to implement the project subject to the compliance with conditions as follows:

- (i) alternative parking areas should be made available by the Ministry of Housing and Land Use Planning near the public beach in the context of the organisation of the CJSOI games in July 2021;
- (ii) the Ministry of Youth Empowerment, Sports and Recreation should work in collaboration with the Ministry of Housing and Land Use Planning to create additional parking areas in the vicinity of Blue Bay public beach to cater for this event;
- (iii) all necessary and appropriate clearances to be obtained from relevant stakeholders (in particular, from the Ministry of Housing and Land Use Planning and the Police Department);
- (iv) the Ministry of Youth Empowerment, Sports and Recreation to ensure the safety of the structures being put in place;
- (v) all electrical cabling works shall be underground; and
- (vi) the Youth Empowerment, Sports and Recreation to provide the detailed scope of works and the detailed programme of works for the proposed beach arena.

With a view to fully integrate the above project, the Board also approved for the Ministry of Youth Empowerment, Sports and Recreation to also consider under a win-win situation to bear certain costs in the upgrading of some other amenities at the public beach in consultation with the Beach Authority.

*Request for exemption from payment of monthly rentals by tenants of tuckshops and commercial buildings on public beaches (in the context of MV Wakashio)*

The Board approved the exemption for payment of monthly rentals from tenants of tuckshops and commercial builds operating on the public beach at Blue Bay which had been declared restricted areas as from August 2020 and until the opening of the public beach.

#### ***4.0 Reconstitution of Committees of the Board (as approved by Board on 22 July, 2020)***

In line with Section 9 of the Beach Authority Act, 2002, the Board approved the reconstitution of various committees. The present composition is as follows: -

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

###### **Composition:**

Chairperson – Mr. Hurrydeo Hoolash, Board Member

##### **B. Staff Committee**

###### **Composition:**

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

##### **C. Beach Trader's Licence Committee**

###### **Composition:**

Chairperson - Representative of Ministry of Housing & Land Use Planning



## **D. Audit Committee**

### **Composition:**

Chairperson - Representative of Ministry of Blue Economy, marine Resources, Fisheries and Shipping

### **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 took part in its deliberations but he did not vote when desion were taken at the level of the Board. The Administrative Manager acted as Secretary to the Board.

### **4.2 Role, Functions and Powers of Board**

The role, function and powers of the Board are 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 to the Board the nature of their interests as soon as the relevant facts had come to their knowledge and were not present during any deliberation of the Board or took part in any decision, with respect to that matter. This also applied to all officers involved in procurement and recruitment exercises carried out at the level of the Authority.

### **4.4 Role and Functions of Chairperson**

The Chairperson of the Beach Authority Board was non-executive and was appointed by the Minister of Environment, Solid Waste Management and Climate Change under Section 7 (1) of the Beach Authority Act, 2002. 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 such terms and conditions and with the approval of the Honourable Minister. The responsibility of the General Manager is to ensure for the execution of the policies of the Board and for the control and management of the day-to-day business of the Authority.

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

Particulars	Year 2020-2021
Board Meeting	6
Board (through Circulation)	2
Special Board Meeting	6
Finance Committee	3
Staff Committee	9
Audit Committee	1
Beach Trader's Licence	1

## 5.2 Access to Independent Advisers

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

## 5.3 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

## 5.4 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 authorisation

### **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 organisation not warranting a full-fledged.

Internal Control Officer, the assistance of the Parent Ministry are 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.

## **6.7 Internal Audit**

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

### **7.2 Audit**

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

## **8.0 Integrated Sustainability Reporting**

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

### **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.

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

The Health and Safety Committee 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 donation has been made to any political party or organisation.

# REGULATIONS OF ACTIVITIES ON PUBLIC BEACHES



# Regulations of Activities on Public Beaches

## 1.0 Authorisation to use public beach

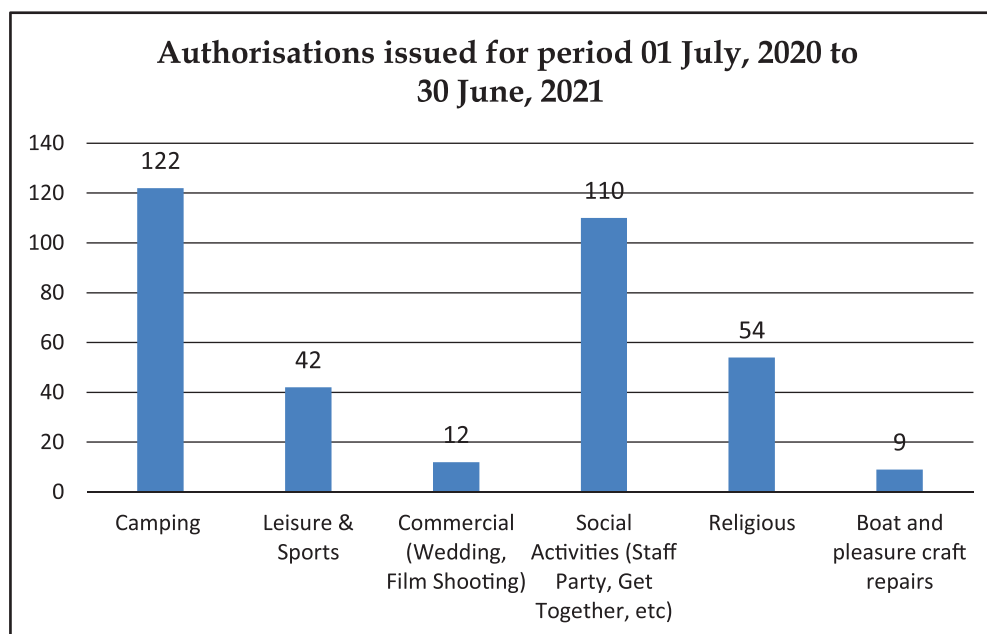
The Beach Authority (Use of Public Beach) Regulations, 2004, provides the Authority to issue authorisations for use of public beaches for various activities such as: - religious, leisure, sports, camping, repairs of boats, social gathering and activities of commercial nature. The issue of authorisation to applicants for social/ religious activities are exempted from payment of the deposit and daily fee. However, authorisations for commercial activities are issued against a deposit of Rs. 3,000 (refundable) and a daily fee of Rs. 1,000.

The Board of the Authority approved on **28 February, 2019** to maintain the standing practices and policies governing the issue of authorisations for various activities. The standing practices and policies for issuing authorisations is at *Appendix C*. The public beaches were closed for the period 10 March to 30 June, 2021 due to the outbreak of the COVID-19 pandemic.

*Number of authorisations issued for different activities on public beaches for the financial year ending 30 June, 2021*

S. N	Activities	No. of Authorisations Issued
1	Camping	122
2	Leisure & Sports	42
3	Commercial (Film Shooting)	12
4	Social Activities (Staff Party, Get Together, etc)	110
5	Religious	54
6	Boat and pleasure craft repairs	9
<b>TOTAL</b>		<b>349</b>

The chart hereunder depicts the number of authorisations issued for different activities on public beaches for the financial year ending 30 June, 2021



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

## 2.0 Trading activities on public beaches

All trading activities undertaken on public beaches are monitored in accordance with the following regulations made under the Beach Authority Act: -

- (i) Beach Authority (Traders' Licence) Regulations, 2004
- (ii) Beach Authority (Traders' Licence) (Amendment) Regulations, 2008
- (iii) Beach Authority (Traders' Licence) (Amendment) Regulations, 2020

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

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

### **3.0 Issue/Renewal of Beach Trader's Licence**

#### **A. Conditions and Criteria for issue of new/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 were issued subject to clearances from Ministry of Health and Commissioner of Police (statutory regulations) and
  - (ii) applicant should produce a valid Food Handler's Certificate for trades classified in Class I of the regulations.



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

- (i) licence holders were allowed to trade on only one public beach
- (ii) new Beach Traders' Licence to be issued with a maximum of three different trades per applicant on one public beach
- (iii) applicant should select three trades either from Class I or two trades from Class II of the First Schedule of the Regulations
- (iv) in Class I, applicants for the selling of Ice Cream or Ice Lollies can apply for a second trade other than Cooked Food
- (v) applicant should be unemployed
- (vi) applicant should not be holder of any other commercial/trade licence
- (vii) consideration be given to factors such as extent of the beach, numbers of existing trades already allowed while issuing new licences
- (viii) consider any existing beach hawker (but not licenced)
- (ix) licence holders are not allowed to place any table, chair or umbrella while carrying out their trading activities
- (x) all traders issued with Beach Traders' Licence by the Authority and who wish to apply for a change in location to trade (i.e. from one public beach to another) should submit fresh application
- (xi) consider first all re-applied cases whose application had been turned down by BTL Committee in the past
- (xii) no trader would be allowed the supply of electricity and water to structures pending a policy decision and/or amendments to the Beach Authority Act
- (xiii) application for issue of licence on grounds of hardship case, applicant should submit relevant documents – medical, death certificate and or affidavit (where applicable)
- (xiv) licences will only be issued in the name of the licence holder and no longer to a particular person representing a company

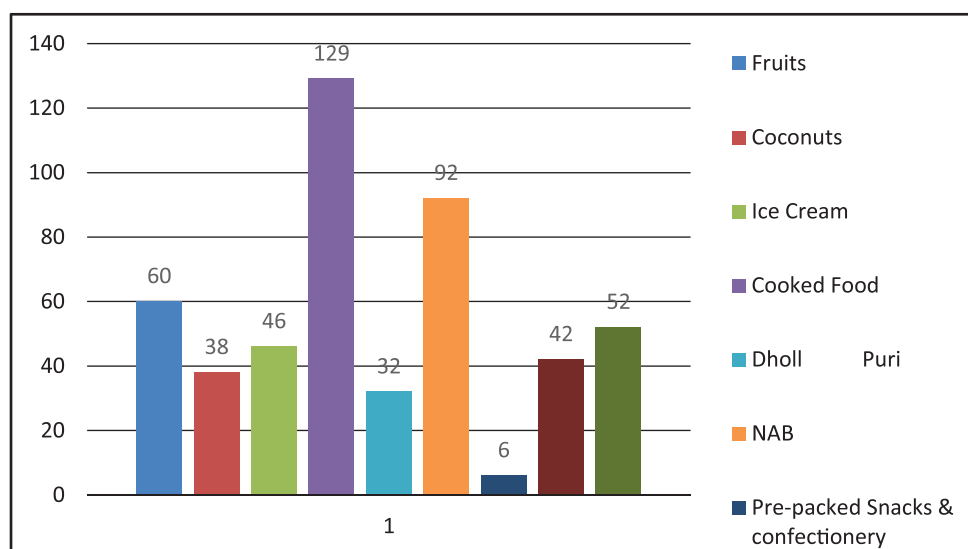
- (xv) licensees shall always be physically present on the premises during operating hours irrespective whether worker/s are present or not
- (xvi) licensees shall submit to the Authority the name/s of worker/s (if any) including all relevant particulars at time of renewal of licence and shall notify the Authority upon any change of worker within 3 working days
- (xvii) licensees shall not obstruct public beaches
- (xviii) licence holders for the selling of Ice Cream and Ice Lollies should trade in a vehicle only or in an appropriate structure to be determined by the Authority.

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' Licences issued for trades (other than mattresses and umbrellas) for financial year ending 30 June, 2021*

S. N	Nature of Trades	No. of Licences Issued
1.	Selling of Fruits (other than coconut)	60
2.	Selling of coconuts	38
3.	Selling of Ice cream and Ice Lollies	46
4.	Selling of Cooked Food	129
5.	Selling of Dhall Puri & Cakes	32
6.	Selling of Non-Alcoholic Beverages and Juices	92
7.	Selling of Pre-packed Snacks and Confectionery	6
8.	Selling of Ready Made Garments	42
9.	Selling of Handicraft, Artisanal and Fancy Products	52
<b>Total</b>		<b>497</b>

*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 2021*



**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) licences 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 (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.

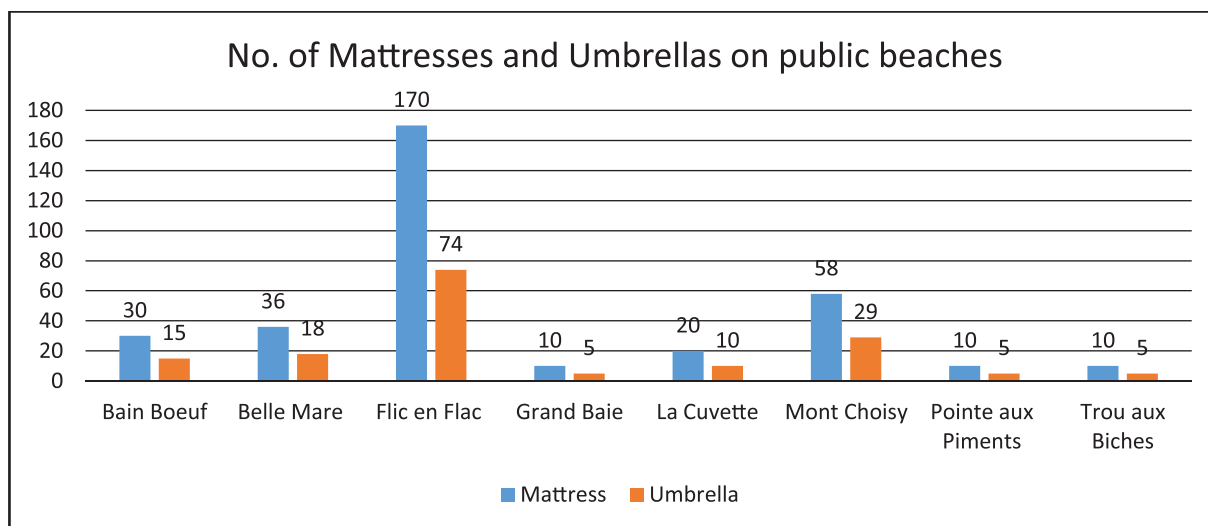
The annual fee paid for the trade of mattress or umbrella as specified in the First Schedule for Class II of the Regulations is Rs. 1, 000/.

Seventeen traders were issued licences for the renting of 344 mattresses and 161 umbrellas on public beaches for Financial Year ending 30 June, 2021.

*Number of mattresses and umbrellas allowed on different public beaches:*

<b>Renting of Mattress &amp; Umbrella for financial year ended 30 June, 2021</b>			
<b>S. N</b>	<b>Public Beach</b>	<b>Mattress</b>	<b>Umbrella</b>
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
<b>TOTAL</b>		<b>344</b>	<b>161</b>

*The chart hereunder depicts the number of licences issued for renting of mattresses and umbrellas on public beaches for financial year ending 30 June, 2021*



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

#### **4.0 Lease of Tuckshops and other buildings used for trading purposes**

With the coming into operation of the Beach Authority Act 2002, the Authority took control of all the assets on public beaches. Accordingly, the Authority took over certain buildings known as “Tuckshops” at La Cuvette, Blue Bay and Belle Mare public beaches (that existed since years and was under the control 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 2021 to the tune of **Rs. 844,676/-**.

#### **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 for necessary action.

#### **4.2 Tuckshop 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 tuckshop licence to trade in the premises.

#### **5.0 Measures taken following COVID 19 pandemic outbreak**

- **Renewal of Beach Traders' Licence**

All licences were renewed exempt of payment for period ending 30 June, 2021 in line with the Beach Authority (Traders' Licence (Amendment) Regulations 2020 which 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.**

Following Government decision with regards to confinement and sanitary conditions, due to COVID 19 pandemic outbreak, all public beaches were closed from **10 March to 30 June, 2021.** No trading activities were undertaken during that period.

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

Due to the COVID 19 pandemic outbreak, the Board of the Authority approved on 31 May, 2021 as follows:

- (i) the exemption of payment of monthly rentals from tenants for operating tuck shops and commercial buildings on public beaches for the period 10 March, 2021 until the opening of the public beaches
- (ii) to refund the monthly rentals paid by tenants through direct debit for the said period.



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

<b>Particulars</b>	<b>Financial Year 01 July 2020 - 30 June 2021 (Rs)</b>
Annual fee collected for issue of Beach Trader Licence	5,000
Amount collected for lease of tuckshops and other buildings	844,676
Amount collected for authorisations issued to use public beaches for commercial purposes	152,000
<b>Total Revenue Collected</b>	<b>1,001,676</b>

**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 145 contraventions were established for non-compliance with the Beach Authority regulations and are as follows:

Returns of Contraventions for the period July 2020 to June 2021						
S. N	Causes	Northern Division	Southern Division	Eastern Division	Western Division	Total
1	Trading without licence	16	9	1	13	39
2	Driving and riding motor vehicles	6	8	1	7	22
3	Keeping vessels without authorisation	2	Nil	Nil	2	4
4	Placing structure without authorisation	1	Nil	Nil	Nil	1
5	Horse Riding	Nil	Nil	Nil	Nil	0
6	Parking motor vehicle on public beach	27	7	25	18	77
7	Breach of conditions attached to licence	Nil	2	Nil	Nil	2
<b>Total</b>		<b>52</b>	<b>26</b>	<b>27</b>	<b>40</b>	<b>145</b>

#### (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 88, 550 during the period July 2020 to June 2021. Return of penalty applied for breach of scavenging contracts in respect to cleaning and maintenance of toilet blocks and public beaches is as follows:

Scavenging Contract	Lot	Penalty applied during FY 2020-2021
Cleaning and Maintenance of Secondary beaches	Lot 4	Rs 26, 000
Cleaning and Maintenance of Secondary beaches	Lot 1	Rs 18, 000
Beach Cleaning, Refuse Collection and Maintenance of Toilet Blocks and Provision of Watchmanship on Main Public Beaches	Lot 4	Rs 26, 000
<b>TOTAL (excl. VAT)</b>		<b>Rs 77, 000</b>

## Section E

# Complaints Unit



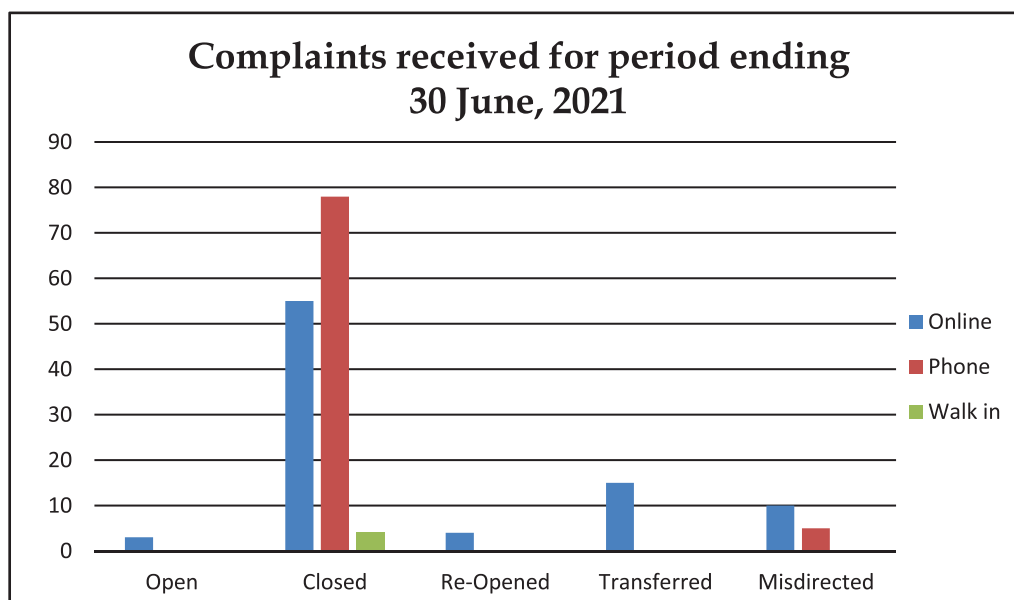
# Complaints Unit

The Citizen Support Portal (CSP), a modern and practical online platform, had 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 from citizens.

As such a Complaints’ Unit had been set up on 03 May, 2017 at the level of the Beach Authority aiming at handling complaints, queries and guidance to the general public.

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

- i. illegal trading on public beaches / trading without licence
- ii. illegal canvassing by beach traders
- iii. cleaning of public beaches which include grass cutting, cleaning and carting away of wastes
- iv. no lighting facilities
- v. lack of amenities





# Implementation Of Projects

# IMPLEMENTATION OF PROJECTS

The Technical Section of the Beach Authority is led by a Technical Manager and supported by a Project Officer, a Technical Officer and several other Officers.

The responsibilities of the Technical Section are as follows:

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

There are four sub-offices around the island namely at Pereybère, Belle Mare, St Felix and Flic en Flac whereby daily operations are coordinated for operations, repairs and maintenance of public beaches. Manual grades report directly to the sub-offices and are then deployed on their respective sites.

## **BEACH MANAGEMENT PLAN**

The National Budget Speech 2020/2021 & 2021/22 states: *“We will also provide for the upgrading of leisure facilities on a phased basis in 4 major public beaches namely Mont Choisy, Flic en Flac, Belle Mare and La Prairie”.*

In line with the Government’s commitment and as a new vision for holistic approach for implementation of amenities and to promote sustainable development on public beaches, a Beach Management Plan has been prepared for the Mont Choisy public beach.

The objectives of the Beach Management Plan are to:

- (i) upgrade the recreational amenities
- (ii) enhance the aesthetic value
- (iii) harmonise the beach activities and
- (iv) provide security and safety measures to all beach users

The Beach Management Plan is being implemented in phases based on funding being made available to the Authority.

The Phase 1 of the project shall comprise:

- (a) construction of a parking area. The ground surface shall be pervious decorative evergreen blocks filled with crushed corals
- (b) construction of footpath
- (c) dedicated parking spaces for disabled
- (d) felling down of existing Casuarina trees but at the same replanting of more than thrice decorative plants
- (e) construction of several amenities including bins, outdoor gym equipment, open showers, picnic tables and lighting facilities
- (f) construction of toilet block

The Beach Authority had hired the services of a consultant on **07 December, 2016** for the preparation of the scope of works, specifications, drawings and whole bid documents for the Beach Management Plan on six public beaches initially. However, the services of the consultant were not satisfactory since there were delay in submissions and deliverables were incomplete and not to expectations.

As such, as from January, 2021, the Technical Officers of the Authority with the help and guidance of an Engineer from the Parent Ministry, have built up on the works submitted by the Consultant to propose a project to the intended purpose. Some funds have been earmarked in the **National Budget for Financial Year 2021/2022** for implementation of **Phase 1** of the Beach Management Plan on two public beaches.



Phase 2 of the project includes construction of foodcourt area. The project shall comprise construction of:

- (a) building for trading
- (b) seating areas
- (c) footpaths
- (d) landscaping and embellishment
- (e) mechanical, electrical and plumbing works
- (f) site works including lighting, loading/unloading bays, services cubicles etc.

A preliminary design would have to be carried out to compute a cost estimate of the project.

#### **A. Completed Projects**

##### **➤ Provision of Solar Lighting on Public Beaches**

Lighting on public beaches contribute to improving security and safety of beach users at night and also helps in deterring acts of vandalism to beach infrastructures. In addition, the general public can benefit from the beach activities even at night.

The Beach Authority has shifted to a more sustainable project through the implementation of solar LED lights in lieu of the traditional electrical lights.

One hundred and eighty six (186) solar led lights have been fixed on 23 public beaches namely Baie Du Tombeau, Le Goulet, Pointe aux Piments, Butte a L'herbe, Pointe Des Lascar, Grande Riviere Sud Est, Grand Sable, Petit Sable, Pointe Du Diable, Bras D'Eaux, Palmar, Bambous Virieux, Old Grand Por, Terracine, Remy Ollier, Blue Bay, La Cambuse, Surinam, Saint Felix, Riviere Des Galets, Baie Du Cap, La Preneuse.

Works started in November, 2019 and was completed on 25 August, 2021 to the tune of approximately Rs. 5.0M.



*Remy Ollier Public Beach*

➤ **Upgrading of Parking Area at Pomponette Public Beach**

In order to restrict vehicular access to the beach dynamic zone and to provide a smooth vehicular movement and better service delivery to beach users, the Beach Authority implemented the upgrading of the parking area at Pomponette public beach and same had been completed.



*Pomponette Public Beach*

➤ **Provision of Picnic Tables on Public Beaches**

The Beach Authority has undertaken the installation of 36 picnic tables over 23 public beaches. Works started in February, 2021 and was completed in June, 2021 to the tune of approximately Rs. 1.5M.

The picnic tables were fixed at Pointe aux Piments (near Oberoi Hotel), Pointe aux Piments (between Le Meridien & 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, P.G. Melville & part of Islet Matapan, Blue Bay, La Cambuse, Le Bouchon, Gris Gris, Riambel, Pomponette, St. Felix, PG L’Embrasure, Le Morne Brabant, Case Noyale, La Preneuse, Pointe aux Sables (Main), P.G. Mon Plaisir, to provide space for dining and resting to beach users.

The picnic tables had been constructed in wood plastic composite material which is manufactured entirely from recycled materials, is environmentally friendly, easy to maintain, vandal resistant and have a long expected life span.



*Bain Boeuf Public Beach*

### ➤ **Provision of New Amenities on Public Beaches**

With a view to satisfy the increasing demand of the beach users including tourists, the Authority has implemented various projects to provide new and better amenities on public beaches. In this respect, the Authority has implemented the following project on public beaches:

- construction of picnic tables by in-house labour at Roches Noires, Poste Lafayette (Near La Grotte), Poste Lafayette (Near SMF Memorial), Bras d'Eau, Belle Mare, Palmar, Bois des Amourettes, Old Grand Port
- open Shower at Blue Bay and P.G Melville (Lot 2) Public Beach
- benches at Baie du Cap and Gris Gris
- fixing of new pine poles and halves at P.G Melville Islet Matapan and La Cuvette Public Beach
- construction of concrete tables and benches, enclosure of beach with bollards and provision of chains for emergency access to restrict vehicular access at PG Bel Ombre Public Beach

➤ **Repairs, Maintenance and Upgrading of Existing Amenities on Public Beaches** Existing infrastructures and assets on public beaches are prone to wear and tear and deterioration over time from use and weather conditions. The Beach Authority carries out regular survey of the existing amenities and carries out required maintenance to ensure all infrastructures are in good working condition to the satisfaction of the general public. A list of the major repairs, maintenance and upgrading carried out region wise is at *Appendix E*.

### ➤ **Minor Works on Public Beaches**

Through the decentralisation of the operations of the Beach Authority, minor works including repairs and maintenance, mowing of grass, painting, landscaping etc. have been progressing at a faster pace. Complaints received are tackled within a reasonable period of time. Each sub-office comprise a team of Handy Workers and General Workers led by the Beach Works Inspector. The list of minor works carried out for the financial year 2020/2021 is at *Appendix F*.



### ➤ **Grass Cutting and Cleaning of Public Beaches**

Grass cutting and cleaning of public beaches is contracted out on 65 public beaches and the remaining is being carried out by the in-house labour of the Authority. It is incumbent that all public beaches are in a clean state for the beach users and as such the mowing of grass, refuse collection and carting away is an essential aspect of the daily works.

### **B. Ongoing Projects**

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

List of earmarked works pertaining to repairs, maintenance and upgrading of existing amenities on public beaches is at *Appendix G*.

#### ➤ **Upgrading of Entrance and Exit on public beaches**

The Beach Authority is continuously upgrading the entrance and exit access for safe vehicular movements onto parking areas. As such, the Beach Authority is proceeding with implementation of said project at Poste la Fayette, Belle Mare, Flic en Flac and Le Morne near Dinaborin.

### **C. Forthcoming Projects**

#### ➤ *Access to the sea for the disabled*

The Hon Minister of Finance, Economic Planning and Development announced in the Budget speech for financial year 2021/2022 that “Provision would be made for **4 major public beaches namely Mont Choisy, Flic en Flac, Belle Mare and La Prairie** in rendering them accessible for persons with disabilities”

This initiative for persons with disabilities is in line with Articles 9 (2) (a) and 30 (5) (c) of the United Nations on the Convention on the Rights of Persons with Disabilities (UNCRPD) which Mauritius has signed in September 2007 and ratified same in January 2010.



The objective of this project is to provide to required amenities and infrastructures to allow people with disabilities to fully enjoy the public beaches including the swimming zones.

The Beach Authority shall implement this project on the four sites as mentioned in the National budget 2021/22. The main components of the project are detailed hereunder:

- (a) supply and laying of beach access mat
- (b) supply of beach wheel chairs
- (c) creation of an online booking system
- (d) operation and maintenance



*Photographic presentation of a model of beach wheel*

➤ ***Beach Management Plan (Phase 1) at Mont Choisy***

Funds to the tune of **Rs 18M** was earmarked in the National Budget for financial year 2021/22 for this project. Bid document was launched on **18 May, 2021** and closing date for submission of bids was **15 June, 2021**. Works started around **Mid of August, 2021** and completion shall be around **mid of December, 2021**.

➤ ***Beach Management Plan (Phase 1) at Flic-en-Flac***

**Rs 12M** has been allocated in the National Budget for financial year 2021/22 for the above project. Bid document is being prepared. Works is expected to start around end of **October 2021** and the duration of works shall be 4 months.

➤ *Beach Management Plan (Phase 1) at La Prairie and Belle Mare*

Bid documents for the two above-mentioned sites are being prepared and shall be finalised shortly. Financial clearance has to be sought prior to triggering bidding procedures given that no funds were earmarked in the financial year 2021/22.

The components of the projects are more or less similar to that of Mont Choisy and Flic en Flac.

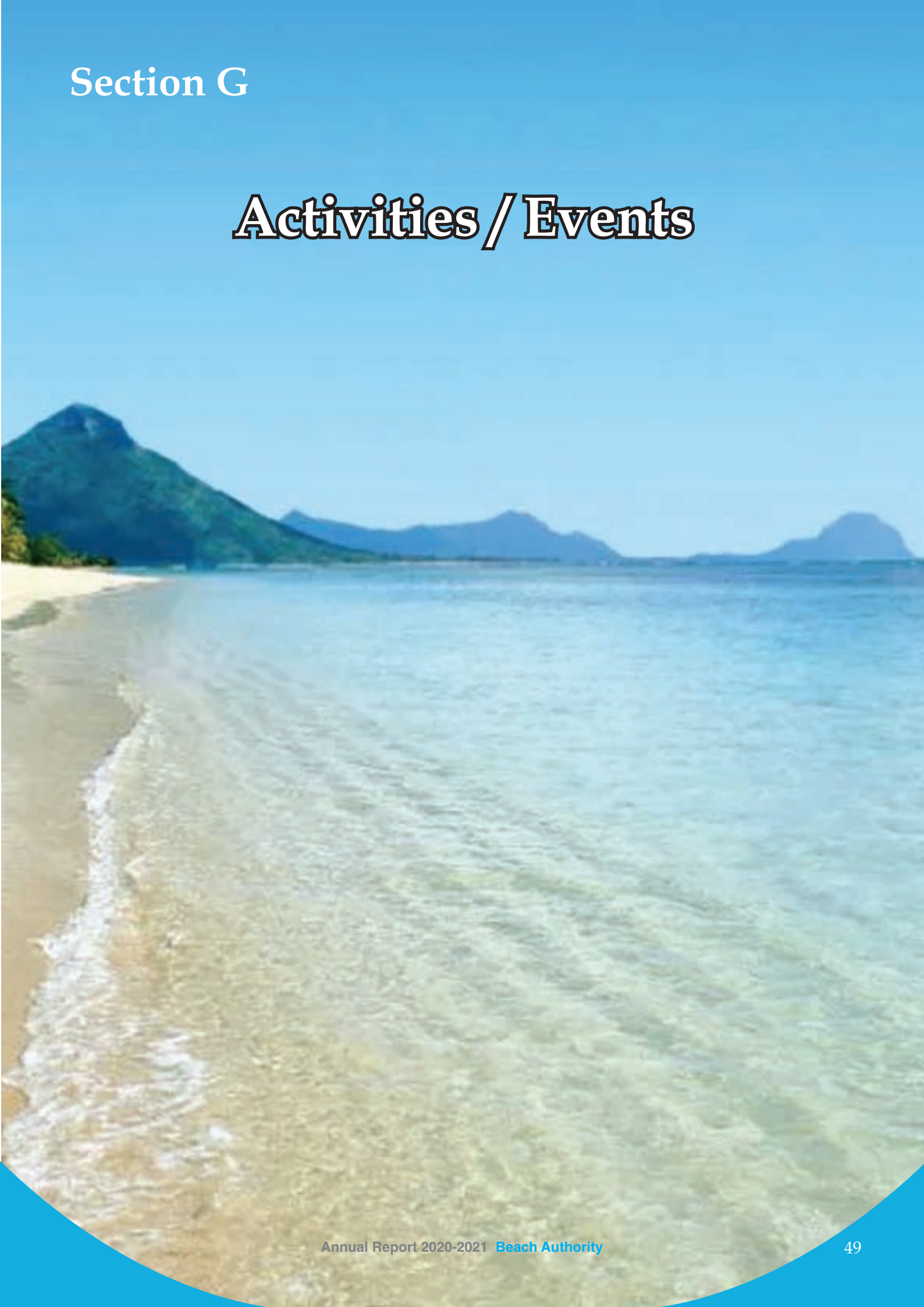
➤ *Upgrading of Parking Area and Beach Enclosure at Public Beaches*

With the objective of preserving the state of the dynamic zone on public beaches and to prevent beach erosion, the Beach Authority is continuously proceeding with enclosing public beaches and upgrading of the parking area with permeable evergreen blocks.

As such, funds were earmarked in the Capital Grant for financial year 2021/2022 for the upgrading of parking area at Bel Ombre, Le Goulet and Tilac (Petit Verger) to the tune of **Rs 5.5M**. Bid documents are being prepared and shall be launched shortly. All three projects are expected to be completed by **end of March 2022**.

# 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.

The Beach Authority, as an ongoing exercise, on the occasions of the Assumption Day and Ganga Asnan Festivals, organised Life Saving and Beach Patrol Programme in collaboration with all the relevant stakeholders concerned with a view to ensure, as far as possible, the security and safety of all beach users as well as for the smooth running of these events. However, Life Saving and Beach Patrol Programme on the occasion of Easter Monday could not be organised due to lock-down in the context of COVID 19 pandemic outbreak.

*Contributions of stakeholders for Life Saving and Beach Patrol Programme for financial year ended 30 June, 2021*

Participants	Contribution
<b>Beach Authority</b>	As coordinator of the Life Saving and Beach Patrol Programme Provision of marquee, T-Shirts and First aid kits to Life Savers Payment of Stipend to Life Savers Provision of transport facilities for conveyance of Life Savers Monitoring of services provided by relevant scavenging contractors and stakeholders on public beaches during the events.
<b>Mauritius Police Force</b>	Provision of Life Saving assistance, enforcement of regulations and traffic control on public beaches
<b>Ministry of Blue Economy, Marine Resources, Fisheries and Shipping (Fisheries Division)</b>	Provision of patrol boats and personnel public beaches

Participants	Contribution
<b>Ministry of Health &amp; Wellness</b>	Provision of standby Ambulance services on some public beaches namely at Albion (near NCG Post), Mont Choisy, P.G. Union Ribet, Pereybère, 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
<b>Central Water Authority</b>	Provision of water tankers and cater for standpipes on highly frequented public beaches
<u><b>Scavenging Contractors:</b></u>  <b>Maxiclean Co. Ltd,</b> <b>Mauriclean Ltd, Atics Ltd, Keepclean Ltd,</b> <b>Compagnie Regionale de Service et de l'Environnement,</b> <b>Norba Nettoyage Limitée</b>	<p>Ensures proper cleaning and maintenance of public beaches and toilet blocks</p> <p>Provides additional manpower during these events</p>
<u><b>Life Saving Groups:</b></u>  <b>Pereybère Swimming Club, Club Aquatique de Port Louis, Albion Life Association and Flacq Swimming Association</b>	Provision Life Saving assistance on several public beaches.



## 2.0 Events

As part of its mandate, the Beach Authority is also responsible to provide leisure facilities on public beaches.

As such, the following events were organised during financial year 2020/2021:

- (a) Beach family fun day at Mont Choisy on **06 December, 2020** in collaboration with Radio Plus
- (b) Beach family fun day at Flic en Flac on **20 December, 2020** in collaboration with Radio Plus



*From left to right: Chairman Beach Authority Mr. Daniel Laurent, General Manager Beach Authority Mr. Sudeven Chengebroyen and Honourable Kavydass Ramano, Minister of Environment, Solid Waste Management and Climate Change welcoming address at Mont Choisy public beach*



*Honourable Kaoydass Ramano, Minister of Environment, Solid Waste Management and Climate Change together with Mr. Sudeven Chengebroyen General Manager Beach Authority in conversation with Stakeholders Royal Life saving*



*General Manager of Beach Authority, Mr. S. Chengebroyen, at Mont Choisy public beach for Family Fun Day*





*Chairman of Beach Authority,  
Mr. D. Laurent,  
at Flic en Flac for Family Fun Day*



*Chairman of Beach Authority,  
Mr. Daniel Laurent and the General Manager of Beach Authority  
Mr. Sudeven Chengebroyen  
at Flic en Flac for Family Fun Day*

### 3.0 Cleaning and Embellishment of public beaches

In line with its mandate to conserve and protect the environment public beaches, the Beach Authority is doing its utmost effort to maintain cleanliness of 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. In this context, several clean up campaigns were carried out during the financial year 2020/2021 and are as detailed at *Appendix H*.

- **“Miss Eco-International - Mauritius” project “Pran Kont Moris 2021.”** The clean up campaigns was focused on collection of cigarette butts.



*Mr. D. Laurent, Chairman of Beach Authority  
and Mr. S. Chengebroyen, General Manager of Beach Authority  
at Flic en Flac public beach*



## 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 2020 to 30 June 2021**


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 A.K.Parayag**  
BOARD MEMBER

DATE: 29 September, 2021

DATE: 29 September, 2021

The background of the page is a vibrant tropical scene. It features several tall palm trees with lush green fronds that fan out against a clear, bright blue sky dotted with soft, white clouds. At the bottom, a strip of turquoise ocean water is visible, meeting a light blue horizon. The overall atmosphere is bright and sunny.

Section I

# Financial Statements





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**REPORT OF THE  
DIRECTOR OF AUDIT**

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**On the Financial Statements  
of the Beach Authority  
for the year ended 30 June 2021**

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**NATIONAL AUDIT OFFICE**

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# NATIONAL AUDIT OFFICE

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

### Report on the Audit of the Financial Statements

#### Opinion

I have audited the financial statements of the Beach Authority, which comprise the statement of financial position as at 30 June 2021, 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 2021, 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.

As far as it could be ascertained from my examination of the relevant records:

- (a) the Beach Authority has complied with the Statutory Bodies (Accounts and Audit) Act; and
- (b) no direction relating to the accounts has been issued by the responsible Minister to the Beach Authority.

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 Authority 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. ROMOOAH**  
Director of Audit

National Audit Office  
Level 14, Air Mauritius Centre  
PORT LOUIS

2 May 2022

## BEACH AUTHORITY

### Statement of Financial Position as at 30 June 2021

		30-Jun-21	30-Jun-20 Restated
	Notes	Rs	Rs
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	9	40,829,710	70,588,939
Trade and other receivables	10	229,102	652,930
Car loan		3,337,415	2,901,528
Inventories	11	1,714,284	2,322,313
Prepayments	12	154,237	132,720
		<b>46,264,748</b>	<b>76,598,430</b>
<b>Non-current assets</b>			
Property, plant and equipment	13	32,079,914	34,421,583
Investment property	13.1	38,700,000	38,700,000
		<b>70,779,914</b>	<b>73,121,583</b>
<b>Total Assets</b>		<b>117,044,662</b>	<b>149,720,013</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Trade and other payables	14	2,754,711	5,114,310
Car loan		3,337,415	3,407,313
Refundable deposits	14.3	255,120	285,120
Employee benefits	14.4	1,717,810	1,222,088
		<b>8,065,056</b>	<b>10,028,831</b>
<b>Non-current liabilities</b>			
Employee benefits	15	12,351,706	10,673,551
Retirement benefit obligation	16	21,612,307	13,619,941
		<b>33,964,013</b>	<b>24,293,492</b>
<b>Total Liabilities</b>		<b>42,029,069</b>	<b>34,322,323</b>
<b>Net Assets/(Liabilities)</b>		<b>75,015,593</b>	<b>115,397,690</b>
<b>NET ASSETS/EQUITY</b>			
General fund	18	36,315,593	76,697,690
Revaluation reserve		38,700,000	38,700,000
<b>Total Net Assets/Equity</b>		<b>75,015,593</b>	<b>115,397,690</b>

These Financial Statements were approved by the Board on 28 of April 2022.

The notes to the Financial Statements form an integral part of the Financial Statements.

  
 (Mr. D. LAURENT)  
 CHAIRMAN

  
 (Mr. A.K. PARAYAG)  
 BOARD MEMBER



## Statement of Financial Performance for the year ended 30 June 2021

		Year ended 30 Jun 2021	Year ended 30 Jun 2020
	Notes	Rs	Rs
<b>REVENUE</b>			
Revenue from non-exchange transaction	19	26,496,593	61,119,027
Revenue from exchange transaction	20	1,130,705	5,292,736
		<b>27,627,298</b>	<b>66,411,763</b>
<b>EXPENDITURE</b>			
Salaries and employee benefits	21	40,768,729	36,619,143
Cost of amenities and upgrading of environment on public beaches	22	2,715,872	7,679,676
Maintenance on public beaches and provision of utilities	23	3,692,788	4,294,658
Rent		4,148,280	3,802,590
Maintenance and running of motor vehicles		1,292,032	1,625,918
Office expenses, postage and incidentals	24	1,043,918	683,076
Depreciation		4,593,689	4,459,345
Cost of utilities	25	749,242	682,964
Legal and professional services		136,000	196,000
Board members fees and allowances		616,883	494,965
Other operating expenses		507,305	820,025
Insurances		394,232	327,988
Training and mission		26,000	117,200
Advertising		90,185	158,190
		<b>60,775,155</b>	<b>61,961,738</b>
<b>Net surplus/(deficit)</b>		<b>(33,147,857)</b>	<b>4,450,025</b>

### Statement of Changes in Net Assets/Equity for the year ended 30 June 2021

	<b>General fund Rs</b>	<b>Renewal fund Rs</b>	<b>Revaluation Reserve Rs</b>	<b>Total Rs</b>
<b>Balance at 30 June 2019</b>	<b>73,986,566</b>	<b>310,000</b>	<b>38,700,000</b>	<b>112,996,566</b>
Recognition of PPE at fair value	5,000,000			5,000,000
Prior year Adjustment	99,632			99,632
Increase in Retirement Benefit Obligations	(7,148,533)			(7,148,533)
Surplus/(deficit) for the year	4,450,025			4,450,025
<b>Restated as at 30 June 2020</b>	<b>76,387,690</b>	<b>310,000</b>	<b>38,700,000</b>	<b>115,397,690</b>
Increase in Retirement Benefit Obligations	(7,194,582)			(7,194,582)
Transfer to revenue - fine written off	(39,658)			(39,658)
Surplus /(deficit) for year	(33,147,857)			(33,147,857)
<b>Balance at 30 June 2021</b>	<b>36,005,593</b>	<b>310,000</b>	<b>38,700,000</b>	<b>75,015,593</b>

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 2021

	Year ended 30 Jun 2021	Year ended 30 Jun 2020
	Rs	Rs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
<b>Surplus/(Deficit)</b>	(33,147,857)	4,450,025
Adjustment for non-cash movements		
Depreciation	4,593,689	4,459,345
Increase/(decrease) in payables	(2,895,384)	1,093,284
Increase/(decrease) in provisions for employee benefits	2,173,877	922,744
Retirement benefit obligations	797,784	336,737
(Increase)/decrease receivables	402,311	(330,450)
(Increase)/decrease inventories	608,029	(1,204,443)
<b>Net cash flows from operating activities</b>	<b>(27,467,551)</b>	<b>9,727,242</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	(2,252,020)	(17,103,823)
Proceeds from sales of fixed asset		
(Gain)/loss on proceed of sale of fixed asset		
<b>Net cash flows from investing activities</b>	<b>(2,252,020)</b>	<b>(17,103,823)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
General fund	(39,658)	-
<b>Net cash flows from financing activities</b>	<b>(39,658)</b>	<b>-</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(29,759,229)</b>	<b>(7,376,581)</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>70,588,939</b>	<b>77,965,520</b>
<b>Cash and cash equivalents at end of year</b>	<b>40,829,710</b>	<b>70,588,939</b>



## BEACH AUTHORITY

### Statement of Comparison of Budget and Actual amount for the year ended 30 June 2021

	Budget Amount	Revised Budget Amount	Actual 1 July 2020 to 30 June 2021	Financial Statements 1 July 2020 to 30 June 2021	Difference Between Revised Budget and Actual Expenditure	Comments
	Rs	Rs	Rs	Rs	Rs	
<b>Revenue</b>						
Recurrent grant	50,300,000	50,300,000	26,481,167	26,481,167	23,818,833	Reduced recurrent grant of Rs 25.1M
Beach traders' licence	0	0	5,000	5,000	- 5,000	Govt decision - exempt licence fee for 2 years
Other income	1,500,000	1,500,000	1,421,565	1,141,131	78,435	Less demand for use of public beach due to COVID - 19 pandemic
Refundable deposit			387,000		-	
Car loan					-	
<b>Total revenue</b>	<b>51,800,000</b>	<b>51,800,000</b>	<b>28,294,732</b>	<b>27,627,298</b>		
<b>Expenses</b>						
Salaries and employee benefits	36,652,700	36,652,700	37,836,272	40,768,729	-1,183,572	Payment of gratuities effected during this financial year
Cost of amenities and upgrading of environment on public beaches			6,616,414	2,715,872	-6,616,414	Payments for projects earmarked under last financial year
Maintenance on public beaches and provision of utilities	5,200,000	5,200,000	3,437,991	3,692,788	1,762,009	Close monitoring to avoid wastage of resources
Rent	4,148,280	4,148,280	4,148,280	4,148,280	0	
Maintenance and running of motor vehicles	1,500,000	1,500,000	1,334,200	1,292,032	165,800	
Office expenses, postage and incidentals	900,000	900,000	1,041,075	1,043,918	-141,075	
Cost of utilities	800,000	800,000	745,242	749,242	54,758	
Legal and professional services	300,000	300,000	156,000	136,000	144,000	
Board members fees and allowances	540,000	540,000	609,763	616,883	-69,763	
Other operating expenses	734,020	734,020	533,388	507,305	200,632	
Insurances	425,000	425,000	303,309	394,232	121,691	

	<b>Budget Amount</b>	<b>Revised Budget Amount</b>	<b>Actual 1 July 2020 to 30 June 2021</b>	<b>Financial Statements 1 July 2020 to 30 June 2021</b>	<b>Difference Between Revised Budget and Actual Expenditure</b>	Comments
	<b>Rs</b>	<b>Rs</b>	<b>Rs</b>	<b>Rs</b>	<b>Rs</b>	
Training and mission	100,000	100,000	26,000	26,000	74,000	
Advertising	200,000	200,000	112,178	90,185	87,822	
Refundable deposit			372,000		-372,000	
Car loan			505,785		-505,785	Car loan decline by staff
Purchase of fixed asset- Recurrent grant	300,000	300,000	177,740	177,740	122,260	
Purchase of fixed asset - Capital grant			98,325		-98,325	
<b>Total Expenses</b>	<b>51,800,000</b>	<b>51,800,000</b>	<b>58,053,961</b>	<b>56,359,206</b>		
NET REVENUE		<b>0</b>	<b>29,759,229</b>			

The budget is approved on a cash basis and covers the period from 01 July 2020 to 30 June 2021.

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 2021

PAYMENTS	30-Jun-21 Rs
Actual amount on comparable basis as presented in the Budget & Actual Comparative statement	58,053,961
<b>Basis Differences:</b>	
Adjustment for prepayments	(21,517)
Inventories	608,029
Trade receivables	
<b>Provisions &amp; Accruals</b>	
Sick leave	1,128,689
Passage benefits	495,722
Vacation leave	549,466
Retirement benefit obligation	797,784
Adjustment for creditors	(2,384,892)
<b>Non-Budgeted items:</b>	
Purchase of fixed assets	(2,252,020)
Refundable deposits	(372,000)
Stale cheques	84,029
Car loan	(505,785)
<b>Non cash item:</b>	
Depreciation	4,593,689
<b>Actual amount in the Statement of Financial Performance</b>	<b>60,775,155</b>
RECEIPTS	Rs
Actual amount on comparable basis as presented in the Budget & Actual Comparative statement	28,294,732
<b>Basis Differences:</b>	
Adjustment for receivables	(423,829)
Adjustment for payables	(25,292)
Stale cheques	84,029
Refundable deposits	(387,000)
<b>Non-cash item:</b>	
<b>Retained earnings</b>	27,855,530
Deposit written off	45,000
<b>Actual amount in the Statement of Financial Performance</b>	<b>55,443,170</b>

## BEACH AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

#### 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 Environment, Solid Waste Management and Climate Change.

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

#### 2.0 Basis of preparation

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

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

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### 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 2021.

### 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 2021

### 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 2021

### 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 2021

### 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 2021-22
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 2021

### 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 2021

### 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.

There are six cases of pending litigation reported as at 30 June 2021 by the State Law Office.

### 7.6.0 Retirement and other Benefits Obligations

#### 7.6.1 Defined benefit pension plan

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

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

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

#### 7.6.2 Defined contribution pension scheme

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

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

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

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



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### 7.6.3 State pension plans

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

### 7.6.4 Family protection scheme

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

### 7.6.5 Provision for vacation leave

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

### 7.6.6 National Savings Fund

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

### 7.7.0 Revenue Recognition

#### 7.7.1 Revenue from non-exchange transaction

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

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

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

#### 7.7.2 Revenue from exchange transactions

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

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

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### 7.8.0 Expenses

All expenses have been accounted on accrual basis

### 7.9.0 Taxation

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

### 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 2021	Year ended 30 Jun 2020
	Rs	Rs
Cash in hand	2,236	6,329
Cash at bank	40,827,474	70,582,610
	<b>40,829,710</b>	<b>70,588,939</b>

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	46,092	469,920
Employee benefits	18,760	18,760
Bel ombre project	164,250	164,250
	<b>229,102</b>	<b>652,930</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### 11.0 Inventories

	Year ended 30 Jun 2021	Year ended 30 Jun 2020
	Rs	Rs
Repairs & Maintenance materials	480,336	735,569
Other materials	893,918	1,057,688
Stationery	318,162	484,543
Stamps	21,868	44,513
<b>Total</b>	<b>1,714,284</b>	<b>2,322,313</b>

### 12.0 Prepayments

	Rs	Rs
Insurance	87,350	105,285
Maintenance agreement	66,887	27,435
	<b>154,237</b>	<b>132,720</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### 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
<b>Cost</b>								
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		216,200	67,975	30,220	151,860	22,084,274
30.06.2020	11,463,962	16,925,135	12,647,455	1,677,247	1,178,762	1,087,858	1,541,368	46,521,787
Additions	1,748,574	246,931		71,300	33,100	73,340	98,325	2,271,570
30.06.2021	13,212,536	17,172,066	12,647,455	1,748,547	1,211,861	1,161,198	1,639,693	48,793,357
<b>Depreciation</b>								
30.06.19	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
Depreciation Adjustment				(95,562)	(3,495)	(575)		(99,632)
30.06.2020	208,226	1,350,634	7,782,313	846,627	510,065	664,745	757,144	12,119,754
Charge for the year	234,951	1,717,206	1,778,526	299,420	106,233	194,567	262,786	4,593,689
30.06.2021	443,177	3,067,840	9,560,839	1,146,047	616,298	859,312	1,019,930	16,713,443
<b>Net book value</b>								
30.06.2021	12,769,359	14,104,226	3,086,616	602,500	595,564	301,886	619,763	32,079,914
<b>Net book value</b>								
30.06.2020	11,255,736	15,574,501	4,865,142	830,620	668,697	423,113	784,224	34,402,033



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### 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.

<b>14.0 Trade and other payables</b>	<b>Year ended 30 Jun 2021</b>	<b>Year ended 30 Jun 2020</b>
<b>14.1 Trade payables</b>	<b>Rs</b>	<b>Rs</b>
Trade payables	159,719	134,427
	<b>159,719</b>	<b>134,427</b>
<b>14.2 Other payables</b>	<b>Rs</b>	<b>Rs</b>
Accrued expenses	2,594,992	4,979,883
Construction work in progress		
	<b>2,594,992</b>	<b>4,979,883</b>
<b>Total Trade and other payables</b>	<b>2,754,711</b>	<b>5,114,310</b>
<b>14.3 Refundable deposits</b>	<b>Rs</b>	<b>Rs</b>
Sundries	255,120	285,120
	<b>255,120</b>	<b>285,120</b>
<b>14.4 Employee benefits</b>	<b>Rs</b>	<b>Rs</b>
<b>Passage benefits</b>		
Balance as at start of year	1,222,088	1,353,693
Amount earned during the year	599,025	558,774
Amount paid during the year	(103,303)	(690,379)
Balance as at end of year	<b>1,717,810</b>	<b>1,222,088</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### 15.0 Non-current Liabilities

#### 15.1 Employee benefits

##### 15.1.1 Accumulated sick leave

	Year ended 30 Jun 2021 Rs	Year ended 30 Jun 2020 Rs
Balance as at start of year	5,104,002	5,116,153
Increase/(decrease) in provision	1,306,016	456,989
Amount paid during the year	(177,327)	(469,140)
Balance as at end of year	<b>6,232,691</b>	<b>5,104,002</b>

##### 15.1.2 Vacation leave

	Rs	Rs
Balance as at start of year	5,569,549	4,503,048
Increase/(decrease) in provision	746,726	1,066,501
Amount paid during the year	(197,260)	
Balance as at end of year	<b>6,119,015</b>	<b>5,569,549</b>

<b>Total employees benefit</b>	<b>12,351,706</b>	<b>10,673,551</b>
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### 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
<b>Amounts recognized in Statement of Financial position at end of year:</b>		
Defined benefit obligation	50,818,877	39,598,325
(Fair value of plan assets)	(29,206,570)	(25,978,384)
Liability recognized in statement of financial position at end of year	<b>21,612,307</b>	<b>13,619,941</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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

Amounts recognized in Statement of Financial performance at end of year:	Year ended 30 Jun 2021 Rs	Year ended 30 Jun 2020 Rs
Current service cost	1,961,261	1,806,054
Employee contribution	(694,460)	(685,497)
Fund expenses	89,254	34,232
Net interest expense/(revenue)	483,418	210,195
<b>Total included in staff cost</b>	<b>1,839,473</b>	<b>1,364,984</b>
<b>Remeasurement</b>		
Liability (gain)/loss	7,963,670	8,215,741
Assets (gain)/loss	(769,088)	(1,067,208)
Net Assets/Equity (NAE)	7,194,582	7,148,533
<b>Total</b>	<b>9,034,055</b>	<b>8,513,517</b>

Movements in liability recognised in Statement of Financial Position:	Rs	Rs
At start of year	13,619,941	6,134,670
Staff Cost	1,839,473	1,364,984
(Contributions paid by employer)	(1,041,689)	(1,028,246)
Amount recognised in NAE	7,194,582	7,148,533
<b>At end of year</b>	<b>21,612,307</b>	<b>13,619,941</b>

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

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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

Reconciliation of the present value of defined benefit obligations	Year ended 30 Jun 2021 Rs	Year ended 30 Jun 2020 Rs
Present value of obligations at start of period	39,598,325	29,105,614
Current service cost	1,961,261	1,806,054
Interest cost	1,484,937	1,091,461
(Benefits paid)	(189,316)	(620,545)
Liability (gain)/loss	7,963,670	8,215,741
Present value of obligations at end of period	<b>50,818,877</b>	<b>39,598,325</b>

### 16.0 Retirement benefit obligations

Reconciliation of fair value of plan assets	Rs	Rs
Fair value of plan assets at start of period	25,978,384	22,970,944
Expected return on plan assets	1,001,519	881,266
Employer contributions	1,041,689	1,028,246
Employee contributions	694,460	685,497
(Benefits paid + other outgoings)	(278,570)	(654,777)
Asset gain/(loss)	769,088	1,067,208
Fair value of plan assets at end of year	<b>29,206,570</b>	<b>25,978,384</b>

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

Percentage of assets at end of year	June 2021 (%)	June 2020 (%)
Government securities and cash	54.8	61.7
Loans	2.8	3.0
Local equities	11.8	10.1
Overseas bonds and equities	30.1	24.6
Property	0.5	0.6
<b>Total</b>	<b>100</b>	<b>100</b>



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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

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

	June 2021 (%)	June 2020 (%)
<b>Percentage of Assets at end of year</b>		
Assets held in the entity's own financial instruments	0	0
Property occupied by the entity	0	0
Other assets used by the entity	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

#### Components of the amount recognised in NAE

Year	June 2021	June 2020
Currency	Rs	Rs
Asset experience gain/(loss) during the year	769,088	1,067,208
Liability experience gain/(loss) during the year	(7,963,670)	(8,215,741)
	<u>7,194,582</u>	<u>(7,148,533)</u>

#### Year

Expected employer contributions **2021-2022**  
1,022,469

**(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)

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 2021 (%)	Year ended 30 Jun 2020 (%)	Jun 2017 (%)
Discount rate	5.00	3.75	6.50
Future salary increases	3.00	2.40	4.00
Future pension increases	2.00	1.40	3.00
Mortality before retirement	Nil	A 6770 Ultimate Tables	
Mortality in retirement	Pa 90 tables Rated down by 2 years	Pa 90 tables	
Retirement age	65 years		

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

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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

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

- If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs7.9M (Increase by Rs 10.1M) 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 5.3M (decrease by Rs 4.6M) if all other assumptions were held unchanged.
- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 1.3M (decrease by Rs 1.3M) 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.

### 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.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### 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 2021	Year ended 30 Jun 2020 Restated
	Rs	Rs
Opening balance	76,697,690	74,296,566
Recognition of PPE at fair value		5,000,000
Increase in retirement benefit obligations	(7,194,582)	(7,148,533)
Depreciation Adjustment		99,632
Transfer to revenue- Fine written off	(39,658)	
Accumulated surplus for the year	(33,147,857)	4,450,025
Closing balance	<b>36,315,593</b>	<b>76,697,690</b>

### 19.0 Revenue from non-exchange transaction

	Year ended 30 Jun 2021	Year ended 30 Jun 2020
	Rs	Rs
Recurrent grant	26,481,167	47,558,000
Capital fund		13,500,000
Fine and penalties	15,426	61,027
	<b>26,496,593</b>	<b>61,119,027</b>

Note: The recurrent grant approved for financial year 2020-21 was Rs 50.3M. Only an amount of Rs 25.2M was released to the Authority.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

<b>20.0 Revenue from exchange transaction</b>	<b>Year ended 30 Jun 2021</b>	<b>Year ended 30 Jun 2020</b>
	<b>Rs</b>	<b>Rs</b>
Licences	5,000	3,095,000
Rentals	844,676	1,767,806
Other income	281,029	429,930
	<b>1,130,705</b>	<b>5,292,736</b>
<b>21.0 Salaries and employee benefits</b>	<b>Rs</b>	<b>Rs</b>
Salaries	27,945,157	27,281,569
Allowance and overtime	1,373,479	1,107,483
Travelling and transport	3,840,080	3,396,820
Staff welfare	69,863	155,517
Uniforms	321,905	317,838
Gratuity and other allowance	1,686,423	694,838
Pension cost /Family Protection	4,932,797	3,153,250
Passage benefits	599,025	511,828
	<b>40,768,729</b>	<b>36,619,143</b>



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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

	12 months ended 30 June 2021		12 months ended 30 June 2020	
	Rs	Rs	Rs	Rs
<b>Beach management plan</b>		584,292		982,776
<b>Civil works</b>		1,790,696		4,267,026
<b>Construction of toilet blocks</b>		202,863		422,844
<b>Construction of food court</b>				
Construction/reparation of Kiosk				
Construction/reparation of tuck shop				
<b>Landscaping</b>				
Tree plantation				
Embellishment works				
<b>Lightings</b>				626,843
<b>Security for beach users</b>				
Info panel	89,355			
		89,355		
<b>Parking facilities</b>		48,666		563,062
<b>Upgrading access</b>				685,325
<b>Other capital expenditures</b>				131,800
<b>Total</b>		<b>2,715,872</b>		<b>7,679,676</b>

Note:

- The Board at its meeting held on 30 March 2016, has approved the capitalization of assets with permanent hard structures such as toilet blocks and trading structures as from financial year 2017/18.
- Capital commitments for projects earmarked in the national budget 2021/22 funded by National Environment Fund (NEF) are as follows:
  - Beach Management plan (Phase 1) at Mont Choisy – Rs 18 million*
  - Beach Management plan (Phase 1) at Flic-en-Flac – Rs 12 million*
  - Upgrading of Parking Area and Beach Enclosure at Bel Ombre, Le Goulet, Tilac (Petit Verger) Rs 5.5 million*
  - Installation of Solar Lightings on public beaches at 40 locations for Rs4 million*

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

23.0 Maintenance on public beaches and provision of utilities	Year ended 30 Jun 2021	Year ended 30 Jun 2020
	Rs	Rs
Water and electricity	3,169,136	3,406,160
Repairs and maintenance	523,652	888,498
	<b>3,692,788</b>	<b>4,294,658</b>

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	954,100	615,212
Office equipment	43,623	
Postage and stamps	46,195	67,864
	<b>1,043,918</b>	<b>683,076</b>

### 25.0 Cost of utilities

	Rs	Rs
Telephone	392,301	380,551
Electricity	356,941	302,413
	<b>749,242</b>	<b>682,964</b>

### 26.0 Events after the reporting date

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

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### 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 2021 Rs	12 months ended 30 Jun 2020 Rs
Ministry of Environment, Solid Waste Management and Climate Change	26,481,167	61,058,000
Total	26,481,167	61,058,000

### 28.0 Employee disclosure

As at the 30 June, 2021 the Authority had eighty seven full time and one 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 2,604,961 for the year.

# Appendices

**List of proclaimed public beaches in Mauritius****NORTHERN REGION**

SN	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
19	Grand Baie	1.22	346	604/1991
20	Grand Baie (Lot 3)	0.1670	130	93/2017



## Appendix A

### List of proclaimed public beaches in Mauritius

#### NORTHERN REGION

SN	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
19	Grand Baie	1.22	346	604/1991
20	Grand Baie (Lot 3)	0.1670	130	93/2017

## Appendix A

### List of proclaimed public beaches in Mauritius

#### NORTHERN REGION (Cont.)

SN	Name	Extent (Ha)	Sea Frontage m (approx.)	G.N.
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:0.6590Ha -Deproclaimed Ext; 0.058Ha GN 689/1997	0.601	137	1424/1990
<b>Total</b>		<b>89.1146</b>	<b>12, 926.25</b>	

List of proclaimed public beaches in Mauritius

SOUTHERN REGION

Sn	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	BelOmbre	6.5423	579	1324/04
22	P.G BelOmbre	0.1351	73.13	367/2013
23	Ruisseau des Creoles	0.9286	666.82	368/2013

Appendix A

List of proclaimed public beaches in Mauritius

SOUTHERN REGION (Cont.)

Sn	Name	Extent (Ha)	Sea Frontage (m) (approx.)	G.N.
24	Part of Ruisseau des Creoles Village	1.5474	222	45/2014
25	Baie du Cap	0.0642	40	1212/2016
<b>Total</b>		<b>74.5588</b>	<b>10,780.65</b>	

List of proclaimed public beaches in Mauritius

EASTERN REGION

Sn	Name	Extent (Ha)	Sea Frontage (m) (approx.)	G.N.
1	Roche Noires	2.13	350	1471/1990
2	Poste Lafayette	0.963	130	1393/1990
3	Poste Lafayette (near Police Memorial)	7.174	620	20/1991
4	Poste Lafayette	0.439	30	347/1991
5	Bras d'Eau	2.732	650	206/1991
6	Choisy (Part of P.G)	1.6883	200	206/1991
7	Mare aux Lubines	1.485	140	645/2009
8	Belle Mare (Part of P.G)	0.27	280	180/1991
9	Belle Mare (Main Beach)	17.3858	1500	180/1991
10	Belle Mare (near Residence Hotel)	8.4417	430	976/1964
11	Belle Mare (near Residence Thalassa Hotel)	2.955	210	180/1991
12	Palmar (near Ambre Hotel)	1.1438	150	180/1991
13	Palmar (near Surcouf Hotel)	0.6458	230	180/1991
14	Palmar (Main Beach)	18.4874	1400	180/1991

**List of proclaimed public beaches in Mauritius****EASTERN REGION (Cont.)**

<b>Sn</b>	<b>Name</b>	<b>Extent (Ha)</b>	<b>Sea Frontage (m) (approx.)</b>	<b>G.N.</b>
15	Quatre Cocos Village (Carro Bringel)	0.2596	100	718/1991
16	Trou d'Eau Douce (near Le Tropical Hotel)	0.9075	360	719/1991
17	Trou d'Eau Douce (near Four a Chaux)	3.1631	750	1421/1991
18	GRSE	0.477	110	1234/1997
19	Camp des Pêcheurs	0.1748	155	1234/2015
20	Quatre Soeurs	1.0945	723	1234/2015
21	Grand Sable	0.0492	14.63	966/2007
22	Grand Sable	0.105	66	150/1991
23	Grand Sable (Lot 3)	0.1440	174	283/2016
24	Petit Sable	0.8213	323	2265/2010
25	Petit Sable (Toilet Block & Parking Space)	0.3901	0	1065/2012
26	Pointe du Diable	0.19	71.18	146/1991
27	Bambous Virieux(Portion 3)	0.1506	75.32	2264/2010
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
<b>Total</b>		<b>76.416</b>	<b>10,363.06</b>	



**List of proclaimed public beaches in Mauritius****WESTERN REGION**

Sn	Name	Extent (Ha)	Sea Frontage (m) (approx.)	G.N.
1	P.G La Prairie	6.3454	509.87	372/2013
2	La Prairie	2.216	300	348/1991
3	P.G La Prairie	3.1618	451.39	371/2013
4	P.G L'Embrasure	4.7	1930	1473/1997
5	La Pointe Cassis Le Morne Village	5.5749	1940	2755/2014
6	Le Morne Brabant (Pointe Sud 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
22	Flic en Flac (Debarcadere)	1.2805	180.3	730/2021

**List of proclaimed public beaches in Mauritius**

**WESTERN REGION (cont.)**

<b>Sn</b>	<b>Name</b>	<b>Extent (Ha)</b>	<b>Sea Frontage (m) (approx.)</b>	<b>G.N.</b>
23	P.G Anna	0.42	105	348/1991
24	P.G Albion	1.75	205	61/1998
25	P.G Mon Plaisir	2.11	250	609/1991
26	Petit Verger	0.219	62	206/1940
27	Petit Verger	0.211	50	206/1940
28	Petit Verger (near Prison) (Tilac)	1.7815	160	811/2017
29	Pointe aux Sables	1.14	88	206/1940
30	Pointe aux Sables (near Fisheries Post and Training Centre)	0.338	68	635/2006
31	Pointe aux Sables (Martello)	0.634	77	1899/2009
32	G.R.N.W (Sable Noir)	0.683	198	2118/1999
33	Sable Noir (Extended)	0.38	132	1066/2012
<b>Total</b>		<b>87.6215</b>	<b>14,026.37</b>	

Total number of proclaimed beaches in Mauritius = **131**

Total Extent of Proclaimed Beaches in Mauritius= **327.7109Ha (approx.)**

Total Sea Frontage (approx.) of Public Beaches in Mauritius = **48, 095.33m**

**List of Proclaimed Public Beaches in Rodrigues**

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

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

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

## **Beach Authority**

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

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

## Appendix D

### **Authorisations issued for various activities on public beaches for financial year ending 30 June, 2021**

<b>S. N</b>	<b>PUBLIC BEACH</b>	<b>NO OF AUTHORISATION ISSUED</b>
1	Albion	9
2	Anse La Raie	7
3	Baie Du Cap	2
4	Baie du Tombeau	1
5	Bain Boeuf	6
6	Bain des Dames	1
7	Bel Ombre	3
8	Belle Mare	30
9	Blue Bay	5
10	Bras D'Eau	3
11	Butte a L'Herbe	6
12	Cap Malheureux	2
13	Flic en Flac	51
14	Grand Baie	4
15	Grand Gaube	4
16	Grande Riviere Noire	1
17	La Cambuse	20
18	La Prairie	7
19	Le Bouchon	4
20	Le Goulet	9
21	Le Morne	16
22	Le Souffleur	1
23	Mare La Raie	2



## Appendix D

### Authorisations issued for various activities on public beaches for financial year ending 30 June, 2021 (cont.)

S. N	PUBLIC BEACH	NO OF AUTHORISATION ISSUED
24	Mont Choisy	71
25	P.G. Union Ribet	6
26	Palmar	15
27	Petit Sable	1
28	Pointe aux Biches	1
29	Pointe aux Piments	5
30	Pointe aux Sables	8
31	Pomponette	1
32	Pont Naturel	2
33	Poste Lafayette	5
34	Remy Ollier	1
35	Riambel	5
36	Riviere des Galets	1
37	Roche qui Pleure	1
38	Roches Noires	3
39	St Felix	12
40	Tamarin	9
41	Telfair	1
42	Trou aux Biches	3
43	Wolmar	4
<b>TOTAL</b>		<b>349</b>

## Appendix E

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

S. N	Projects	Region	Remarks
1	Reinstatement of stone masonry wall at Belle Vue Cugnet Public Beach	Northern	Completed
2	Levelling of children playground at Trou aux biches (ex-aqua) Public Beach	Northern	Completed
3	Painting works at Mont Choisy Public Beach	Northern	Completed
4	Painting works at Pointe aux piment (Near fish landing station) Public Beach	Northern	Completed
5	Upgrading of toilet block at Gris Gris Public Beach	Southern	Completed
6	Refurbishment of mini kiosk, construction of concrete benches (5 No.) and removal of eyesore at Baie Du Cap Public Beach.	Southern	Completed
7	Painting of benches, provision of floodlights, refurbishment of dangerous bathing panels and removal of eyesore at Le Bouchon Public Beach	Southern	Completed
8	Fixing of additional bins at Ruisseau des Creoles public beach i.c.w Clean Up Campaign	Southern	Completed
9	Painting of fountain, main kiosk, tables, benches, bridge, marking on parking area and plantation of decorative plants at St Felix Public Beach	Southern	Completed

**List of the major of repairs, maintenance and upgrading carried out region-wise (cont.)**

<b>S. N</b>	<b>Projects</b>	<b>Region</b>	<b>Remarks</b>
10	Repairs of damaged doors of cubicle at Trou d'Eau Douce public beach (near Four a Chaux)	Eastern	Completed
11	Repairs of damaged door of Commercial building at Trou d'Eau Douce public beach (near Four a Chaux)	Eastern	Completed
12	Painting of main kiosk at Trou d'Eau Douce public beach (near Four a Chaux)	Eastern	Completed
13	Painting of concrete coping of stone parapet at Trou d'Eau Douce public beach (near Four a Chaux)	Eastern	Completed
14	Refurbishment of Sewer Network System in Toilet block at Palmar public beach	Eastern	Completed
15	Painting of picnic tables, pine poles and benches at PG Anna Public Beach	Western	Completed
16	Painting of kiosk at Wolmar Public Beach	Western	Completed
17	Upgrading of Existing concrete table at Sable Noir public beach	Western	Completed

**List of minor works carried out for the financial year 2020/2021**

<b>S. N</b>	<b>Projects</b>	<b>Remarks</b>
1	Replacement of missing pine poles at Rivere des Galets	Completed
2	Replacement of lever arms with chains in southern region	Completed
3	Reinstatement of existing bollards, removal of eyesore and provision of chains at La Cambuse Public Beach	Completed
4	Repairs of lighting system	Completed
5	Replacement of missing bollards for enclosure of Riviere des Galets public beach	Completed
6	Reinstatement of wooden parapet at Belle Mare public beach	Completed
7	Removal of eyesores at Trou d'Eau Douce public beach (near Four a Chaux)	Completed
8	Upgrading of existing Petanque Court at P.G l'Embrazure public beach	Completed
9	Repairs and fixing of damages bins in western region	Completed
10	Repairs and fixing of pine poles in western region	Completed
11	Repairs of soakaways at Albion	Completed
12	Upgrading of informative panels on public beaches	Completed
13	General repair of existing amenities	Completed

**List of works pertaining to repairs, maintenance and upgrading of existing amenities on public beaches**

<b>S. N</b>	<b>Projects</b>	<b>Region</b>
1	Reinstatement of enclosure at Pointe Aux Piments public beach	Northern
2	Upgrading of toilet block (painting) at Le Goulet public beach	
3	Upgrading works at Belle Vue Cugnet public beach (pine poles and amenities)	
4	Enclosure at Grand Baie (Tamarin) public beach	
5	Refurbishment of amenities and upgrading of toilet block at Blue Bay public beach	Southern
6	Upgrading of access and reinstatement of bollards at Terracine public beach	
7	Refurbishment of amenities and upgrading of toilet block at La Cambuse public beach	
8	Refurbishment of parking area and upgrading of toilet block at St Felix public beach	
9	Remarking of jogging track at St Felix public beach	
10	Provision of informative panels for toilet block at St Felix, Baie Du Cap, Bel Ombre, Surinam, Blue Bay and La Cambuse	
11	Upgrading works at Pointe Aux Sables (Martello) public beach (Pine poles, line marking on parking, upgrade kiosk and footpath)	Western
12	Upgrading works at Albion public beach (replace handrail and repair main door for toilet)	
13	Reinstatement of kiosk at Sable Noir public beach	
14	Maintenance of lighting system on public beaches	



## Appendix G

### List of works pertaining to repairs, maintenance and upgrading of existing amenities on public beaches (cont.)

S. N	Projects	Region
15	Reinstatement of concrete benches at Roche Noires	Eastern
16	Upgrading of toilet block (painting) at Bras D'Eau	
17	Painting of bins at Belle Mare (PG)	
18	Reinstatement of pine poles and fire place at Belle Mare (Main)	
19	Reinstatement of pine poles at Belle Mare (nr Residence Hotel)	
20	Upgrading of toilet block (Painting) and fixing of traffic signs at Palmar (nr Ambre Hotel)	
21	Reinstatement of pine poles and fire place at Palmar (Main)	
22	Upgrading of toilet block, kiosks, benches & pine poles (painting) at GRSE	
23	Reinstatement of pine poles and bins at Quatre Soeurs	
24	Upgrading of toilet block, kiosks, benches (painting) at Grand Port public beach	
25	Upgrading of kiosks, benches, bins & pine poles (painting) at Riviere des Galets	

## Appendix H

### List of Clean up campaigns carried out for financial year 2020/21

Region	S. N	Event Description	Public Beach	Date held
<b>North</b>	1	Cleaning and Carting away of waste Grass cutting	Poudre D'Or, Pointe des Lascars and Von Moltke	03-Jul-20
	2	Cleaning and Carting away of waste Grass cutting, lopping of branches Repair of amenities	Pointe aux Piments Nr Cemetery	10-Jul-20
	3	World Clean up day - In collaboration with District Council Riviere du Rempart, Tourism Authority and Ministry of Local Government	Von Molke	14-Sept-20
	4	World Clean up day - In collaboration with District Council Riviere du Rempart, Ministry of Local Government, La Croisette and village Council	Grand Bay	17- Sept-20
	5	Sensibilisation campaign - In collaboration with Tourism Authority and Beach Authority	Mont Choisy	18-Oct-20
	6	Cleaning and Carting away of waste by Raven Association	Pointe aux Piments Nr Oberoi Hotel	24-Jan-21
	7	Clean up Collectif anti pollution Miss Eco	Le Goulet & Mon Choisy	28-Feb-21
<b>South</b>	8	Clean up campaign - In collaboration with Tourism Authority, Anbalaba and District Council of Savanne	Ruisseau des Creoles	15-Jul-20
	9	Miss Eco International - "PRAN KONT MORIS 2021	Mahebourg Waterfront	28-Feb-21

## Appendix H

### List of Clean up campaigns carried out for financial year 2020/21 (cont.)

Region	S. N	Event Description	Public Beach	Date held
West	10	Clean-up Campaign - Miss ECO in collaboration with BA and Atics ltd	Flic en Flac & Pointe aux Sable (Main) public beaches	27-Feb-21
	11	Clean up Campaign - In collaboration with the Ministry of Environment, Solid Waste Management & Climate Change, TA, MTPA, AHRIM, District Council of Black River, Atics Ltd.	Flic en Flac (Debarcadere) public beach	23-Jun-21
East	12	Clean up Campaign - In collaboration with Beach Authority, Tourism Authority & District Council of Grand Port	Petit Sable	02-Jul-20
	13	Clean up Campaign - In collaboration with Beach Authority, District Council of Flacq & Norba Nettoyage Ltée	Roches Noires	23-Jul-20
	14	World Clean Up Day - In collaboration with Beach Authority, Tourism Authority, Norba Nettoyage Ltée, District Council of Grand Port, Forestry Service, Road Development Authority, Eco-Sud	Petit Sable	18-Sep-20
	15	Clean up Campaign - In collaboration with Beach Authority, Tourism Authority, District Council of Grand Port, European Union, Le Floch Depollution, Polyeco & Maxiclean Co. Ltd	Riviere des Creoles	01-Oct-20
	16	"Miss Eco-International - Mauritius ", the project "Pran Kont Moris 2021" The clean-up campaign was focused on collection of cigarettes butts.	Belle Mare	28-Feb-21

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