



**Beach Authority
Annual Report
for Financial Year ending
30 June 2023**



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Message from the Chairman of Beach Authority



Mr. Jean Marie Desire Levallant
Chairperson, Beach Authority Board

It gives me an immense pleasure and honour to associate myself in the presentation of the Annual Report of the Beach Authority for the period ending 30 June, 2023.

Since my joining as Chairperson of the Beach Authority Board, I have witnessed the dedication of all staff contributing towards achieving the goals and objectives of the Authority. The public beaches are our precious assets of which we are proud to be engaged in its effective control and management.

I have to acknowledge that I am receiving all the support and collaboration of all Board members, Parent Ministry and staffs in this endeavour.

I also wish to thank the Honourable Minister of Environment, Solid Waste Management and Climate Change for his confidence entrusted to me in my mission as Chairperson of the Board and his staff for their numerous support and collaboration.

Message from the General Manager of Beach Authority



Mr. Sudeven Chengebroyen
General Manager, Beach Authority

I have the honour and privileged to again submit the Annual Report of the Beach Authority for the period July 2022 to June 2023.

The mandate of the Beach Authority is to ensure the proper control and management of all proclaimed public beaches in Mauritius as well as in Rodrigues. We have now reached up to 134 public beaches. With the objective to democratise access to our beaches, additional beaches are yet in pipeline to be proclaimed as public beaches not only in Mauritius but also in Rodrigues. This will imply as a challenge for the Authority to be embraced with greater responsibilities in the future.

The year 2022 has been a landmark for the Beach Authority with the amendments being brought to the Beach Authority Act, 2002. The Beach Authority (Amendment) Bill was passed in the National Assembly in May, 2022.

I must say that those amendments aimed amongst others, at:

- broadening the Authority with additional functions and powers with regard to management and control of public beaches in the Island of Mauritius and Rodrigues
- being responsible for the preparation and implementation of Beach Management Plans, implementing projects relating to the restoration of native vegetation of public beaches and replenishment of public beaches
- empowering the Authority to construct and lease commercial premises
- strengthen powers of the Beach Enforcement Officers to enable them to:

- ❖ serve a Fixed Penalty Notice (FPN) in relation to specific offences,
- ❖ serve a stop order and pulling down orders

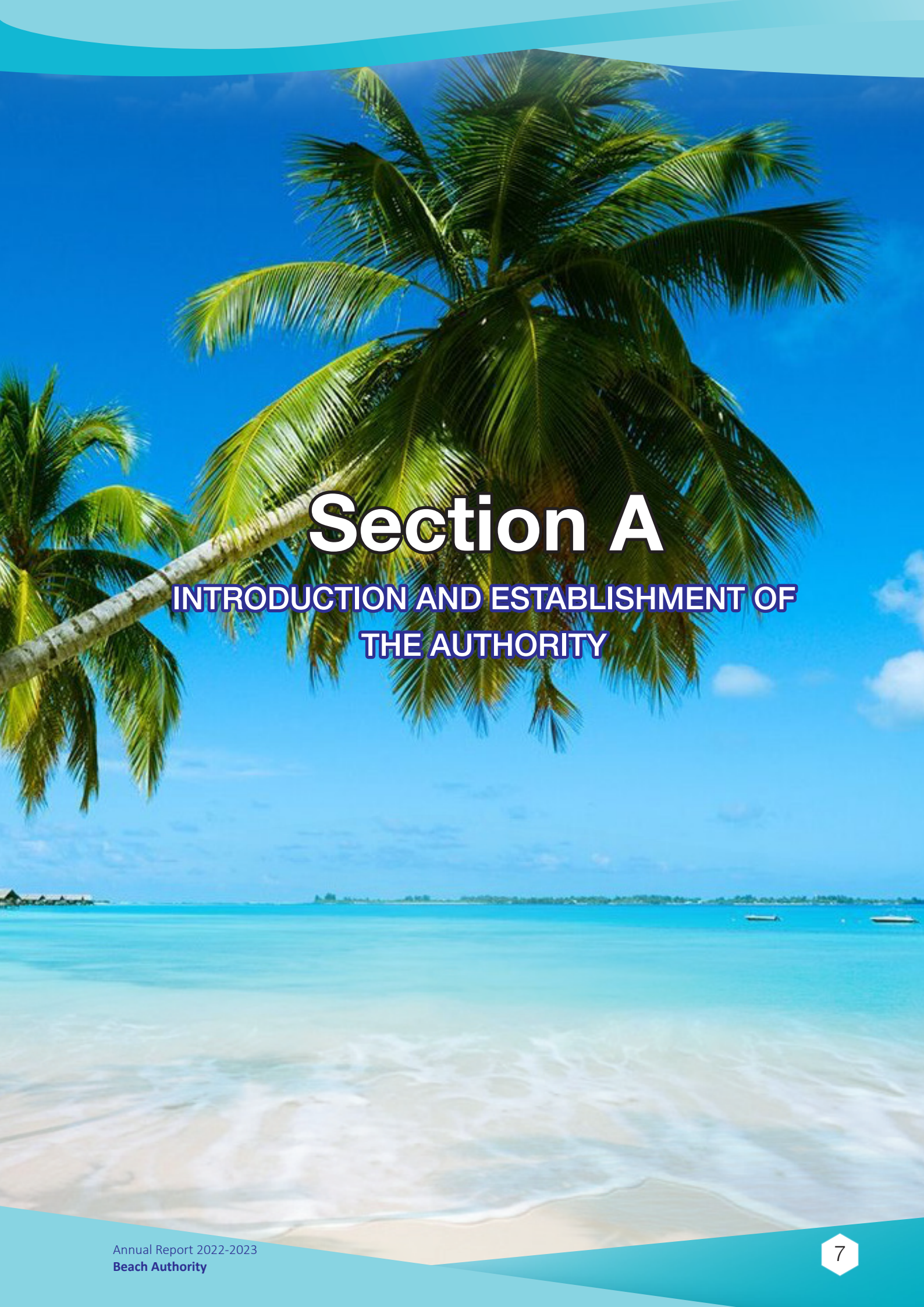
Those measures would entail regulating and monitoring all activities being undertaken on all our public beaches.

Besides, the legislative framework being strengthened, the Authority is continuing to pursue further attaining our objectives as follows:

- (i) ensure a sustainable development of our public beaches by extending the implementation (in phases) and the concept of Beach Management Plans at other highly frequented public beaches namely at Belle Mare, Flic en Flac and La Prairie public beaches.
- (ii) and as ongoing exercise, providing additional basic facilities and amenities (such as parking, bins, toilets, solar lighting facilities).
- (iii) in its quest for democratizing access to the sea to persons with disabilities (as announced in the last year budget) and upon procurement of the necessary equipments (beach wheel chairs and mats) a soft launching of this unprecedented project has been successfully implemented at Belle Mare public beach on 02 December, 2022 with the assistance of various stakeholders namely the Parent Ministry, Ministry of Social Integration, Social Security and National Solidarity, the National Coast Guard and Mauritius Fire and Rescue Services, and
- (iv) striving for undertaking new innovative projects related to the provision of leisure and sports facilities.

Our ultimate objective is to provide adequate leisure facilities and amenities on our public beaches so that the beach users including the tourists take maximum benefits out of it.

I must say that such achievements would not been realised without the unflinching support and collaboration received from the Honourable Minister of Environment, Solid Waste Management and Climate Change, the Chairperson and all Board Members, the staff of the Authority and various stakeholders concerned.



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, 2023, 134 public beaches were proclaimed in Mauritius and 12 in Rodrigues. List of proclaimed public beaches in Mauritius and Rodrigues is at [Appendix A](#) and [Appendix B](#).

3.0 Mission

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

4.0 Functions

In respect of the management of public beaches, the Beach Authority Act provides the Authority with such functions to further enhance most effectively its objectives and, the following:

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



Section B

STAFFING AND ORGANISATION

Staffing and Organisation

1.0 HR Issues, Policies and Staffing

The Human Resource Management Manual's guidelines, as well as any relevant circulars published from time to time by the Ministry of Public Service, Administrative and Institutional Reforms, are rigorously observed while dealing with HR concerns. In addition, we follow the provisions of the Workers' Rights Act and the Pay Research Bureau (PRB) Report.

2.0 Recruitments

During the period July, 2022 to June, 2023 the following recruitment was made through open advertisement to the general public:

Post	No. filled
Procurement and Supply Officer (on contract)	1

3.0 Staffing Position

Staffing positions (on establishment) for financial year ended 30 June 2023 are as follows:

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

S.N	POST	No. of posts	No. filled	Remarks
10	Technical Officer (Civil)	4	1	3 unfunded
11	ICT Technician	1	1	
12	Human Resource Officer/Senior Human Resource Officer	1	1	
13	Procurement and Supply Officer	1	1	
14	Higher Executive Officer	1		unfunded
15	Accounts Officer	1		Vacant
16	Confidential Secretary	1	1	
17	Beach Enforcement Officer	8	7	1 unfunded
18	Beach Works Inspector	8	7	1 unfunded
19	Technical Design Officer	1		unfunded
20	Executive Officer (personal grade)	4	2	2 unfunded
21	Assistant Procurement and Supply Officer	1		Vacant
22	Management Support Officer	4		unfunded
23	Clerk/Word Processing Operator	2	2	
24	Clerical/Higher Clerical Officer (personal grade)	13	7	
25	Receptionist/Telephonist	1	1	
26	Handy Worker (Skilled)	8	6	2 unfunded
27	Field Supervisor	4	4	
28	Driver	12	12	
29	Office Attendant	3	3	
30	General Worker	40	22	3 Vacant
31	Handy Worker (Special Class)	12		Vacant

4.0 Profile of Senior Staff

A profile of each member of the Senior Management Team –

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

5.0 Training and Development

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

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

6.0 Courses, Seminars and Workshops/Conferences attended by staff of the Beach Authority during the financial year July 2022 to June 2023

- Half day workshop on Alcohol, Drug, and other Substances at the workplace held on 28 July 2022 organised by Ministry of Labour, Human Resource Development and Training, Occupational Safety and Health Division
- Online Training course on "Cybersecurity Techniques: A Hands-On Approach" held from 17 to 19 August 2022 organised by the Computer Emergency Response Team of Mauritius (CERT-MU) – Ministry of Information Technology, Communication and Innovation
- Half day workshop on capacity building held from 17 to 19 August 2022 organised by Ministry of Environment, Solid Waste Management and Climate Change

- Workshop on the “Role & Responsibilities of the Resident Engineer in the FIDIC Contracts” held on 27 October, 2022 and organized by the Construction Industry Development Board (CIDB)
- Training course on Court Proceedings held on 4 November, 2022 organised by the Civil Service College
- Training on US Hazardous Waste Operations and Emergency (HAZWOPER) Standards held from 21 to 25 November 2022 organised by Polyeco in collaboration with the Ministry of Environment, Solid Waste Management and Climate Change
- Seminar on coastal zone management held on 3 December, 2022 organised by Ministry of Foreign Affairs, Regional Integration and International Trade
- Conference on ‘Protection personal data across all economic sectors’ held on 30 January, 2023 organised by Ministry of Information Technology, Communication and Innovation in collaboration with the Data Protection Office
- Training Course on Public Sector Financial Management held on 10 February, 2023 organised by the Civil Service College
- Project RECOS: Atelier de la composante No. 4; Education a l’environnement held on 21 and 22 February, 2023 organised by the Ministry of Foreign Affairs, Regional Integration and International Trade
- Workshop on Project Management held on 20, 21 and 23 March, 2023 organised by the Ministry of Finance Economic Planning and Development in collaboration with PPO & UTM
- Workshop on Nature-Based Tourism and Lessons Learned from the covid-19 held from 3 to 5 May, 2023 organised by the Ministry of Tourism
- Consultation Workshop on “Oil Spill Sensitivity Maps & Tactical and Operation Maps in GOS format” held on 5 May, 2023 organised by the Ministry of Environment, Solid Waste Management and Climate Change



Section C

CORPORATE GOVERNANCE REPORT

Corporate Governance Report

1.0 Compliance and Enforcement

The Beach Authority Board ensures that proper standards of Corporate Governance are maintained. With a view to ensure that the concept of Code of Corporate Governance is fully understood and applied, the Office of the Public Sector Governance (OPSG) at the level of the Prime Minister’s Office was approached. An appropriate sensitisation programme and awareness had already been started with the objective that the Chairman, Board Members as well as all relevant officials fully understood and applied the concept of Corporate Governance and improved governance within the framework of the Beach Authority Act, 2002. The report has been prepared as far as practicable in accordance with the ‘Code of Corporate Governance’.

2.0 Roles and functions of the Board

2.1 Structure and composition of the Beach Authority Board

The structure, composition and appointment of members were established as per the provisions of Section 7 (2) of the Act. The composition of the Board for the financial year ended 30 June, 2022 was as follows:

Board Members` profiles for financial year ended 30 June, 2023

SN	Title	Name
1	Chairman	Mr. Daniel Clive Laurent (from July 2022 – 7 May 2023) Mr. Jean Marie Desire Levaillant (from 8 May 2023 to date)
2	Representative of Ministry of Local Government, Disaster and Risk Management	Mr. A. K. Parayag (Firm) (from July 2022 to 7 May 2023) Mr. R. Ghoopee (Firm) (from 8 May 2023 to date)
3	Representative of Ministry of Environment, Solid Waste Management and Climate Change (Climate Change Division)	Mr. D. Rawojee (Firm) (As from 8 May 2023)
4	Representative of Ministry of Environment, Solid Waste Management and Climate Change (Solid Waste Management Division)	Mrs. N.D. Kinnoo (Firm) (from 25 July 2022 to 7 may 2023) Mr. D. Joymungul (Firm) (As from 7 May 2023)

SN	Title	Name
5	Representative of Ministry of Blue Economy, Marine Resources, Fisheries and Shipping	Mrs. S. Gungadeen (Firm) (from July 2022 – 27 September 2022) Mr. S. Leckraz (Firm) (from October 2022 to April 2023) Mr. V. Mangar (Firm) (from 8 May 2023 to 25 May 2023) Mrs. D. Moosohur (Firm) (from 8 May 2023 to date)
6	Representative of Ministry of Tourism	Ms. P. Ramnauth (Firm) (from 19 April, 2022 till now)
7	Representative of Ministry of Housing and Land Use Planning	Mr. R. Soborun (Firm) (from July 2022 to date)
8	Representative of Police Department	Mr. D. R. Luthmoodoo (Firm) (from July 2022 to April 2023) Mr. V. Virah Sawmy (Firm) (from May 2023 to date)
9	Representative of Rodrigues Regional Assembly	Mrs M. M.A. Tolbize-Ravina (Firm) (from 5 July 2022 to 29 September 2022) Mr. S. Sooprayen (Firm) (from 30 September 2022 to date)
10	Representative of Association of District Council	Mr. N. Seeneevassen (from July 2022 to 7 May 2023) Mrs. V. Jeewajee (Firm) (from 8 May 2023 to date) Mr. J. F. Dorestan (Alternate) (from July 2022 to date)
11	Representative of Prime Minister's Office (Rodrigues, Outer Islands and Territorial Integrity Division)	Mrs. O. Sayed-Houssen (from 8 May 2023 to date)
12	Board Member Member appointed by the Hon. Minister	Mr. H. Hoolash (from July 2022 to 7 May 2023) Mr. Y. A. Imrit (from 8 May 2023 to date)

SN	Title	Name
13	Board Member Member appointed by the Hon. Minister	Mrs. L. B. Grenouille (from July 2022 to 7 May 2023) Mrs. B. M. Kalleechurn (from 8 May 2023 to date)
14	Board Member Member appointed by the Hon. Minister	Mr. G. N. Ramjit (from 8 May 2023 to date)

Sittings of Board for the year ended 30 June, 2023

SN	Ministry/Department	Name	No. of sitting
1	Chairman	Mr. D. C. Laurent Mr. J. M. D. Levailant	9 2
2	Ministry of Environment, Solid Waste Management and Climate Change	Mr. D. Rawojee Mrs. N. D. Kinnoo Mr. D. Joymungul	3 6 4
3	Ministry of Local Government, Disaster and Risk Management	Mr. A. K. Parayag Mr. G. Ramsing	10 1
4	Ministry of Tourism	Mr. N. Seedoyal Ms. P. Ramnauth	1 10
5	Ministry of Blue Economy, Marine Resources, Fisheries and Shipping	Mr. S. Leckraz Mrs. S. Gungadeen Mr. V. Mangar	6 3 1
6	Ministry of Housing and Land Use Planning	Mr. R. Soborun Mr. D. J. Jugroop	7 5
7	Ministry of Youth Empowerment, Sports and Recreation	Mr. J. Jowaheer Mr. P. Ujoodha	0 7
8	Police Department	Mr. V. Virah Sawmy	7
9	Representative of Rodrigues Regional Assembly	Mr. S. Sooprayen	0

SN	Ministry/Department	Name	No. of sitting
10	Association of District Councils	Mr. N. Seeneevassen	1
		Mr. J. Dorestan	6
11	Representatives of Outer Islands, Prime Minister`s Office (Rodrigues, Outer Islands and Territorial Integrity Division)	Mrs. O. Sayed-Houssen	3
12	Board Member	Mr. H. Hoolash	7
13	Board Member	Mrs. L. B. Grenouille	5
14	Board Member	Mr. Y. A. Imrit	3
15	Board Member	Mrs. B. M. Kalleechurn	3
16	Board Member	Mr. G. N. Ramjit	3

3.0 Major Board Decisions for financial year ended 30 June, 2023

3.1 Board Meeting held on 27 September, 2022:

Policy Paper on the destruction of records of the Beach Authority in accordance with the National Archives Act

The Board has approved as a policy matter for the destruction of records pertaining to the Beach Authority in line with the National Archives, 1999 as follows:

- i. for Finance, Procurement and Human Resource Sections to deal with as provided in the Financial Management Manual; and
- ii. for documents such as counterfoil of Beach Trader Licence, attendance book – the retention period to be **five years**; and
- iii. for other documents such as log books, dispatch book, incoming register, applications received for vacant posts, new applications received for Beach Traders Licence, applications received for use of public beaches, and such other obsolete records the retention period to be **three years**

3.2 Special Board Meeting held on 12 May, 2023:

Reconstitution of the Board of the Beach Authority and Proclamation of the Beach Authority (Amendment) Act, 2022

- (i) I in accordance with Section 7 (1) and 7 (2) of the Beach Authority Act, 2022 as amended, the Beach Authority Board has been reconstituted as from 8 May 2023 under the Chairperson of Mr. J. Marie Desire Levailant
- (ii) In accordance with the Beach Authority (Amendment) Act, 2022, as amended, the composition of the new Board has increased from 12 to 14 and the quorum of the Board of the Authority shall henceforth, constitute of “nine members” instead of “seven members”

- (iii) Necessary action initiated for Sections 1, 2, 3, 8, 9, 18 of the Beach Authority (Amendment) Act, 2022 to be proclaimed with effect from 19 April, 2023

4.0 Reconstitution of Committees of the Board

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

A. Finance Committee

Terms of reference

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

- i. two hundred thousand rupees (Rs. 200,000/-) in compliance with Section 11(b) of BA Act, 2002, and
- ii. Rs. 500,000/- in accordance with Section 10 (b) (ii) of the Beach Authority (Amendment) Act 2022 (whichever applicable)

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

B. Staff Committee

Terms of Reference:

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

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

C. Beach Trader's Licence Committee

Terms of Reference :

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

Composition:

Chairperson - Representative of Ministry of Housing & Land Use Planning

D. Audit Committee

Terms of Reference :

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

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

Sittings of the Board and Sub-Committees of the Board

Particulars	Year 2022-2023
Board Meeting	10
Board (through Circulation)	3
Special Board Meeting	2
Finance Committee	6
Staff Committee	4
Audit Committee	-
Beach Trader's Licence	4

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 decisions were taken at the level of the Board. The Administrative Manager acted as Secretary to the Board.

4.2 Role, functions and powers of the Board

The role, functions and powers of the Board are determined by the Beach Authority Act, 2002. The Board, as the focal point of the Corporate Governance System, was ultimately accountable and responsible for the performance and affairs of the Authority. Its main responsibility was to determine the Authority's strategies, policies and values for the implementation of the objects of the Authority as defined in the Act.

4.3 Conflict of Interests

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

4.4 Role and functions of Chairperson

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

- (a) to preside over meetings of the Board and to ensure its smooth functioning in the interests of good governance
- (b) to encourage and ensure active participation of members in discussions and Board matters

- (c) to ensure that all relevant information and facts are placed before the Board to enable members to reach informed decision
- (d) execution of documents in accordance with Section 19 of the Beach Authority Act (as appropriate)
- (e) signing of cheques in terms of Section 19(2) of the Beach Authority Act.

4.5 Role and functions of Chief Executive Officer

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

4.8 Access to Independent Advisers

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

4.9 Board Information

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

4.10 Secretary

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

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

5.0 Risk Management, Internal Control and Internal Audit

5.1 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.

5.2 Environment Risk

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

5.3 Corporate Quality

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

5.4 Foreign Exchange Risk

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

5.5 Insurance Risk

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

5.6 Internal Control System

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

5.7 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.

6.0 Accounting and Auditing

6.1 Accounting

The Board was responsible for the preparation of accounts which fairly presented the state of affairs of the Authority and the results of its operations in compliance with International Accounting Standards. In this context, the Board was responsible for

adequate accounting records, maintenance of an effective system of internal control, and choice of accounting policies supported by reasonable prudent judgment.

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

It is to be noted that the Parent Ministry spent **Rs. 150M** out of its own Budget (Item 22070.001) in respect of cleaning of beaches. However, the Beach Authority is not accountable for this sum and therefore it does not have any control over it with regard to its expenditure.

6.2 Audit

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

7.0 *Integrated Sustainability Reporting*

The Authority is a non-profit making organisation. It is responsible for the management 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.

7.1 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.

7.2 Environment

One of the objectives of the Authority is to protect and preserve the environment of the beaches. It also undertakes projects for the provision of amenities, landscaping and restoration of public beaches.

7.3 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.

8.0 *Corporate and Social Responsibility*

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

8.1 Donations

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



Section D

REGULATIONS OF ACTIVITIES ON PUBLIC BEACHES

Regulations of Activities on public beaches

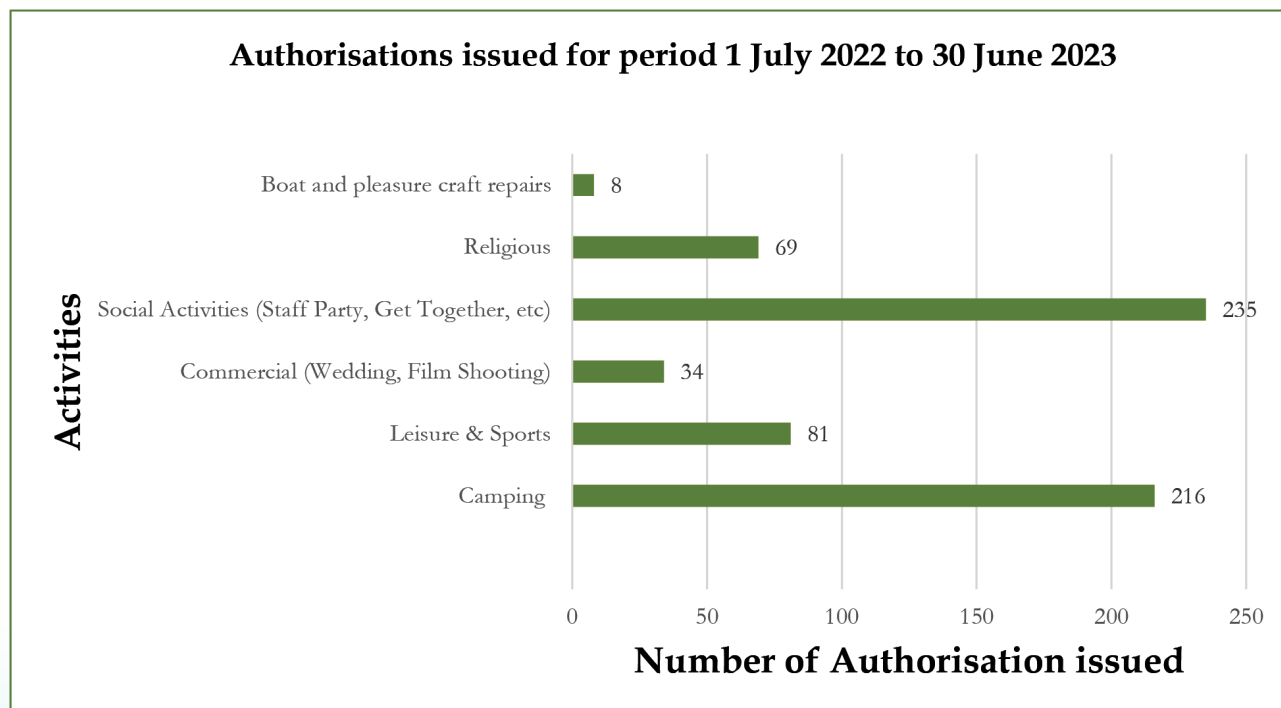
1.0 Authorisation to use public beach

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

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

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

The chart hereunder depicts the number of authorisations issued for different activities on public beaches for the financial year ending 30 June, 2023



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

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

3.0 Issue / Renewal of Beach Traders’ Licence

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

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

- (i) licences were issued subject to clearances from the 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. -

Table 1 shows the number of Beach Traders' Licence issued for trades (other than mattresses and umbrellas) for period ending 30 June 2023

S. N	Trades	No. of Licences Issued
	Selling of Fruits (other than coconut)	61
	Selling of Coconuts	37
	Selling of Ice cream and Ice Lollies	45
	Selling of Cooked Food	132
	Selling of Dholl Puri & Cakes	34
	Selling of Non Alcoholic Beverages and Juices	95
	Selling of Pre-packed Snacks and Confectionery	8
	Selling of Ready Made Garments	38
	Selling of Handicraft, Artisanal and Fancy Products	45

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

Beach Traders' Licence for the renting of mattress and umbrella were issued in accordance with the Beach Authority (Traders' Licence) (Amendment) Regulations 2008.

As regards to the trade for the renting of mattress and umbrella on public beaches, the applicant has to comply with the following criteria and conditions:

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

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

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

- (i) licence holders were allowed to trade on one public beach only
- (ii) applicant should not be holder of any other commercial/trade licence
- (iii) applicant should be unemployed
- (iv) applicant should submit a list of all those are employed by him/ her with their respective certificate of morality (*if applicable*)
- (v) for renting of umbrellas or similar structures (as appropriate), applicant should comply to relevant planning policy guidance (PPG) in force and applicable to beaches
- (vi) to limit the number of mattresses/ umbrellas based on factors such as extent of the beach, sea frontage, number of licences already issued and designated area as determined by the Authority

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

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

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

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

(17) traders were issued licences for the renting of 344 mattresses and 161 umbrellas on public beaches for period ending 30 June, 2023.

Table 2 Hereunder depicts the number of mattresses and umbrellas allowed on different public beaches:

Renting of Mattresses & Umbrellas on public beaches for financial year ended 30 June, 2023			
S. N	Public Beach	Mattress	Umbrella
1.	Bain Boeuf	30	15
2.	Belle Mare	36	18
3.	Flic en Flac	170	74
4.	Grand Baie	10	5
5.	La Cuvette	20	10
6.	Mont Choisy	58	29
7.	Pointe aux Piments	10	5
8.	Trou aux Biches	10	5
	TOTAL	344	161

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

4.0 Lease of Tuckshops and other buildings used for trading purposes

With the coming into operation of the Beach Authority Act 2002, the Authority took control of all the assets on public beaches. Accordingly, the Authority took over certain buildings known as "Tuckshops" at La Cuvette, Blue Bay and Belle Mare public beaches (that existed since years and was managed by the Local Authorities and the Ministry of Local Government) for management purposes.

The Authority also embarked in the construction of some new 'tuckshops' 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, 2022 to the tune of Rs. 2,189,346/ -.

4.1 **Renting of Commercial Premises on public beaches**

Necessary amendments to the Beach Authority Act have already been made with a view to allow the Authority to enter into commercial lease over existing buildings 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 is also in the process of being to issue a tuckshop licence to trade in the premises.

5.0 Revenue collected in respect of licence fee and other activities for period 01 July, 2022 to 30 June, 2023 are as follows:

Particulars	(Rs)
Annual fee collected for issue of Beach Trader Licence	3,017,500/-
Amount collected for lease of tuckshops and other buildings	2,189,346/-
Amount collected for authorisations issued to use public beaches for commercial purposes	208,000/-
Total Revenue Collected	5,414,846/-

6.0 Regulations of activities on public beaches

The Enforcement Section of the Beach Authority is led by a Senior Beach Enforcement Officer and supported by Beach Enforcement Officers. This Section is responsible, amongst others, to: -

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

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

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

6.1 Beach Authority (Amendment) Act 2022

The Draft Beach Authority (Amendment) Bill was passed in the National Assembly on 24 May, 2022 and assented by His Excellency, President of the Republic on Thursday 26 May 2022 and published in the Extraordinary Government Gazette of Thursday 26 May, 2022.

The main amendments are as follows:

- The second limb of the definition of “public beach” has been repealed and replaced as follows:

“includes the space between the high-water mark up to a distance of 100 meters from the low-water mark”. This would imply that the Beach Authority would manage proclaimed public beaches and the space between the high-water mark and the low-water mark, and up to a distance of 100 metres from the low-water mark seawards and the Authority will have no jurisdiction on beaches in front of hotels and bungalows
- Broadened with additional functions and powers with regard to management and control of public beaches in the island of Mauritius and Rodrigues as follows:
 - Agaléga, Tromelin, Cargados Carajos and the Chagos Archipelago, including Diégo Garcia, and any other island comprised in the Republic of Mauritius have been included
 - Responsible for the preparation and implementation of Beach Management Plans, implementation of projects relating to the restoration of native vegetation of public beaches and replenishment of public beaches
 - Empower the Authority to construct and lease commercial premises
 - The composition of the Board of the Authority has been increased and the quorum of the Board has been increased from “seven” to “nine” members (Section 8 & 9)
 - Strengthen powers of Beach Enforcement Officers:
 - ❖ Serve a Fixed Penalty Notice (FPN) in relation to specific offences
 - ❖ Serve a stop order
 - ❖ Serve a pulling down order
 - ❖ Enter any commercial premises, tuckshop or any commercial structure
 - Provision of fine for offences on consecutive conviction
 - Increase in amount of fine from “10, 000 rupees” to “50, 000 rupees” for breach to regulations
 - The Sections 1, 2, 3, 8, 9 and 18 of the Beach Authority (Amendment) Act 2022 have been proclaimed with effect from 19 April 2023.

6.2 Proposals on new regulations to be made under the Beach Authority (Amendment) Act 2022

In view of the provisions made in the Beach Authority (Amendment) Act 2022, the Beach Authority (Traders’ Licence) 2004, the Beach Authority (Use of Public Beach) 2004 and the Beach Authority (Traders’ Licence) (Amendment) Regulations 2008 have been reworked-out and sent to the State Law Office for vetting.

The main amendments of the proposed regulations are as follows: -

- ***Beach Authority (Traders’ Licence) (Amendment) Regulations***
- Areas for trading activities to be determined by the Authority and standardise trading structures to harmonise according environmental norms

- Define hours of business for trading activities for better control, safety and security
 - Introduction of the payment of Tuckshop Licence in addition to signing proper lease agreement
 - New trades to be prescribed to meet the increasing demand for enhance services by increasing number of beach users
 - Introduction of Occasional Permit for one off trading activities for one day during specific occasions
 - Issue of Fixed Penalty Notice (FPN) for offences in relation to trading activities
 - Allow powers of entry, serve stop order, pulling down notice with regards to trading activities
- **Beach Authority (Use Of Public Beach) (Amendment) Regulations**
 - New activities to be prescribed such as social gathering, religious, sports, nautical, public gathering, public entertainment, commercial and other new emerging activities to be determined by the Board
 - Terms and conditions for authorisation to be determined by the Board and to be prescribed accordingly
 - List of public beaches for specific activities to be prescribed taking into consideration the carrying capacity in respect to environment, safety and security, availability of amenities/ facilities, amongst others
 - Application of daily fee and deposit (as appropriate) for holding activities on public beaches
 - Issue of Fixed Penalty Notice (FPN) in relation to use of public beach regulations
Allow powers of entry, serve stop order, pulling down notice for proper monitoring and enforcement purposes

7.0 Enforcement of regulations and monitoring of activities on public beaches

(i) Enforcement of Regulations

All activities on public beaches in respect of enforcement, including crack-down operations, were monitored by the Enforcement Unit with the assistance of the Police Department. About 291 contraventions were established for non-compliance with the Beach Authority regulations and is as follows:

Returns of Contraventions for the period July 2022 to June 2023						
S.N	Offence	Northern Division	Southern Division	Eastern Division	Western Division	Total
1	Trading without licence	37	04	3	2	46
2	Driving and riding a vehicle	46	07	5	2	60
3	Keeping a vessel without authorisation	07	Nil	Nil	Nil	07
4	Placing a structure without authorisation	08	Nil	Nil	Nil	08
5	Riding a horse without authorisation	Nil	Nil	02	Nil	02
6	Parking a vehicle on public beach	89	08	40	29	166
7	Breach of conditions attached to licence	Nil	01	Nil	Nil	01
8	Allowing dog on the public beach	Nil	Nil	Nil	01	01
Total		187	20	50	34	291

(ii) Monitoring of Scavenging Contracts

The administration of the contracts for the day-to-day cleaning and maintenance of public beaches and toilet blocks thereon is carried out by the Solid Waste Management Division (SWMD) of the Parent Ministry whereas the supervision/ monitoring of these contracts is solely carried out by the Enforcement Unit of the Authority.

Following inspection carried out on public beaches an instruction sheet is issued to the relevant Cleaning Contractors and a monthly report is submitted to the SWMD. The penalties applied as per clauses for non-compliances amounted to a total of Rs 209,000/- during the financial year ended 30 June 2023 as detailed hereunder:

**Returns of Penalties applied for breach of cleaning
contracts for the period July 2022 to June 2023**

Contracts	Lot	Penalty Amount (Rs), excl. VAT
Cleaning, refuse collection and maintenance of secondary beaches	Lot 1 - Le Goulet to Grand Gaube	5,000/-
	Lot 5 - Wolmar to Bain Des Dames popular beach	28,000/-
Beach cleaning, refuse collection and Maintenance of toilet blocks and Provision of security on main public beaches	Lot 2 - Belle Mare and Palmar	26,000/-
	Lot 4 - La Preneuse to Tamarin.	57,000/-
Cleaning and maintenance of toilet blocks	Lot 4 - P.G Le Morne to Pte aux Sables (Nr Fisheries Centre)	93,000/-
Total		209,000/-



Section E

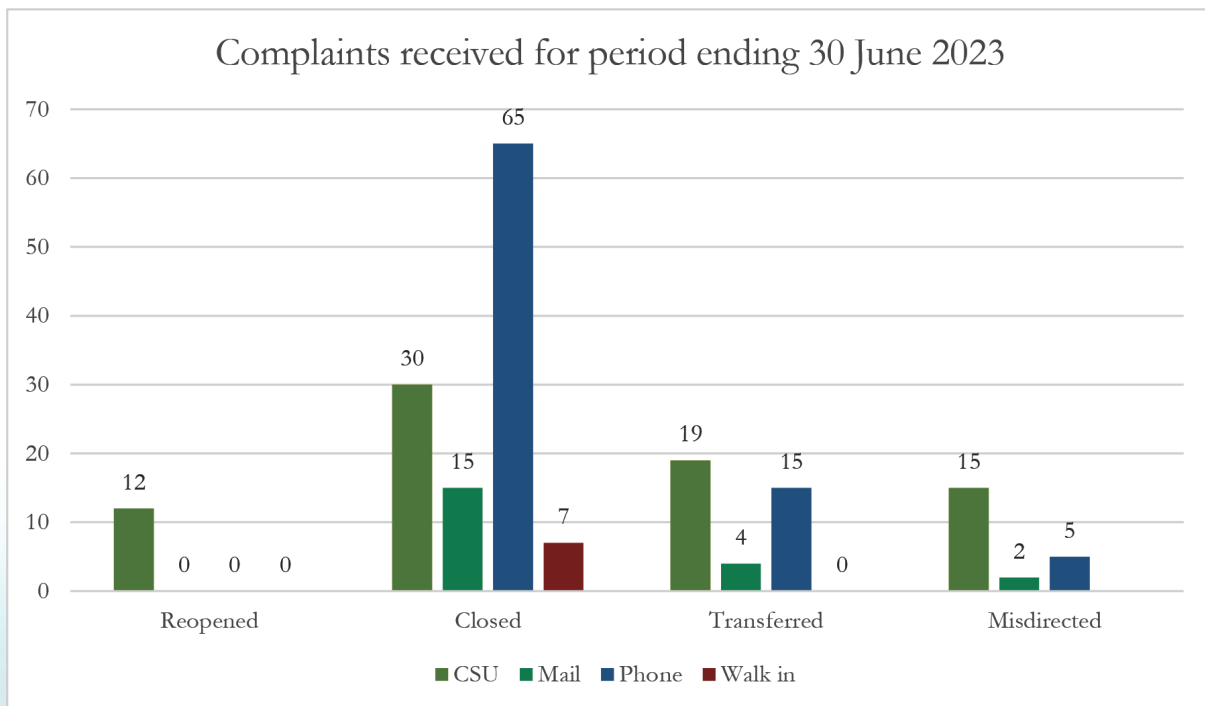
COMPLAINTS' UNIT

Complaints' Unit

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

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

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





Section F

IMPLEMENTATION OF PROJECTS

Implementation of projects

The Technical Section of the Beach Authority is 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:

- Designing, implementation, supervision and contract administration of projects on public beaches
- Preparation of scope of works, drawings, cost estimate and bid documents
- Supervision and monitoring of scavenging contracts for cleaning and maintenance of public beaches and amenities
- Representing the Authority in committees and meetings
- Maintenance and repairs of infrastructures on public beaches
- Assessment and submission of views/comments on EIAs
- Attending to complaints from the general public

There are four sub-offices around the island namely at 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.

1.0 *Major Projects*

1.1 *Beach Management Plan*

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 was prepared for Mont Choisy, La Prairie, Belle Mare and Flic en Flac public beaches.

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 overall master plan comprises the following amenities:

- (a) Parking area including for disabled
- (b) Construction of toilet blocks
- (c) Provision of bins, solar lighting, open showers, kiosk
- (d) Provision of leisure facilities such as open gyms, beach soccer and beach volley
- (e) Proper and hygienic trading areas
- (f) Beach protection
- (g) Landscaping works

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 Authority has built up on the works submitted by the consultant to propose a project to the intended purpose.

The first phase of the Beach Management Plan at Mont Choisy, Belle Mare and Flic en Flac public beaches was inaugurated during the financial year 2022/23.

1.2 *Beach Management Plan (Phase 1) at Belle Mare public beach*

For Phase 1 of the Beach Management Plan at Belle Mare, the Beach Authority has implemented the following:

- (a) Construction of a parking area for approximately 57 vehicles. The ground surface shall be pervious decorative evergreen blocks filled with crushed corals
- (b) Construction of footpath
- (c) 4 Dedicated parking spaces for disabled
- (d) Replantation of more than 250 decorative plants
- (e) Construction of several amenities including 10 bins, 8 outdoor gym equipment, 1 open showers, 10 picnic tables and 5 solar lighting facilities.

The Beach Authority has issued the Letter of Acceptance to the tune of Rs. **9,714,004.00** on 11 May, 2022 to A. Jaufeerally Enterprise Ltd for the implementation of Beach Management Plan (Phase 1), Construction of parking area and provision of amenities at Belle Mare Public Beach. The project was funded under the National Environment and Climate Change Fund. The project started on 30 June, 2022, ended on 01 December, 2022 and was inaugurated on 02 December, 2022.



Aerials view of the refurbished parking at Belle Mare public beach

1.3 *Beach Management Plan (Phase 1) at Flic en Flac public beach*

In line with its mandate to uplift and enhance landscaping works, the Beach Authority has completed the first phase of the Beach Management Plan at Flic en Flac public beach which comprises of the following:

- a. Parking spaces for cars in evergreen blocks which are environmental-friendly: 64 No.
- b. Parking spaces for people with disabilities in pervious concrete: 8 No.
- c. New and modern bins: 10 No.
- d. New solar lightings: 5
- e. Over 200 palm trees, 200 bottle palm trees and 100 duranta golds
- f. Open Gym Equipment: 8 No.
- g. Open Shower: 1 No.
- h. New benches made from trees that were removed to enable the proper construction of the parking: 6 No.
- i. New picnic tables: 10 No.

The Beach Authority has issued the Letter of Acceptance to the tune of **Rs. 13, 023,635.00** on 13 September, 2022 to Prakash Foolchund Contractor Ltd for the implementation of Beach Management Plan (Phase 1), Construction of parking area and provision of amenities at Flic en Flac Public Beach. The project was funded under the National Environment and Climate Change Fund. The project started on 17 November, 2022 and was completed on 05 May, 2023. The inauguration was held on 08 July, 2023.



Construction of open shower and picnic tables

1.4 *Disabled Access to the sea*

The Authority has initiated an unprecedented project during the financial 2021/22 which is to democratize access to the sea to person with disabilities. The project shall be implemented, in the first instance, on four public beaches namely at Mont Choisy, Flic en Flac, Belle Mare and St Felix whereby adequate infrastructures are being put in place through the implementation of the Phase 1 of the Beach Management Plan such as dedicated parking spaces, disabled friendly amenities etc, except for St

Felix whereby the access from the parking area to the beach dynamic zone is already disabled friendly.

The main components of the project comprise:

- Procurement of 40 floating beach wheel chairs and 150m beach access mat
- Creation of an online booking system
- Setting up of an office of the Authority for operations
- Recruitment of appropriate staff

The Letter of Acceptance for the supply, testing and commissioning of floating beach wheelchairs and beach access mats was issued to joint venture Kalis Maritime Services Ltd & Keep Clean Ltd on 17 June, 2022 to the tune of **Rs. 5,164,811.00**. The wheelchairs and mats were delivered to the Beach Authority on 26 October and 18 November, 2022 respectively.

The launching of the floating beach wheelchairs and beach access mats was done on the same occasion with the inauguration of the Beach Management Plan on 02 December, 2022 at Belle Mare public beach with the assistance of the Mauritius Fire and Rescue Service and Ministry of Social Integration, Social Security and National Solidarity. The activity was repeated during the inauguration of the first phase of the Beach Management Plan at Flic en Flac on 08 July, 2023.



Provision of Floating Beach Wheelchairs and Beach Access Mats at Flic en Flac public beach during inauguration of Beach Management Plan (Phase 1)

2.0 Completed projects

➤ Acquisition of a Double Cab Lorry with Hydraulic Aerial Platform

It is obvious to have numerous trees and high branches on public beaches, which with time, grow into dangerous and dry branches and need to be trimmed for the safety and security of the public. Also, solar lanterns that have been installed at 6m above ground level during the past few years require regular maintenance which would be quite dangerous for the workers of the Beach Authority to do using an extensible ladder.

For these particular reasons, the Beach Authority has made acquisition of a double cab lorry with a hydraulic aerial platform that allows our workers to safely address these issues and provide a better service to the public, in general.

The Beach Authority has issued the Letter of Acceptance for the purchase of one double cab lorry with a hydraulic aerial platform to Paragon Motors Ltd on 30 June, 2022 to the tune of **Rs. 4,801,915.00**. The lorry was commissioned on 17 May, 2023 and 24 May, 2023 at the premises of Paragon Motors Ltd.

Being a four-wheels drive lorry, this vehicle is apt to be driven on sandy surfaces to reach all amenities and areas on our public beaches. The lorry is equipped with safety features and sounds which indicate when the lorry has reached stability. The telescopic boom rotates 360° and the working height reaches a range of 12-15m.

A training was provided to the technical team of the Beach Authority, including handy workers to better understand the proper use, stability and functions of the new lorry by the Paragon Motors Ltd at Flic en Flac public beach.



New Double Cab Lorry with Hydraulic Aerial Platform

➤ **Construction of Toilet Block at Blue Bay public beach**

With a view to satisfy the increasing demand of beach users, the Beach Authority has undertaken the construction of a new toilet block at Blue Bay public beach to the tune of **Rs. 3,726,000.00**. The project was awarded to A. Jauferally Enterprise Ltd and was completed in April, 2023. The toilet consists of 4 female cubicles, 3 male cubicles, 4 urinals, 1 complete set of disabled unit sanitary wares, 2 store rooms and landscaping works. The toilet block is operational as from 17 April, 2023.



New Toilet Block at Blue Bay Public Beach

➤ **Provision of solar lighting system on public beaches**

Lighting on public beaches contributes 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.

As such, the Beach Authority has issued the Letter of Acceptance to Edison Integrated Ltd on 30 June, 2022 for the supply, installation and commissioning of 30 double-arm solar lightings with 60 luminaires to be fixed on 11 public beaches across the island to the tune of **Rs. 2,743,612.50**. The project was funded under the capital grant 2022/23. The project started on 02 August, 2022 and was completed on 24 May, 2023.



New Solar Lightings at Le Morne and La Prairie public beaches

Solar lightings have been placed on the following public beaches:

SN.	Public Beach	Quantity of poles	Quantity of Solar Lanterns
1.	Poudre D'Or	2	4
2.	P.G Union Ribet	2	4
3.	Trou aux Biches (Casuarina)	2	4
4.	Surinam (nr Cemetery)	3	6
5.	Le Bouchon	5	10
6.	Ruisseau Des Creoles	2	4
7.	La Prairie	2	4
8.	Belle Mare (Nr Residence Thalassa)	5	10
9.	Palmar (Nr Ambre Hotel)	2	4
10.	Quatre Cocos Village (Caro Bringel)	2	4
11.	Le Morne (Dinarobin)	3	6
	TOTAL	30	60

➤ **Fixing of bins on public beaches**

Public beaches are highly frequented by beach users, especially for leisure time. The more people on public beaches, the more litter will be generated. Existing bins have experienced wear and tear over the years and some warrant replacement. With a view to promote cleanliness and to encourage people to clear their litter on beaches, the

Beach Authority has awarded the project for the provision of bins on public beaches to MGM Enterprise Ltd on 06 June, 2022 to the tune of **Rs. 1,781,350.00**. The works started on 10 August, 2022 and was completed on 16 March, 2023. 127 bins were installed on 68 public beaches. List of bins installed is at **Appendix E**.

➤ **Removal of dry dangerous trees, stumps and branches on public beaches**

The Beach Authority has issued a Letter of Acceptance of the sum to the tune of **Rs. 103,500.00** on 08 March, 2023 to Maxi Clean Company Ltd for removal of dry dangerous trees, stumps and branches from Pointe aux Piments to Pointe des Lascars public beaches namely:

1. Pointe aux Piments (Oberoi)
2. Pointe aux Piments (Fish Landing)
3. Pointe aux Piments (Colonial)
4. Pointe aux Piments (Cemetery)
5. Grand Bay (Sunset Boulevard)
6. Grand Bay (NCG)
7. Islet Matapan
8. Pointe des Lascars

The project was funded under the General Fund.

➤ **Hiring the services of a waste carrier for collection of debris on public beaches (Northern Region) from Baie du Tombeau to Roches Noires.**

The Beach Authority has issued Letter of Acceptance of the sum to the tune of **Rs 210,450.00** on 23 February, 2023 to Maxi Clean Company Ltd for collection of debris on public beaches (Northern Region) from Baie du Tombeau to Roche Noire.

The project was funded under the General Fund.

➤ **Construction of mobile toilets**

With a view to upgrade the existing toilet blocks on public beaches, it is vital to provide mobile toilets to beach users pending the completion of renovation works being undertaken in toilet blocks.

In light thereof, the Beach Authority has undertaken the construction of two mobile toilets by inhouse labour which were fixed at La Prairie public beach pending the completion of renovation works in toilet blocks.



Construction of 2 mobile toilet, operational at La Prairie public beach beaches

➤ **Repairs, maintenance and upgrading of existing amenities on public beaches including minor works**

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

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

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



BEFORE



AFTER

Re-marking of faded lines at Blue bay public beach



Repair of solar lighting systems and lopping of branches at Telfair & Gris Gris public beach using the double cab lorry with hydraulic aerial platform



BEFORE



AFTER

Lopping of dangerous branches at Old Grand Port public beach



Maintenance of Dangerous Bathing Panels at Surinam public beach

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

Grass cutting and cleaning of public beaches is contracted out on 61 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.

➤ **Regular night inspections of lighting systems on public beaches**

In order to ensure that the solar and traditional lightings installed on public beaches are functional, regular night checks are performed by the Beach Works Inspectors of the Beach Authority and prompt actions are taken for repair of faulty ones.



Night Check for traditional lighting and solar lighting on public beaches

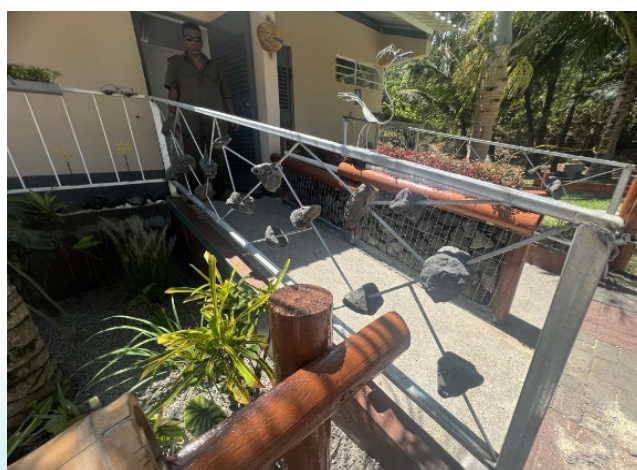
➤ **Memorandum of Understanding with Mauritius Prisons Service**

A Memorandum of Understanding (MoU) was signed on 31 March, 2022 at Pointe aux Sables public beach between the Beach Authority and the Mauritius Prison Service for cleaning, maintenance and upgrading of public beaches and its amenities by detainees under the Pay Back Mauritius Scheme. Both parties have agreed to abide to the conditions set out in the MoU which shall remain in force for a period of two (2) years.

In this perspective, the Mauritius Prison Service has undertaken the upgrading of the toilet block which was in a deplorable state at La Prairie public beach. The works consisted of the following:

- a. Replacing of the roof truss
- b. Replacing of the profiled iron sheeting
- c. Painting of the toilet block
- d. Replacing of the metal platform to house the water tank
- e. Painting of the pine poles enclosing the toilet block
- f. Painting of the footpath in front of the toilet block
- g. Embellishing of the yard of the toilet block.

The works were completed on October, 2022 by the Mauritius Prison Service.



EMBELLISHMENT WORKS

➤ Construction of Blue Bay Beach Arena in the context of the CJSOI 2022

A Memorandum of Understanding was signed between the Beach Authority and the Ministry of Youth Empowerment, Sports and Recreation on 17 August, 2021 for the setting up of a Beach Arena at Blue Bay public beach for the CJSOI 2022 to be held in Mauritius.

The Beach Arena comprises of an administrative block, a health track and five (5)

playgrounds including one beach soccer, two handball and two beach volley playgrounds. All the amenities shall be handed over to the Authority after 10 years for operations and maintenance.

The estimated cost of the project is **MUR 12 millions** (excluding VAT) and the Ministry of Youth Empowerment, Sports and Recreation is the sole funding agency of the project. Implementation has been carried out by the said Ministry under the Supervision of the Ministry of National Infrastructure and Community Development. The Beach Authority has participated in weekly progress meetings.

Regular meetings have been held with the technical staff of both parties to monitor the progress of works on site.

The Beach Authority has collaborated with the Ministry by undertaking embellishment and minor works at Blue Bay public beach as shown hereunder:



3.0 On-going projects

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

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

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

The project has been awarded to Environment and Project Ltd on 02 March, 2022. The construction phase has started in April, 2022 and is expected to be operational by the end of November, 2023. The implementation cost of the project is to the tune of Rs. 11,040,000.00.



Construction of Low Stone Masonry Wall at La Prairie in context of BMP (Phase 1)

➤ **Beach Management Plan (Phase 1) at Mont Choisy public beach – Construction of toilet blocks**

As part of the first phase of the Beach Management Plan at Mont Choisy public beach, the Beach Authority has issued the Letter of Acceptance to the tune of **Rs. 3,799,485/-** on 12 January, 2023 to Onix Co. Ltd for the construction of a new toilet block. The project is funded under the National Environment and Climate Change Fund. The project has started on 13 March, 2023 and is expected to be completed by 09 August, 2023. The toilet block shall comprise 4 female cubicles, 3 male cubicles, 1 complete set of disabled toilet with grab bars, 5 changing rooms, 1 store and modern sanitary wares.

➤ **Supply, installation and commissioning of solar lighting system on public beaches**

During the Financial Year 2022-23, the Beach Authority has focused widely on the safety and security of the public, especially at night. Therefore, the Authority is currently installing 42 additional solar lightings on 11 public beaches to the tune of **Rs. 4,360,225.00**, funded under the NECCF. The project was awarded to Messrs. Edison Integrated Ltd on 13 September, 2022. The works have started on 20 January, 2023 and are expected to be completed by July, 2023.

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

➤ **Construction of open showers on public beaches**

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

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

As such, the Beach Authority has issued the Letter of Acceptance to Messrs. H. Kurumchand Associates Ltd on 07 March, 2023 to construct open showers at Tamarin, St. Felix and Anse La Raie public beaches to the tune of **Rs. 2,308,222.50**, funded under NECCF. The project has started in April 2023 and is expected to be completed by August, 2023.

➤ **Construction of picnic tables on public beaches**

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

In line with the needs of the public members, the provision of additional picnic tables on public beaches will encourage more beach users to visit our beaches with least belongings.

The Beach Authority has issued a Letter of Acceptance to Krishi Satellite Services Ltd on 06 June, 2022 to install 21 picnic tables on 11 public beaches. The project is to the tune of Rs. 1,533,065.00 funded under the NECCF.

➤ **Levelling of ground at The Vale (Pointe aux Cannoniers) Public Beach**

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

➤ **Acquisition of Two Tipper Lorries of Body Capacity 17-18m³**

The 64 public beaches (previously serviced by the Field Services Unit (FSU) of the Ministry of Local Government & newly proclaimed public beaches) account to approximately 86.0 Ha and stretch over some 17.6km. The current work force of the Authority which are available for cleaning of the 64 public beaches against allowance is 22 General Workers only. However, the Beach Authority has to rely on the assistance of the FSU to provide their scavenging lorry once per week for carting away of the accumulated wastes.

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

4.0 Forthcoming projects

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

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

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

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

The project is funded under the National Environment and Climate Change Fund. Funding to the tune of **Rs. 4,000,000/-** is available for this project,

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

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

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

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

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

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

The trading areas shall comprise the following, amongst others;

- (i) 4 types of retail outlets/structures
- (ii) Seating arrangements (benches and picnic tables)
- (iii) Lighting (Internal and External) including use of renewable energy sources
- (iv) Litter bins and main bins with provision for segregation of wastes + 1 main waste collection point
- (v) Footpath (including pathway for wheelchairs – to have access to all retail outlet)
- (vi) All open spaces/sitting areas should be floored with eco-friendly materials.
- (vii) Water supply and water tanks with pumps as appropriate
- (viii) Water points for hand washing
- (ix) Waste water system (grease traps, septic tank/s leaching field/s etc.)
- (x) Cubicles for CEB and CWA meters
- (xi) Provision for extraction/ventilation in cooking areas
- (xii) Watchkeeping post(s)
- (xiii) Cleaners' room and store
- (xiv) LPG (liquefied petroleum gas) network in cooking areas
- (xv) Fire safety/ Alarm system/sprinkler system and assembly point
- (xvi) Electrical, mechanical and plumbing works
- (xvii) Loading and unloading bays
- (xviii) Embellishment and landscaping
- (xix) Safety features – Security cameras etc.
- (xx) Toilet block, if applicable

The project is funded under the National Environment and Climate Change Fund. Funding to the tune of **Rs. 4,000,000/-** is available for this project.

➤ **Consultancy for Design and Supervision of Beach Management Plan at Le Bouchon and Poste La Fayette**

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

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

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

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

The project is funded under the National Environment and Climate Change Fund. Funding to the tune of **Rs. 6,000,000/-** is available for this project.

➤ **Construction of a toilet block at Belle Mare public beach as a continuum of the Beach Management Plan (Phase 1)**

The project aims to provide amenities which are easily accessible and disabled friendly. The main components of the project are listed hereunder:

- Construction of a reinforced concrete toilet block of approximate dimension 10m x 5m, comprising 4 female compartments, 3 male compartments, 3 urinals and 1 disabled compartment
- Fixing of a curved steel roof
- Construction of a pervious concrete surface all around the toilet block for easy access to people in wheel chair
- Electrical, Plumbing and Mechanical works

The project is funded under the National Environment and Climate Change Fund. Funding to the tune of **Rs. 4,000,000/-** is available for this project.

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

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

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

Initiation phase:

- Feasibility study by Consultant including various consultations
- Submission of preliminary design report

- Submission of final design report
- Detailed Bill of Quantities or list of materials

Planning phase:

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

Execution, monitoring & supervision phase:

- Regular inspection
- Closure of projects

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

➤ **Construction of parking area at Pointe aux Piments public beach**

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

➤ **Construction of toilet block at Pomponette public beach**

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

All clearances including the Building and Land Use Permit have been received and the Authority is currently finalising the bid documents.

➤ **Cleaning of Lagoons**

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

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

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

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

The Belle Mare sub-office of the Authority was an old existing building which was converted into the current office to accommodate officers of the Authority. The building comprises only two office space to accommodate more than 5 officers. It is expected

that the Authority will recruit more staff and there is pressing need to increase the office space. Furthermore, the subordinates including the General Workers and Handy Workers do not have a messroom. Therefore, the project aims to extend the current sub-office to increase the capacity of office space, a messroom and a garage for the new lorries to be purchased shortly by the Authority.

The Scope of Works are include the following:

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

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

➤ **Disaster management remedial works**

To ensure that a proper, efficient and quick disaster management after a cyclone, storm surge, strong winds or others is done by the Authority.

The Scope of works are to:

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

Funding of **Rs. 2,000,000/-** has been made available under the National Environment and Climate Change Fund.

➤ **Manufacture, supply and fixing of 162 segregation bins on public beaches**

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

The Scope of works consists of the following:

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

Funding of **Rs. 1,000,000/-** is available under the National Environment and Climate Change Fund.



Section G

ACTIVITIES / EVENTS

Activities / Events

1.0 *Life Saving & Beach Patrol Programme*

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

The contributions of various stakeholders are listed as hereunder:-

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

Stakeholders	Responsibilities
Tourism Authority	Proper enforcement and monitoring of the appropriate legislation/regulations with a view to prevent any incident at sea which might occur due to presence of pleasure crafts and/ or activities on public beaches.
Central Water Authority	Provisions to ensure that:- (i). there is adequate supply of water on public beaches, including in toilet blocks; (ii). there is no interruption of water on public beaches; (iii). a tanker service at highly frequented beaches to supplement water supply near the public toilets and to give priority to Pereybere, Mare La Raie, Bain Boeuf, Mont Choisy, Belle Mare, Le Morne, La Preneuse, Wolmar, Albion, Poste Lafayette, Sable Noir, Blue Bay, La Cambuse, Flic en Flac, and other public beaches; (iv). temporary standpipes on highly frequented public beaches namely at Belle Mare, Palmar, Poste Lafayette, Mont Choisy be catered (v) there is a stand-by tanker service at La Cambuse, Blue Bay, Flic en Flac, Belle Mare, Palmar, Mont Choisy and Le Morne public beaches; (vi). the valve of the reservoir at Le Morne be kept opened; and (vii). a list of officers with contact details who will be working on that day (Region-wise) be submitted to the Authority for ease of communication as and when required.
<u>Life Saving Groups:</u> Pereybère Swimming Club, Albion Life Saving Group and Flic en Flac Life Saving Group	Life Saving assistance to beach users on several public beaches.
<u>Cleaning Contractors:</u> Maxiclean Co. Ltd, Mauriclean Ltd, Atics Ltd, Norba Nettoyage Ltée, Keep Clean Ltd, Compagnie Regionale et Services et de L'Environnement	To mount a special cleanliness programme prior to, during and after the event

Public beaches are not only used for recreational and sports purpose but also for religious. Ganesh Chaturthi is one of the festivals also celebrated on public beaches, in particular for immersion.

Thus, the Beach Authority, in collaboration with relevant stakeholders, make following necessary arrangements to ensure smooth and safe celebration of the Ganesh Chaturthi festival on public beaches:

Arrangements	Stakeholders
Authorizations are usually granted to Mauritius Marathi Mandali Federation, Mauritius Sanatan Dharma Temples Federation and other religious groups or individuals for use of public beaches during the celebration of Ganesh Chaturthi	- Beach Authority
Provision of additional temporary parking facilities at Belle Mare public beach	- Beach Authority
Installation of temporary information panels (with indication of depth of sea water) at immersion sites for safety reasons to devotees on public beaches	- Beach Authority
Anchoring of temporary floating device which will act as delimitation buoys at immersion sites in the lagoons, as safety measures to devotees	- Groupement d'Intervention de la Police Mauricienne (GIPM) - National Coast Guard (NCG)
Ensure proper cleaning and maintenance of public beaches before, during and after the ceremony	- Relevant cleaning contractors (Maxiclean Co. Ltd, Mauriclean Ltd, Atics Ltd, Keepclean Ltd, Norba Nettoyage Ltée, Compagnie Regionale et Services et de L'Environnement) - Beach Authority makes necessary arrangements for the cleaning and maintenance of non-contracted public beaches (before and after the ceremony)
Monitoring/ supervision of services provided by relevant scavenging contractors on public beaches before, during and after the ceremony	- Beach Authority
Provision of regular water supply on public beaches	- CWA

2.0 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 2022 / 2023.

❖ Inauguration of Beach Management Plan (phase 1) at Belle Mare public beach on 02 December, 2022



Inauguration ceremony of Beach Management Plan (Phase 1) at Belle Mare public beach on 02 December 2022 in the presence of the Hon Minister of Environment, Solid Waste Management and Climate Change, the Hon Minister of Information Technology, Communication and Innovation, the Hon Minister of Blue Economy, Marine Resources, Fisheries and Shipping, the PPS Hon K.Nuckcheddy, the Chairman and the General Manager of the Beach Authority and other dignitaries

❖ Inauguration of Beach Management Plan (Phase 1) at Flic en Flac public beach on 08 July, 2023



Inauguration ceremony of Beach Management Plan (Phase 1) at Flic en Flac public beach on 08 July 2023 in the presence of the Hon Minister of Environment, Solid Waste Management and Climate Change, the Hon Minister Of Land Transport And Light Rail & Minister Of Foreign Affairs, Regional Integration And International Trade, the Hon Minister Of Social Integration, Social Security And National Solidarity, the PPS Hon P.Ramchurrun, the Hon S.Mayotte MLA, the Chairman and the General Manager of the Beach Authority and other dignitaries

❖ G20 Beach Cleaning Drive in collaboration with the High Commission of India

The Beach Authority with the Solid Waste Management Division, has collaborated with the Indian High Commission in the context of its G20 presidency, in carrying out a beach clean-up at Flic en Flac public beach to enhance strong public engagement to limit marine and beach waste and to mobilize collective action to clean our beaches.

The clean-up was held on 21 May, 2023 whereby all parties present ensured a proper control and organization of the event. Divers from the National Coast Guard participated to clean the lagoon and the waste collected were carted away. volunteers participated in the beach clean-up. The Beach Authority provided gloves and biodegradable plastic bags for collection of wastes on the beach. The assistance of the Mauritius Police Force and Special Mobile Force was also beneficial during the event. Certificates of participation were also offered to all members present.



3.0 Cleaning and Embellishment of public beaches

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

In this context, several clean up campaigns were carried out during the financial year 2021/2022 and is as detailed at **Appendix G**.



Section H

DIRECTORS RESPONSIBILITIES

BEACH AUTHORITY

Directors' Responsibilities

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

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

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

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

Applicable accounting standards have been adhered to;

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

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

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

The code of Corporate Governance has been adhered to.

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



Mr J.M.D LEVAILLANT
Chairperson



Mr D.RAWOJEE
Board Member

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

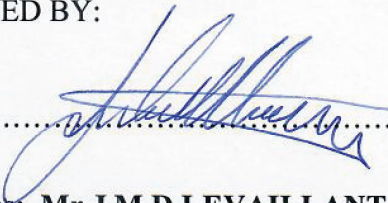
Name of PIE: **Beach Authority**

Reporting Period: **1 July 2022 to 30 June 2023**

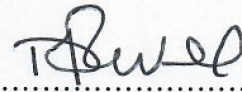
We, the Directors of Beach Authority confirm that to the best of our knowledge:

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

SIGNED BY:



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



Mr D.RAWOJEE
BOARD MEMBER

DATE: 19 September, 2023

DATE: 19 September, 2023



Section I

FINANCIAL STATEMENTS



**REPORT OF THE
DIRECTOR OF AUDIT**

**On the Financial Statements
of the Beach Authority
for the year ended 30 June 2023**

NATIONAL AUDIT OFFICE



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 2023 and the statement of financial performance, statement of changes in net assets/equity, cash flow statement and statement of comparison of budget and actual amounts for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements give a true and fair view of the financial position of the Beach Authority as at 30 June 2023, and of its financial performance and cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSASs).

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.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Beach Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Beach Authority's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Beach Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

Report on Other Legal and Regulatory Requirements

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 economically, efficiently and effectively;
- (e) the provisions of Part V of the Public Procurement Act regarding the bidding process have been complied with; and
- (f) the Beach Authority has complied with the National Code of Corporate Governance in accordance with the Financial Reporting Act.

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 qualified opinion.

Statutory Bodies (Accounts and Audit) Act

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

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 Beach Authority.

Based on my examination of the records of Beach Authority, except for the matters reported below, nothing has come to my attention that causes me to believe 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 economically, efficiently and effectively.

Unused Amenities totalling Rs 7.3 million

In December 2022, some Rs 5.2 million was paid to a private contractor for the supply, testing and commissioning of 40 floating beach wheelchair and 150 meters beach access mat. In addition, two refurbished containers (20 ft) totalling some Rs 2.1 million were supplied and installed at Mont Choisy and Flic en Flac public beaches respectively in December 2023 for the storage of equipment and administrative purpose.

As of February 2024, all the floating beach wheelchairs and beach access mats were still stored at the Authority's premises and both refurbished containers were unused. The implementation of the project was not fully operational more than one year after its launching in December 2022 due to delay in recruitment of Beach Life Guards.

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

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

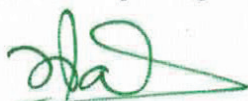
The project started in April 2022. The completion date which was initially scheduled in August 2022 was revised to February 2023. As of January 2024, only 40 per cent of the contract work was completed and payments totalling some Rs 7.3 million was made to the Contractor which comprised some Rs 2.5 million as extension of time.

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.

Financial Reporting Act

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



DR D. PALIGADU
Director of Audit

National Audit Office
Level 14,
Air Mauritius Centre
PORT LOUIS

29 April 2024

BEACH AUTHORITY

Statement of Financial Position as at 30 June 2023

		30-Jun-23	30-Jun-22 Restated
	Notes	Rs	Rs
ASSETS			
Current assets			
Cash and cash equivalents	9	38,196,526	40,104,961
Trade and other receivables	10	990,208	208,041
Car loan		923,403	923,403
Inventories	11	1,284,116	1,467,417
Prepayments	12	138,024	75,366
		41,532,277	42,779,188
Non-current assets			
Property, plant and equipment	13	72,729,150	47,514,282
Investment property	13.1	45,150,000	38,700,000
Car loan	13.2	2,124,700	3,048,102
		120,003,850	89,262,384
Total Assets		161,536,127	132,041,572
LIABILITIES			
Current liabilities			
Trade and other payables	14	8,025,807	5,008,926
Car loan		923,403	923,403
Refundable deposits	14.3	399,486	330,486
Employee benefits	14.4	2,000,000	1,820,000
		11,348,696	8,082,815
Non-current liabilities			
Employee benefits	15	14,928,661	13,663,653
Retirement benefit obligation	16	29,750,677	28,786,640
Car loan	17	2,124,700	3,048,102
		46,804,038	45,498,395
Total Liabilities		58,152,734	53,581,210
Net Assets/(Liabilities)		103,383,393	78,460,362
NET ASSETS/EQUITY			
General fund	18	58,233,393	39,760,362
Revaluation reserve		45,150,000	38,700,000
Total Net Assets/Equity		103,383,393	78,460,362

These Financial Statements were approved by the Board on 19th April 2024.

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


 (Mr. J.M.D. LEVAILLANT)
 CHAIRMAN


 (Mr. D. JOYMUNGUL)
 BOARD MEMBER

Date: 19 April 2024

BEACH AUTHORITY

Statement of Financial Performance for the year ended 30 June 2023

		Year ended 30 Jun 2023	Year ended 30 Jun 2022
	Notes	Rs	Rs
REVENUE			
Revenue from non-exchange transaction	19	83,609,548	76,901,707
Revenue from exchange transaction	20	5,459,679	307,585
		89,069,227	77,209,292
EXPENDITURE			
Salaries and employee benefits	21	41,190,948	45,157,599
Cost of amenities and upgrading of environment on public beaches	22	4,051,877	7,332,498
Maintenance on public beaches and provision of utilities	23	4,098,631	3,451,711
Rent	24	4,034,890	4,148,280
Maintenance and running of motor vehicles		1,385,075	1,393,421
Office expenses, postage and incidentals	25	935,019	984,453
Depreciation		7,182,542	4,749,939
Cost of utilities	26	813,604	785,830
Legal and professional services		231,000	331,000
Board members fees and allowances		1,068,121	926,858
Other operating expenses		970,138	806,623
Insurances		529,449	137,413
Training and mission		106,205	4,000
Advertising		137,584	308,100
		66,735,083	70,517,725
Net surplus/(deficit)		22,334,144	6,691,567

Note: An amount of Rs 21M has been capitalised as Property Plant and Equipment from the Revenue of non-exchange transaction

BEACH AUTHORITY

Statement of Changes in Net Assets/Equity for the year ended 30 June 2023

	General fund Rs	Renewal fund Rs	Revaluation Reserve Rs	Total Rs
Balance at 30 June 2021	36,291,298	310,000	38,700,000	75,301,298
Prior year Adjustment	2,243,158			2,243,158
Increase in Retirement Benefit Obligations	(5,775,661)			(5,775,661)
Transfer to revenue - fine written off				
Surplus /(deficit) for year	6,691,567			6,691,567
Restated as at 30 June 2022	39,450,362	310,000	38,700,000	78,460,362
Increase in Investment Property			6,450,000	6,450,000
Increase in Retirement Benefit Obligations	(3,861,113)			(3,861,113)
Surplus /(deficit) for year	22,334,144			22,334,144
Balance at 30 June 2023	57,923,393	310,000	45,150,000	103,383,393

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 2023

	Year ended 30 Jun 2023	Year ended 30 Jun 2022
	Rs	Rs
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus/(Deficit)	22,334,144	6,691,567
Adjustment for non-cash movements		
Depreciation	7,182,542	4,749,939
Increase/(decrease) in payables	3,085,881	2,263,215
Increase/(decrease) in provisions for employee benefits	1,445,009	1,414,137
Retirement benefit obligations	(2,897,076)	1,398,672
(Increase)/decrease receivables	(844,825)	99,931
(Increase)/decrease inventories	183,301	246,867
Net cash flows from operating activities	30,488,976	16,864,328
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(32,403,478)	(17,589,077)
Proceeds from sales of fixed asset	6,067	
(Gain)/loss on proceed of sale of fixed asset		
Net cash flows from investing activities	(32,397,411)	(17,589,077)
CASH FLOWS FROM FINANCING ACTIVITIES		
General fund		
Net cash flows from financing activities	-	-
Net increase/(decrease) in cash and cash equivalents	(1,908,435)	(724,749)
Cash and cash equivalents at beginning of year	40,104,961	40,829,710
Cash and cash equivalents at end of year	38,196,526	40,104,961

(a) Cash and Cash Equivalents

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

	Year ended 30 Jun 2023	Year ended 30 Jun 2022
	Rs	Rs
Cash in hand	19,547	4,266
Cash at bank	38,176,979	40,100,695
	<u>38,196,526</u>	<u>40,104,961</u>

The Authority has Rs 32M from the cash and cash equivalents that will be used on infrastructure projects such as construction of toilet block, parking areas, provision of solar lightings and part implementation of beach management plan.

(b) Property plant and equipment

During the year ended 30 June 2023, property plant and equipment was acquired by Beach Authority for the sum of Rs 32,238,938 by means of capital grant and Rs 164,540 by recurrent grant from Government.

BEACH AUTHORITY

Statement of Comparison of Budget and Actual amount for the year ended 30 June 2023

	Budget Amount 1 July 2022 to 30 June 2023 Rs	Revised Budget Amount 1 July 2022 to 30 June 2023 Rs	Actual 1 July 2022 to 30 June 2023 Rs	Financial Statements 1 July 2022 to 30 June 2023 Rs	Difference Between Revised Budget and Actual Expenditure Rs	Comments
Revenue						
Recurrent grant	58,000,000	58,000,000	57,666,873	57,666,873	333,127	
Beach traders' licence	3,315,000	3,315,000	2,550,500	3,017,500	764,500	Licences being paid for financial year 2023-24
Other income	2,000,000	2,000,000	1,742,296	2,529,801	257,704	
Refundable deposit			858,000			
Capital grant	10,000,000	10,000,000	9,000,000	9,000,000		
Capital grant - NEF			16,855,053	16,855,053		
Total revenue	73,315,000	73,315,000	88,672,722	89,069,227		
Expenses						
Salaries and employee benefits	48,851,700	48,051,700	42,607,636	44,088,024	5,444,064	Funded vacancies
Cost of amenities and upgrading of environment on public beaches	10,000,000	10,000,000	5,056,238	4,051,877	4,943,762	Payments for projects earmarked under last financial year
Maintenance on public beaches and provision of utilities	4,200,000	4,200,000	3,978,011	4,098,631	221,989	Close monitoring to avoid wastage of resources
Rent	4,148,280	4,148,280	4,034,890	4,034,890	113,390	
Maintenance and running of motor vehicles	1,800,000	1,800,000	1,351,665	1,385,075	448,335	
Office expenses, postage and incidentals	1,100,000	1,100,000	1,119,642	935,019	-19,642	
Cost of utilities	760,000	760,000	813,603	813,604	-53,603	
Legal and professional services	250,000	250,000	231,000	231,000	19,000	
Board members fees and allowance	600,000	1,100,000	1,264,947	1,062,054	-164,947	payment for arrears on PRB 2021
Other operating expenses	620,020	920,020	987,491	970,138	-67,471	
Insurances	450,000	450,000	586,640	529,449	-136,640	
Training and mission	85,000	85,000	106,205	106,205	-21,205	
Advertising	250,000	250,000	132,526	137,584	117,474	
Refundable deposit			789,000			
Other expenses:						
Purchase of fixed asset- Recurrent grant	200,000	200,000	84,640	164,540	115,360	
Purchase of fixed asset - Capital grant			6,680,075	11,481,990		
Purchase of fixed asset -Public infrastructure			20,756,948	20,756,948		
Total Expenses	73,315,000	73,315,000	90,581,157	94,847,028		
NET REVENUE		0	-1,908,435			

The original budget was approved by Board on 27 June 2022 and the revised budget was approved by Board on 12 May 2023 respectively on a cash basis and covers the period from 01 July 2022 to 30 June 2023.

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.

Total Expenses for infrastructural works amounts to Rs 26,306,089. Infrastructural works were funded by NECCF to the tune of Rs 15,896,988.

BEACH AUTHORITY

Statement Showing Reconciliation of Actual Cash Flows with Financial Statements for the year ended 30 June 2023

PAYMENTS	30-Jun-23 Rs
Actual amount on comparable basis as presented in the Budget & Actual Comparative statement	90,581,157
Basis Differences:	
Adjustment for prepayments	(62,658)
Inventories	183,301
Trade receivables	
Provisions & Accruals	
Sick leave	490,111
Passage benefits	258,949
Vacation leave	695,949
Retirement benefit obligation	(2,897,076)
Adjustment for creditors	3,483,881
Non-Budgeted items:	
Purchase of fixed assets	(32,403,478)
Refundable deposits	(789,000)
Refund for tuckshop	
Stale cheques	5,338
Non cash item:	
Depreciation	7,182,542
Disposal	6,067
Actual amount in the Statement of Financial Performance	66,735,083
RECEIPTS	Rs
Actual amount on comparable basis as presented in the Budget & Actual Comparative statement	88,672,722
Basis Differences:	
Adjustment for receivables	782,167
Adjustment for payables	467,000
Stale cheques	5,338
Refundable deposits	(858,000)
Actual amount in the Statement of Financial Performance	89,069,227

BEACH AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

1.0 Principal activities of the Authority

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

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

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

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

2.0 Basis of preparation

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

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

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 2023.

Comparative audited figures relate to the period 01 July 2021 to 30 June 2022.

Presentation of Currency

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

3.0 Estimates and assumptions

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

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

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

4.0 Measurement base

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

5.1 Adoption of new and revised standards

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

In the current financial year, the Authority has adopted all the new and revised International Public Sector Accounting Standards (IPSAS) that are relevant to its operations for the current year ended 30 June 2023 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 2023

5.1 Adoption of new and revised standards (continued)

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

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

6.0 Statement of financial performance and cash flow statements

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

7.0 Accounting policies

7.1 Property, plant and equipment

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

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

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

7.1 Property, plant and equipment (continued)

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

Class of assets	Percentage 2022-23
Motor vehicles	20
Furniture and fittings	10
Computer equipment	25
Office equipment	20
Beach Equipment	20
Plant and machinery	20
Buildings	2
Public Infrastructure	10

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

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

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

7.1.1 Impairment

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

7.1.2 Derecognition

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

7.2.0 Financial instruments

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

7.2.1 Trade and other receivables

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

7.2.2 Trade and other payables

Trade and other payables are stated at their nominal amounts.

7.2.3 Inventories

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

7.2.4 Car Loans

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

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

7.3.0 Borrowing costs

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

7.4.0 Leases

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

7.5.0 Provisions, contingent liabilities and contingent assets

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

7.6.0 Employee Benefits Obligation

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

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

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

7.7.0 Retirement and other Benefits Obligations

7.7.1 Defined benefit pension plan

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

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

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

7.7.2 Defined contribution pension scheme

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

7.7.0 Retirement and other Benefits Obligations (Continued)

7.7.3 State pension plans

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

7.7.4 Family protection scheme

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

7.7.5 National Savings Fund

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

7.8.0 Revenue Recognition

7.8.1 Revenue from non-exchange transaction

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

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

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

7.8.2 Revenue from exchange transactions

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

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

7.9 Expenses

All expenses have been accounted on accrual basis

7.10 Taxation

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

8.0 Risks management policies

8.1 Financial risk

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

8.2 Credit risks

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

8.3 Currency risks

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

8.4 Liquidity risks

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

8.5 Interest rate risks

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

9.0 Cash and cash equivalent balances

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

	Year ended 30 Jun 2023	Year ended 30 Jun 2022
	Rs	Rs
Cash in hand	19,547	4,266
Cash at bank	38,176,979	40,100,695
	38,196,526	40,104,961

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

10.0 Trade and other receivables

	Year ended 30 Jun 2023	Year ended 30 Jun 2022
	Rs	Rs
Rent of tuck shop	807,198	25,031
Employee benefits	18,760	18,760
Bel ombre project	164,250	164,250
	990,208	208,041

11.0 Inventories

	Rs	Rs
Repairs & Maintenance materials	337,724	495,938
Other materials	375,826	595,570
Stationery	524,568	314,724
Stamps	45,998	61,185
Total	1,284,116	1,467,417

12.0 Prepayments

	Rs	Rs
Insurance	87,126	29,936
Maintenance agreement	50,898	45,430
	138,024	75,366

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

13.0 Property, plant and equipment

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

	Building	Public Infrastructure Rs	Beach Equipment	Motor vehicles Rs	Computer equipment Rs	Furniture & fittings Rs	Office equipment Rs	Plant & machinery Rs	Total Rs
Cost									
30.06.2021	13,212,536	17,172,066		12,647,455	1,748,547	1,211,862	1,161,198	1,639,693	48,793,357
Additions		17,120,070			59,202	40,250	126,790	242,765	17,589,077
Derecognition									-
30.06.2022	13,212,536	34,292,136		12,647,455	1,807,749	1,252,112	1,287,988	1,882,458	66,382,434
Additions	1,497,264	20,756,948	5,182,811	4,801,915		46,690	117,850		32,403,478
Derecognition									-
Disposal							(13,000)		(13,000)
30.06.2023	14,709,800	55,049,084	5,182,811	17,449,370	1,807,749	1,298,802	1,392,838	1,882,458	98,772,912
Depreciation									
30.06.21	443,177	3,067,840		9,560,839	1,014,094	598,914	722,944	1,019,930	16,427,738
Charge for the year	264,251	2,164,628		1,507,519	277,695	109,392	172,801	253,653	4,749,939
Depn Adjustment				(2,028,568)	(179,925)	(23,488)	(77,543)		(2,309,524)
Derecognition									-
30.06.2022	707,428	5,232,468		9,039,790	1,111,864	684,818	818,202	1,273,583	18,868,153
Charge for the year	264,251	4,079,295	518,281	1,557,431	234,713	106,491	170,989	251,091	7,182,542
Disposal							(6,933)		(6,933)
30.06.2023	971,679	9,311,763	518,281	10,597,221	1,346,577	791,309	982,258	1,524,674	26,043,762
NBV 30.06.2023	13,738,121	45,737,321	4,664,530	6,852,149	461,172	507,493	410,580	357,784	72,729,150
NBV 30.06.2022	12,505,108	29,059,668	-	3,607,665	695,885	567,294	469,786	608,875	47,514,282

Note: Fully depreciated assets was approved by Board on 19th September, 2023.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

13.1 Investment property

The investment properties, 22 tuckshops, one boathouse and two commercial buildings situated on public beaches and which are generating income through rentals were estimated at fair value of Rs 45,150,000. The fair values were determined based on valuations performed by Aestima Ltd, an accredited independent valuer in August 2023. The Investment Properties were first valued in March 2018. The fair value model has been adopted and the investment properties will be valued each five years.

13.2 Car loan receivables

	Year ended 30 Jun 2023	Year ended 30 Jun 2022
	Rs	Rs
Balance at start of the year	3,971,505	3,694,908
Add car Loan advanced during the year		1,200,000
Less repayment during the year	(923,403)	(923,403)
Balance at end of year	3,048,103	3,971,505
Less amount receivable within one year	(923,403)	(923,403)
	2,124,700	3,048,103

14.0 Trade and other payables

14.1 Trade payables

	Rs	Rs
Trade payables	1,898,500	2,365,500
	1,898,500	2,365,500

14.2 Other payables

	Rs	Rs
Accrued expenses	6,127,307	2,643,426
Construction work in progress		
	6,127,307	2,643,426

Total Trade and other payables	8,025,807	5,008,926
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

14.0 Trade and other payables (cont'd)

14.3 Refundable deposits	Year ended 30 Jun 2023 Rs	Year ended 30 Jun 2022 Rs
Sundries	399,486	330,486
	399,486	330,486

14.4 Employee benefits

	Rs	Rs
Passage Benefit (see Note 15.1.1)	900,000	1,120,000
Sick leave (see Note 15.1.2)	800,000	600,000
Vacation Leave (see Note 15.1.3)	300,000	100,000
Balance as at end of year	2,000,000	1,820,000

15.0 Non-current Liabilities

15.1 Employee benefits

15.1.1 Passage Benefit

Balance as at start of year	1,483,455	1,717,810
Amount earned during the year	865,404	885,319
Amount paid during the year	(606,455)	(1,119,674)
Balance as at end of year	1,742,404	1,483,455
Less amount due within one year (Note 14.4)	900,000	1,120,000
	842,404	363,455

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

15.0 Non-current Liabilities (cont'd)

15.1.2 Accumulated sick leave

	Year ended 30 Jun 2023 Rs	Year ended 30 Jun 2022 Rs
Balance as at start of year	6,982,283	6,232,691
Increase/(decrease) in provision	1,285,835	1,280,623
Amount paid during the year	(795,725)	(531,031)
Balance as at end of year	7,472,393	6,982,283
Less amount due within one year (Note 14.4)	800,000	600,000
	6,672,393	6,382,283

15.1.3 Vacation leave

	Rs	Rs
Balance as at start of year	7,017,915	6,119,015
Increase/(decrease) in provision	960,899	898,900
Amount paid during the year	(264,950)	
Balance as at end of year	7,713,864	7,017,915
Less amount due within one year (Note 14.4)	300,000	100,000
	7,413,864	6,917,915

Total employees benefit	14,928,661	13,663,653
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

16.0 Retirement benefit obligations

Pension scheme – IPSAS 39

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

Amounts recognized in Statement of Financial position at end of year:	Year ended 30 Jun 2023 Rs	Year ended 30 Jun 2022 Rs
Defined benefit obligation	66,476,213	58,102,568
(Fair value of plan assets)	(36,725,536)	(29,315,928)
Liability recognized in statement of financial position at end of year	29,750,677	28,786,640

Amounts recognized in Statement of Financial performance at end of year:	Rs	Rs
Current service cost	2,576,926	2,181,243
Employee contribution	(924,885)	(778,399)
Fund expenses	106,558	88,101
Net interest expense/(revenue)	1,394,384	1,075,326
Total included in staff cost	3,152,983	2,566,271
Remeasurement		
Liability (gain)/loss	3,835,760	4,207,808
Assets (gain)/loss	25,353	1,567,853
Net Assets/Equity (NAE)	3,861,113	5,775,661
Total	7,014,096	8,341,932

Movements in liability recognised in Statement of Financial Position:	Rs	Rs
At start of year	28,786,640	21,612,307
Staff Cost	3,152,983	2,566,271
(Past service liability contribution)	(4,748,480)	
(Contributions paid by employer)	(1,301,578)	(1,167,599)
Amount recognised in NAE	3,861,113	5,775,661
At end of year	29,750,677	28,786,640

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

16.0 Retirement benefit obligations (cont'd)

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

Reconciliation of the present value of defined benefit obligations	Year ended 30 June 2023 Rs	Year ended 30 June 2022 Rs
Present value of obligations at start of period	58,102,568	50,818,877
Current service cost	2,576,926	2,181,243
Interest cost	3,162,596	2,540,944
(Benefits paid)	(1,201,637)	(1,646,304)
Liability (gain)/loss	3,835,760	4,207,808
Present value of obligations at end of period	66,476,213	58,102,568

Reconciliation of fair value of plan assets	Rs	Rs
Fair value of plan assets at start of period	29,315,928	29,206,570
Expected return on plan assets	1,768,212	1,465,518
Employer contributions	1,301,578	1,167,599
Employee contributions	924,885	778,399
Past service liability contribution	4,748,480	
(Benefits paid + other outgoings)	(1,308,195)	(1,734,405)
Asset gain/(loss)	(25,353)	(1,567,853)
Fair value of plan assets at end of year	36,725,536	29,315,828

Distribution of plan assets at the end of year

	June 2023 (%)	June 2022 (%)
Percentage of assets at end of year		
Government securities and cash	53.9	58.0
Loans	2.8	2.9
Local equities	14.0	13.6
Overseas bonds and equities	28.8	25.0
Property	0.5	0.5
Total	100	100

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

16.0 Retirement benefit obligations (cont'd)

Additional disclosure on assets issued or used by the reporting entity

	June 2023 (%)	June 2022 (%)
Percentage of Assets at end of year		
Assets held in the entity's own financial instruments	0	0
Property occupied by the entity	0	0
Other assets used by the entity	0	0
Total	0	0

Components of the amount recognised in NAE

Year	June 2022	June 2022
Currency	Rs	Rs
Asset experience gain/(loss) during the year	(25,353)	(1,567,853)
Liability experience gain/(loss) during the year	(3,835,760)	(4,207,808)
	<u>(3,861,113)</u>	<u>(5,775,661)</u>

Year

Expected employer contributions	2023-2024 1,257,091
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(Estimate to be reviewed by Beach Authority)

16

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 rate risk, longevity risk and salary risk.

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

	Year ended 30 Jun 2023 (%)	Year ended 30 Jun 2022 (%)
Discount rate	6.03	5.50
Future salary increases	4.50	3.50
Future pension increases	3.50	2.50
Mortality before retirement	Nil	
Mortality in retirement	PA (90) tables	Rated down by 2 years
Retirement age		65 years

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

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 Rs9.7M (Increase by Rs 12.3M) if all other assumptions were held unchanged.
- If the expected salary growth would increase (decrease) by 1%, the defined benefit obligation would increase by Rs6.1M (decrease by Rs 5.4M) if all other assumptions were held unchanged.
- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 1.7M (decrease by Rs 1.7M) if all assumptions were held unchanged.

17.0 Car loan payables

	Year ended 30 June 2023 Rs	Year ended 30 June 2022 Rs
Balance at start of the year	3,971,505	3,694,908
Add car Loan advanced during the year		1,200,000
Less repayment during the year	(923,403)	(923,403)
Balance at end of year	3,048,103	3,971,505
Less amount receivable within one year	(923,403)	(923,403)
	2,124,700	3,048,103

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

18.0 General fund (cont'd)

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

	Year ended 30 Jun 2023	Year ended 30 Jun 2022 Restated
	Rs	Rs
Opening balance	39,760,362	36,601,298
Recognition of PPE at fair value		
Increase in retirement benefit obligations	(3,861,113)	(5,775,661)
Depreciation Adjustment		2,309,524
Deposit for tuckshops adjustment		(66,366)
Accumulated surplus for the year	22,334,144	6,691,567
Closing balance	58,233,393	39,760,362

18.1 Renewal fund

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

19.0 Revenue from non-exchange transaction

	Year ended 30 Jun 2023	Year ended 30 Jun 2022
	Rs	Rs
Recurrent grant	57,666,873	51,400,000
Capital fund	25,855,053	25,497,830
Fine and penalties	87,622	3,877
	83,609,548	76,901,707

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

20.0 Revenue from exchange transaction

	Year ended 30 Jun 2023 Rs	Year ended 30 Jun 2022 Rs
Licences	3,017,500	50,000
Rentals	2,189,346	19,668
Other income	252,833	237,917
	5,459,679	307,585

21.0 Salaries and employee benefits

	Rs	Rs
Salaries	29,743,338	31,123,551
Allowance and overtime	2,369,399	1,806,746
Travelling and transport	5,215,869	4,379,879
Staff welfare	146,900	
Uniforms	341,392	443,317
Gratuity and other allowance	461,312	335,071
Pension cost /Family Protection	2,047,333	6,233,522
Passage benefits	865,405	835,513
	41,190,948	45,157,599

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

22.0 Cost of amenities and upgrading of environment on public beaches

	12 months ended 30 June 2023		12 months ended 30 June 2022	
	Rs	Rs	Rs	Rs
Beach management plan				
Civil works		4,020,573		4,139,195
Construction of toilet blocks				1,564,800
Construction of food court				
Construction/reparation of Kiosk				
Construction/reparation of tuck shop				
Landscaping				
Tree plantation				
Embellishment works				
Lightings		31,304		629,958
Security for beach users				
Info panel				
Parking facilities				998,545
Upgrading access				
Other capital expenditures				
Total		4,051,877		7,332,498

Note:

- The Board at its meeting held on 30 March 2016, has approved the capitalization of assets with permanent hard structures such as toilet blocks and trading structures as from financial year 2017/18.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

22.0 Cost of amenities and upgrading of environment on public beaches (cont'd)

- Capital commitments for projects earmarked in the national budget 2023/24 funded by National Environment and climate change Fund (NECCF) are as follows:
 - Beach Management plan (Phase I) at Mont Choisy – Rs 4 million*
 - Beach Management plan (Phase I) at Flic-en-Flac – Rs 7 million*
 - Beach Management plan (Phase I) at Belle mare – Rs 4 million*
 - Beach Management plan (Phase I) at La Prairie – Rs 3 million*
 - Beach Management plan (Phase I) Consultancy Le Bouchon and Poste Lafayette – Rs 3 million*
 - Beach Management plan (Phase II) at Mont Choisy – Rs 2 million*
 - Beach Management plan (Phase II) at La Prairie – Rs 2 million*
 - Provision of Amenities – Rs 11M*
 - Cleaning of Beaches and Lagoons – Rs 19 million*
 - Other projects – Rs 12 million*

23.0 Maintenance on public beaches and provision of utilities

	Year ended 30 Jun 2023	Year ended 30 Jun 2022
	Rs	Rs
Water and electricity	3,046,837	2,939,569
Repairs and maintenance	1,051,794	512,142
	4,098,631	3,451,711

Note: The Parent Ministry has spent an amount of Rs 193M for cleaning of beaches.

24.0 Rent

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

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

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

The amount of rental payment for the year ended 30 June 2023 is Rs 3,643,200 under the current lease agreement and Rs 3,974,400 each year for the next two financial years.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

25.0 Office expenses, postage and incidentals

	Year ended 30 Jun 2023	Year ended 30 Jun 2022
	Rs	Rs
Office expenses and incidentals	874,182	897,791
Office equipment	150	5,179
Postage and stamps	60,687	81,483
	935,019	984,453

26.0 Cost of utilities

	Rs	Rs
Telephone	393,902	393,374
Electricity	419,702	392,456
	813,604	785,830

27.0 Events after the reporting date

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

28.0 Related party disclosures

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

Related Party	12 months ended 30 Jun 2023 Rs	12 months ended 30 Jun 2022 Rs
Ministry of Environment, Solid Waste Management and Climate Change	82,829,581	76,897,830
Ministry of Labour	555,845	
Statistic Mauritius	136,500	
Total	83,521,926	76,897,830

29.0 Employee disclosure

As at the 30 June, 2023 the Authority had eighty full time employees on its establishment

30.0 Key management personnel

Key management personnel include a General Manager, a Technical Manager and an Administrative Manager. The post of General Manager is filled on a contract basis. The aggregate remuneration of key management personnel inclusive of travelling, end-of-year bonus, etc. as prescribed in the Pay Research Bureau Report amounted to Rs 3,830,757 for the year.

31.0 Disclosure for pending cases

There are two cases of pending litigation reported as at 30 June 2023 by the State Law Office.



Section J

APPENDICES

Appendix A

List of proclaimed public beaches in Mauritius

Northern region

S. N	Name	Extent (Ha)	Sea Frontage m (approx.)	G.N.
1	Baie du Tombeau	0.987	108	563/2018
2	Le Goulet	3.5455	470	439/1991
3	Pointe aux Piments (Pointe Oberoi) - Portion 1	1.4054	146	179/1991
4	Pointe aux Piments (between Le Meridien & Victoria Hotels) - Portion 2	1.0857	122	179/1991
5	Pointe aux Piments (near Fish Landing Station) - Portion 3	2.4861	715	179/1991
6	Pointe aux Piments (Main Beach)	0.1632	111	2138/2001
7	Pointe aux Piments (opposite Aquarium) - Portion 4	1.4345	300	179/1991
8	Part of P.G & Govt Reserves at Pointe aux Piments	0.6064	138.8	2175/2014
9	Pointe aux Piments (near Colonial Hotel) - Portion 5	0.6493	244	179/1991
10	Pointe aux Piments (known as Pointe 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

Appendix A

List of proclaimed public beaches in Mauritius

Northern region (cont.)

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

Appendix A

List of proclaimed public beaches in Mauritius

Southern region

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

Appendix A

List of proclaimed public beaches in Mauritius

Eastern region

S. N	Name	Extent (Ha)	Sea Frontage (m) (approx.)	G.N.
1	Roche Noires	2.13	350	1471/1990
2	Poste Lafayette	0.963	130	1393/1990
3	Poste Lafayette (near Police Memorial)	7.174	620	20/1991
4	Poste Lafayette	0.439	30	347/1991
5	Bras d'Eau	2.732	650	206/1991
6	Choisy (Part of P.G)	1.6883	200	206/1991
7	Mare aux Lubines	1.485	140	645/2009
8	Belle Mare (Part of P.G)	0.27	280	180/1991
9	Belle Mare (Main Beach)	17.3858	1500	180/1991
10	Belle Mare (near Residence Hotel)	8.4417	430	976/1964
11	Belle Mare (near Residence Thalassa Hotel)	2.955	210	180/1991
12	Palmar (near Ambre Hotel)	1.1438	150	180/1991
13	Palmar (near Surcouf Hotel)	0.6458	230	180/1991
14	Palmar (Main Beach)	18.4874	1400	180/1991
15	Quatre Cocos Village (Carro Bringel)	0.2596	100	718/1991
16	Trou d'Eau Douce (near Le Tropical Hotel)	0.9075	360	719/1991
17	Trou d'Eau Douce (near Four a Chaux)	3.1631	750	1421/1991
18	GRSE	0.477	110	1234/1997
19	Camp des Pêcheurs	0.1748	155	1234/2015
20	Quatre Soeurs	1.0945	723	1234/2015
21	Grand Sable	0.0492	14.63	966/2007
22	Grand Sable	0.105	66	150/1991
23	Grand Sable (Lot 3)	0.1440	174	283/2016
24	Petit Sable	0.8213	323	2265/2010
25	Petit Sable (Toilet Block & Parking Space)	0.3901	0	1065/2012
26	Pointe du Diable	0.19	71.18	146/1991
27	Bambous Virieux (Portion 3)	0.1506	75.32	2264/2010

Appendix A

List of proclaimed public beaches in Mauritius

Eastern region (cont.)

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

List of proclaimed public beaches in Mauritius

Western region

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

Appendix A

List of proclaimed public beaches in Mauritius

Western region (cont.)

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

Total number of proclaimed beaches in Mauritius = 134

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

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

Appendix B

List of proclaimed public beaches in Rodrigues

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

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

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

Source: Ministry of Housing and Lands

Appendix C

Beach Authority

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

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

Appendix C

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

Appendix D

Authorisations issued for various activities on each public beaches for financial year ending 30 June 2023

S.N	Name of Public Beaches	No. of Authorisation Issued
1	Albion	15
2	Anse la Raie	12
3	Baie du Cap	4
4	Baie Jacotet	1
5	Bain Boeuf	2
6	Bain des Dames	2
7	Balaclava	4
8	Bambous Virieux	1
9	Bel Ombre	10
10	Belle Mare	50
11	Belle Vue Cugnet	3
12	Black River	1
13	Blue Bay	18
14	Bois Des Amourettes	1
15	Bras D'Eau	10
16	Butte à L' Herbe	20
17	Cap Malheureux	1
18	Case Noyale	2
19	Coin de Mire	1
20	Flic en Flac	75
21	Grand Baie	5
22	Grand Gaube	7
23	Grand Sable	1
24	Gris Gris	4
25	La Cambuse	20

Appendix D

Authorisations issued for various activities on each public beach for financial year ending 30 June 2023

S.N	Name of Public Beaches	No. of Authorisation Issued
26	La Prairie	11
27	La Preneuse	6
28	Le Bouchon	7
29	Le Goulet	11
30	Le Morne	42
31	Le Souffleur	1
32	Mare La Raie	5
33	Melville	5
34	Mont Choisy	102
35	P. G. L'Embrasure	1
36	P.G Anna	1
37	P.G Choisy	1
38	P.G Union Ribet	2
39	Palmar	20
40	Palmaraie	2
41	Perèybere	3
42	Petit Sable	1
43	Pointe aux Biches	2
44	Pointe aux Piments	7
45	Pointe aux Sables	18
46	Pointe Cassis	2
47	Pomponette	4
48	Poste La Fayette	15
49	Poudre D'Or	1
50	Pointe aux Piments	3

Appendix D

Authorisations issued for various activities on each public beach for financial year ending 30 June 2023

S.N	Name of Public Beaches	No. of Authorisation Issued
51	Pointe aux Sables	1
52	Remy Ollier	1
53	Riambel	3
54	Riviere des Galets	2
55	Roches Noires	6
56	Souillac	1
57	St Felix	30
58	Tamarin	13
59	Telfair	5
60	Terracine	1
61	Trou aux Biches	5
62	Trou D'eau Douce	6
63	Von Moltke	11
64	Wolmar	15
	TOTAL	643

Appendix E

List of public beaches for provision of bins

List of public beaches: For Provision of Bins		
S. N	Public beach	No. of Bins installed
1	Poudre D'or	2
2	Melville	1
3	Bain Boeuf	3
4	Pointe Aux Piments (Near Aquarium)	2
5	P.G Union Ribet	2
6	Cap Malheureux	1
7	Butte a L'herbe	2
8	Remy Ollier	2
9	P.G Rivere La Chaux	2
10	Blue Bay	2
11	La Cambuse & Part of La Cambuse	1
12	Le Bouchon	1
13	Pont Naturel	1
14	P.G Virginia	2
15	Le Souffleur	1
16	Terracine	1
17	Gris Gris	2
18	Telfair	1
19	Surinam (Near Souillac Cemetery)	2
20	Pomponette	2
21	St Felix	2
22	Riviere des Galets	2
23	P.G Bel Ombre	2
24	La Prairie	2
25	La Pointe Cassis (Le Morne Village)	1

Appendix E

List of public beaches for provision of bins

List of public beaches: For Provision of Bins		
S. N	Public beach	No. of Bins installed
26	Roche Noires	2
27	Poste Lafayette	2
28	Poste Lafayette (Near Police Memorial)	2
29	Poste Lafayette	1
30	Bras D'Eau	2
31	Choisy (part of P.G)	1
32	Mare aux Lubines	1
33	Belle Mare (part of P.G)	1
34	Belle Mare (Main Beach)	2
35	Belle Mare (Near Residence Hotel)	2
36	Belle Mare (Near Residence Thalassa Hotel)	1
37	Palmar (Near Ambre Hotel)	1
38	Palmar (Near Surcouf Hotel)	2
39	Palmar (Main Beach)	5
40	Quatre Cocos Village (Carro Bringel)	1
41	Trou d'Eau Douce (Near Le Tropical Hotel)	2
42	Trou d'Eau Douce (Near Four a Chaux)	2
43	G.R.S.E	2
44	Camp des Pecheurs	1
45	Quatre Soeurs	2
46	Grand Sable (Lot 1)	1
47	Grand Sable (Lot 2)	2
48	Grand Sable (Lot 3)	2
49	Petit Sable	2
50	Petit Sable (Toilet Block & Parking Space)	1

Appendix E

List of public beaches for provision of bins

List of public beaches: For Provision of Bins		
S. N	Public beach	No. of Bins installed
51	Pointe du Diable	1
52	Bambous Virieux (Portion 1)	1
53	Bambous Virieux (Portion 2)	1
54	Bambous Virieux (Portion 3)	1
55	Providence	1
56	Bois des Amourettes (Lot 1)	2
57	Bois des Amourettes (Lot 2)	2
58	Bois des Amourettes (Lot 3)	2
59	P.G Vieux Grand Port	2
60	Old Grand Port	2
61	Riviere des Creoles	3
62	Pointe Aux Sables (Martello Tower)	3
63	Pointe Aux Sables (Tilac)	3
64	Albion	3
65	Case Noyale	3
66	Le Morne (St Regis)	3
67	Le Morne (Pointe Sud-Ouest)	4
68	Le Morne (Dinarobin)	5
	TOTAL	127

Appendix F

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

S.N	North	South	East	West
1.	Reinstatement of ramp access at Pereybere public beach	Upgrading works at new toilet block at Blue Bay public beach	Upgrading of kiosks at Palmar (main) and Bambous Virieux public beaches	Maintenance of lighting systems on public beaches
2.	Fixing of solar flood light at Grand Baie and La Cuvette public beaches	Maintenance of dangerous bathing panel at surinam public beach	Demolition of concrete structure at Palmar public beach (nr Surcouf Hotel)	Reinstatement of emergency access at Le Morne public beach (Dinarobin)
3.	Painting of amenities at La Cuvette public beach	Remarking of faded line marking for demarcation of Trader's Zone at Blue Bay public beach	Reinstatement of handrail on existing limekiln at Belle Mare public beach	Repair of pine poles at Le Morne public beach
4.	Reinstatement of pine poles at Mont Choisy public beach	Consolidation of pine poles along disabled ramp at St Felix public beach	Lopping of dangerous branches at Old Grand Port public beach	Painting of amenities, removal of eyesores and fixing of bins at le Morne public beach (Dinarobin)
5.	Fixing of charlon, for safety and security of beach users, surrounding the unused building at Mont Choisy public beach.	Replacement of missing wooden decking for bench at Telfair public beach	Reinstatement of pine poles at Pointe du Diable public beach	Replacement of toilet seat cover at Sable Noir public beach

Appendix F

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

S.N	North	South	East	West
6.	Reinstatement of underground cables for electrical lighting connection at Pointe aux Piments public beach (Debarcadere)	Reinstatement of damaged staircase at Telfair public beach	Fixing of new pine poles to prevent vehicular access at Belle Mare public beach	Repair of lighting at Sable Noir public beach
7.	Fixing of damaged iron sheet of toilet block at Pointe aux Piments public beach (Debarcadere)	Embellishment works along parking area at St Felix public beach	Removal of damaged fencing and fixing of new pine poles at Petit Sable public beach	Remarking of faded warning signs at Tamarin public beach
8.	Construction of steps at Le Goulet public beach	Replacement of damaged enclosure for toilet blocks at Blue Bay public beach	Reinstatement of disable access at Belle Mare public beach	Replacement of broken pine poles to prevent vehicular access on Tamarin public beach
9.	General cleaning of Pointe aux Piments public beach (Victoria Hotel) in the occasion of World Ocean Day.	Upgrading works on Tuckshop at Blue Bay public beach	Removal of damaged lighting poles at Bambous Virieux public beach (lot 2)	Reinstatement of bench at Tamarin public beach
10.	Grass cutting on Pointe aux Piments public beaches in collaboration with the National Environment Cleaning Authority, Tourism Authority Maxiclean Ltd and Norba Nettoyage Ltee	Maintenance of bins at Ruisseau des Creoles and Riviere des Galets public beaches	Repair of damaged children playground equipment at Old Grand Port public beach	Removal of broken pine poles at Pointe aux Sables public beach (Martello)

S.N	North	South	East	West
11.	Repair of electrical lightings along public beaches in the northern region.	Refurbishment of pine poles along leaching field at Gris Gris public beach		Removal of loose wall tiles in toilet at Pointe aux Sables public beaches
12.	Regular cleaning and refuse collection on public beaches where no scavenging services are available	Refurbishment of existing benches at Le Bouchon public beach		Enclosure of void at Four a Chaux at Flic en Flac public beach
13.		Reinstatement of damaged concrete slab for toilet blocks at Bel Ombre public beach		Repair of broken latch and hinge of door near open showers at Flic en Flac public beach
14.		Replacement of faded signages at Riambel public beach		Enclosure of beach to restrict vehicular access at Flic en Flac public beach
15.		Construction of new Open Shower at Le Bouchon public beach		Reinstatement of pine poles at Flic en Flac public beach
16.		Provision of additional lighting and repair of faulty lightings on St Felix, Riviere des Galets and Telfair public beaches		<p>Upgrading works at La Prairie public beach:</p> <p>Fixing of rainwater pipes</p> <p>Fixing of opening hours signages</p> <p>Repair of leakage</p> <p>Replacement of seat covers</p> <ul style="list-style-type: none"> - Changing of bulbs - Replacement of wash basins - Painting of window frames

17.		Repair of solar lighting systems and lopping of branches at Telfair, Gris Gris and St Felix public beaches using the double cab lorry with hydraulic aerial platform		Replacement of damaged signages at Case Noyale public beach
18.				Pruning of branches and carting away at Case Noyale public beach
19.				Painting of mini-kiosk at Case Noyale public beach
20.				Replacement of cistern tanks and wash basins in toilet and fixing of damaged bench at Bain des Dames popular beach
21.				Painting of outdoor concrete tables, bins and pine poles at Bain des Dames popular beach

S.N	North	South	East	West
122.				Repair of floodlights at Albion public beach
123.				Reinstatement of kerbs in parking area at La Preneuse public beach
124.				Repair of lever arm at Le Morne public beach (St. Regis)
125.				Trimming works at the following public beaches: <ul style="list-style-type: none"> - Pointe aux Sables (Main, Tilac, Martello) - P.G Mon Plaisir - Flic en Flac (Debarcadere) - Albion - Wolmar - Les Salines Koenig

Appendix G

List of Clean-up Campaigns carried out during the financial year 2022/23

Date	Public Beach	Activities	Stakeholders
Sunday 14 August, 2022	Blue Bay	Lagoon and beach clean-up	<ul style="list-style-type: none"> • Blue Bay Diving Centre. • Anantara Hotel. • Peninsula Bay & Spa Hotel. • Preskil Hotel • St John Ambulance. • Atics Ltd. • Mitsui O.S.K Lines. • National Coast Guard. • Blue Bay Police Station. • Bonheure Associate aux Enfants Beau Vallon. • Reefs Conservation. • Mauriclean Ltd.
Saturday 17 September, 2022	Le Bouchon and La Cambuse	Clean-up in the context of World Clean-up Day 2022	<ul style="list-style-type: none"> • United Nations Association Mauritius. • Atalian Interactive Ltd. • MACOSS. • UTM. • National Coast Guard • Christopher Coaching Center. • District Council of Grand Port. • Maxiclean Co. Ltd. • Mauriclean Ltd.
Friday 23 September 2022	Poste Lafayette	Clean-up in the context of World Clean-up Day 2022	<ul style="list-style-type: none"> • Odysseo. • Norba Nettoyage Ltée
Sunday 25 September, 2022	St Felix	Clean-up and embellishment	<ul style="list-style-type: none"> • the District Council of Savanne. • Lions Club Savanne • Mauri Facilities Management Co. Ltd.
Saturday 29 October, 2022	Palmar (Palmarais)	Clean-up (Beach and Lagoon)	<ul style="list-style-type: none"> • NCG • Sega Tours • Norba Nettoyage Ltée

Date	Public Beach	Activities	Stakeholders
Thursday 03 November 2022	Bel Ombre	Clean-up in the context of the Celebration of Biosphere Reserve Day	<ul style="list-style-type: none"> • Ministry of Agro-Industry & Food Security.(chairperson) • Agria • National Parks & Conservation Service. • Rogers Foundation. • District Council of Savanne. • Bel Ombre Village Council. • Bel Ombre Government School.
Saturday 12 November 2022	La Cambuse	Clean-up	<ul style="list-style-type: none"> • Mission Verte. • Mauriclean Ltd.
Saturday 11 February 2023	Le Bouchon	Clean-up	<ul style="list-style-type: none"> • Odysseo. • Maxiclean Co. Ltd.
Saturday 22 April 2023	Trou aux Biches	Clean-up	<ul style="list-style-type: none"> • Women of Wonders • Maxiclean Co. Ltd.
Sunday 21 May 2023	Flic en Flac	Clean-up (Beach and Lagoon) in the context of G20 Summit	<ul style="list-style-type: none"> • SWMD • Indian High Commissioner • NCG • Mauritius Fire and Rescue Service • GIPM • Atics Ltd • Force Vive Flic en Flac

