



BEACH AUTHORITY

ANNUAL REPORT
2018 - 2019

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Message from the General Manager



It is with great pleasure that I associate myself with the publication of the Annual Report for period 2018/2019 which depicts the accomplishments of the Beach Authority for the said period.

It is noted that the activities of the Beach Authority have been decentralized to ensure an effective service delivery all around the island. Four sub offices in four geographical zones have been set up to carry out minor works among others, repairs and maintenance and upgrading of existing amenities, mowing of grass, landscaping on a region wise basis.

It is also noted that the Authority has embarked on the implementation of Beach Management Plan to provide an integrated framework to ensure proper management and upgrading of beaches.

I will ensure that the Authority can do more in providing facilities and leisure to beach users with efficient use of resources in order to meet the targeted objectives in implementing new projects.

Mr. Sudeven Chengebroyen
General Manager
Beach Authority

Section A

Introduction & Establishment of 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 Social Security, National Solidarity and Environment and Sustainable Development (Environment and Sustainable Development Division) was established following the enactment of the Beach Authority Act, 2002. It came into operation as from June, 2002.

2.0 Objectives

The Authority ensures an integrated approach in the proper control and management of public beaches both in Mauritius and Rodrigues and provides infrastructures and facilities for the benefit of the public and tourists. As at June, 2019, **129** public beaches were proclaimed in Mauritius and **12** in Rodrigues. The list of proclaimed public beaches in Mauritius and Rodrigues is shown at **Appendix A**

3.0 Mission

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

4.0 Functions

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

Section B

Staffing and Organisation



1.0 Recruitment Policy and Conditions of Service and Employment

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

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

2.0 General

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

3.0 HR Issues, Policies and Staffing

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

4.0 Monitoring of Leave and Attendance

Attendance is recorded both manually and electronically. A system has been devised, in accordance with the relevant provisions of the Pay Research Bureau (PRB) Report, to control tardiness which is recouped from leave entitlement.

5.0 Recruitments

The following recruitments were made through open competition by advertisement to the general public

Post	No. of Vacancies
Clerical/Higher Clerical Officer	7
Project Officer	1
Receptionist/Telephonist	1
IT Support Officer	1
Assistant Procurement and Supply Officer	1
Beach Works Inspector	3
Beach Enforcement Officer	3
Driver	8 (including one internal candidate)
Handy Worker (Skilled)	7
General Worker	10

During the same period one Beach Enforcement Officer and one Beach Works Inspector were promoted as Senior Beach Enforcement Officer and Senior Beach Works Inspector respectively.

Two vacancies in the grade of Clerical/Higher Clerical Officer were filled by two qualified internal candidates by way of a limited competition from among serving officers of the Authority.

6.0 Staffing Position as at Financial Year Ended 30 June 2019

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

Post	No. of posts	No. filled	Remarks
General Manager	1	1	
Deputy General Manager	1		Not funded
Technical Manager	1		Resigned on 30 April, 2019
Administrative Manager	1	1	
Project Officer	1	1	
Accounting Technician	1		Already advertised will be filled soon
Senior Beach Enforcement Officer	1	1	
Senior Beach Works Inspector	1	1	
Technical Officer	2	1	
IT Support Officer	1	1	
Human Resource Officer/Senior Human Resource Officer	1	1 (on part time basis)	
Procurement and Supply Officer	1	1 (on part time basis)	
Higher Executive Officer	1		Not funded
Accounts Officer	1	1	
Confidential Secretary	1	1	
Beach Enforcement Officer	8	7	
Beach Works Inspector	8	6	
Technical Design Officer	1		Not funded
Executive Officer	2	2	
Assistant Procurement and Supply Officer	1	1	
Management Support Officer	4		frozen
Clerk/Word Processing Operator	2	2	
Clerical/Higher Clerical Officer	13	13	
Receptionist/Telephonist	1	1	
Handy Worker (Skilled)	8	7	
Field Supervisor	4		
Driver	12	12	
Office Attendant	3	3	
General Worker	32	29	3 not funded

7.0 Profile of Senior Staff

A profile of each member of the Senior Management Team: –

Dr. Dhuneeroy Bissessur (General Manager)	MSc, PhD, CBIOL, MIBIOL, MIISRM, MIPM (Chartered Biologist)
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. Mahen Nuvin Khedah (Technical Manager) (1 July 2018 to 30 April 2019)	MSc Project Management (University of Mauritius) B Eng (Hons) Civil Engineering (University of Mauritius) Diploma Personnel Management & Industrial Relations (Cambridge Tutorial College)

8.0 Training and Development

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

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

**9.0 Courses, Seminars and Workshops/Conferences attended
by staff of the Beach Authority for the Financial Year ended
30 June 2019:**

1. Mr. A. Beeputh, Ag. Senior Beach Enforcement Officer

Seminar on Occupational Safety and Health organised by Ministry of Labour, Industrial Relations, Employment and Training on **11 and 12 September, 2018**

Workshop on Post Disaster Needs Assessment organised by Ministry of Social Security, National Solidarity and Environment and Sustainable Development from **8 to 12 October, 2018**

Workshop on Identification of New Zones for Aquaculture organised by Ministry of Defense and Rodrigues on **21 March, 2019**

2. Mr. H. Ramlochun, Beach Works Inspector

Workshop on Reef Vulnerability Research organised by Ministry of Ocean Economy, Marine Resources, Fisheries and Shipping on **25 and 26 January, 2019**

3. Mr. V. Sumessur, Beach Enforcement Officer

National Workshop for the Climate Change Vulnerability Assessment Component under the Adapt Action Programme organised by Ministry of Social Security, National Solidarity and Environment and Sustainable Development (Environment and Sustainable Development Division) on **28 March, 2019**

4. Miss N. Luchun, IT Support Officer

E-Gov Conference on AI and Blockchain in Government organised by Ministry of Social Security, National Solidarity and Environment and Sustainable Development (Environment and Sustainable Development Division) on **27 and 28 March, 2019**

5. Mrs. P. Dewan, Clerical/Higher Clerical Officer

Workshop on Enabling Strategic HR Capabilities in Parastatals organised by State Informatics Limited on **30 April, 2019**

6. Mr. K. Megha, Beach Enforcement Officer

Workshop on Nomination of Man and Biosphere Reserve organised by Ministry of Agro-Industry and Food Security on **9 May, 2019**

7. Mr. V. Jeetun, Beach Works Inspector

Training Workshop on Environment Impact Assessment (EIA) organised by Ministry of Social Security, National Solidarity and Environment and Sustainable Development (Environment and Sustainable Development Division) on **28 and 29 May, 2019**

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

Board Members’ Profiles for Financial Year ended 30 June 2019

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 2019 was as follows:

S.N	Title	Name
1	Chairman	Mr. R. S. Sowambar (As from 10 March, 2015)
2	Representative of Ministry of Social Security, National Solidarity and Environment and Sustainable Development (Environment and Sustainable Development Division)	Mrs. S. Samynaden - Firm (As from 10 April, 2017) Mr. D. Deenoo (Alternate) (As from 10 April 2017)
3	Representative of Ministry of Local Government and Outer Islands	Mr. A. K Parayag - Firm (As from 10 March, 2015) Mrs. A. Sookhun (Alternate)

S.N	Title	Name
4	Representative of Ministry of Ocean Economy, Marine Resources, Fisheries and Shipping	Mr. R. Humath - Firm (As from 10 January, 2019) Mr. N. Bheemul - Firm (As from July 2018 - December 2018) Mr. N. Bheemul - (Alternate) (As from January, 2019)
5	Representative of Ministry of Youth & Sports	Mr. M. A. Mamoojee Firm (As from 23 January, 2018) Mrs. M. Noel -Dabeecharun (Alternate) (As from 23 January 2018)
6	Representative of Ministry of Tourism	Mrs. L. Sanspeur - Firm (As from 22 January, 2018) Mr. R. Purusram (Alternate)
7	Representative of Police Department	Mr. D. Reddy Luthmoodoo - Firm (As from 10 March, 2015) Mr. K. Booneady (Alternate) (As from 10 March 2015)
8	Representative of Ministry of Housing & Lands	Mr. S. Soborun - Firm (As from 21 December, 2016) Mr. S. Rumjan (Alternate) (As from 21 December, 2016)
9	Representative of Rodrigues Regional Assembly	Mr. J. A Chang Siow - Firm (As from 15 May, 2018)
10	Representative of Association District Council of Grand Port, Rose Belle	Mr. R. K. Jangi Vice Chairperson, District Council of Grand Port (As from 15 March, 2017)
11	Board Member	Mr. V G. Bakee (As from 10 March, 2015)
12	Board Member	Mr. M. O. Kholeegan (As from 10 March, 2015)

3.0 Major Board Decisions for Financial Year ended 30 June 2019

3.1 Reconstitution of Staff Committee:

The Board decided on 29 August, 2018 to reconstitute the Staff Committee as follows:

- a) Chairperson - Representative of Ministry of Housing and Lands
- b) Members - Representative of Ministry of Local Government
- Representative of Management at the Beach Authority

3.2 Authorisation to use public beaches

The Board approved on 28 February, 2019 to maintain the present standing practices and policies as at *Appendix A* for granting authorisations for various activities to be undertaken on the public beaches in line with the Beach Authority (Use of Public Beach) Regulations, 2004.

The Board also approved that a Technical Committee comprising of all the stakeholders concerned be set up to examine and submit recommendations on all necessary amendments to be made to the present regulations under reference.

3.3 Implementation of Beach Management Plans (BMP) for public beaches

The Board took note on 30 April, 2019 that the National Empowerment Foundation Board, at its 6th sitting held on 27 February, 2019 has approved to finance the phased implementation of the Beach Management Plans (BMP) at the cost of Rs 50 M on selected public beaches as follows:

- (a) Mont Choisy (12.5 M)
- (b) Belle Mare (12.5 M)
- (c) Flic en Flac (12.5 M)
- (d) La Prairie (12.5 M)

3.4 *Budget Estimates (Recurrent and Capital) for Financial Year 2019/2020*

The Board approved the revised Budget Estimates (both for Recurrent - Rs 52.7M) and Capital - Rs 25.5M) under Financial Year 2019/2020.

4.0 **Role, Function and Powers of Board**

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

4.1 *Conflict of Interests*

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

4.2 *Role and Function 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.

4.3 Role and functions of Chief Executive Officer

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

4.4 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.

4.5 Remuneration of Board Members

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

5.0 Board and Sub-Committees

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

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

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

The Chairperson, members of the Board and other Committees were remunerated in attendance with the provision of the Pay Research Bureau Report:

Particulars	Year 2018 - 2019
Board Meeting	10
Special Board Meeting	02
Finance Committee	08
Staff Committee	43

5.2 *Other Committees*

(i) Risk Committee

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

5.3 *Access to Independent Advisers*

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

5.4 *Board Information*

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

5.5 *Secretary*

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

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

6.0 Risk Management, Internal Control and Internal Audit

6.1 Risk Management

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

6.2 Environment Risk

The Authority operated in a manner that might not cause harm to the environment in general and nor did it use materials of risky nature which might affect the environment.

6.3 Corporate Quality

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

6.4 Foreign Exchange Risk

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

6.5 Insurance Risk

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

6.6 *Internal Control System*

The Board was primarily responsible for the effectiveness and efficiency of the system of internal control, while the design, implementation and monitoring of the system devolves on management. In spite being a small 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. The last exercise was carried out as from March, 2016 and report submitted in June, 2016.

6.7 *Internal Audit*

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

7.0 **Accounting and Auditing**

7.1 *Accounting*

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

7.2 *Audit*

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

8.0 **Integrated Sustainability Reporting**

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

8.1 *Ethics*

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

8.2 *Environment*

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

8.3 *Health and Safety*

The Authority has set up a 'Medical and Surgical Insurance Scheme' in favour of all employees of the Authority. The scheme was since Managed by SICOM. It is being managed as from January, 2017 by Mauritian Eagle General Insurance and as from January, 2019 it is managed by the National Insurance Company (NIC). Employees are also covered with an Insurance Policy. General Workers on sites (on public beaches) have also been provided with the necessary clothing/ protective equipment in conformity with the Regulations in force.

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

9.0 Corporate and Social Responsibility

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

9.1 *Donations*

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

Section D

Regulations of Activities on Public Beaches

REGULATIONS OF ACTIVITIES ON PUBLIC BEACHES

The Authority is responsible for all activities undertaken on public beaches in accordance with the following regulations made under the Beach Authority Act:

- (i) Beach Authority (Traders' Licence) Regulations, 2004;
- (ii) Beach Authority (Traders' Licence) (Amendment) Regulations, 2008
- (iii) Beach Authority (Use of Public Beach) Regulations, 2004

1.0 Issue / Renewal of Beach Traders' Licence For Trades (Other Than Renting of Mattress and Umbrella)

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

Trade

Class I	Class II
Selling of coconuts	Renting of mattress
Selling of fruits (other than coconut)	Renting of umbrella
Selling of ice cream and ice lollies	Selling of ready-made garments
Selling of cooked food	Selling of handicraft, artisanal and fancy products
Selling of "dhol puri" and cakes	
Selling of non-alcoholic beverages and juices	
Selling of pre-packed snacks and confectionery (Other than canned food)	

2.0 Conditions and Criteria for Issue/Renewal of Beach Traders' Licence for Trades (other than renting of Mattress and Umbrella)

- (A) **Statutory provisions as per Beach Authority (Traders' Licence) Regulations 2004**
 - (i) Licence to be issued subject to clearances from Ministry of Health & Quality of Life and Commissioner of Police

- (ii) Applicant to produce a valid Food Handler's Certificate for trades classified in Class I of the regulations.
- (B) Other conditions and 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 are allowed to trade on only one public beach
 - (ii) Applicant should be unemployed
 - (iii) Applicant should not be holder of any other commercial/trade licence
 - (iv) Consideration be given to factors such as extent of the beach, numbers of existing trades already allowed while issuing new licences
 - (v) Consider any existing beach hawker (but not licenced)
 - (vi) In Class I, applicants for the selling of Ice Cream or Ice Lollies may apply for a second trade other than Cooked Food (applicable to new traders as from **30 October, 2007**)
 - (vii) Licence holders are not allowed to place any table, chair or umbrella while carrying out their trading activities (**approved by Board on 30 September, 2010**)
 - (viii) Consider first all re-applied cases whose application had been turned down by Beach Traders' Licence Committee in the past (**approved by Board on 27 October, 2011**)
 - (ix) No trader would be allowed the supply of electricity and water to structures pending a policy decision and/or amendment to the Beach Authority Act (**approved by Board on 28 February, 2012 and the decision of the Ministry by letter dated 8 March, 2013**)
 - (x) To issue new Beach Traders' Licence with a maximum of three different trades (Board decision - **31 October, 2012**) per applicant on one public beach
 - (xi) Applicant should select three trades either from Class I or two trades from Class II of the First Schedule of the Regulations, (applicable to new traders as from **31 October, 2012**)

- (xii) All traders issued with Beach Traders' Licence by the Authority and who wish to apply for a change in location to trade (i.e. from one public beach to another) should submit fresh application (**Board decision on 31 October, 2012**)
- (xiii) Application for issue of licence on grounds of hardship case, applicant should submit relevant documents - medical, death certificate and/or affidavit (where applicable) (**Board decision on 30 July, 2013**);
- (xiv) Licences will only be issued in the name of the licence holder and no longer to a particular person representing a company (**advised by the State Law Office and approved by Board on 31 May, 2016**)
- (xv) Licensees shall always be physically present on the premises during operating hours irrespective whether worker/s are present or not (**advised by the State Law Office and approved by Board on 31 May, 2016**);
- (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 (**advised by State Law Office and approved by Board on 31 May, 2016**);
- (xvii) Licensees shall not obstruct public beaches (**Government and Board decision on 01 December, 2016**);
- (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 (**Approved by Board on 26 September, 2017**);

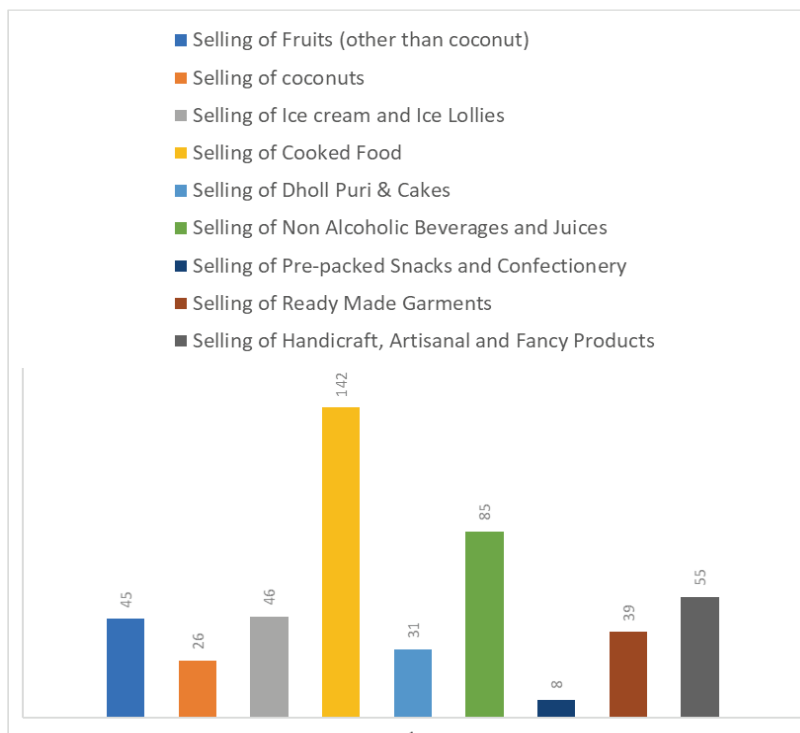
The annual fee paid for each trade allowed on public beaches as specified in the First Schedule for Class I and II of the Regulations (other than mattress and umbrella) is **Rs. 5, 000.**

Number of Beach Traders' Licence issued for trades (other than mattress and umbrella) for Financial Year ending 30 June 2019

SN	Nature of Trades	No. of Licences Issued
1.	Selling of Fruits (other than coconut)	45
2.	Selling of coconuts	26
3.	Selling of Ice cream and Ice Lollies	46
4.	Selling of Cooked Food	142
5.	Selling of Dholl Puri & Cakes	31
SN	Nature of Trades	No. of Licences Issued

6.	Selling of Non Alcoholic Beverages and Juices	85
7.	Selling of pre-packed snacks and confectionery (Other than canned food)	8
8.	Selling of Ready Made Garments	39
9.	Selling of Handicraft, Artisanal and Fancy Products	55
	Total	477

The chart hereunder depicts the number of licences issued for different trades (other than mattress and umbrella) on public beaches for Financial Year ending 30 June 2019



3.0 Conditions and Criteria for Renewal of Beach Traders' Licence (for Renting of Mattress and Umbrella)

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

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

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

- (i) Licence to be issued/renewed subject to clearances obtained from Commissioner of Police

(iv) Other Conditions (as approved by Board):

- (i) Licence holders be 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 could be employed by him/her with their respective certificate of morality (if applicable)
- (v) For renting of umbrella 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 mattress/umbrella 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) To allow free passage and no obstruction to be caused to the public domain
- (viii) All licensees to strictly comply with code of practice and 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 mattress and umbrella, would not be eligible for any other trade as the First Schedule of the Beach Authority (Traders' Licence) Regulations 2004
- (x) No permanent structure to be used as storage facilities on the public beach
- (xi) The Authority reserves the right to relocate the designated area, bring variation, in regard to the number of mattress and umbrella, not to renew or revoke the Beach Traders' Licence without payment of any compensation and any liability being incurred to the Authority

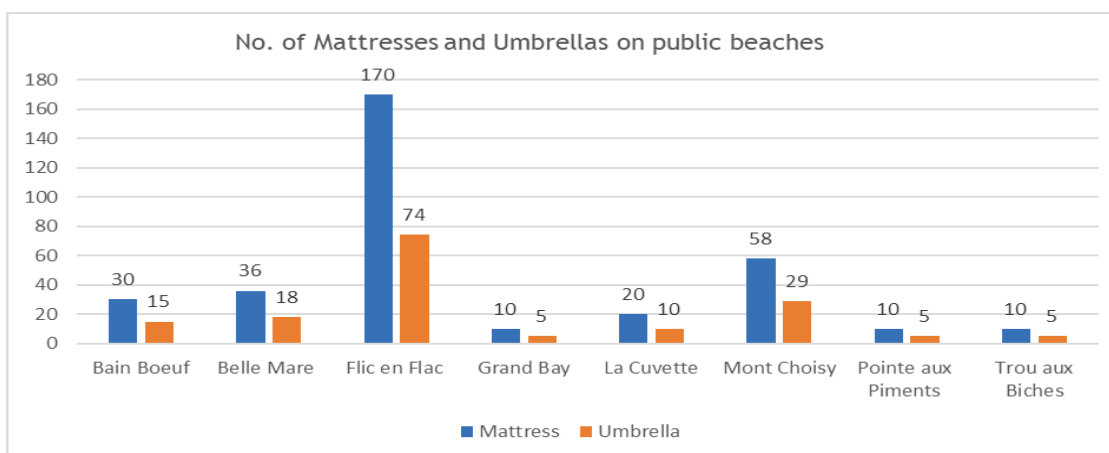
- (xii) Licences will only be issued in the name of the licence holder and no longer to a particular person representing a company **(advised by State Law Office and approved by Board on 31 May, 2016)**
 - (xiii) Licensees shall always be physically present on the premises during operating hours irrespective whether worker/s are present or not **(advised by State Law Office and approved by Board on 31 May, 2016)**
 - (xiv) Licensees shall submit to the Authority the name/s of worker/s (if any) including all relevant particulars at time of issue/renewal of licence and shall notify the Authority upon any change of worker within 3 working days **(advised by State Law Office and approved by Board on 31 May, 2016)**
 - (xv) Numbering or applying any other related mark/identification of mattress and umbrella for verification purposes **(Board decision on 01 December, 2016)**
 - (xvi) Licence holders will not be allowed to operate on Saturdays, Sundays and Public Holidays **(Government and Board Decision on 01 December, 2016)**
 - (xvii) Mattress to be stacked and not placed outright over the whole stretch of the public beach **(Government and Board Decision on 01 December, 2016)**
 - (xviii) Licensees shall not obstruct public beaches **(Government and Board Decision on 01 December, 2016)**
- (C) **Conditions for Hotels situated in front of public beaches involved in activities for placing of mattress and umbrella**
- (i) For Hotels, the criteria **b (i - iv & xiii)** will not apply.

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

Seventeen traders were issued licences for the renting of 344 mattresses and 161 umbrellas on public beaches for Financial Year ending **30 June 2019**. As follows:

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

The chart hereunder depicts the number of licences issued for renting of mattress and umbrella on public beaches for Financial Year ending 30 June 2019



4.0 Lease of Tuckshops and Other Buildings Used for Trading Purposes

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

The Authority also embarked in the construction of some new ‘tuck shops’ on other public beaches.

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

Albion public beach	4 tuckshops
La Cuvette public beach	6 tuckshops and 1 Boat House
Belle Mare public beach	1 tuckshop
Blue Bay public beach	1 tuckshop and 2 Commercial Buildings
St- Felix public beach	6 tuckshops
Pereybère public beach	4 tuckshops

The renting of the tuckshops and other buildings have generated revenue for financial year 30 June 2019 to the tune of Rs. 2, 237, 416/-.

5.0 Authorisation to use public beach

5.1 In accordance with Beach Authority (Use of Public Beach) Regulations, 2004, the Authority issued authorisation for activities on public beaches as follows:

(a) Authorisation to use public beach

The said regulations provide that any person who wish to hold on any public beaches, any public gathering, public entertainment or any activity to which the public is convened should make an application to the Authority.

The application should be made in the form specified in the First Schedule at least 21 days before holding the said activity.

Authorisations are then issued in the form specified in the Second Schedule for holding of activities such as: religious, sports, camping, repairs of boats, social gathering and activities of commercial nature.

In respect of commercial activities (eg. film shooting and commercial spots) a deposit of Rs. 3,000/- (refundable) and a daily fee Rs 1,000/- was claimed for the authorisation to be issued.

(b) Repairs and maintenance of boats on public beaches

All applications received in respect of repairs and maintenance of boats were dealt with in accordance with the present Beach Authority (Use of Public Beach) Regulations, 2004 for:

- (i)! all pleasure crafts under twenty one feet of dimension should be towed out of public beaches for repairs. Those above twenty one feet were authorised to use public beach for repairs upon payment of a deposit of Rs 3,000/- (refundable) and a daily fee of Rs. 1,000/-
- (ii)! fishing boats registered with the Ministry of Ocean Economy, Marine Resources, Shipping and Outer Island (Fisheries Division) were exempted from payment of deposit and daily fee to use public beach for its repairs.

All repairs / maintenance works were authorised to be carried out on a designated area determined by the Authority under specific conditions (relevant to security and safety, etc.) and were properly monitored by the Beach Enforcement Officers of the Authority and those of the National Coast Guard.

A status of various authorisations issued is illustrated in the table below:

S. N	Activities	No. of Authorisations Issued
1	Camping	166
2	Leisure & Sports	52
3	Commercial (Wedding, Film / Photo Shooting)	77
4	Social Activities (Staff Party, Get Together, etc)	201
5	Religious	48
6	Boat and Pleasure Craft Repairs	4
	TOTAL	548

A policy paper regarding authorisation issued for activities on public beaches and list of authorisations issued for Financial Year ended 30 June 2019 are at **Appendix B and C** respectively.

The renting of the tuckshops and other buildings have generated revenue for Financial Year 30 June 2019 to the tune of Rs. 2, 237, 416/-.

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

Particulars	Financial Year ended 30 June 2019 (Rs)
Beach Traders' Licence	3,122,500.00
Lease of tuckshops and other buildings	2, 237, 416.00
Authorisations issued to use public beaches for commercial purposes	274, 000.00
Total Revenue Collected	5, 633,916.00

7.0 Enforcement of Regulations and Monitoring of Activities on public beaches

(I) Enforcement of Regulations

All activities on public beaches in respect to enforcement, including crack down operations, were monitored by the Enforcement Unit with the assistance of the Police Department and other stakeholders. About 516 contraventions, were established for non-compliance with the Beach Authority regulations in force for Financial Year ended 30 June 2019 as detailed hereunder.

Returns of Contraventions during the Financial Year ended 30 June 2019

S. N	Officer(s)	Public Beach	Month	No. of Contraventions
1	Beach Authority (BEO Mr. V. Sumessur) and Flic en Flac NCG	Flic en Flac	Jan-19	Nil
2	Beach Authority and Police du Toursime	Grand Baie	Feb-19	Nil
3	Beach Authority and Police du Toursime	Le Morne	Apr-19	Nil
4	Beach Authority and Police du Toursime	Grand Baie	Apr-19	Nil

5	Beach Authority and Police (Emergency Response Service)	St. Felix	Apr-19	1 (Riding motorcycle on public beach)
6	Beach Authority and Police du Tourism	Baie du Cap	May-19	1 (Non-compliance of Tourism Enterprise Licence)

(II) The objective of the Authority is to ensure that all activities undertaken on public beaches are in compliance with the above Regulations and are fully enforced in the interest of all users frequenting our public beaches. Any non-compliance to those regulations are contravened and prosecuted by the Police.

Crackdown operations were carried out on different public beaches and two contraventions were established as detailed hereunder

Crackdown operations during the Financial Year July 2018 to June 2019

(II) Monitoring of Scavenging Contracts

The monitoring of scavenging contracts in respect to cleaning and maintenance of toilet blocks and public beaches are carried out by the Enforcement Unit of the Authority. Penalties were applied as per clauses of contract for non-compliances. The penalties amounted to a total of Rs 780,716.23 during the Financial Year ending 30 June, 2019 and are shown at **Appendix D**.

S. N	Causes	Northern Division	Southern Division	Eastern Division	Western Division	Total
1	Trading without licence	64	25	4	15	108
2	Driving and riding motor vehicles	33	32	39	19	123
3	Keeping vessels without authorisation	5	Nil	Nil	9	14
4	Placing structure without authorisation	1	Nil	Nil	Nil	1
5	Parking motor vehicle on public beach	43	95	84	15	237
6	Breach of conditions attached to licence	26	Nil	Nil	7	33
Total		172	152	127	65	516

Section E

Complaints Unit

COMPLAINTS UNIT

The Citizen Support Portal has been operational since **28 April, 2017** and a Complaints' Unit has been set up on **3 May, 2017** at the Beach Authority, below is a table showing complaints received and their status for Financial Year ended **30 June 2019**:

Table 1.

Complaints Received	Open	Closed	Re-Opened	Transferred	Misdirected
Online	Nil	45	5	25	12
Phone	Nil	120	Nil	Nil	5
Walk in	Nil	17	Nil	Nil	Nil

Section F

Implementation of Projects

IMPLEMENTATION OF PROJECTS

The Technical Section of Beach Authority is headed by the Technical Manager and the section is responsible for the following:

- Implementation of projects on public beaches
- Supervision and monitoring of scavenging contracts for the day to day cleaning and maintenance of public beaches including toilet blocks
- Repairs and maintenance of amenities on public beaches
- Represent the Beach Authority in various Technical Committees
- Assessing and giving recommendations in Environmental Impact Assessment (EIA)

1.0 Re-engineering of the Beach Authority

The Beach Authority is being re-engineered with a view to give a better service delivery to the beach users and to cope with the continuous changing environment as well as to enhance further the quality of our public beaches. In this respect, four sub-offices have been earmarked in the four geographical zones of Mauritius (North, South, East and West). Three sub-offices are already in operation namely at Pereybère (North), Belle Mare (East), Flic en Flac (West) and that of Saint Felix (South) is under construction and will be operational by November, 2019.



Flic en Flac Sub-Office



Pereybere Sub-Office



Belle Mare Sub-Office

2.0 Provision of Solar Lighting system on public beaches

As per the commitments of the Authority since the last four years towards mitigating the effects of Climate Change, the use of solar LED lighting to enhance security and safety of beach users at night is an ongoing process for each Financial Year.

Seventy five (75) double bracket solar lighting columns to the tune of **Rs 6, 430, 800.** were installed on twelve (12) public beaches namely Le Goulet, Butte à l'Herbe, Belle Vue Cugnet, Von Moltke, Islet Matapan and P.G. Melville, Telfair, Riambel, Pomponette, P.G. L'Embrasure, P.G. Le Morne, Case Noyale and Wolmar.



Telfair public beach

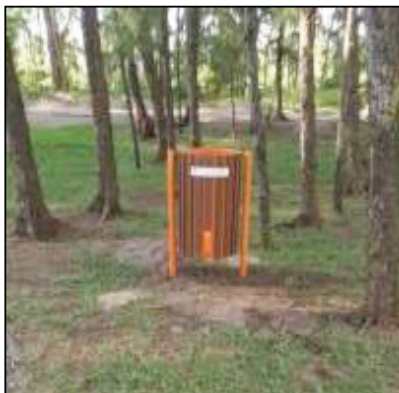


Von Moltke public beach

3.0 Installation of bins on public beaches

With a view to promoting cleaner public beaches with adequate waste disposal facilities, additional bins were installed on public beaches around the island.

A total of 50 bins were installed on 17 public beaches. The cost of the project amounted to **Rs 410,000.**



4.0 Supply and fixing of Picnic tables on public beaches

The Beach Authority has undertaken the installation of 50 picnic tables on 21 public beaches across the island to provide space for dining and resting to beach users.

The picnic tables have been constructed in recycled plastic material which is environmentally sustainable, maintenance free, vandal resistant and have a long-expected life span. The cost of the project amounted to **Rs 2, 242, 500**.



5.0 Infrastructural Development on public beaches

As a holistic approach, the Beach Authority embarked on infrastructural development of Pomponette and Riambel public beaches during the Financial Year ending 30 June, 2019. The development consisted of construction of parking areas, beach enclosures and toilet block at Riambel public beach and provision of bins, mini- kiosks parking area and beach enclosure at Pomponette public beach.



Pomponette public beach

6.0 Construction of Open showers at Pereybère public beach

The construction of two modern open showers with new water storage system and network at Pereybère public beach has been implemented by our in-house labour.



Pereybère public beach

7.0 Upgrading and construction of toilet block on public beaches

Amenities on public beaches are likely to deteriorate with time, weather conditions and over use. The Beach Authority ensures that all amenities on public beaches are in good conditions for the benefit of all beach users. Upgrading of toilet blocks were carried out at Trou aux Biches, Cap Malheureux, La Cuvette, Palmar and Sable Noir public beaches and construction of two new toilet blocks were undertaken at Flic en Flac and Pointe des Lascars public beaches.



8.0 Refurbishment of parking area at Wolmar public beach

In view of providing proper parking space to beach users, the Beach Authority has refurbished the parking area at Wolmar public beach.

The parking area now caters for 50 cars. The project amounted to **Rs 1,633,000.00**



9.0 Repairs, Maintenance and Upgrading of Existing Amenities on public beaches

The repairs and maintenance of amenities is now an ongoing process since the coming in operation of the Sub-Offices. Painting and repairs works are carried out on a daily basis throughout the island and removal of eyesores, danger hazards and repairs of lighting systems are attended on same day.



10.0 Implementation of Beach Management Plan

10.1 Consultancy services for the Project: Rs. 6,716,000/-

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

10.2 Project Brief/Objectives

The aim of the project is to ensure a systematic and integrated approach for an effective control and management of our public beaches so as to achieve a sustainable development in the context of industrialisation, global warming, climate change and population growth. The main objectives are as follows:

- ☞ To provide guidance for actions that regulate developments including zoning of public beaches and dunes
- ☞ To provide architectural and structural design for beach amenities which are in harmony with the beach environment
- ☞ To provide clear protocol/actions for beach management and maintenance
- ☞ To provide adaptation/protection measures for future protection, preservation and regulation of the beach and dune systems in the phase of the coastal erosion and climate change challenges

The Beach Authority had already awarded the contract for the preparation of Beach Management Plans for 6 highly frequented public beaches, (Mont Choisy, Flic en Flac, P.G. Union Ribet (Mare la Raie), La Prairie, Belle Mare and Pereybère) to Mega Design Consulting Ltd in December, 2016.

10.3 Terms of Reference (ToR) and Scope of consultancy services

The ToR and Scope of Consultancy Services include:

- a. Conception of a Beach Management Plan for each of the six public beaches containing the following, amongst others:
 - i. An inventory of beach profile data, all structures located in the public beach, important habitats including coastal wetlands and sensitive ecosystems of the public beach;
 - ii. a protection and restoration plan for the important identified ecosystems;

- ii. A zoning and land use plan for the beach area;
 - iii. An analysis and proposals of beach erosion control;
 - iv. A post disaster plan including provisions for cleanup, maintaining essential services, protecting public health and the establishment of priorities;
 - v. A detailed strategy for achieving the goals of enhancement of the public beach, provision of state-of-art leisure facilities and beach amenities to assure full enjoyment of the beach by all residents and tourists;
 - vi. A detailed strategy to enhance the security and safety of the beach users;
 - vii. A plan to control the nautical activities in consultation with appropriate authorities/ institutions;
 - viii. A plan to introduce coastal native/ endemic plants to improve the aesthetics and green cover of the public beaches.
- b. Detailed technical site assessment topographical and shoreline surveys, inventory of actual assets/ facilities and a guideline on setback for structures and activities taking into consideration climate change impacts and relevant adaptation measures.
- c. Propose different options of architectural/engineering designs and detailed site/layout plans of an appropriate scale (1:500, 1:1000) of the beach amenities comprising, amongst others;
- i. Public toilets, including use of bio toilet units and mobile toilets
 - ii. Changing rooms
 - iii. Parking zones
 - iv. Sitting arrangements (benches, picnic tables)
 - v. Open showers
 - vi. Litter bins and main bins with provision for segregation of wastes
 - vii. Signage (dangerous bathing, directional maps, beach maps, etc)
 - viii. Lighting including use of renewable energy sources
 - ix. Beach Entertainment
 - x. Camping zone
 - xi. Access roads/ pedestrian pathways/emergency access
 - xii. Protection of historical monuments, where applicable
 - xiii. Beach sport facilities (beach volley, beach soccer, kite surfing, etc)
 - xiv. Swimming zones, Boat mooring zones
 - xv. Water points
 - xvi. Fireplaces
 - xvii. Traders' zones

- xviii. Vigilance Tower
 - xix. Embarkation points
 - xx. Surface water drainage system
 - xxi. Landscaping
 - xxii. Boat repair area
- d. Provide guidance to enhance public awareness concerning beach facilities through better access signage, informational kiosks, directional signage and brochures.
 - e. Identify and quantify the environmental impact of the activities recommended-
 - f. Detailed structural design of the beach amenities/ facilities associated works.
 - g. Prepare detailed design, cost estimates (with breakdown of costs) and bill of quantities and full bid documents for the proposed works for each site.
 - h. Design a detailed maintenance plan and schedule of the building and amenities to ensure that it is operational at all times.
 - i. Act as resource person for the validation of the beach management plan at National workshop and any other relevant meetings as and when required

10.4 The new beach amenities, as far as applicable, shall comply with sustainable design principles, such as use of renewable energy sources, rainwater harvesting, etc. and to any international norms (including access by physically challenged people). The overall exterior and interiors (Exterior perspective to show the building's elevation (façade) design and interior perspective of the building to show general design of the building's spaces.) shall be in both paper and electronic formats acceptable by the client. The electronic format should envisage 3D visualization of the premise with schematic location of the building, its interior items and facilities.

10.5 Validation Workshop for Beach Management Plans on public beaches

Validation workshop for Beach Management Plans (BMP) was organised by the Beach Authority at Intercontinental Mauritius Resort Baclava Fort on **11 June, 2018**. Several stakeholders from different Ministries, Non Governmental Organisations and private sector were present on that day.

The Beach Management Plans for the six public beaches were validated by all relevant stakeholders concerned.

10.6 Mega Design Consulting Ltd has submitted its report on 3 June, 2019 with a cost estimate of Rs. 667.22 M for implementation of Beach Management Plan for four public beaches.

10.7 The National Empowerment Fund Board at its 6th meeting held on 27 February, 2019 has agreed to finance phase implementation of the Beach Management Plans for four selected public beaches to the tune of Rs 50 M as follows:

- Mont Choisy – Rs 12.5M
- Belle Mare – Rs 12.5M
- Flic en Flac – Rs 12.5M
- La Prairie – Rs 12.5M

10.8 Project components:

Parking areas, toilet blocks, food court area with sitting arrangement, vigilance towers, solar lighting facilities, CCTV cameras, footpath, beach soccer pitch, beach volley pitch, open gym, open shower, landscaping and turfing, boardwalks, camping area with BBQ corner, picnic tables, bins, gazebo, beach plaza, signage, etc.

As at 30 June, 2009, Cabinet approval is being awaited from the Parent Ministry for implementation purpose.

Section G

Activities / Events



ACTIVITIES/EVENTS

1.0 Celebration of the 51st Anniversary of Independence of Mauritius at the Authority

The 51st Anniversary of Independence of Mauritius was celebrated at the Head Office of the Beach Authority on 11 March, 2019 and Staff including those from all sub offices were present. During the ceremony Dr. Dhuneeroy Bissessur, the General Manager of the Authority, gave a brief about the Mauritian history and made a special tribute to our elders who have toiled and struggled very hard and transformed Mauritius into an idyllic country.

Our colourful national flag was also hoisted at Belle Mare, Flic en Flac and Pereybère sub offices.



National Flag at Flic en Flac sub office

2.0 Celebration of Ganesh Chaturthi Festival on public beaches

Every year, the Beach Authority mobilises its staff on several public beaches around the island to ensure safety and security of devotees, in particular, during the immersion ceremony. A meeting was held on 31 August, 2018 in the Board room of the Authority with relevant stakeholders namely Ministry of Social Security, National Solidarity & Environment & Sustainable Development (Solid Waste Management Division) and Scavenging Contractors, with a view to ensure smooth running of the Ganesh Chaturthi festival on public beaches.



Consultative meeting held with the Ministry of Social Security, National Solidarity and Environment and Sustainable Development (Solid Waste Management Division) and relevant Scavenging Contractors under the Chairmanship of Dr. D. Bissessur, General Manager of the Beach Authority



Beach Authority banner placed at Le Bouchon public beach



Beach Authority banner placed at Flic en Flac public beach

3.0 Celebration of World Environment Day at Blue Bay public beach

To mark the celebration of World Environment Day 2019, the Ministry of Social Security, National Solidarity and Environment and Sustainable Development organised various activities, including free guided tours for the general public in glass bottom boats at Blue Bay Marine Park on **23 June, 2019** in collaboration with the Beach Authority. The Ministry of Health and Quality of Life and pleasure craft operators of Blue Bay Marine Park also participated in the event.

Sensitisation campaign was also carried out by the Beach Authority at Blue Bay public beach with a view to create awareness about the pleasure and benefits the public can derive from an unpolluted and pristine beach environment. Plastic bin bags and flyers were distributed to beach users.



Beach Authority banner placed at Blue Bay public beach in the context of celebration of World Environment Day 2019

4.0 Life Saving & Beach Patrol Programme

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

Contributions of stakeholders for Life Saving and Beach Patrol Programme for Financial Year ended **30 June, 2019**:

Participants	Contribution
Beach Authority	Act as coordinator of the Life Saving and Beach Patrol Programme
	Provision of marquise, T-Shirts and First Aid kits to Life Savers
	Payment of Stipend to Life Savers
	Provision of transport facilities for conveyance of Life Savers
	Sensitisation campaign - Distribution of plastic bin bags and flyers
	Monitoring of services provided by relevant scavenging contractors and stakeholders on public beaches during the events.
Ministry of Social Security, National Solidarity, and Environment and Sustainable Development (Environment and Sustainable Development - Solid Waste Management)	Provision transport facilities for conveyance of Life Savers
Mauritius Police Force	Provision of Life Saving assistance, enforcement of regulations and traffic control on public beaches
Ministry of Ocean Economy, Marine Resources, Fisheries and Shipping (Fisheries Division)	Provision of patrol boats and personnel public beaches
Ministry of Health & Quality of Life	Provision of standby Ambulance services on some public beaches namely at Albion (near NCG Post), Mont Choisy, P.G.. Union Ribet, Pereybere, Poste Lafayette, Belle Mare (Main), Blue Bay, La Cambuse, Le Morne (near Dinarobin Hotel) and Flic en Flac and patrol ambulance along Bel Ombre, St. Felix, Rivière des Galets, La Prairie, La Preneuse and Baie du Cap public beaches
Central Water Authority	Provision of water tankers and cater for standpipes on highly frequented public beaches

<u>Scavenging Contractors:</u>	Ensures proper cleaning and maintenance of public beaches and toilet blocks
Maxiclean Co. Ltd, Mauriclean Ltd, Atics Ltd, Keepclean Ltd, Compagnie Regionale de Service et de l'Environnement, Norba Nettoyage Limitée	Provides additional manpower during these events
<u>Life Saving Groups:</u>	Provision Life Saving assistance on several public beaches.
Pereybère Swimming Club, Club Aquatique de Port Louis, Albion Life Association	
Flacq Swimming Association	



Life savers of Flacq Swimming Association

5.0 Cleaning and Sensitisation Campaigns

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

The Beach Authority has carried out in collaboration with several stakeholders cleaning on several public beaches cleaning, embellishment and sensitisation campaigns throughout the Financial Year ending 30 June 2019.



Distribution of plastic bin bags and flyers at La Cuvette public beach



Sensitising beach users about the importance of cleanliness of public beaches



Employees of Maxi Clean Co Ltd ensuring the proper cleaning of St. Felix public beach



Spraying of pesticides being carried out by personnel of the Beach Authority at Flic en Flac public beach



Removal and carting away of accumulated algae by scavenging contractors at Mont Choisy public beach



Carting away of wastes by scavenging contractors at Riambel public beach



Mowing of grass by scavenging contractor at Palmar public beach



Collection of cigarette butts at Le Bouchon public beach



Cleaning of lagoon at Trou d'Eau Douce public beach



Personnel of Beach Authority & National Coast Guard ready for cleaning of La Prairie public beach

Section H

Directors Responsibilities

BEACH AUTHORITY

Directors' Responsibilities

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

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

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

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

Applicable accounting standards have been adhered to;

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

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

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

The code of Corporate Governance has been adhered to.

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



Mr R.S Sowambar
Chairperson



Mr S. Soborun
Board Member

STATEMENT OF COMPLIANCE

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

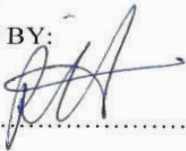
Name of PIE: **Beach Authority**

Reporting Period: **July 2018 to June 2019**

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 R.S Sowambar**
CHAIRPERSON

Mr S.Soborun
BOARD MEMBER

DATE: 30 September, 2019

DATE: 30 September, 2019

Section I

Financial Statements





**REPORT OF THE
DIRECTOR OF AUDIT**

**On the Financial Statements
of the Beach Authority
for the year ended 30 June 2019**

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 statement of financial position as at 30 June 2019 and the statement of financial performance, statement of change in net asset/equity, the cash flow statement and the 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 2019, and of its financial performance and cash flows for the year then ended in accordance with the International Public Sector Accounting Standards.

Basis for Opinion

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

Key Audit Matters

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

Other Information

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

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

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

Corporate Governance Report

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with ISSAIs, I exercise professional 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 fairly and economically; and
- (e) the provisions of Part V of the Public Procurement Act regarding the bidding process have been complied with.

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

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

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

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

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

Beach Authority Act

Section 5 (c) of the Beach Authority Act stipulates that *'the Authority shall issue beach traders' licence for activities at such places on public beaches as may be specifically reserved for that purpose'*. None of the lessees of the Beach Authority operating on public beaches possessed a permit despite that clause 12.1 of the lease agreement states that *'the lessee shall obtain from the relevant Authorities including Beach Authority such permits as are required for the carrying out of his trade on the premises'*.

In my opinion, except for the above, the provisions of the Act have been complied with as far as it appears from my examination of the relevant records.

Public Procurement Act

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



C. ROMOOAH
Director of Audit

National Audit Office
Level 14,
Air Mauritius Centre
PORT LOUIS

31 August 2020

Statement of Financial Position as at 30 June 2019

		30-Jun-19	30-Jun-18 Restated
Notes		Rs	Rs
ASSETS			
Current assets			
Cash and cash equivalents	9	77,960,520	69,357,128
Trade and other receivables	10	328,020	21,450
Car loan		838,867	685,683
Inventories	11	1,117,870	1,684,096
Prepayments	12	127,180	94,039
		80,372,457	71,842,396
Non-current assets			
Property, plant and equipment	13	16,472,911	4,831,017
Investment property	13.1	37,926,000	38,700,000
Construction work in progress	13.2	5,684,220	5,357,957
		60,083,131	48,888,974
Total Assets		140,455,588	120,731,370
LIABILITIES			
Current liabilities			
Trade and other payables	14	9,952,030	9,960,078
Car loan		838,867	685,683
Refundable deposits	14.3	544,120	746,608
Employee benefits	14.4	1,353,693	1,442,709
		12,688,710	12,835,078
Non-current liabilities			
Employee benefits	15	9,619,201	10,172,454
Retirement benefit obligation	16	6,134,670	5,931,704
		15,753,871	16,104,158
Total Liabilities		28,442,581	28,939,236
Net Assets/(Liabilities)		112,013,007	91,792,134
NET ASSETS/EQUITY			
General fund	18	112,013,007	91,792,134
Total Net Assets/Equity		112,013,007	91,792,134



(Mr D. LAURENT)
CHAIRMAN



(Mr A.K. PARAYAG)
BOARD MEMBER

Date: 16 August 2020

Statement of Financial Performance for the year ended 30 June 2019

		Year ended 30 Jun 2019	Year ended 30 Jun 2018
	Notes	Rs	Rs
REVENUE			
Revenue from non-exchange transaction	19	74,594,160	73,092,265
Revenue from exchange transaction	20	6,672,230	5,444,220
		81,266,390	78,536,485
EXPENDITURE			
Salaries and employee benefits	21	29,942,139	23,762,896
Cost of amenities and upgrading of environment on public beaches	22	13,261,069	20,260,706
Maintenance on public beaches and provision of utilities	23	5,761,760	3,721,500
Rent		2,847,524	1,869,998
Maintenance and running of motor vehicles		1,217,823	773,796
Office expenses, postage and incidentals	24	1,508,507	1,048,027
Depreciation		3,357,270	1,388,430
Cost of utilities	25	747,308	617,524
Legal and professional services		240,000	242,125
Board members fees and allowances		927,291	607,771
Other operating expenses		628,070	785,560
Insurances		315,320	173,784
Training and mission			65,950
Advertising		243,767	277,576
Asset derecognised		47,669	
		61,045,517	55,595,643
Net surplus/(deficit)		20,220,873	22,940,842

Statement of Changes in Net Assets/Equity for the year ended 30 June 2019

	General fund Rs	Renewal fund Rs	Total Rs
Balance at 30 June 2017	29,561,815	310,000	29,871,815
Recognition of investment property at fair value from 2017-18	38,700,000		38,700,000
Prior year Adjustment	279,477		279,477
Surplus/(deficit) for the year	22,940,842	0	22,940,842
Restated as at 30 June 2018	91,482,134	310,000	91,792,134
Surplus /(deficit) for year	20,220,873		20,220,873
Balance at 30 June 2019	111,703,007	310,000	112,013,007

Note: Prior year adjustment

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

Cash Flow Statement for the year ended 30 June 2019

	Year ended 30 Jun 2019	Year ended 30 Jun 2018
	Rs	Rs
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus/(Deficit)	20,220,873	22,940,842
Adjustment for non-cash movements		
Depreciation	3,357,270	1,388,430
Asset derecognised	47,669	
Increase/(decrease) in payables	(536,800)	583,236
Increase/(decrease) in provisions for employee benefits	(642,269)	761,494
Retirement benefit obligations	202,966	30,841
(Increase)/decrease receivables	(339,713)	322,865
(Increase)/decrease inventories	566,226	(418,243)
Net cash flows from operating activities	22,876,222	25,609,465
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(14,272,830)	(846,598)
Proceeds from sales of fixed asset		53,000
(Gain)/loss on proceed of sale of fixed asset		(6,506)
Net cash flows from investing activities	(14,272,830)	(800,104)
Net increase/(decrease) in cash and cash equivalents	8,603,392	24,809,361
Cash and cash equivalents at beginning of year	69,357,128	44,547,767
Cash and cash equivalents at end of year	77,960,520	69,357,128

(a) Cash and Cash Equivalents

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

	12 months ended 30 Jun 2019	12 months ended 30 Jun 2018
	Rs	Rs
Cash in hand	5,483	6,535
Cash at bank	77,955,037	69,350,593
	<u>77,960,520</u>	<u>69,357,128</u>

The Authority has Rs 63.7M from the cash and cash equivalents that will be used on infrastructure projects such as construction of toilet block, parking areas, provision of solar lightings and part implementation of beach management plan during the coming years.

(b) Property plant and equipment

During the year ended 30 June 2019, property plant and equipment was acquired by Beach Authority for the sum of Rs 13,406,948 by means of capital grant and Rs 865,882 by recurrent grant from Government.

Statement of Comparison of Budget and Actual amount for the year ended 30 June 2019

	Budget Amount	Revised Budget Amount	Actual 1 July 2018 to 30 June 2019	Difference Between Revised Budget and Actual Rs	Comments
	Rs	Rs	Rs		
Revenue					
Recurrent grant	44,000,000	44,000,000	44,000,000	-	
Beach traders license	3,315,000	3,315,000	3,035,500	-279,500	Some traders did not renew their licences
Other income	2,200,000	2,200,000	2,467,547	267,547	
Refundable deposit			735,000		
Capital grant	30,000,000	30,000,000	30,000,000		
Fund from CSR		504,000	504,000		
Total revenue	79,515,000	80,019,000	80,742,047		
Expenses					
Salaries and employee benefits	35,850,000	35,100,000	30,184,914	4,915,086	
Cost of amenities and upgrading of environment on public beaches	30,000,000	30,504,000	13,079,475	17,424,525	Ongoing projects to be paid in the year 2019/20
Maintenance on public beaches and provision of utilities	5,500,000	5,500,000	5,433,286	66,714	
Rent	2,920,000	2,920,000	2,847,524	72,476	
Maintenance and running of motor vehicles	1,000,000	1,000,000	1,189,875	-189,875	
Office expenses, postage and incidentals	1,020,000	1,020,000	1,135,191	-115,191	
Cost of utilities	745,000	745,000	747,076	-2,076	
Legal and professional services	200,000	200,000	240,000	-40,000	
Board members fees and allowances	600,000	600,000	927,291	-327,291	
Other operating expenses	705,000	805,000	753,791	51,209	
Insurances	375,000	375,000	352,636	22,364	
Training and mission	100,000	100,000	0	100,000	
Advertising	200,000	200,000	289,766	-89,766	
Refundable deposit			867,000	0	
Purchase of fixed asset- Recurrent grant	300,000	950,000	865,882	0	
Purchase of fixed asset - Capital grant			13,224,948		
Total Expenses	79,515,000	80,019,000	72,138,655		
NET REVENUE		0	8,603,392		

The budget is approved on a cash basis and covers the period from 01 July 2018 to 30 June 2019.

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.

Statement Showing Reconciliation of Actual Cash Flows with Financial Statements for the year ended 30 June 2019

PAYMENTS	30-Jun-19 Rs
Actual amount on comparable basis as presented in the Budget & Actual Comparative statement	72,138,655
Basis Differences:	
Adjustment for prepayments	33,141
Inventories	566,226
Provisions & Accruals	
Sick leave	195,438
Passage benefits	(89,017)
Vacation leave	(748,692)
Retirement benefit obligation	202,966
Adjustment for creditors	258,856
Non-Budgeted items:	
Purchase of fixed assets	(14,090,830)
Refundable deposits	(867,000)
Stale cheques	40,835
Non cash item:	
Depreciation	3,357,270
Asset derecognised	47,669
Actual amount in the Statement of Financial Performance	61,045,517
RECEIPTS	Rs
Actual amount on comparable basis as presented in the Budget & Actual Comparative statement	80,742,047
Basis Differences:	
Adjustment for receivables	306,570
Adjustment for payables	(92,500)
Stale cheques	40,835
Refundable deposits	(735,000)
Non-cash item:	
Other income	766,910
Adjustment for deposit	83,520
Deposit written off	154,008
Actual amount in the Statement of Financial Performance	81,266,390

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

1.0 Principal activities of the Authority

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

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

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

2.0 Basis of preparation

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

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

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 2019.

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 2019

4.0 Measurement base

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

5.0 Adoption of new and revised standards

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

In the current financial year, the Authority has adopted all the new and revised International Public Sector Accounting Standards (IPSAS) that are relevant to its operations for the current year ended 30 June 2019 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 2019

5.0 Adoption of new and revised standards (continued)

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

IPSAS 4 - The Effects of Changes in Foreign Exchange Rates

IPSAS 5 - Borrowing Costs

IPSAS 6 - Consolidated and Separate Financial Statements.

IPSAS 7 - Investments in Associates

IPSAS 8 - Interest in Joint Ventures

IPSAS 10 - Financial Reporting in Hyperinflationary Economies

IPSAS 18 – Segment Reporting

IPSAS 22 – Disclosure of Information of about the General Government Sector

IPSAS 27 - Agriculture.

IPSAS 31 – Intangible Assets

IPSAS 32 - Service Concession Arrangements Grantor

IPSAS 34 - Separate Financial Statements

IPSAS 35 - Consolidated Financial Statements

IPSAS 36 - Investments in Associates and Joint Ventures

IPSAS 37 - Joint Arrangements

IPSAS 38 - Disclosure of Interests of Other Entities

IPSAS 28-30 - Financial Instruments (Update) effective date of January 1, 2022

IPSAS 40 – Public Sector Combinations

6.0 Statement of financial performance and cash flow statements

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

7.0 Accounting policies

7.1 Property, plant and equipment

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

7.1 Property, plant and equipment (continued)

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

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

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

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

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

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

Class of assets	Percentage 2018-19
Motor vehicles	20
Furniture and fittings	10
Computer equipment	25
Office equipment	20
Plant and machinery	20
Buil d i n g s	2
Public Infrastructure	10

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

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

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

7.1.1 Impairment

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

7.1.2 Derecognition

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

7.2.0 Financial instruments

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

7.2.1 Trade and other receivables

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

7.2.2 Trade and other payables

Trade and other payables are stated at their nominal amounts.

7.2.3 Inventories

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

7.2.4 Car Loans

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

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

7.3.0 Borrowing costs

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

7.4.0 Leases

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

7.5.0 Provisions, contingent liabilities and contingent assets

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

7.6.0 Retirement and other Benefits Obligations

7.6.1 Defined benefit pension plan

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

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

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

7.6.2 Defined contribution pension scheme

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

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

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

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

7.6.3 State pension plans

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

7.6.4 Family protection scheme

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

7.6.5 Provision for vacation leave

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

7.6.6 National Savings Fund

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

7.7.0 Revenue Recognition

7.7.1 Revenue from non-exchange transaction

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

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

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

7.7.2 Revenue from exchange transactions

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

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

7.8.0 Expenses

All expenses have been accounted on accrual basis

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

7.9.0 Taxation

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

8.0 Risks management policies

8.1 Financial risk

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

8.2 Credit risks

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

8.3 Currency risks

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

9.0 Cash and cash equivalent balances

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

	Year ended 30 Jun 2019	Year ended 30 Jun 2018
	Rs	Rs
Cash in hand	5,483	6,535
Cash at bank	77,955,037	69,350,593
	77,960,520	69,357,128

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

10.0 Trade and other receivables

	Rs	Rs
Rent of tuck shop	328,020	21,450
	328,020	21,450

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

	Year ended 30 Jun 2019	Year ended 30 Jun 2018
11.0 Inventories		
	Rs	Rs
Repairs & Maintenance materials	731,207	1,040,086
Other materials	262,783	126,067
Stationery	121,653	461,336
Uniform- safety equipment		20,102
Stamps	2,227	36,505
Total	1,117,870	1,684,096

12.0 Prepayments

	Rs	Rs
Insurance	106,978	69,662
Maintenance agreement	20,202	24,377
	127,180	94,039

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

13.0 Property, plant and equipment

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

	Building Rs	Public Infrastructure Rs	Motor vehicles Rs	Computer equipment Rs	Furniture & fittings Rs	Office equipment Rs	Plant & machinery Rs	Total Rs
Cost								
30.06.2017			8,117,360	1,288,049	1,518,862	1,220,047	726,894	12,871,212
Additions				276,977	140,236	248,540	180,845	846,597
Disposal			(623,476)					(623,476)
30.06.2018	0	0	7,493,884	1,565,026	1,659,098	1,468,587	907,739	13,094,333
Additions	2,811,026	3,960,051	6,120,930	353,153	309,436	203,293	514,940	14,272,830
Derecognised			(967,359)	(457,132)	(857,747)	(614,242)	(33,170)	(2,929,650)
30.06.2019	2,811,026	3,960,051	12,647,455	1,461,047	1,110,787	1,057,638	1,389,508	24,437,513
Depreciation								
30.06.17			4,447,693	949,103	1,130,798	803,157	400,596	7,731,346
Charge for the year			939,500	151,239	88,580	130,388	78,723	1,388,430
Depreciation Adjustment				(154,630)	1,803	(18,993)	(107,657)	(279,477)
Disposal			(576,982)					(576,982)
30.06.2018	0	0	4,810,211	945,712	1,221,181	914,552	371,662	8,263,318
Charge for the year	28,009	66,000	1,792,275	228,703	89,878	179,377	199,023	2,583,265
Derecognised			(967,359)	(457,132)	(810,636)	(613,684)	(33,170)	(2,881,981)
30.06.2019	28,009	66,000	5,635,127	717,283	500,423	480,245	537,515	7,964,602
Net book value								
30.06.2019	2,783,017	3,894,051	7,012,328	743,764	610,364	577,393	851,993	16,472,911
Net book value								
30.06.2018	0	0	2,683,673	619,315	437,917	554,036	536,076	4,831,017

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

13.1 Investment property

	Investment Property
Cost	Rs
30.06.2018	<u>38,700,000</u>
Additions	<u> </u>
30.06.2019	<u><u>38,700,000</u></u>
Depreciation	
30.06.2018	<u>0</u>
Charge for the year	<u>774,000</u>
30.06.2019	<u><u>774,000</u></u>
Net book value	
30.06.2019	<u>37,926,000</u>
Net book value	
30.06.2018	<u><u>38,700,000</u></u>

The following investment properties, 22 tuckshops, one boathouse and two commercial buildings situated on public beaches and which are generating income through rentals were estimated at fair value of Rs 38.7M. The fair values were determined based on valuations performed by Broll Indian Ocean Ltd, an accredited independent valuer in March 2018. Subsequent to initial recognition, investment properties are being measured using the cost model and are depreciated using the straight line method over a period of 50 years. Depreciation has been provided as from July 2018.

13.2 Construction work in progress

	Year ended 30 Jun 2019	Year ended 30 Jun 2018
	Rs	Rs
Balance as at start of year	5,357,957	
Transfer to PPE	(5,357,957)	
Work in progress for the year	5,684,220	5,357,957
Balance as at end of year	<u>5,684,220</u>	<u>5,357,957</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

	Year ended 30 Jun 2019	Year ended 30 Jun 2018
14.0 Trade and other payables		
14.1 Trade payables	Rs	Rs
Trade payables	1,555,000	1,647,500
	1,555,000	1,647,500
14.2 Other payables	Rs	Rs
Accrued expenses	2,712,810	2,527,783
Amount payable for YEP/trainee engineers		426,838
Construction work in progress	5,684,220	5,357,957
	8,397,030	8,312,578
Total Trade and other payables	9,952,030	9,960,078
14.3 Refundable deposits	Rs	Rs
Sundries	544,120	746,608
	544,120	746,608
14.4 Employee benefits	Rs	Rs
Passage benefits		
Balance as at start of year	1,442,709	1,167,943
Amount earned during the year	677,876	763,509
Amount paid during the year	(766,892)	(488,743)
Balance as at end of year	1,353,693	1,442,709
15.0 Non-current Liabilities		
15.1 Employee benefits		
15.1.1 Accumulated sick leave	Rs	Rs
Balance as at start of year	4,920,714	4,755,811
Increase/(decrease) in provision	821,023	680,104
Amount paid during the year	(625,584)	(515,201)
Balance as at end of year	5,116,153	4,920,714

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

15.0 Non-current Liabilities (cont'd)

15.1.2 Vacation leave

	Year ended 30 Jun 2019 Rs	Year ended 30 Jun 2018 Rs
Balance as at start of year	5,251,740	4,929,915
Increase/(decrease) in provision	(528,647)	321,825
Amount paid during the year	(220,045)	

Balance as at end of year	4,503,048	5,251,740
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Total employees benefit	9,619,201	10,172,454
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16.0 Retirement benefit obligations

Pension scheme – IPSAS 39

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

Amounts recognized in Statement of Financial position at end of year:

	Rs	Rs
Defined benefit obligation	29,105,614	27,319,448
(Fair value of plan assets)	(22,970,944)	(21,387,744)
Liability recognized in statement of financial position at end of year	6,134,670	5,931,704

16.0 Retirement benefit obligations

Amounts recognized in Statement of Financial performance at end of year:

	Rs	Rs
Current service cost	1,414,855	1,464,271
Employee contribution	(714,947)	(751,314)
Fund expenses	36,526	34,805
Net interest expense/(revenue)	398,489	365,905
Total included in staff cost	1,134,923	1,113,667

Remeasurement

Liability (gain)/loss	(268,204)	331,185
Assets (gain)/loss	408,667	(425,083)
Net Assets/Equity (NAE)	140,463	(93,898)

Total	1,275,386	1,019,769
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

16.0 Retirement benefit obligations (cont'd)

Movements in liability recognised in balance sheet:	Year ended 30 Jun 2019 Rs	Year ended 30 Jun 2018 Rs
At start of year	5,931,704	5,900,863
Staff Cost	1,134,923	1,113,667
(Contributions paid by employer)	(1,072,420)	(988,928)
Amount recognised in NAE	140,463	(93,898)
At end of year	6,134,670	5,931,704

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

Reconciliation of the present value of defined benefit obligations	Rs	Rs
Present value of obligations at start of period	27,319,448	24,188,917
Current service cost	1,414,855	1,464,271
Interest cost	1,912,361	1,693,224
(Benefits paid)	(1,272,846)	(358,149)
Liability (gain)/loss	(268,204)	331,185
Present value of obligations at end of period	29,105,614	27,319,448

16.0 Retirement benefit obligations

Reconciliation of fair value of plan assets	Rs	Rs
Fair value of plan assets at start of period	21,387,744	18,288,054
Expected return on plan assets	1,513,872	1,327,319
Employer contributions	1,072,420	988,928
Employee contributions	714,947	751,314
(Benefits paid + other outgoings)	(1,309,372)	(392,954)
Asset gain/(loss)	(408,667)	425,083
Fair value of plan assets at end of year	22,970,944	21,387,744

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

16.0 Retirement benefit obligations (cont'd)

Distribution of plan assets at the end of year

	June 2019 (%)	June 2018 (%)
Percentage of assets at end of year		
Government securities and cash	58.7	59.5
Loans	3.4	3.7
Local equities	13.1	14.6
Overseas bonds and equities	24.2	21.6
Property	0.6	0.6
Total	100	100

Additional disclosure on assets issued or used by the reporting entity

	June 2019 (%)	June 2018 (%)
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 2019	June 2018
Currency	Rs	Rs
Asset experience gain/(loss) during the year	(408,667)	425,083
Liability experience gain/(loss) during the year	268,204	(331,185)
	<u>(140,463)</u>	<u>93,898</u>

Year

2019

Expected employer contributions

1,074,716

(Estimate to be reviewed by Beach Authority)

Weighted average duration of the defined benefit obligation

17 years

(Calculated as a % change in PV of liabilities for a 1% change in discount rate)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

16.0 Retirement benefit obligations (cont'd)

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

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

	Year ended 30 Jun 2019 (%)	Year ended 30 Jun 2018 (%)
Discount rate	7.00	7.00
Future salary increases	4.50	4.50
Future pension increases	3.50	3.50
Mortality before retirement	A 6770 Ultimate Tables	
Mortality in retirement	Pa 90 tables rated down by 2 years	
Retirement age	As per second schedule in the Statutory Bodies Pension Funds Act	

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

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

- If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs 4.4M (Increase by Rs 5.6M) if all other assumptions were held unchanged.
- If the expected salary growth would increase (decrease) by 100 basis points, the defined benefit obligation would increase by Rs 3.1M (decrease by Rs 2.7M) if all other assumptions were held unchanged.
- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 0.6M (decrease by Rs 0.6M) if all assumptions were held unchanged.

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

17.0 Renewal fund

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

18.0 General fund

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

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

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

	Year ended 30 Jun 2019 Rs	Year ended 30 Jun 2018 Restated Rs
Opening balance	91,792,134	29,871,815
Recognition of investment property at fair value		38,700,000
Depreciation Adjustment		279,477
Accumulated surplus for the year	20,220,873	22,940,842
Closing balance	112,013,007	91,792,134

19.0 Revenue from non-exchange transaction

	Rs	Rs
Recurrent grant	44,000,000	35,000,000
Capital grant	30,000,000	38,000,000
Donation for CSR project	504,000	
Fine and penalties	90,160	92,265
	74,594,160	73,092,265

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

20.0 Revenue from exchange transaction	Year ended 30 Jun 2019	Year ended 30 Jun 2018
	Rs	Rs
Licences	3,122,500	3,173,750
Rentals	2,237,416	1,983,999
Other income	1,312,314	286,471
	6,672,230	5,444,220

21.0 Salaries and employee benefits

	Rs	Rs
Salaries	20,991,242	17,040,125
Allowance and overtime	1,504,576	1,014,852
Travelling and transport	3,315,164	2,122,419
Staff welfare	141,296	93,500
Uniforms	224,214	293,767
Gratuity and other allowance	565,157	606,542
Pension cost /Family Protection	2,522,615	1,828,182
Passage benefits	677,875	763,509
	29,942,139	23,762,896

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

22. Cost of amenities and upgrading of environment on public beaches

	12 months ended 30 June 2019		12 months ended 30 June 2018	
	Rs	Rs	Rs	Rs
Beach management plan		1,656,612		
Civil works		6,930,185		10,060,666
Construction of toilet blocks		3,697,215		2,518,280
Construction of food court				
Construction/reparation of Kiosk	<u>78,746</u>			
Construction/reparation of tuck shop				
		78,746		
Landscaping				
Tree plantation				
Embellishment works	<u>8,000</u>			
		8,000		
Lightings		403,696		4,614,780
Security for beach users				
Info panel	<u>431,415</u>		<u>1,225,908</u>	
		431,415		1,225,908
Parking facilities				1,416,944
Upgrading access				
Other capital expenditures		55,200		424,128
Total		13,261,069		20,260,706

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

23.0 Maintenance on public beaches and provision of utilities	Year ended 30 Jun 2019	Year ended 30 Jun 2018
	Rs	Rs
Water and electricity	3,565,386	3,311,348
Repairs and maintenance	2,196,374	410,152
	5,761,760	3,721,500

24.0 Office expenses, postage and incidentals

	Rs	Rs
Office expenses and incidentals	1,356,130	884,422
Postage and stamps	152,377	163,605
	1,508,507	1,048,027

25.0 Cost of utilities

	Rs	Rs
Telephone	387,801	332,746
Electricity	359,507	284,778
	747,308	617,524

26.0 Events after the reporting date

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

27.0 Related party disclosures

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

Related Party	12 months ended 30 Jun 2019 Rs	12 months ended 30 Jun 2018 Rs
Ministry of Social Security, National Solidarity, Environment and Sustainable Development	74,000,000	73,000,000
Ministry of Service Civil and Administrative Reforms (Youth Employment Program)	596,994	2,548,234
CSR Project (Laurelton Diamonds)	504,000	
Total	75,100,994	75,548,234

28.0 Employee disclosure

As at the 30 June, 2019 the Authority had eighty two full time and two part time employees on its establishment

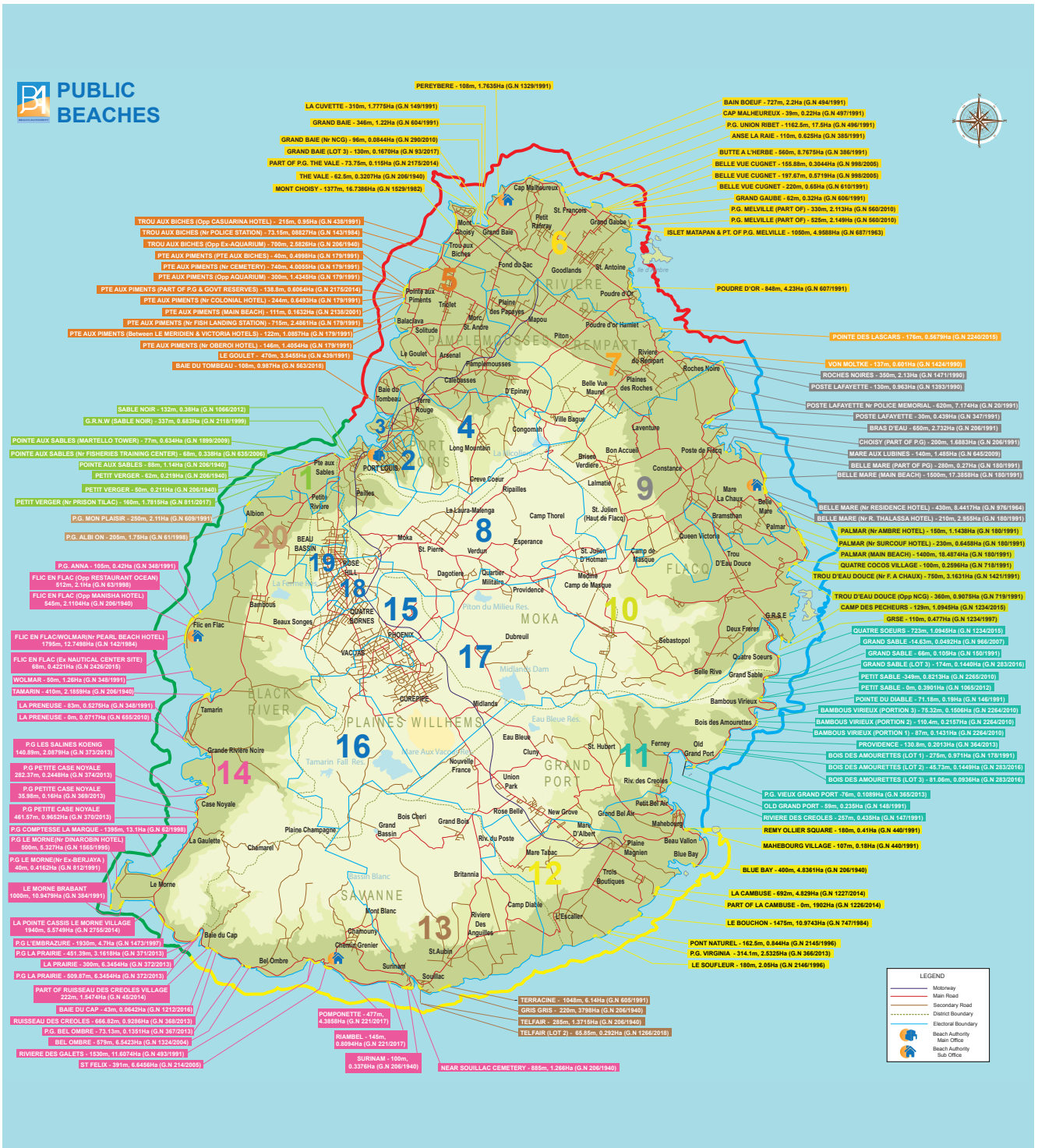
29.0 Key management personnel

Key management personnel include a General Manager, an Administrative Manager and a Technical 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 3,620,520 for the year.

Section J

Appendices

Proclaimed public beaches around the Island of Mauritius



Appendix A

List of Proclaimed public beaches in Mauritius

PAMPLEMOUSSES				
SN	Name	Extent (Ha)	Sea Frontage m (approx.)	G.N.
1	Baie du Tombeau	0.987	108	563/2018
2	Le Goulet	3.5455	470	439/1991
3	Pointe aux Piments (Pointe Oberoi) - Portion 1	1.4054	146	179/1991
4	Pointe aux Piments (between Le Meridien & Victoria Hotels) - Portion 2	1.0857	122	179/1991
5	Pointe aux Piments (near Fish Landing Station) - Portion 3	2.4861	715	179/1991
6	Pointe aux Piments (Main Beach)	0.1632	111	2138/2001
7	Pointe aux Piments (opposite Aquarium) - Portion 4	1.4345	300	179/1991
8	Part of P.G. & Govt Reserves at Pointe aux Piments	0.6064	138.8	2175/2014
9	Pointe aux Piments (near Colonial Hotel) Portion 5	0.6493	244	179/1991
10	Pointe aux Piments (known as Pointe Cimetière) - Portion 6	4.0055	740	179/1991
11	Pointe aux Piments (Pointe aux Biches) - Portion 7	0.4998	40	179/1991
12	Trou aux Biches (opposite Ex-Aquarium)	2.5826	700	206/1940
13	Trou aux Biches (in front of Police Station)	0.8827	73.15	143/1984
14	Trou aux Biches (opposite Casuarina)	0.95	215	438/1991
15	Mont Choisy	16.7386	1377	1529/1982
16	The Vale	0.3207	62.5	2175/2014
17	Part of P.G. the Vale	0.115	73.75	2175/2014
Total		38.458	5636.2	

RIVIERE DU REMPART

SN	Name	Extent (Ha)	Sea Frontage m (approx.)	G.N.
1	Grand Baie (Near National Coast Guard)	0.0844	96	290/2010
2	Grand Baie	1.22	346	604/1991
3	Grand Baie (Lot 3)	0.1670	130	93/2017
4	La Cuvette	1.7775	310	149/1991
5	Pereybère	1.7635	108	1329/1991
6	Bain Boeuf	2.2	727	494/1991
7	Cap Malheureux	0.22	39	497/1991
8	P.G Union Ribet	17.37	1162.5	496/1991&
9	Anse La Raie	0.625	110	1253/2019
10	Butte à L'Herbe	8.7675	560	385/1991
11	Belle Vue Cugnet (Lot 1)	0.3044	155.88	386/1991
12	Belle Vue Cugnet (Lot 2)	0.5719	197.67	998/2005
13	Belle Vue Cugnet (Lot 3)	0.65	220	998/2005
14	Grande Gaube	0.32	62	610/1991
15	P.G Melville (part of)	2.113	330	606/1991
16	P.G Melville (Part of)	2.149	525	560/2010
17	Islet Matapan & Pt of P.G Melville	4.9588	1050	560/2010
18	Poudre D'Or	4.23	848	687/1963
19	Pointe de Lascars	0.5679	176	607/1991
20	Von Moltke - original Ext: 0.6590Ha - Deproclaimed Ext: 058 GN 689/1997	0.601	137	2240/2015
Total		50.6609	7290.05	

FLACQ

SN	Name	Extent (Ha)	Sea Frontage m (approx.)	G.N.
1	Roches Noires	2.13	350	1471/1990
2	Poste Lafayette	0.963	130	1393/1990
3	Poste Lafayette (near Police Memorial)	7.174	620	20/1991
4	Poste Lafayette	0.439	30	347/1991
5	Bras d'Eau	2.732	650	206/1991
6	Choisy (part of P.G.)	1.6883	200	20 6/1991
7	Mare aux Lubines	1.485	140	645/2009
8	Belle Mare (part of P.G.)	0.27	280	180/1991
9	Belle Mare (Main Beach)	17.3858	1500	180/1991
10	Belle Mare (near Residence Hotel)	8.4417	430	976/1964
11	Belle Mare (near Residence/Thalassa Hotel)	2.955	210	180/1991
12	Palmar (near Ambre Hotel)	1.1438	150	180/1991
13	Palmar (near Surcouf Hotel)	0.6458	230	180/1991
14	Palmar (Main Beach)	18.4874	1400	180/1991
15	Quatre Cocos Village	0.2596	100	718/1991
16	Trou d'Eau Douce (near le Tropical Hotel)	0.9075	360	719/19911
17	Trou d'Eau Douce (near Four à Chaux)	3.1631	750	1421/1991
18	G.R.S.E.	0.477	110	1234/1997
19	Camp des Pêcheurs	0.1748	155	1234/2015
20	Quatre Soeurs	1.0945	723	1234/2015
Total		72.0173	8518	

GRAND PORT

SN	Name	Extent (Ha)	Sea Frontage m (approx.)	G.N.
1	Grand Sable (Lot 1)	0.105	66	150/1991
2	Grand Sable (Lot 2)	0.0492	14.63	966/2007
3	Grand Sable (Lot 3)	0.1440	174	283/2016
4	Petit Sable	0.8213	323	2265/2010
5	Petit Sable (Toilet Block & Parking space)	0.3901	0	1065/2012
6	Pointe du Diable	0.19	71.18	146/1991
7	Bambous Virieux (Portion 3)	0.1506	75.32	2264/2010
8	Bambous Virieux (portion 2)	0.2157	110.4	2264/2010
9	Bambous Virieux (Portion 1)	0.1431	87	2264/2010
10	Providence	0.2013	130.8	364/2013
11	Bois des Amourettes (Lot 1)	0.971	275	178/1991
12	Bois des Amourettes (Lot 2)	0.1449	45.73	283/2016
13	Bois des Amourettes (Lot 3)	0.0936	80	283/2016
14	P.G. Vieux Grand Port	0.1089	76	365/2013
15	Old Grand port	0.235	59	148/1991
16	Rivière des Créoles	0.435	257	147/1991
17	Remy Ollier Square	0.41	180	440/1991
18	Mahébourg Village	0.18	107	440/1991
19	Blue Bay	4.8361	400	206/1940
20	La Cambuse	4.829	692	1227/2014
21	Part of La Cambuse	1.902	0	1226/2014
22	Le Bouchon	10.9743	1475	747/1984
23	Pont Naturel	0.844	162.5	2145/1996
24	P.G. Virginia	2.5325	314.1	366/2013
25	Le Souffleur	2.05	180	2146/1996
	Total	32.9566	5355.66	

SAVANNE

SN	Name	Extent (Ha)	Sea Frontage m (approx.)	G.N.
1	Terracine	6.14	1048	605/1991
2	Gris Gris	3.798	220	206/1940
3	Telfair	1.3715	285	206/1940
4	Telfair (Lot 2)	0.292	65.85	1266/2018
5	Near Souillac Cemetery	1.266	885	206/1940
6	Surinam	0.3376	100	206/1940
7	Riambel	0.8094	145	221/2017
8	Pomponette	4.3858	477	222/2017
9	Saint Felix (inclusive of 0.6343 ha - GN 495/1991)	6.6456	819	214/2005
10	Rivière des Galets	11.6074	1530	493/1991
11	Bel Ombre	6.5423	579	1324/04
12	P.G. Bel Ombre	0.1351	73.13	367/2013
13	Ruisseau des Créoles	0.9286	666.82	368/2013
14	Part of Ruisseau des Créoles Village	1.5474	222	45/2014
15	Baie du Cap	0.0642	40	1212/2016
Total		45.8709	7155.8	

BLACK RIVER

SN	Name	Extent (Ha)	Sea Frontage m (approx.)	G.N.
1	P.G. La Prairie	6.3454	509.87	372/2013
2	La Prairie	2.216	300	348/1991
3	P.G. La Prairie	3.1618	451.39	371/2013
4	P.G. L'Embrasure	4.7	1930	1473/1997
5	La Pointe Cassis (Le Morne Village)	5.5749	1940	2755/2014
6	Le Morne Brabant (Pointe Sud 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. Comtesse La Marque	13.1	1395	62/1998
10	P.G. Petit Case Noyale	0.9652	461.57	370/2013
11	P.G. Petit Case Noyale	0.16	35.98	369/2013
12	P.G. Petit Case Noyale	0.2448	282.37	374/2013
13	P.G. Les Salines Koenig	2.0879	140.89	37/2013
14	La Preneuse	0.5275	83	348/1991
15	La Preneuse	0.0717	0	655/2010
16	Tamarin	2.1859	410	206/1940
17	Wolmar	1.26	50	348/1991
18	Flic en Flac Wolmar (near Pearl Beach Hotel)	12.7498	1795	142/1984
19	Flic en Flac (opposite Manisha Hotel)	2.1104	545	206/1940
20	Flic en Flac (opposite Restaurant Ocean)	2.1	512	63/1998
21	Flic en Flac (Ex Nautical Centre Site)	0.4221	68	2426/2015
22	P.G. Anna	0.42	105	348/1991
23	P.G. Albion	1.75	205	61/1998
24	P.G. Mon Plaisir	2.11	250	609/1991
25	Petit Verger	0.219	62	206/1940

BLACK RIVER

SN	Name	Extent (Ha)	Sea Frontage m (approx.)	G.N.
26	Petit Verger	0.211	50	206/1940
27	Petit Verger (Near Prison) (Tilac)	1.7815	160	811/2017
28	Pointe aux Sables	1.14	88	206/1940
29	Pointe aux Sables (near Fisheries Post and Training Centre)	0.338	68	635/2006
30	Pointe aux Sables (Martello)	0.634	77	1899/2009
Total		85.278	13,515.07	

PORT LOUIS

SN	NAME	Extent (Ha)	Sea Frontage m (approx.)	G.N.
1	G.R.N.W (Sable Noir)	0.683	198	2118/1999
2	Sable Noir (Extended)	0.38	132	1066/2012
Total		1.063	330	

List of Proclaimed public beaches in Rodrigues

N	Name	Extent (Ha)	Sea frontage m (Approx.)	G. N
1	Pointe Coton	2.0942	170	476/2002
2	St Francois	3.0191	340	476/2002
	Les Gravieres (near Anse Fermier)	1.2522	160	476/2002
4	Gravieres (near Football Ground)	1.5504	300	476/2002
5	Mourouck	6.6363	400	476/2002
6	Port Sud Est	0.4340	180	476/2002
7	Anse Raffin	0.8452	200	476/2002
8	Petite Butte	1.1040	650	476/2002
9	Anse Aux Anglais	0.2275	120	476/2002
10	Caverne Provert	0.5808	170	476/2002
11	Grand Baie	0.4491	230	476/2002
12	Anse Ally	4.1940		476/2002
Total				22.3868

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

Total extent of proclaimed public beaches in Mauritius: **223868 Ha (approx.)**

Source: Commission for Environment, Rodrigues

Appendix B

Policy Paper - Authorisation issued for Activities on public beaches

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

- i. Religious ceremony – Exempted from payment of daily fee and deposit as per Section 6 (2) of the Beach Authority (Use of Public Beach) Regulations 2004
- ii. Sports Activities – (a) Payment of the Deposit and Daily Fee as per Section 6 (1) (a) of the Beach Authority (Use of Public Beach) Regulations 2004 where a participation fee is claimed to the applicant
(b) Exempted from payment of Daily Fee and Deposit as per Section 6 (2) of the Beach Authority (Use of Public Beach) Regulations 2004 - 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 Fee 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

Leisure - Exempted from payment of Daily Fee and Deposit as per Section 6 (2) of the Beach Authority (Use of Public Beach) Regulations 2004

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

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)

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 C

Authorisations issued for various activities on public beaches for Financial Year ended 30 June 2019

SN	Public beach	No of Authorisations Issued
1	Albion	9
2	Anse La Raie	4
3	Baie du Cap	1
4	Baie du Tombeau	3
5	Bain Boeuf	9
6	Bain des Dames	1
7	Bel Ombre	7
8	Belle Mare	50
9	Blue Bay	7
10	Bois des Amourettes	2
11	Bras D'Eau	9
12	Butte à L'Herbe	8
13	Flic en Flac	60
14	Grand Baie	9
15	Grand Gaube	7
16	Grand Sable	2
17	Gris Gris	7
18	La Cambuse	25
19	La Cuvette	1
20	La Prairie	12
21	La Preneuse	2
22	Le Bouchon	9
23	Le Goulet	2
24	Le Morne	55
25	Mare La Raie	2
26	Melville	1
27	Mont Choisy	80
28	P.G. Union Ribet	2
29	Palmar	30
30	Pereybere	2
31	Petit Sable	2

SN	Public beach	No of Authorisations Issued
32	Pointe aux Piments	4
33	Pointe aux Sables	27
34	Poste La Fayette	16
35	Poudre D'Or	3
36	Remy Ollier Square	5
37	Riambel	4
38	Ruisseau des Créoles	1
39	Rivière des Galets	7
40	Roches Noires	1
41	Sable Noir	1
42	Saint Felix	12
43	Surinam/SSR	5
44	Tamarin	8
45	Telfair	7
46	Terracine	2
47	Trou aux Biches	9
48	Trou D'Eau Douce	3
49	Von Moltke	4
50	Wolmar	9
	Total	548

Appendix D

Penalty applied for breach of Scavenging Contracts for Financial Year July 2018 to June 2019:

SCAVENGING CONTRACTS					
Cleaning of beaches and toilets (main beaches)	Description	Contractor	Contract starts	Contract ends	Penalty applied FY 18-19 (Rs)
Lot 1 - Mont Choisy, La Cuvette, Pereybère, Grand Baie	Mont Choisy, La Cuvette, Pereybère and Grand Bay, Trou aux Biches (opposite police station), Trou aux Biches (opposite ex-aquarium)	Maxiclean	16-Feb-17	15-Feb-20	51,000.00
Lot 2 - Belle Mare, Palmar	Belle Mare and Palmar main beaches	Mauriclean	16-Feb-17	15-Feb-20	16,000.00
Lot 3 - Blue Bay, La Cambuse (including additional 4 Ha at la Cambuse)	Blue Bay and La Cambuse	Mauriclean	16-Feb-17	15-Feb-20	-
Lot 4 - La Preneuse, Flic en Flac/Wolmar, Tamarin	La Preneuse, Flic en Flac (3)/Wolmar (including Villa Caroline), and Tamarin.	Atics	15-Jun-17	14-Jun-20	3,000.00
Lot 1 - Le Goulet to Grand Gaube	Le Goulet, Bain Boeuf, Cap Malheureux, PG Union Ribet, Anse La Raie, Butte à L'Herbe and Grand Gaube	Maxi Clean Co. Ltd	15-Dec-16	14-Dec-19	-
Lot 2 - Poste La Fayette to Bois Des Amourettes PB	Poste Lafayette (near Toilet Block), Bras D'Eau, Palmar (near Surcouf), Quatre Cocos Village, Trou D'Eau Douce (main beach), Bambous Virieux (3 lots), Bois Des Amourettes (Popular Beach) and Bois Des Amourettes (3 lots - Public Beach)	Norba Nettoyage Ltee	1-May-19	30-Apr-22	-
Lot 3 - Le Bouchon to Bel Ombre	Le Bouchon, Terracine, Gris Gris, Telfair Garden, Batelage (Popular Beach), Surinam, SSR Beach (near Souillac Cemetry), Pomponette, St Felix, Riv des Galets/ Ile St Marie, Bel Ombre, PG Bel Ombre and Riambel. + (Bel Ombre, la Prairie) TB	Maxi Clean Co. Ltd	1-Dec-17	30-Nov-20	-
Lot 4 - La Pairie to Maconde	La Prairie, PG L'Embrazure, Le Morne Brabant (Trou Chenille), PG Le Morne (Pte Sud Ouest), PG Le Morne (bet Berjaya and Les Pavillons), P. G. Le Morne (nr Dinarobin), Baie du Cap, Maconde View point (popular beach)	ATICS Ltd	15-Dec-16	14-Dec-19	52,000.00

SCAVENGING CONTRACTS

Cleaning of beaches and toilets (main beaches)	Description	Contractor	Contract starts	Contract ends	Penalty applied FY 18-19 (Rs)
Lot 5 - Wolmar to Pte aux Sables	Wolmar, P.G. Albion (main beach), Petit Verger (Tilac) popular beach, Petit Verger (La Pointe), Pte aux Sables (main beach), PG Anna, P.G. Mon Plaisir, Pointe aux Sables (Near Fisheries Post and Training Centre), Pointe aux Sables (Near Martello), Sables Noir, Bain Des Dames popular beach + (Sables Noir, Bain Des Dames) TB	Maxi clean	1-Dec-17	30-Nov-20	401,716.23
Lot 1 - Le Goulet to Pte aux Piments (Nr Cemetery)	Le Goulet, Trou aux Biches (Opposite Police Station), Trou aux Biches Opposite Ex- Aquarium, Bain Boeuf, Cap Malheureux, P. G. Union Ribet, Anse La Raie, Butte à L'Herbe, Grand Gaube (new integrated beach), Pte aux Piments (Nr Parking), Pte aux Piments (Nr cemetery)	Maxi Clean Co. Ltd	16-Feb-17	15-Feb-20	-
Lot 2 - Poste La Fayette to Trou D'Eau Douce	Poste Lafayette nr Toilet block, Bras D'Eau, Trou D'Eau Douce (Four à Chaux), Trou D'Eau Douce (Debarcadère)	Maxi Clean Co. Ltd	16-Feb-17	15-Feb-20	-
Lot 3 - Le Bouchon to Rivière des Galets	Le Bouchon, Gris Gris, Telfair Garden (Souillac), Batelage, Riambel (SSR Beach), St. Felix (Pte aux Roches), Baie du Cap and Rivière des Galets	Maxi Clean Co. Ltd	2-Jul-17	1-Jul-20	5,000.00

Lot 4 - P. G. Le Morne to Pte aux Sables	P.G. Le Morne (near Dinarobin), P.G. Le Morne (between Berjaya and Les Pavillons), P.G. Sud Ouest Le Morne, Wolmar, P. G. Albion Main beach, Petit Verger Tilac, Albion (Mon Plaisir), Petit Verger (La Pointe), P.G Anna (Flic en Flac), Flic en Flac (Nr Pearl Beach), Pte aux Sables (main Beach), Pte aux sables (Nr Fisheries Centre)	Keep Clean	16-Feb-17	15-Feb-20	252,000.00
Lot 5 - Grand Gaube to Pointe des Lascars	Grand Gaube, Melville, P.G. Melville, Poudre D'Or, Roche Noires and Pointe des Lascars	Norba Nettoyage Ltee	15-Dec-18	14-Dec-21	-

SCAVENGING CONTRACTS

Cleaning of beaches and toilets (main beaches)	Description	Contractor	Contract starts	Contract ends	Penalty applied FY 18-19 (Rs)
Lot 6 - Palmar Public Beach (Near Palmariaie Hotel) to Petit Sable Public Beach (Portion 2)	Palmar public beach (Near Palmariaie Hotel), G.R.S.E, Rivière des Créoles, Bois Des Amourettes, Old Grand Port public beach and Petit Sable public beach (Portion 2)	Norba Nettoyage Ltee	15-Dec-18	14-Dec-21	-
TOTAL					780,716.23



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