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Message from the Chairperson of Beach Authority

I have the honour to present the Annual Report and the Audited Accounts of the Beach Authority which gives a review of the achievements (comprising various activities and projects) and financial statement during the period ending 30 June, 2022.

I have to mention that all necessary support and collaboration have been provided by all the Board members, the staff of the Beach Authority and all stakeholders concerned during the financial period covered.

Mr. Daniel Clive Laurent Chairperson Beach Authority Board



Message from The General Manager

I am pleased to again present the Annual Report of the Beach Authority for the year ending 30 June 2022.

The Beach Authority Board has under its responsibility up to now 134 public beaches in Mauritius and 12 in Rodrigues for the control and management of public beaches. In line with Government's commitment to further democratise access to beaches, additional beaches are in pipeline to be yet proclaimed eventually.

The public beaches are essential places of attraction and of leisure and which are highly frequented both by the local inhabitants at large as well as the tourists. In accordance with the objectives of the Authority for the provision and maintenance of basic facilities and amenities (such as open gyms, dedicated parking areas specially for disabled, bins, benches, lighting, etc.), the Authority has now already embarked in the implementation of various infrastructural development projects such as the Beach Management Plans. A new vision for a holistic and integrated approach for providing additional amenities has been adopted to ensure and promote a sustainable development on our public beaches. It is also our objective to favour more leisure activities for the benefit of our beach users

I am proud to report that Beach Management Plan (Phase I) at Mont Choisy public beach funded under the National Environment and Climate Change Fund has been successfully completed and inaugurated during the Financial Year 2021/22. The phased implementation of Beach Management Plans at La Prairie and Belle Mare public beaches have also started in April and June 2022 respectively.

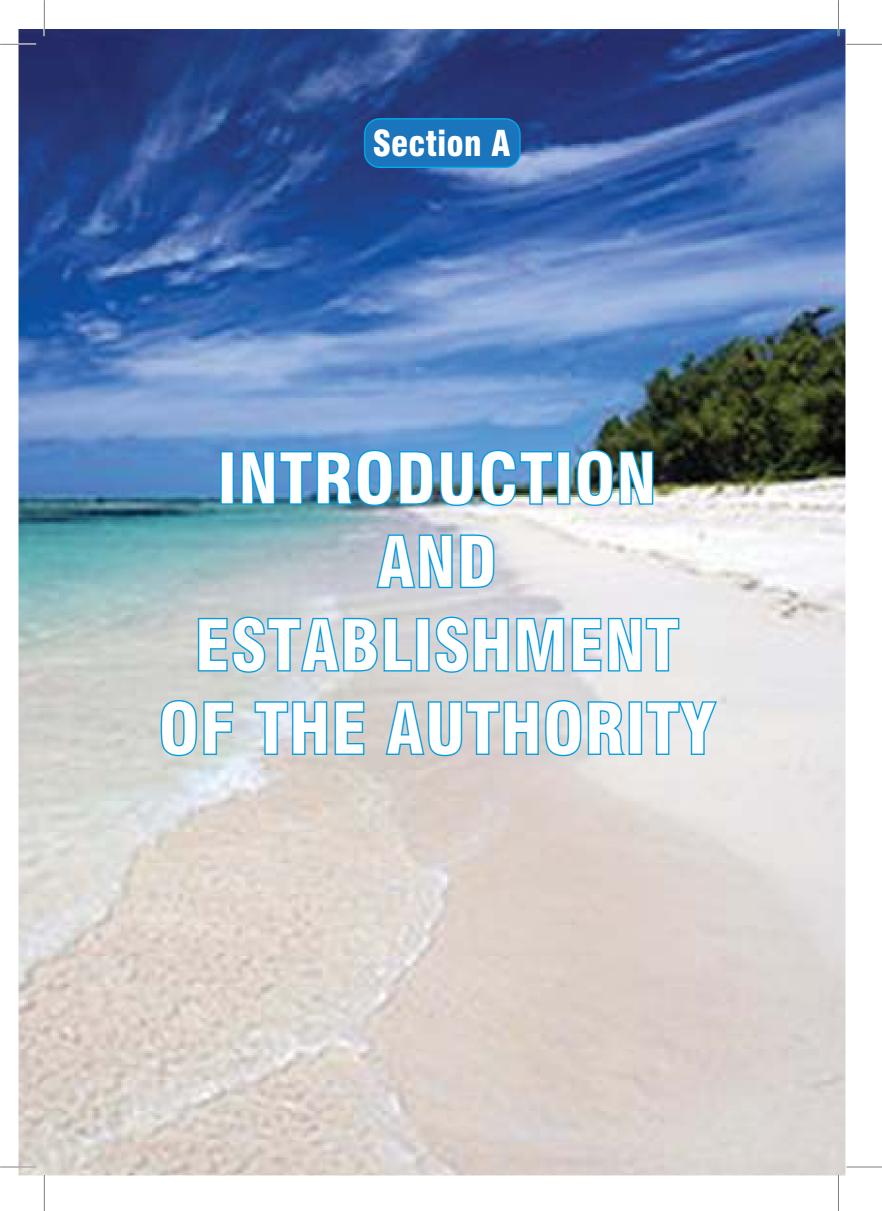
I have to place on record that the implementation of other projects on public beaches are usually being pursued in collaboration with other stakeholders with the support of the Parent Ministry. To this end, a Memorandum of Understanding has been signed by the Beach Authority and Ministry of Youth Empowerment, Sports and Recreation on 17 August, 2021 for the setting up of a Beach Arena at Blue Bay public beach in the context of the CJSOI 2022 being held in Mauritius.

The Beach Arena had provided added facilities such as health track and several playgrounds for undertaking sports activities like beach soccer, handball and beach volley at Blue Bay public beach.

I would like to seize the opportunity to extend my warmest thanks to the Hon. Minister of Environment, Solid Waste Management and Climate Change and his Ministry for the usual unflinching continuous support in realizing the goals and objectives of the Authority.

My appreciation also goes to the Chairperson and all Board members, staff of the Beach Authority and all other stakeholders for their collaboration.

Mr. S. Chengebroyen General Manager Beach Authority



Introduction and Establishment of the Authority

1.0 Introduction

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

2.0 Objectives

The Authority ensures an integrated approach in the proper control and management of public beaches both in Mauritius and Rodrigues and provides infrastructures and facilities for the benefit of the public and tourists. As at June, 2021, **132** public beaches were proclaimed in Mauritius and **12** in Rodrigues. List of proclaimed public beaches in Mauritius and Rodrigues is at <u>Appendix A</u> and <u>Appendix B</u>.

3.0 Mission

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

4.0 Functions

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

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

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



Staffing and Organisation

1.0 HR Issues, Policies and Staffing

The Human Resource Management Manual's guidelines and any pertinent circulars issued from time to time by the Ministry of Public Service, Administrative and Institutional Reforms are strictly followed while dealing with HR matters. Additionally, we abide by the provisions of the Workers' Rights Act, and the Pay Research Bureau (PRB) Report.

2.0 <u>Recruitments</u>

During the period July, 2021 to June, 2022 the following recruitments were made through open advertisement to the general public:

Post	No. filled
Technical Manager	1
Human Resource Officer / Senior Human Resource Officer	1
Beach Enforcement Officer	1

3.0 Staffing Position

Staffing positions (on establishment) for financial year ended 30 June 2022 are as follows:

S. N	POST	No. of posts	No. filled	Remarks
1	General Manager	1	1	
2	Deputy General Manager	1		Not funded
3	Technical Manager	1	1	
4	Administrative Manager	1	1	
5	Project Officer	2	1	1 funded
6	Internal Auditor	1		Not funded
7	Accounting Technician	1	1	
8	Senior Beach Enforcement Officer	1	1	
9	Senior Beach Works Inspector	1	1	
10	Technical Officer (Civil)	4	1	1 funded
11	ICT Technician	1	1	

S. N	POST	No. of posts	No. filled	Remarks
12	Human Resource Officer/Senior Human Resource Officer	1	1	
13	Procurement and Supply Officer	1	1	
14	Higher Executive Officer	1		Not funded
15	Accounts Officer	1		
16	Confidential Secretary	1	1	
17	Beach Enforcement Officer	8	7	7 funded
18	Beach Works Inspector	8	7	7 funded
19	Technical Design Officer	1		
20	Executive Officer (personal grade)	4	2	2 not funded
21	Assistant Procurement and Supply Officer	1		Not funded
22	Management Support Officer	4		freezed
23	Clerk/Word Processing Operator	2	2	
24	Clerical/Higher Clerical Officer (personal grade)	13	12	1 Vacant
25	Receptionist/Telephonist	1	1	
26	Handy Worker (Skilled)	8	6	2 not funded
27	Field Supervisor	4	4	
28	Driver	12	12	
29	Office Attendant	3	3	
30	General Worker	40	27	13 Not funded
31	Handy Worker (Special Class)	12	4	Only 4 funded

4.0 Profile of Senior Staff

A profile of each member of the Senior Management Team -

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

5.0 <u>Training and Development</u>

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

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

6.0 <u>Courses, Seminars and Workshops/Conferences attended by staff of the</u> <u>Beach Authority during the financial year July 2021 to June 2022</u>

- ➤ Consultative Workshop on "Plastic-Free Mauritius: Defining the Roadmap" held on 18 and 19 October, 2021 and organised by the Ministry of Environment, Solid Waste Management and Climate Change.
- ➤ Workshop NDC Registry Platform for Measurement, Reporting and Verification (MRV) for Climate Change Actions held on 17 November, 2021 organised by Ministry of Environment, Solid Waste Management and Climate Change (Environment and Climate Change Division).
- ➤ Online Training on e-PMIS held on 7 December, 2021 organised by Ministry of Environment, Solid Waste Management and Climate Change (Sector Ministry Support Team (SMST).
- ➤ Capacity Building Workshop on write up of Bankable Projects to Access Climate Finance held on 14 March, 2022 organised by Ministry of Environment, Solid Waste Management and Climate Change (Environment and Climate Change Division).
- ➤ National Validation Workshop for the Marine Environment Diagnostic Analysis (MEDA) Report for EP/GEF SPPHIRE Projects held on 9 June, 2022 organised by Ministry of Environment, Solid Waste Management and Climate Change (Environment and Climate Change Division).
- ➤ Training course on Tender Preparation and Evaluation held on 1 and 3 December, 2021 organised by the Civil Service College.



Corporate Governance Report

1.0 Compliance and Enforcement

The Beach Authority Board ensures that proper standards of Corporate Governance are maintained and followed. 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 understand and apply the concept of Corporate Governance within the framework of the Beach Authority Act, 2002. The report has been prepared as far as practicable in accordance with the 'Code of Corporate Governance'.

2.0 Roles and functions of the Board

2.1 Structure and composition of the Beach Authority Board

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

Board Members' profiles for financial year ended 30 June, 2022

SN	Title	Name
1	Chairman	Mr. Daniel Clive Laurent
2	Representative of Ministry of Local Government, Disaster and Risk Management	Mr. A. K. Parayag (Firm)
3	Representative of Ministry of Environment, Solid Waste Management and Climate Change	Mr. D. Rawojee (Firm) Mrs. S. R. N. B. Soogun (Alternate)
4	Representative of Ministry of Blue Economy, Marine Resources, Fisheries and Shipping	Mr. R. Humath (Firm) – Till 26 January, 2022 Mrs. S. Gungadeen (Firm) – From 27 January, 2022 Mr. S. Leckraz (Alternate)

SN	Title	Name
5	Representative of Ministry of Youth Empowerment, Sports and Recreation	Mr. J. Jowaheer (Firm)
6	Representative of Ministry of Tourism	Mrs. L. Sanspeur (Firm) – Till 18 April, 2022
		Ms. P. Ramnauth (Firm) – From 19 April, 2022
		Mr. N. Seedoyal
		(Alternate) – From 19
		April, 2022
7	Representative of Ministry of Housing and Land	Mr. R. Soborun (Firm)
	Use Planning	Mr. D. J. Jugroop (Alternate)
8	Representative of Police Department	Mr. D. R. Luthmoodoo (Firm)
9	Representative of Rodrigues Regional Assembly	Mr. J. A Chang Siow (Firm) – From 01 July, 2020 to 26 August, 2021)
		Mr. J. P. Colin (Firm) – From 27 August, 2021 to 30 June, 2022)
10	Representative of Association of District Councils	Mr. N. Seeneevassen (Firm)
		Mr. P. Ellayah (Alternate) – From 01 July, 2020 to 03 August, 2021)
		Mr. J. F. Dorestan (Alternate) – From 04 August, 2021
11	Board Member	Mr. H. Hoolash Member appointed by Hon. Minister
12	Board Member	Miss. L. B. Grenouille Member appointed by Hon. Minister

Sittings of Board for the year ended 30 June, 2022

SN	Ministry/Department	Name	No. of sittings
1	Chairman	Mr. D. C. Laurent	12
2	Ministry of Environment, Solid Waste Management and Climate Change	Mr. D. Rawojee	12
3	Ministry of Local	Mr. A. K. Parayag	11
	Government, Disaster and Risk Management	Mrs. G. Ramsing	1
4	Ministry of Tourism	Mrs. L. Sanspeur	8
		Mr. N. Seedoyal	1
		Ms. P. Ramnauth	3
5	Ministry of Blue Economy,	Mr. R. Humath	3
	Marine Resources, Fisheries and Shipping	Mr. S. Leckraz	1
		Mrs. S. Gungadeen	5
6	Ministry of Housing and Land	Mr. R. Soborun	6
	Use Planning	Mr. D. J. Jugroop	5
7	Ministry of Youth	Mr. J. Jowaheer	1
	Empowerment, Sports and Recreation	Mr. P. Ujoodha	6
8	Police Department	Mr. D. R. Luthmoodoo	8
9	Representative of Rodrigues Regional Assembly	Mr. J. P. Colin	0
10	Association of District	Mr. N. Seeneevassen	5
	Councils	Mr. J. Dorestan	1
11	Board Member	Mr. H. Hoolash	11
12	Board Member	Mrs. L. B. Grenouille	3

3.0 Major Board Decisions for financial year ended 30 June, 2022

3.1 Board Meeting held on 25 August, 2021:

Construction of a beach arena at Blue Bay public beach by the Ministry of Youth Empowerment, Sports and Recreation

Following Board approval obtained on 25 August, 2021, a Memorandum of Understanding (MoU) was signed on 17 August, 2021 between the Ministry of Youth Empowerment, Sports and Recreation and the Beach Authority with a view to enable the implementation of the project for the setting up of a Beach Arena at Blue Bay public beach in the context of the CJSOI 2022 to be held in Mauritius.

3.2 Special Board Meeting held on 22 December 2021:

Day-to-day Cleaning and Maintenance of Toilet Blocks and Public Beaches

The Beach Authority signed a Memorandum of Understanding (MoU) with Mauri Facilities Management Ltd on 08th December, 2021 upon Board approval being obtained on 22 December, 2021 for the cleaning and maintenance of public beaches for Lot 5 (i.e., Wolmar to Bain Des Dames) until 30 June, 2022.

3.3 Board Meeting of 30 March 2022:

Signature of Memorandum of Understanding between the Beach Authority and the Mauritius Prison Service

Following Board approval obtained on 30 March, 2022, a Memorandum of Understanding (MoU) was signed on 31 March, 2022 for a period of two years between the Beach Authority and the Mauritius Prison Service for cleaning, maintenance and upgrading of public beaches and its amenities by detainees under the Pay Back Mauritius Scheme.

3.4 **Board Meeting held on 31 May 2022**

Beach Authority, (Amendment) Act, 2022

The Beach Authority (Amendment) Bill was passed at the National Assembly on 24 May,

2022. The Legal Framework governing the Beach Authority had thus been reviewed with

additional functions, scope and responsibilities and enforcement powers. It had,

however, not yet been proclaimed pending the coming into force of the new regulations

on the use of public beaches and trade licences.

3.5 Disabled access to the sea

As announced in the National Budget, the Beach Authority had already embarked on

an unprecedented project which is to give access to the sea to persons with disabilities.

The project would be implemented on four public beaches as a start namely at Mont

Choisy, Flic en Flac, Belle Mare and St Felix.

The project comprises the purchase of forty (40) floating beach wheel chairs and 150m

beach access mat which would be put free of charge at the disposal of persons with

mobility impairment. Booking would be done on a platform online. The operation at

sea would be undertaken and supervised by beach life guards. The launching of the

project was expected to be in November, 2022.

Reconstitution of Committees of the Board 4.0

The Board had set up various Committees appointed under its powers conferred by

Section 9 of the Act with specific delegated responsibilities. The composition was as

follows:

A. Finance Committee

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/)

Composition: Chairperson – Mr. Hurrydeo Hoolash, Board Member

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B. Staff Committee

A Staff Committee to:

- (i) recommend to the Board on all staff matters, in particular, relating to recruitment, promotion, training and uniforms/protective allowances, etc.; and
- (ii) advise the Board on matters relating to employment policy and strategies and human resource development etc. including disciplinary matters.

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

C. Beach Trader's Licence Committee

Beach Traders' Licence Committee to examine all applications and requests relevant to Beach Trader's licence and make recommendations to the Board for the issue of new Beach Trader's Licence and / or make other such recommendations relevant to Beach Trader's Licence.

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

D. Audit Committee

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

Terms of Reference:

- To focus on :
- the functioning of the internal control system;
- the functioning of the internal control/audit department (where applicable);
- the risk areas of the Authority's operations to be covered in the scope of the internal and external audits
- any accounting concerns identified as a result of the internal and external audits (such as investigating questionable payment or lapses of Internal Control and Compliance);
- the Authority's compliance with legal and regulatory requirements with regard to financial matters;
- to monitor the integrity of the financial statements, reviewing significant financial reporting judgements contained therein;

- to identify the risk areas contained in the Authority's operations and communicate them to the internal and external auditors for inclusion in the scope of their work;
- to review and monitor the external auditor's independence and objectivity and the effectiveness of the audit process, taking into consideration relevant professional and regulatory requirements;
- to provide assurance as to the reliability and accuracy of the financial statements, assertions and other financial information provided by the Management to the Board or other users (annual report, etc.) and
- to review arrangements by which staff, in confidence, raise concern about possible improprieties in matter of financial reporting or other matters.

Sittings of the Board and Sub-Committees of the Board

Particulars	Year 2021-2022
Board Meeting	8
Board (through Circulation)	4
Special Board Meeting	4
Finance Committee	7
Staff Committee	4
Audit Committee	-
Beach Trader's Licence	-

4.1 Tenure of Office

Every member of the Board held office for a period of not more than two years but were eligible for re-appointment. The General Manager attended every meeting of the Board and take part in its deliberations but he was not entitled to vote on any question before the Board. The Administrative Manager acted as Secretary to the Board.

4.2 Role, functions and powers of the Board

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

4.3 Conflict of Interests

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

4.4 Role and functions of Chairperson

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

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

4.5 Role and functions of Chief Executive Officer

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

4.6 Role of the Executive, Non-Executive and Independent Non-Executive Directors

Section 7 of the Act provides for the constitution of the Beach Authority Board. None of the members were executive. The Act had, however, ensured that members of its Board be composed of different ministries, departments and other stakeholders.

4.7 Renumeration of Board Members

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

4.8 Access to Independent Advisers

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

4.9 Board Information

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

4.10 Secretary

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

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

5.0 Risk Management, Internal Control and Internal Audit

5.1 Risk Management

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

5.2 Environment Risk

In order to sustain good corporate image, the Authority provided training and allowed part-time courses to its employees as per regulations in force and guidelines applicable in the public sector.

5.3 Corporate Quality

In order to sustain good corporate image, the Authority provided training and allowed part-time courses to its employees as per regulations in force and guidelines applicable in the public sector.

5.4 Foreign Exchange Risk

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

5.5 Insurance Risk

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

5.6 Internal Control System

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

5.7 Internal Audit

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

6.0 Accounting and Auditing

6.1 Accounting

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

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

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

6.2 Audit

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

7.0 <u>Integrated Sustainability Reporting</u>

The Authority is a non-profit making organisation. 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 as a licensing Authority.

7.1 Ethics

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

7.2 Environment

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

7.3 Health and Safety

The Authority has set up a 'Medical and Surgical Insurance Scheme' in favour of all employees of the Authority. As from January, 2019, it is managed by the National Insurance Company (NIC). Employees are also covered with an Insurance Policy. General Workers on sites (on public beaches) has also been provided with the necessary clothing/ protective equipments in conformity with the Regulations in force.

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

8.0 Corporate and Social Responsibility

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

8.1 Donations

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



Regulations of Activities on public beaches

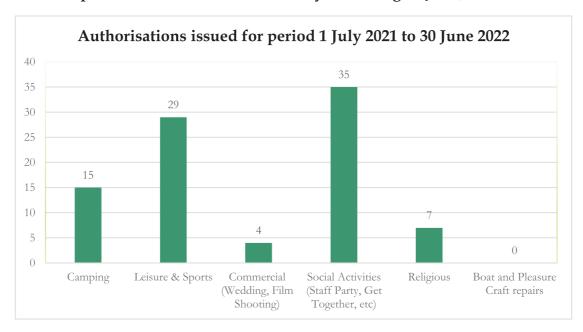
1.0 Authorisation to use public beach

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

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

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

The chart hereunder depicts the number of authorisations issued for different activities on public beaches for the financial year ending 30 June, 2022



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

2.0 <u>Trading activities on public beaches</u>

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

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

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

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

3.0 <u>Issue/Renewal of Beach Trader`s Licence</u>

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

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

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

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

- (i) licence holders were allowed to trade on only one public beach
- (ii) new beach Traders' Licence to be issued with a maximum of three different trades per applicant on one public beach
- (iii) applicant should select three trades either from Class I or two trades from Class II of the First Schedule of the Regulations
- (iv) in Class I, applicants for the selling of Ice Cream or Ice Lollies can apply for a second trade other than Cooked Food
- (v) applicant should be unemployed
- (vi) applicant should not be holder of any other commercial/trade licence
- (vii) consideration be given to factors such as extent of the beach, numbers of existing trades already allowed while issuing new licences
- (viii) consider any existing beach hawker (but not licenced)
- (ix) licence holders are not allowed to place any table, chair or umbrella while carrying out their trading activities
- (x) all traders issued with Beach Traders' Licence by the Authority and who wish to apply for a change in location to trade (i.e. from one public beach to another) should submit fresh application

- (xi) consider first all re-applied cases whose application had been turned down by BTL Committee in the past
- (xii) no trader would be allowed the supply of electricity and water to structures pending a policy decision and/or amendments to the Beach Authority Act
- (xiii) application for issue of licence on grounds of hardship case, applicant should submit relevant documents medical, death certificate and or affidavit (where applicable)
- (xiv) licences will only be issued in the name of the licence holder and no longer to a particular person representing a company
- (xv) licensees shall always be physically present on the premises during operating hours irrespective whether worker/s are present or not
- (xvi) licensees shall submit to the Authority the name/s of worker/s (if any) including all relevant particulars at time of renewal of licence and shall notify the Authority upon any change of worker within 3 working days
- (xvii) licensees shall not obstruct public beaches
- (xviii) licence holders for the selling of Ice Cream and Ice Lollies should trade in a vehicle only or in an appropriate structure to be determined by the Authority

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

Table 1 shows the number of Beach Traders' Licence issued for trades (other than mattresses and umbrellas) for period ending 30 June 2022

S. N	Trades	No. of Licences Issued
1.	Selling of Fruits (other than coconut)	60
2.	Selling of Coconuts	38
3.	Selling of Ice cream and Ice Lollies	43
4.	Selling of Cooked Food	132
5.	Selling of Dholl Puri & Cakes	33
6.	Selling of Non Alcoholic Beverages and Juices	87
7.	Selling of Pre-packed Snacks and Confectionery	9
8.	Selling of Ready Made Garments	41
9.	Selling of Handicraft, Artisanal and Fancy Products	50

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

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

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

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

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

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

- (i) licence holders were allowed to trade on one public beach only
- (ii) applicant should not be holder of any other commercial/trade licence
- (iii) applicant should be unemployed
- (iv) applicant should submit a list of all those are employed by him/ her with their respective certificate of morality (if applicable)
- (v) for renting of umbrellas or similar structures (as appropriate), applicant should comply to relevant planning policy guidance (PPG) in force and applicable to beaches
- (vi) to limit the number of mattresses/ umbrellas based on factors such as extent of the beach, sea frontage, number of licences already issued and designated area as determined by the Authority
- (vii) should allow free passage and no obstruction to be caused to the public domain
- (viii) all licencees to strictly comply with code of practice as approved by Board as per Section 7 (2) (a) (iii) of the Beach Authority (Traders' Licence) Regulations 2004
- (ix) applicant for Beach Traders' Licence for renting of mattresses and umbrellas, would not be eligible for any other trade in the First Schedule of the Beach Authority (Traders' Licence) Regulations 2004
- (x) no permanent structure to be used as storage facilities on the public beach
- (xi) the Authority reserves the right to relocate the designated area, bring variation, in regard to the number of mattress and umbrella, not to renew or revoke the Beach Traders' Licence without payment of any compensation and any liability being incurred to the Authority
- (xii) licences will only be issued in the name of the licence holder and no longer to a particular person representing a company

- (xiii) licensees shall always be physically present on the premises during operating hours irrespective whether worker/s are present or not
- (xiv) licensees shall submit to the Authority the name/s of worker/s (if any) including all relevant particulars at time of renewal of licence and shall notify the Authority upon any change of worker within 3 working days
- (xv) numbering or applying any other related mark/identification of mattresses and umbrellas for verification purposes
- (xvi) licence holders will not be allowed to operate on Saturdays, Sundays and Public Holidays
- (xvii) mattresses to be stacked and not placed outright over the whole stretch of the public beach
- (xviii) licensees shall not obstruct public beaches

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

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

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

Seventeen traders were issued licences for the renting of 344 mattresses and 161 umbrellas on public beaches for period ending 30 June, 2022.

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

Renting of Mattresses & Umbrellas on public beaches for financial year ended 30 June, 2022

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

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

4.0 Lease of Tuckshops and other buildings used for trading purposes

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

The Authority also embarked in the construction of some new 'tuck shops' on other public beaches. Actually, the number of tuckshops and other buildings on public beaches are as follows: -

Albion Public Beach 4 tuckshops

La Cuvette Public Beach 6 tuckshops and 1 Commercial Building;

Belle Mare Public Beach 1 tuckshop;

Blue Bay Public Beach 1 tuckshop and 2 Commercial Buildings;

St. Felix Public Beach 6 tuckshops

Pereybère Public Beach 4 tuckshops

The renting of the tuckshops and other buildings have generated revenue for financial year 30 June, 2022 to the tune of Rs. 19,667/ -.

4.1 Renting of Commercial Premises on public beaches

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

4.2 Tuck shop Licence

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

5.0 Measures taken following COVID 19 pandemic outbreak

• Renewal of Beach Traders' Licence

All licences were renewed exempt of payment for period ending 30 June, 2022 in line with the Beach Authority (Traders' Licence (Amendment) Regulations 2020 which provides that no licence fee will be payable by holder of licence issued prior to 30 June, 2020 for the years ending 30 June, 2021 and 30 June, 2022.

• Renting of tuck shops and commercial buildings on public beaches

Due to the **COVID 19 pandemic outbreak (10 March to 30 June, 2021), t**he Board of the Beach Authority approved on **31 May 2021, as follows: -**

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

Arrangements were made for the refund of all monthly rentals effected by tenants through direct debit for the period mentioned above.

6.0 Revenue collected in respect of licence fee and other activities for period 01 July, 2021 to 30 June, 2022 are as follows:

Particulars	(Rs)
Annual fee collected for issue of Beach Trader	50,000/-
Licence	
Amount collected for lease of tuckshops and	19,667/-
other buildings	
Amount collected for authorisations issued to	27,000/-
use public beaches for commercial purposes	
Total Revenue Collected	96,667/-

7.0 <u>Enforcement of Regulations and Monitoring of activities on public beaches</u>

(i) Enforcement of Regulations

All activities on public beaches in respect to enforcement, including crack-down operations, were monitored by the Enforcement Unit with the assistance of the Police Department. About **158** contraventions were established for noncompliance with the Beach Authority regulations and is as follows:

Returns of Contraventions for the period July 2021 to June 2022						
S. N	Causes	Northern Division	Southern Division	Eastern Division	Western Division	Total
1	Trading without licence	31	1	Nil	2	34
2	Driving and riding motor vehicles	21	9	3	2	35
3	Keeping vessels without authorisation	9	Nil	Nil	Nil	9
4	Placing structure without authorisation	Nil	Nil	Nil	Nil	Nil
5	Horse Riding	Nil	1	Nil	Nil	1
6	Parking motor vehicle on public beach	26	7	17	29	79
7	Breach of conditions attached to licence	Nil	Nil	Nil	Nil	Nil
	Total	87	18	20	33	158

(ii) Monitoring of Scavenging Contracts

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

8.0 Review of Legal Framework Governing Beach Authority

The Legal Framework of the Beach Authority has been reviewed with additional functions, scope and responsibilities and enforcement powers. The Draft Beach Authority (Amendment) Bill as thus been passed in the National Assembly on 24 May, 2022.

The Beach Authority (Amendment) Act 2022 has been assented by His Excellency the President of the Republic on 26 May, 2022 and was published in the Extraordinary Government Gazette of 26 May, 2022.

It had, however, not yet been proclaimed pending the coming in force of the new regulations on use of public beaches and trade licence.

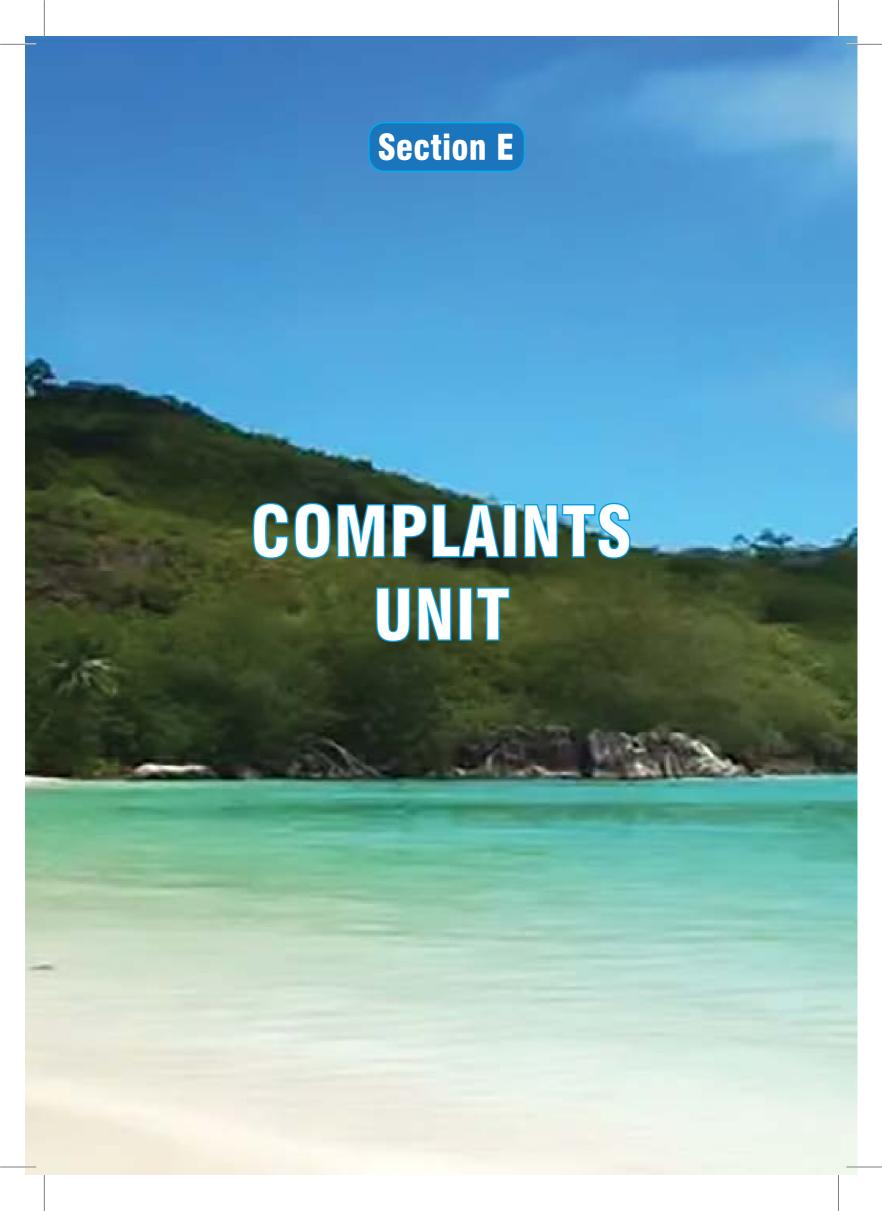
The main amendments are as follows:

> The second limb of the definition of "public beach" has been repealed and replaced as follows:

"includes the space between the high-water mark up to a distance of 100 meters from the low-water mark". This would imply that the Beach Authority would manage proclaimed public beaches and the space between the high-water mark and the low-water mark, and up to a distance of 100 metres from the low-water mark seawards and the Authority will have no jurisdiction on beaches in front of hotels and bungalows

- > Broadened with additional functions and powers with regard to management and control of public beaches in the island of Mauritius and Rodrigues as follows:
 - Agaléga, Tromelin, Cargados Carajos and the Chagos Archipelago, including Diégo Garcia, and any other island comprised in the Republic of Mauritius have been included
 - Responsible for the preparation and implementation of Beach Management Plans, implement projects relating to the restoration of native vegetation of public beaches and replenishment of public beaches
 - Empower the Authority to construct and lease commercial premises

- The composition of the Board of the Authority has been reviewed and the quorum of the Board has been increased from "seven" to "nine" members
- Strengthen powers of Beach Enforcement Officers:
 - Serve a Fixed Penalty Notice (FPN) in relation to specific offences
 - Serve a stop order
 - Serve a pulling down order
 - Enter any commercial premises, tuckshop or any commercial structure
- Provision of fine for offences on consecutive conviction
- Increase in amount of fine from "10, 000 rupees" to "50, 000 rupees" for breach to regulations

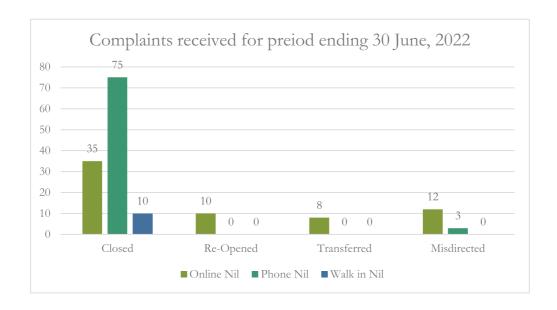


Complaints Units

The Citizen Support Portal (CSP), a modern and practical online platform, has been set up at the Prime Minister's Office on 28 April, 2017 with a view to provide a better service to address complaints and queries of citizens. As such a Complaints' Unit has been set up on 03 May, 2017 at the level of the Beach Authority aiming at handling complaints, queries and guidance to the general public.

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

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





Implementation of projects

The Technical Section of the Beach Authority is led by a Technical Manager and supported by a Project Officer, a technical officer and several other officers and inspectors. The responsibilities of the Technical Section are as follows:

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

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

Manual grades report directly to the sub-offices and are then deployed on their respective sites.

1.0 Major Projects

1.1 Beach Management Plan

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

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

The objectives of the Beach Management Plan are to:

- (i) Upgrade the recreational amenities
- (ii) Enhance the aesthetic value
- (iii) Harmonise the beach activities and
- (iv) Provide security and safety measures to all beach users

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

The overall master plan comprises the following amenities:

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

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

As such, as from January, 2021, the technical officers of the Authority with the help and guidance of an Engineer from the Parent Ministry, have built up on the works submitted by the Consultant to propose a project to the intended purpose. Some funds have been earmarked in the National Budget for FY 21/22 for implementation of Phase 1 of the Beach Management Plan on two public beaches.

The Authority has proceeded with implementation of Phase 1 of the Beach Management during financial year 2021/22 based on funding made available.

1.2 Disabled Access to the sea

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

The main components of the project comprise:

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

2.0 <u>Completed projects</u>

Beach Management Plan (Phase 1) at Mont Choisy public beach

For Phase 1 of the Beach Management Plan at Mont Choisy, the Beach Authority has implemented the following:

- (a) Construction of a parking area for approximately **50** vehicles. The ground surface shall be pervious decorative evergreen blocks filled with crushed corals
- (b) Construction of footpath
- (c) 4 Dedicated parking spaces for disabled
- (d) Felling down of **180** Casuarina trees but at the same replanting of more than **600** decorative plants
- (e) Construction of several amenities including **10** bins, **8** outdoor gym equipment, 2 open showers, **10** picnic tables and **10** solar lighting facilities.

The project was funded under the National Environment and Climate Change Fund. The project started on 10 August, 2021, ended on 24 December, 2021 and was inaugurated on 09 April, 2022.







AFTER



Landscaping works carried out for BMP (Phase 1) at Mont Choisy

> Upgrading of Parking Area at Tilac public beach

In order to enable vehicles to have a proper pavement on the parking area at Le Goulet public beach, the Authority proceeded with upgrading of the current uneven and muddy parking area.

Works comprised the construction of **18** parking spaces, fixing of signages, bollards, and landscaping works. The works started on **17 February**, **2022** and was completed on **03 June**, **2022**. The project is currently under Defects Liability Period which will end on **03 December**, **2022**. The project was funded under Capital Grant 2021/2022.





BEFORE

AFTER

> Upgrading of Parking Area at Le Goulet public beach

In order to enable vehicles to have a proper pavement on the parking area at Le Goulet public beach, the Authority proceeded with upgrading of the current sandy parking area. Works comprise the construction of 22 parking spaces, fixing of kerbs, bollards and signages and landscaping works. The project was funded under the Capital Grant 2021-22 and was completed on 20 June, 2022.



Upgraded parking area at Le Goulet public beach with evergreen blocks filled with crush corals and landscaping works

> Upgrading of Access at Bel Ombre public beach

With a view to satisfy the increasing demand of beach users, the Beach Authority has undertaken the Upgrading of the access and parking area at Bel Ombre public beach by providing ecoblocks over an area of approximately 460m², infilled with crushed corals and provision of informative panels. Works was substantially completed **end of June 2022** with some minor outstanding works remaining.





BEFORE

AFTER

> Upgrading of kiosk at Palmar and Bambous Virieux public beaches

The kiosk at Palmar and Bambous Virieux were in a deplorable stated and warranted upgrading. Works started on **28 February**, **2022** and was completed on **12 May**, **2022**.



Upgraded kiosk at Bambous Virieux public beach

> Upgrading of Entrances and Exits on public beaches

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

The works started on **27 September**, **2021** and was completed on **05 February**, **2022**. The project is currently under Defects Liability Period which will end on **04 February**, **2023**. The project was funded under Capital Grant 2020/21.

➤ Levelling of Football Ground at the Vale public beach

Fund was made available under the Covid-19 Project Development Fund to the tune of Rs 100,000 for the levelling and turfing of football ground at Islet Matapan public beach, The Vale. Works started on **28 March**, **2022** and was completed on **01 April**, **2022**.

> Cutting of Trees and Lopping of Branches within the Northern Region

This project was funded under the General Fund for felling of **18** dry dangerous trees, lopping of **92** branches and pollarding of **5** trees on **7** public beaches in the northern region namely at:

- i) Pointe aux Piment (Oberoi)
- ii) Pointe aux Piment (Mandir)
- iii) Pointe aux Piment (Aquarium)
- iv) Pointe aux Piment (Cemetery)
- v) Pointe aux Piment (Soleil couchant)
- vi) Grand Gaube
- vii) Pointe des Lascar

> Repairs, Maintenance and Upgrading of Existing Amenities on Public Beaches including Minor Works

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

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

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

> Grass Cutting and Cleaning of Public Beaches

Grass cutting and cleaning of public beaches is contracted out on **61** public beaches and the remaining is being carried out by the in-house labour of the Authority. It is incumbent that all public beaches are in a clean state for the beach users and as such the mowing of grass, refuse collection and carting away is an essential aspect of the daily works.

The Beach Authority currently has under its jurisdiction **132** public beaches in Mauritius, out of which **71** have been contracted out for daily cleaning and maintenance by scavenging contractors. The contract for Lot 5 expired on 31 October, 2021 and was not extended or renewed.

As such, the Beach Authority has signed a Memorandum of Understanding (MoU) with Mauri Facilities Management Ltd on **08th December**, **2021** for the cleaning and maintenance of public beaches for Lot 5 i.e Wolmar to Bain Des Dames which comprise 11 beaches and 2 toilet blocks as detailed below:

a. Beaches:

- Wolmar
- P.G Albion (Main Beach)
- Petit Verger (Tilac)
- Petit Verger (La Pointe)
- Pointe aux Sables (Main beach)
- P.G Anna
- P.G Mon Plaisir

- Pointe aux Sables (Near Fisheries Post and Training Centre)
- Pointe aux Sables (Near Martello)
- Sable Noir
- Bain des Dames; and

b. Toilet Blocks

- Sable Noir
- Bain des Dames

The Authority is carrying out supervision of the works and is taking daily attendance of the workers posted on the public beaches and submitting a return to Mauri Facilities Management Co Ltd accordingly.

3.0 On-going projects

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

The beach dynamic zone at La Prairie public beach is facing acute erosion due mainly to the vehicles having access and parking on the dynamic zone and including other ecological effects. In order to mitigate exacerbation of same, the Beach Authority has enclosed part of the public beach with a low stone masonry wall under the Beach Management Plan so as restrict vehicular access. The project also consists of the construction of a new parking area of approximate area of 1600m^2 on an unused and bushy portion of the public beach on the opposite side of the coastal road. The features of the project comprise the implementation of the following under Phase 1:

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

The construction phase has started in **April 2022** and is expected to be operational by the **end of October 2022**. The implementation cost of the project is to the tune of approx. **Rs 11M.**

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

The Beach Management Plan (Phase1) at Belle Mare comprise the following:

- Construction of a parking area over an area of approximately 1600m². The parking makes provision for 53 parking spaces and 4 dedicated parking spaces for disabled. The floor shall be finished with evergreen blocks to allow seepage of rain water
- Construction of Footpaths
- Construction of stone masonry wall over a length of approximately 130m
- Construction of a retaining wall over a length of approximately 16m
- Planting of 50 bottle palm trees, 70 palmiste paques trees, 150 Duranta Gold
- Fixing of a 3-D drawing of the end product
- Fixing of outdoor gym equipment (2 Horizontal ladder, 2 parallel bars, 2 push up bars, 2 sit up bench)
- Supply and fixing of 10 picnic tables made of wood plastic composite material
- Construction of **1** open shower
- Supply and fixing of **10** litter bins
- Supply and fixing of 5 solar lighting poles with Led lanterns
- Associated works such as signages, road marking etc.

The site where the parking area shall be implemented is currently being used as a parking area as finish ground with sand and grass. No trees have to be felled down as part of this project. Works are expected to be completed by **November**, **2022**.

➤ Construction of Toilet Block at Blue Bay public beach

Blue Bay public beach, being one of the most frequented beaches in the southern region, has only one toilet block which tends to get crowded during peak seasons. In line with its mandate to deliver a better and satisfactory service to beach users, the Beach Authority has embarked the construction of a new toilet block at Blue Bay public beach, including toilet facilities for people with disabilities to the tune of **Rs 3.8M**. The project has started in **December, 2021** and is expected to be completed by **end of September, 2022**.

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

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

The Beach Arena will comprise of an administrative block, a health track and five (5) playgrounds including one beach soccer, two handball and two beach volley playgrounds. All the amenities shall be handed over to the Authority after 10 years for operations and maintenance.

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

Regular meetings have been held with the technical staff of both parties to monitor the progress of works on site. The expected completion date of the project is **22 October, 2022**.

4.0 Forthcoming projects

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

The Beach Management Plan (Phase1) at Flic en Flac comprise the following:

- Construction of a parking area over an area of approximately 1600m². The parking makes provision for 64 parking spaces and 8 dedicated parking spaces for disabled. The floor shall be finished with evergreen blocks to allow seepage of rain water
- Construction of Footpaths
- Construction of stone masonry wall over a length of approximately 110m
- Felling of 23 trees and using the wooden logs to manufacture benches
- Planting of 200 bottle palm trees, 200 palmiste paques trees, 100 Duranta Gold
- Fixing of a 3-D drawing of the end product

- Fixing of outdoor gym equipment (2 Horizontal ladder, 2 parallel bars, 2 push up bars, 2 sit up bench)
- Supply and fixing of 10 picnic tables made of wood plastic composite material
- Construction of 1 open shower
- Supply and fixing of **10** litter bins
- Supply and fixing of 5 solar lighting poles with Led lanterns
- Associated works such as signages, road marking etc, footpaths.

The site where the parking area shall be implemented is currently being used as a parking area as finish ground with sand and grass with roots of existing casuarina trees protruding above ground level. The expected duration of the project is **4 months**.

> Provision of Solar Lighting on public beaches

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

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

Solar lighting shall be placed soon on the following public beaches:

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

Furthermore, funds have been earmarked under the National Environment and Climate Change Fund to the tune of **Rs 5M** and bids are currently under evaluation. The list of public beaches where solar lighting shall be placed under this funding are listed hereunder:

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

> Provision of Picnic Tables on public beaches

With a view to satisfy the increasing demand of the beach users on all public beaches, the Beach Authority has made provision for the manufacture and fixing of picnic tables on public beaches. The project is funded under the National Environment and Climate Change Fund. The picnic tables shall be constructed in wood plastic composite material which is manufactured entirely from recycled materials, is environmentally friendly, easy to maintain, vandal resistant and have a long expected life span. A list of picnic tables placed on public beaches are listed below:

	List of proposed Public Beaches: for provision of picnic table		
S. N	Public beach	No.	
1	Melville (matapan)	2	
2	Melville (lot 1)	2	
3	Pointe aux piments (cemetry)	2	
4	Pointe aux piments (Debarcadère)	2	
5	Le goulet	3	
6	Baie du tombeau	2	
7	Pointe aux sables (fisheries)	1	
8	Pointe aux sables (tilac)	2	
9	Albion	2	
10	La preneuse	2	
11	Le morne (brabant)	1	
	TOTAL	21	

> Provision of Bins on public beaches

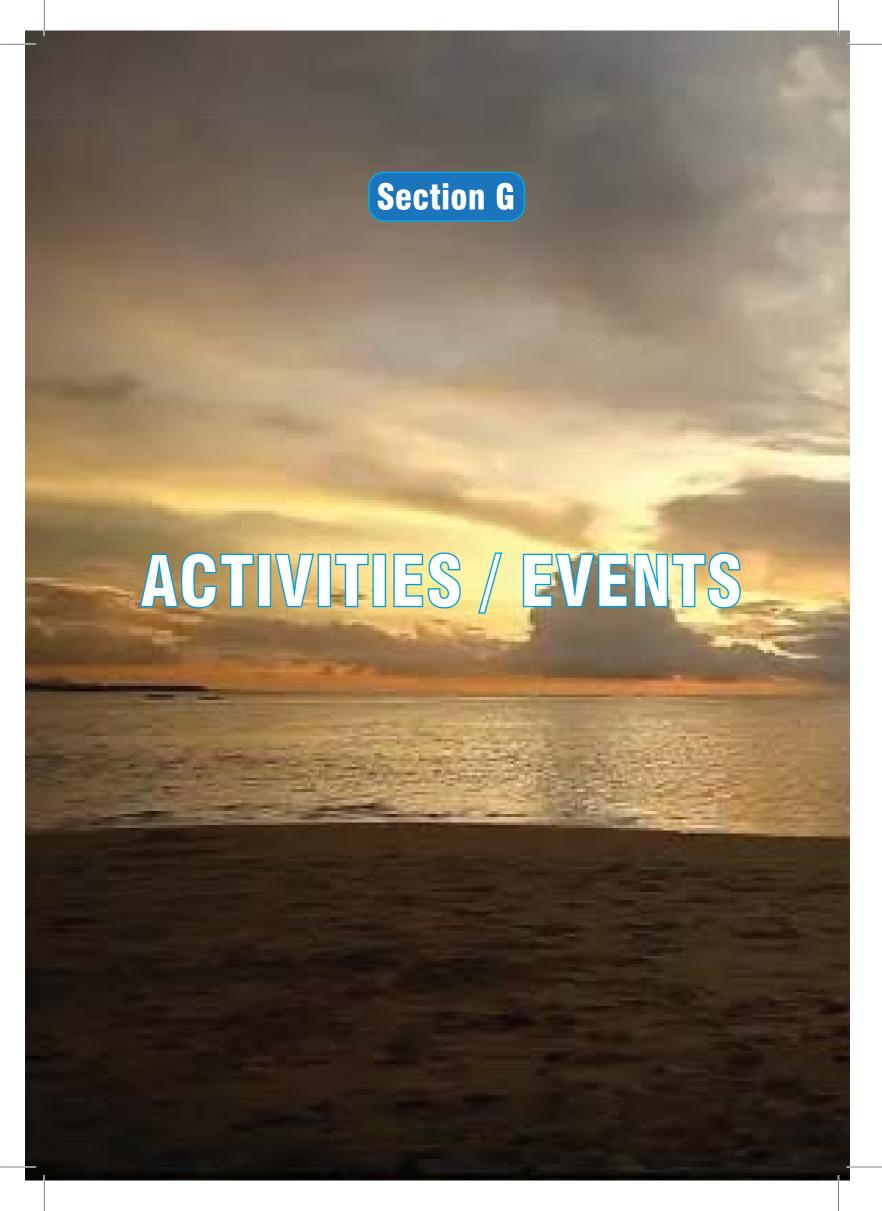
With a view to promoting cleaner public beaches with adequate waste disposal facilities, additional bins were installed on public beaches around the island. A total of **127** bins were installed on **68** public beaches.

➤ Construction of Parking Area at Pointe Aux Piments public beach

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

➤ Construction of Toilet Block at Pomponette public beach

In order to cater for the influx of beach users at Pomponette public beach, there is a need for the construction of a toilet block thereat. A parking spaces has recently been constructed by the Authority on the public beach and in order to ensure a holistic development, all basic amenities have to be provided. The cost estimate for the implementation of the project is **Rs 3.5M**.



Activities / Events

1.0 Life Saving & Beach Patrol Programme

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

Being given that the immersion ceremony in the context of Ganesh Chaturthi Celebrations is held in rivers as well in the lagoons around the island, the Authority, in collaboration with relevant stakeholders make necessary arrangements such as installation of temporary information panels (with indication of depth of sea water) at immersion sites and anchoring of temporary floating device which will act as delimitation buoys for safety reasons to devotees on public beaches.

2.0 Events

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

As such, the following events were organised during financial year 2021 / 2022.

❖ Inauguration of Beach Management Plan project at Mont Choisy public beach on 09 April, 2022





Inauguration ceremony of Beach Management Plan (Phase 1) at Mont Choisy public beach on 09 April 2022 in the presence of the Hon Minister of Environment, Solid Waste Management and Climate Change, the Hon Minister of Arts and Culture, the PPS Hon Dr A. Ramdhany, the Chairman and the General Manager of the Beach Authority and other dignitaries

❖ Signing of Memorandum of Signature with Mauritius Prison Service on 31 March, 2022 for the purpose of cleaning, maintenance and upgrading of public beaches and its amenities by detainees under the Pay Back Mauritius Scheme



Signature of MoU between Beach Authority and Mauritius Prisons Service in the presence of Hon. Minister of Environment, Solid Waste Management and Climate Change

❖ Signing of Memorandum of Understanding - Construction and Management of Blue Bay Beach Arena



Signature of MoU between Beach Authority and the Ministry of Youth Empowerment, Sports and Recreation in the presence of Hon. Minister of Environment, Solid Waste Management and Climate Change, Hon. Minister of Youth Empowerment, Sports and Recreation

3.0 Cleaning and Embellishment of public beaches

In line with its mandate to conserve and protect the environment public beaches, the Beach Authority is doing its utmost effort to maintain cleanliness of public beaches and promoting sensitisation campaigns with a view to create awareness among beach users and to inculcate a sense of personal environment responsibility as well as greater motivation and commitment towards the protection of public beaches. In this context, several clean up campaigns were carried out during the financial year 2021/2022 and is as detailed at **Appendix F.**

➤ Cleaning and trees plantation campaigns in the context of the National cleanup campaigns held on 10 July, 2021



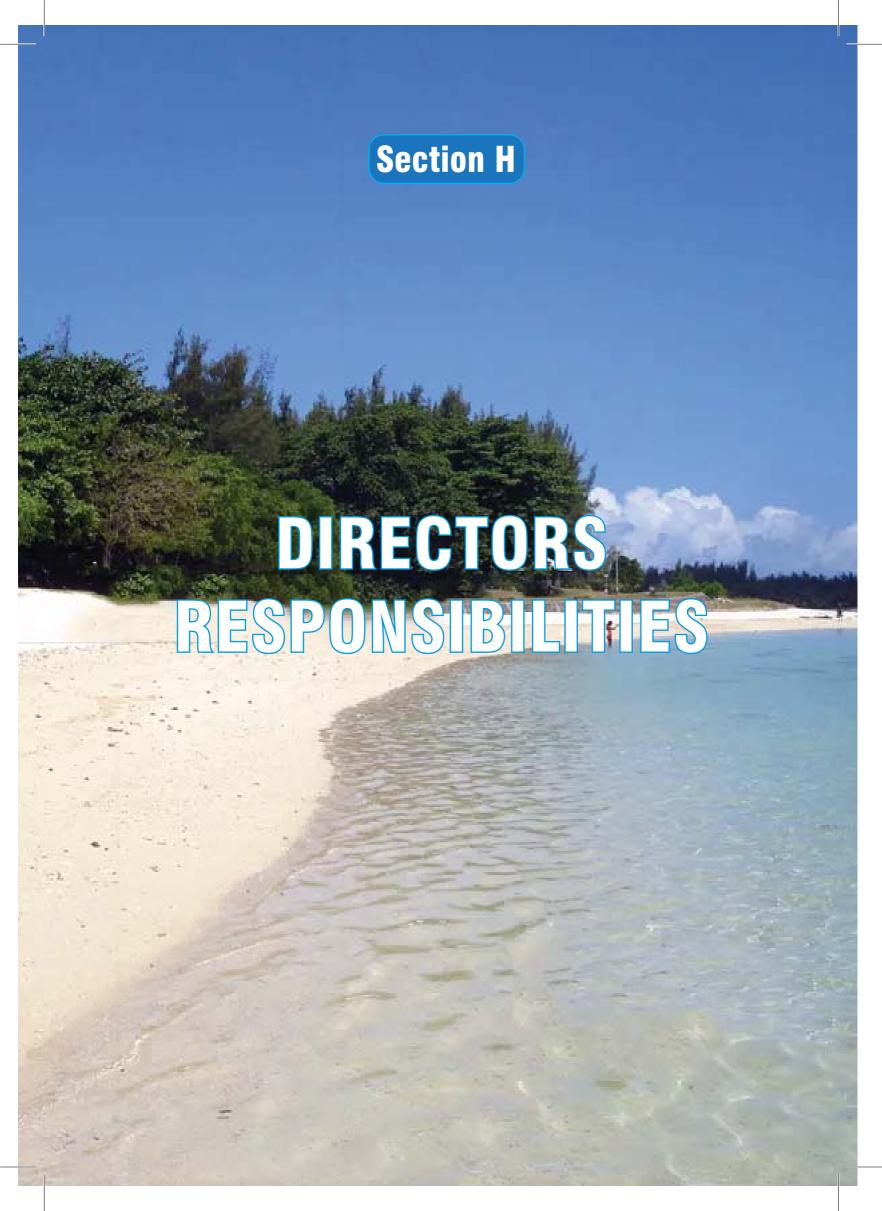
Watering of plant by The Hon Pravind Kumar JUGNAUTH, Prime Minister, Minister of Defence, Home Affairs and External Communications, Minister for Rodrigues, Outer Islands and Territorial Integrity at Mon Choisy public beach.

➤ Clean-up Campaign in the context of World Clean Up Day 2021 on 5 June 2022 at Pointe aux Piments (near Fish Landing Station) in collaboration with Ministry of Environment, Solid Waste Management & Climate Change, Indian Ocean Rim Association and Maxiclean Co. Ltd.



Participation of the Honourable Alan Ganoo, Minister of Land Transport and Light Rail

Minister of Foreign Affairs, Regional Integration and International Trade



BEACH AUTHORITY

Directors' Responsibilities

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

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

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

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

Applicable accounting standards have been adhered to;

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

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

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

The code of Corporate Governance has been adhered to.

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

Mr D.Laurent Chairperson Mr A.K.Parayag Board Member

STATEMENT OF COMPLIANCE

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

Name of PIE: Beach Authority

Reporting Period: 1 July 2021 to 30 June 2022

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

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

SIGNED BY:

Names: Mr D.Laurent

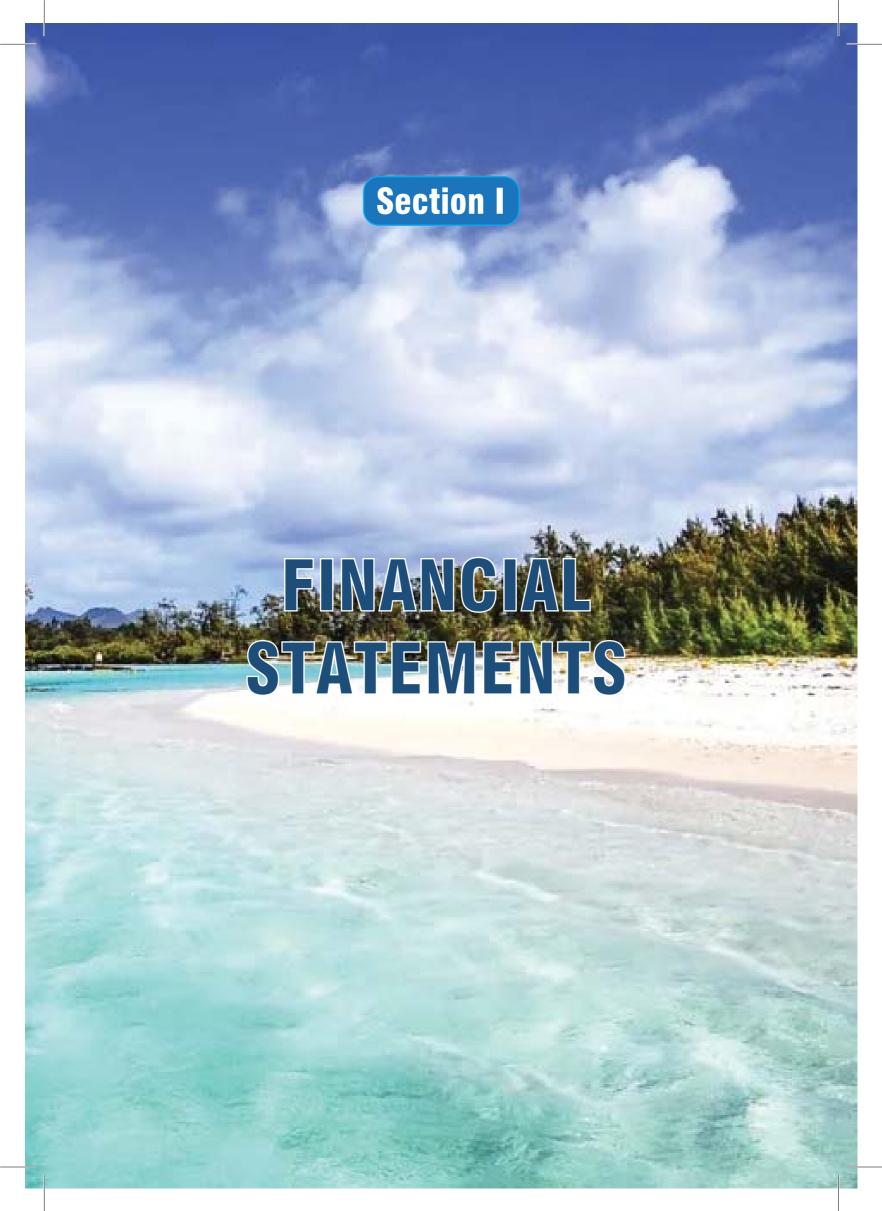
CHAIRPERSON

Mr A.K.Parayag

BOARD MEMBER

DATE: 27 October, 2022

DATE: 27 October, 2022



REPORT OF THE DIRECTOR OF AUDIT On the Financial Statements of the Beach Authority for the year ended 30 June 2022 NATIONAL AUDIT OFFICE.



NATIONAL AUDIT OFFICE

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

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of the Beach Authority, which comprise the statement of financial position as at 30 June 2022, and the statement of financial performance, statement of changes in net assets/equity, cash flow statement and the statement of comparison of budget and actual amount for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements give a true and fair view of the financial position of the Beach Authority as at 30 June 2022, and of its financial performance and cash flows for the year then ended in accordance with International Public Sector Accounting Standards.

Basis for Opinion

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

Key Audit Matters

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

Other Information

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

14th Floor, Air Mauritius Centre, John Kennedy Street, Port Louis – Mauritius Tel: 212 2096-97/ 211 0882 – Fax: (230) 211 0880 My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

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

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with 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 for overseeing the Beach Authority's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

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

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

Report on Other Legal and Regulatory Requirements

Management's Responsibilities for Compliance

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

Auditor's Responsibilities

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

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

- (b) the Statutory Bodies (Accounts and Audit) Act and any directions of the Minister, in so far as they relate to the accounts, have been complied with;
- (c) in my opinion, and, as far as could be ascertained from my examination of the financial statements submitted to me, any expenditure incurred is of an extravagant or wasteful nature, judged by normal commercial practice and prudence;
- (d) in my opinion, the Beach Authority has been applying its resources and carrying out its operations fairly and economically;
- (e) the provisions of Part V of the Public Procurement Act regarding the bidding process have been complied with; and
- (f) the Beach Authority has complied with the National Code of Corporate Governance in accordance with the Financial Reporting Act.

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

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

Statutory Bodies (Accounts and Audit) Act

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

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

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

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

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

Public Procurement Act

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

Financial Reporting Act

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

C. ROMOOAH
Director of Audit

National Audit Office Level 14, Air Mauritius Centre PORT LOUIS

25 April 2023

Statement of Financial Position as at 30 June 2022

		30-Jun-22	30-Jun-21 Restated
	Notes	Rs	Rs
ASSETS			
Current assets			
Cash and cash equivalents	9	40,104,961	40,829,710
Trade and other receivables	10	208,041	229,102
Car loan		3,048,102	2,467,327
Inventories	11	1,467,417	1,714,284
Prepayments	12	75,366	154,237
		44,903,887	45,394,660
Non-current assets			
Property, plant and equipment	13	45,204,758	32,079,914
Investment property	13.1	38,700,000	38,700,000
Car loan		923,403	870,088
		84,828,161	70,779,914
Total Assets		129,732,048	116,174,574
LIABILITIES			
Current liabilities			
Trade and other payables	14	5,008,926	2,754,711
Car loan		3,048,102	2,467,327
Refundable deposits	14.3	264,120	255,120
Employee benefits	14.4	1,483,455	1,717,810
Stancy Stance Stance Control of the Stance S		9,804,603	7,194,968
Non-current liabilities			
Employee benefits	15	14,000,198	12,351,706
Retirement benefit obligation	16	28,786,640	21,612,307
Car loan	1	923,403	870,088
	<u> </u>	43,710,241	33,964,013
Total Liabilities		53,514,844	41,158,981
Net Assets/(Liabilities)		76,217,204	75,015,593
NET ASSETS/EQUITY			
General fund	18	37,517,204	36,315,593
Revaluation reserve	20	38,700,000	38,700,000
Total Net Assets/Equity		76,217,204	75,015,593

These Financial Statements were approved by the Board on 27 October 2022

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

(Mr D. CAURENT)

CHAIRMAN

(Mr A.K.PARAYAG) BOARD MEMBER

Date: 27 October 2022

Statement of Financial Performance for the year ended 30 June 2022

		Year ended 30 Jun 2022	Year ended 30 Jun 2021
	Notes	Rs	Rs
REVENUE			
Revenue from non-exchange transaction	19	76,901,707	26,496,593
Revenue from exchange transaction	20	307,585	1,130,705
		77,209,292	27,627,298
EXPENDITURE			
Salaries and employee benefits	21	45,157,599	40,768,729
Cost of amenities and upgrading of environment on public beaches	22	7,332,498	2,715,872
Maintenance on public beaches and provision	22	7,332,490	2,713,672
of utilities	23	3,451,711	3,692,788
Rent		4,148,280	4,148,280
Maintenance and running of motor vehicles		1,393,421	1,292,032
Office expenses, postage and incidentals	24	984,453	1,043,918
Depreciation		4,749,939	4,593,689
Cost of utilities	25	785,830	749,242
Legal and professional services		331,000	136,000
Board members fees and allowances		926,858	616,883
Other operating expenses		806,623	507,305
Insurances		137,413	394,232
Training and mission		4,000	26,000
Advertising		308,100	90,185
		70,517,725	60,775,155
			_
Net surplus/(deficit)		6,691,567	(33,147,857)

Statement of Changes in Net Assets/Equity for the year ended 30 June 2022

	General fund	Renewal fund	Revaluation Reserve	Total
	Rs	Rs	Rs	Rs
Balance at 30 June 2020	76,387,690	310,000	38,700,000	115,397,690
Prior year Adjustment	285,705			285,705
Increase in Retirement Benefit				
Obligations	(7,194,582)			(7,194,582)
Transfer to revenue - fine written off	(39,658)			(39,658)
Surplus /(deficit) for year	(33,147,857)			(33,147,857)
Restated as at 30 June 2021	36,291,298	310,000	38,700,000	75,301,298
Increase in Retirement Benefit				
Obligations	(5,775,661)			(5,775,661)
Surplus /(deficit) for year	6,691,567			6,691,567
Balance at 30 June 2022	37,207,204	310,000	38,700,000	76,217,204

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 2022

Cash Flow Statement for the year er	Year ended 30 Jun 2022	Year ended 30 Jun 2021
	Rs	Rs
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus/(Deficit)	6,691,567	(33,147,857)
Adjustment for non-cash movements		
Depreciation	4,749,939	4,593,689
Increase/(decrease) in payables	2,263,215	(2,895,384)
Increase/(decrease) in provisions for employee		
benefits	1,414,137	2,173,877
Retirement benefit obligations	1,398,672	797,784
(Increase)/decrease receivables	99,931	402,311
(Increase)/decrease inventories	246,867	608,029
Net cash flows from operating activities	16,864,328	(27,467,551)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(17,589,077)	(2,252,020)
Proceeds from sales of fixed asset		, , , ,
(Gain)/loss on proceed of sale of fixed asset		
Net cash flows from investing activities	(17,589,077)	(2,252,020)
CASH FLOWS FROM FINANCING ACTIVITIES		
General fund		(39,658)
Net cash flows from financing activities	-	(39,658)
Net increase/(decrease) in cash and cash	(724.740)	(20.750.220)
equivalents	(724,749)	(29,759,229)
Cash and cash equivalents at beginning of year	40,829,710	70,588,939
Cash and cash equivalents at end of year	40,104,961	40,829,710

Statement of Comparison of Budget and Actual amount for the year ended 30 June 2022

	Budget Amount	Revised Budget Amount	Actual 1 July 2021 to 30 June 2022	Financial Statements 1 July 2021 to 30 June 2022	Difference Between Revised Budget and Actual Expenditure	Comments
	Rs	Rs	Rs	Rs	Rs	
Revenue						
Recurrent grant	51,400,000	51,400,000	51,400,000	51,400,000	-	T. 1. 1.
Beach traders' licence	0	0	2,415,500	50,000	- 2,415,500	Licences being paid for financial year 2022-23
Other income	2,000,000	2,000,000	281,707	261,462	1,718,293	Payment of rental for tuckshops exempted by Board
Refundable deposit			72,000		-	
Capital grant	15,000,000	15,000,000	14,832,987	14,832,987		
Capital grant - NEF			10,664,844	10,664,844		
Total revenue	68,400,000	68,400,000	79,667,038	77,209,293		
Expenses						T
Salaries and employee benefits	39,742,700	39,742,700	42,633,420	45,157,599	(2,890,720)	
Cost of amenities and upgrading of environment on public beaches	15 000 000	15 000 000	*7.104.116	7 222 409	7 005 004	Payments for projects earmarked under last
environment on public beaches	15,000,000	15,000,000	*7,104,116	7,332,498	7,895,884	financial year
Maintenance on public beaches	2.750.000	2.750.000				Close monitoring to avoid wastage of
and provision of utilities	3,750,000	3,750,000	3,469,569	3,451,711	280,431	resources
Rent	4,148,280	4,148,280	4,148,280	4,148,280	0	
Maintenance and running of motor	4 700 000	4.500.000				
vehicles	1,500,000	1,500,000	1,396,648	1,393,421	103,352	
Office expenses, postage and	1 020 000	1 020 000	054.064	004.450	=0.500	
incidentals	1,030,000	1,030,000	951,361	984,453	78,639	
Cost of utilities	800,000	800,000	789,830	785,830	10,170	
Legal and professional services Board members fees and allowance	300,000	300,000	286,000	331,000	14,000	
	540,000	540,000	712,385	926,858	(172,385)	
Other operating expenses Insurances	604,020	604,020	783,015	806,623 137,413	(178,995)	
	425,000 85,000	425,000	152,987		272,013	
Training and mission Advertising	175,000	85,000 175,000	4,000 308,099	4,000 308,100	81,000 (133,099)	
Refundable deposit	1/3,000	1/3,000	63,000	308,100	(63,000)	
Other expenses:			03,000		(03,000)	
Purchase of fixed asset- Recurrent						
grant	300,000	300,000	226,242		73,758	
Purchase of fixed asset - Capital grant			242,765			
Purchase of fixed asset -Public infrastructure			17,120,070	17,120,070		
Total Expenses	68,400,000	68,400,000	80,391,787	82,887,856		
NET REVENUE		0	(724,749)			

The budget is approved on a cash basis and covers the period from 01 July 2021 to 30 June 2022.

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

^{*} Total Expenses for infrastructural works amounts to Rs 24,224,186. Infrastructural works were funded by NECCF to the tune of Rs 10,664,844.

Statement Showing Reconciliation of Actual Cash Flows with Financial Statements for the year ended 30 June 2022

PAYMENTS	30-Jun-22
TATMENTS	Rs
Actual amount on comparable basis as presented in the Budget &	
Actual Comparative statement	80,391,787
Basis Differences:	
Adjustment for prepayments	78,870
Inventories	246,867
Trade receivables	
Provisions & Accruals	
Sick leave	749,592
Passage benefits	(234,355)
Vacation leave	898,900
Retirement benefit obligation	1,398,672
Adjustment for creditors	48,433
Non-Budgeted items:	
Purchase of fixed assets	(17,589,077)
Refundable deposits	(63,000)
Refund for tuckshop	(283,656)
Stale cheques	124,753
N.T II. *4	
Non cash item:	4.740.020
Depreciation	4,749,939
Actual amount in the Statement of Financial Performance	70,517,725
RECEIPTS	Rs
Actual amount on comparable basis as presented in the Budget &	5 0.66 5 0.00
Actual Comparative statement	79,667,038
Basis Differences:	(01.071)
Adjustment for receivables	(21,061)
Adjustment for payables	(2,205,781)
Stale cheques	124,753
Refundable deposits	(72,000)
Refund for tuckshop	(283,656)
Actual amount in the Statement of Financial Performance	77,209,293

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

1.0 Principal activities of the Authority

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

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

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

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

2.0 Basis of preparation

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

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

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 2022.

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.

4.0 Measurement base

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

5.0 Adoption of new and revised standards

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

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

Current and Revised IPSAS

- IPSAS 1 Presentation of Financial Statements
- IPSAS 2 Cash Flow Statements
- IPSAS 3 Accounting policies, changes in Accounting Estimates and Errors
- IPSAS 9 Revenue from Exchange Transactions
- IPSAS 11 Construction Contracts
- IPSAS 12 Inventories
- IPSAS 13 Leases
- IPSAS 14 Events After Reporting Date
- IPSAS 16 Investment Property
- IPSAS 17 Property, Plant and equipment
- IPSAS 19 Provisions, Contingent Liabilities and Contingent Assets
- IPSAS 20 Related Party Disclosures
- IPSAS 21 Impairment of Non-Cash-Generating Assets
- IPSAS 23 Revenue from Non Exchange Transactions
- IPSAS 24 Presentation of Budget Information in Financial Statements
- IPSAS 25 Employee Benefits
- IPSAS 26 Impairment of Cash Generating Assets
- IPSAS 39 Employee benefits

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- IPSAS 39 Employee benefits

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 2022-23
Motor vehicles	20
Furniture and fittings	10
Computer equipment	25
Office equipment	20
Plant and machinery	20
Buildings	2
Public Infrastructure	10

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

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

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

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 2022 7.4.0 Leases

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

7.5.0 Provisions, contingent liabilities and contingent assets

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

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

7.6.0 Retirement and other Benefits Obligations

7.6.1 Defined benefit pension plan

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

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

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

7.6.2 Defined contribution pension scheme

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

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

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

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

7.6.3 State pension plans

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

7.6.4 Family protection scheme

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

7.6.5 Provision for vacation leave

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

7.6.6 National Savings Fund

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

7.7.0 Revenue Recognition

7.7.1 Revenue from non-exchange transaction

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

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

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

7.7.2 Revenue from exchange transactions

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

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

7.8.0 Expenses

All expenses have been accounted on accrual basis

7.9.0 Taxation

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

8.0 Risks management policies

8.1 Financial risk

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

8.2 Credit risks

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

8.3 Currency risks

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

9.0 Cash and cash equivalent balances

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

	Year ended 30 Jun 2022	Year ended 30 Jun 2021
	Rs	Rs
Cash in hand	4,266	2,236
Cash at bank	40,100,695	40,827,474
	40,104,961	40,829,710

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	25,031	46,092
Employee benefits	18,760	18,760
Bel ombre project	164,250	164,250
	208,041	229,102

		Year ended 30 Jun 2022	Year ended 30 Jun 2021
11.0	Inventories		
		Rs	Rs
	Repairs & Maintenance materials	495,938	480,336
	Other materials	595,570	893,918
	Stationery	314,724	318,162
	Stamps	61,185	21,868
	Total	1,467,417	1,714,284
12.0	Prepayments		
		Rs	Rs
Ir	nsurance	29,936	87,350
N	Naintenance agreement	45,430	66,887
		75,366	154,237

13.0 Property, plant and equipment

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

	Building	Public Infrastructure	Motor vehicles	Computer equipment	Furniture & fittings	Office equipment	Plant & machinery	Total
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Cost								
30.06.2020	11,463,962	16,925,135	12,647,455	1,677,247	1,178,762	1,087,858	1,541,368	46,521,787
Additions	1,748,574	246,931		71,300	33,100	73,340	98,325	2,271,570
30.06.2021	13,212,536	17,172,066	12,647,455	1,748,547	1,211861	1,161,198	1,639,693	48,793,357
Additions		17,120,070		59,202	40,250	126,790	242,765	17,589,077
30.06.2022	13,212,536	34,292,136	12,647,455	1,807,749	1,252,112	1,287,988	1,882,458	66,382,434
Depreciation								
30.06.20 Charge for	208,226	1,350,634	7,782,313	846,627	510,065	664,745	757,144	12,119,754
the year Depreciation Adjustment	234,951	1,717,206	1,778,526	299,420 (131,953)	106,233 (17,384)	194,567 (136,368)	262,786	4,593,689 (285,705)
30.06.2021	443,177	3,067,840	9,560,839	1,014,094	598,914	722,944	1,019,930	16,427,738
Charge for								
the year	264,251	2,164,628	1,507,519	277,695	109,392	172,801	253,653	4,749,939
30.06.2022	707,428	5,232,468	11,068,358	1,291,789	708,306	895,745	1,273,583	21,177,677
Net book value 30.06.2022	12,505,108	29,059,668	1,579,097	515,960	543,806	392,243	608,875	45,204,758
Net book value 30.06.2021	12,769,359	14,104,226	3,086,616	734,453	612,948	438,254	619,763	32,365,619

13.1 Investment property

The investment properties, 22 tuckshops, one boathouse and two commercial buildings situated on public beaches and which are generating income through rentals were estimated at fair value of Rs 38.7M. The fair values were determined based on valuations performed by Broll Indian Ocean Ltd, an accredited independent valuer in March 2018. The fair value model has been adopted and the investment properties will be valued each five years.

14.0	Trade and other payables	Year ended 30 Jun 2022	Year ended 30 Jun 2021
14.1	Trade payables	333411 2322	55 54 2522
		Rs	Rs
	Trade payables	2,365,500	159,719
		2,365,500	159,719
14.2	Other payables		
	1 0	Rs	Rs
	Accrued expenses	2,643,426	2,594,992
	Construction work in progress		
		2,643,426	2,594,992
	Total Trade and other payables	5,008,926	2,754,711
14.3	Refundable deposits		
		Rs	Rs
	Sundries	264,120	255,120
		264,120	255,120
14.4	Employee benefits		
	Passage benefits	Rs	Rs
	Balance as at start of year	1,717,810	1,222,088
	Amount earned during the year	885,319	599,025
	Amount paid during the year	(1,119,674)	(103,303)
		1,483,455	1,717,810
	Balance as at end of year	1,465,455	1,/1/,810

15.0	Non-current Liabilities		
		Year ended	Year ended
15.1	Employee benefits	30 Jun 2022	30 Jun 2021
1511	• •	Rs	Rs
15.1.1	Accumulated sick leave		
	Deleves as at stant of years	C 222 CO1	F 104 003
	Balance as at start of year	6,232,691	5,104,002
	Increase/(decrease) in provision	1,280,623	1,306,016
	Amount paid during the year	(531,031)	(177,327)
	Balance as at end of year	6,982,283	6,232,691

15.1.2 Vacation leave	Rs	Rs
Balance as at start of year Increase/(decrease) in provision Amount paid during the year	6,119,015 898,900	5,5569,549 746,726 (197,260)
Balance as at end of year	7,017,915	6,119,015
Total employees benefit	14,000,198	12,351,706

16.0 Retirement benefit obligations

Pension scheme – IPSAS 39

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

	Rs	Rs
Amounts recognized in Statement of Financial position at end of year:		
Defined benefit obligation	58,102,568	50,818,877
(Fair value of plan assets)	(29,315,928)	(29,206,570)
Liability recognized in statement of financial position at end of year	28,786,640	21,612,307

16.0 Retirement benefit obligations

	Year ended	Year ended
	30 Jun 2022	30 Jun 2021
Amounts recognized in Statement of Financial	Rs	Rs
performance at end of year:		
Current service cost	2,181,243	1,961,261
Employee contribution	(778,399)	(694,460)
Fund expenses	88,101	89,254
Net interest expense/(revenue)	1,075,326	483,418
Total included in staff cost	2,566,271	1,839,473
Remeasurement		
Liability (gain)/loss	4,207,808	7,963,670
Assets (gain)/loss	1,567,853	(769,088)
Net Assets/Equity (NAE)	5,775,661	7,194,582
Total	8,341,932	9,034,055
Movements in liability recognised in Statement of Financial Position:	Rs	Rs
At start of year	21,612,307	13,619,941
Staff Cost	2,566,271	1,839,473
(Contributions paid by employer)	(1,167,599)	(1,041,689)
Amount recognised in NAE	5,775,661	7,194,582
At end of year	28,786,640	21,612,307
.		

16.0 Retirement benefit obligations (cont'd)

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

Reconciliation of the present value of defined benefit obligations	Year ended 30 June 2022 Rs	Year ended 30 June 2021 Rs
Present value of obligations at start of period Current service cost Interest cost (Benefits paid) Liability (gain)/loss	50,818,877 2,181,243 2,540,944 (1,646,304) 4,207,808	39,598,325 1961,261 1,484,937 (189,316) 7,963,670
Present value of obligations at end of period	58,102,568	50,818,877
Reconciliation of fair value of plan assets	Rs	Rs
Fair value of plan assets at start of period Expected return on plan assets Employer contributions Employee contributions (Benefits paid + other outgoings) Asset gain/(loss)	29,206,570 1,465,518 1,167,599 778,399 (1,734,405) (1,567,853)	25,978,384 1,001,519 1,041,689 694,460 (278,570) 769,088
Fair value of plan assets at end of year	29,315,928	29,206,570

Distribution of plan assets at the end of year

Percentage of assets at end of year	June 2022 (%)	June 2021 (%)
Government securities and cash	58.0	54.8
Loans	2.9	2.8
Local equities	13.6	11.8
Overseas bonds and equities	25.0	30.1
Property	0.5	0.5
Total	100	100

16.0 Retirement benefit obligations (cont'd)

Additional disclosure on assets issued or used by the reporting entity

Percentage of Assets at end of year	June 2022 (%)	June 2021 (%)
Assets held in the entity's own financial instruments	0	0
Property occupied by the entity	0	0
Other assets used by the entity	0	0
Total	0	0

Components of the amount recognised in NAE

Year	June 2022	June 2021
Currency	Rs	Rs
Asset experience gain/(loss) during the year	(1,567,853)	769,088
Liability experience gain/(loss) during the year	(4,207,808)	(7,963,670)
	(5,775,661)	(7,194,582)

Year2022-2023Expected employer contributions1,170,871

(Estimate to be reviewed by Beach Authority)

17 years

Weighted average duration of the defined benefit obligation

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

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

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

Year ended	Year ended
30 Jun 2022	30 Jun 2021
(%)	(%)
5.50	5.00
3.50	3.00
2.50	2.00
Nil	
PA (90) tables Rated down	by 2 years
65 years	
	30 Jun 2022 (%) 5.50 3.50 2.50 Nil PA (90) tables Rated down

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

16.0 Retirement benefit obligations (cont'd)

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

- If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs8.7M (Increase by Rs 11M) if all other assumptions were held unchanged.
- If the expected salary growth would increase (decrease) by 100 basis points, the defined benefit obligation would increase by Rs 5.5M (decrease by Rs 4.8M) if all other assumptions were held unchanged.
- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 1.5M (decrease by Rs 1.5M) if all assumptions were held unchanged.

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

17.0 Renewal fund

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

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	Year ended
	30 Jun 2022	30 Jun 2021
		Restated
	Rs	Rs
Opening balance	36,601,298	76,697,690
Recognition of PPE at fair value		
Increase in retirement benefit obligations	(5,775,661)	(7,194,582)
Depreciation Adjustment		285,705
Transfer to revenue- Fine written off		(39,658)
Accumulated surplus for the year	6,691,567	(33,147,857)
Closing balance	37,517,204	36,601,298

19.0 Revenue from non-exchange transaction

	Year ended 30 Jun 2022	Year ended 30 Jun 2021
	Rs	Rs
Recurrent grant Capital fund Fine and penalties	51,400,000 25,497,830 3,877	26,481,167 15,426
	76,901,707	26,496,593

20.0	Revenue from exchange transaction	Year ended 30 Jun 2022	Year ended 30 Jun 2021
		Rs	Rs
	Licences	50,000	5,000
	Rentals	19,668	844,676
	Other income	237,917	281,029
		307,585	1,130,705
21.0	Salaries and employee benefits		
		Rs	
		KS	
	Salaries	31,123,551	27,945,157
	Allowance and overtime	1,806,746	1,373,479
	Travelling and transport	4,379,879	3,840,080
	Staff welfare		69,863
	Uniforms	443,317	321,905
	Gratuity and other allowance	335,071	1,686,423
	Pension cost /Family Protection	6,233,522	4,932,797
	Passage benefits	835,513	599,025
		45,157,599	40,768,729

22.0 Cost of amenities and upgrading of environment on public beaches

	12 months ended 30 June 2022		12 months ended		
			30 June 2021		
	Rs	Rs	Rs	Rs	
Beach management plan				584,292	
Civil works		4,139,195		1,790,696	
Construction of toilet blocks		1,564,800		202,863	
Construction of food court					
Construction/reparation of Kiosk					
Construction/reparation of tuck shop					
Landscaping					
Tree plantation					
Embellishment works					
Lightings		629,958			
Security for beach users					
Info panel			89,355		
				89,355	
Parking facilities		998,545		48,666	
Upgrading access					
Other capital expenditures					
Total		7,332,498		2,715,872	

Note:

- The Board at its meeting held on 30 March 2016, has approved the capitalization of assets with permanent hard structures such as toilet blocks and trading structures as from financial year 2017/18.
- Capital commitments for projects earmarked in the national budget 2022/23 funded by National Environment Fund (NEF) are as follows:

Beach Management plan (Phase 1) at Flic-en-Flac – Rs 10.8 million Beach Management plan (Phase 1) at Belle mare – Rs 13.68 million Beach Management plan (Phase 1) at La Prairie – Rs 10 million Provision of Amenities – Rs 10M

23.0	Maintenance on public beaches and provision of utilities	Year ended 30 Jun 2022	Year ended 30 Jun 2021
		Rs	Rs
	Water and electricity	2,939,569	3,169,136
	Repairs and maintenance	512,142	523,652
		3,451,711	3,692,788

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

24.0 Office expenses, postage and incidentals

	Rs	Rs
Office expenses and incidentals	897,791	954,100
Office equipment	5,179	43,623
Postage and stamps	81,483	46,195
	984,453	1,043,918
25.0 Cost of utilities		
	Rs	Rs
Telephone	393,374	392,301
Electricity	392,456	356,941
	785,830	749,242

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.

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:

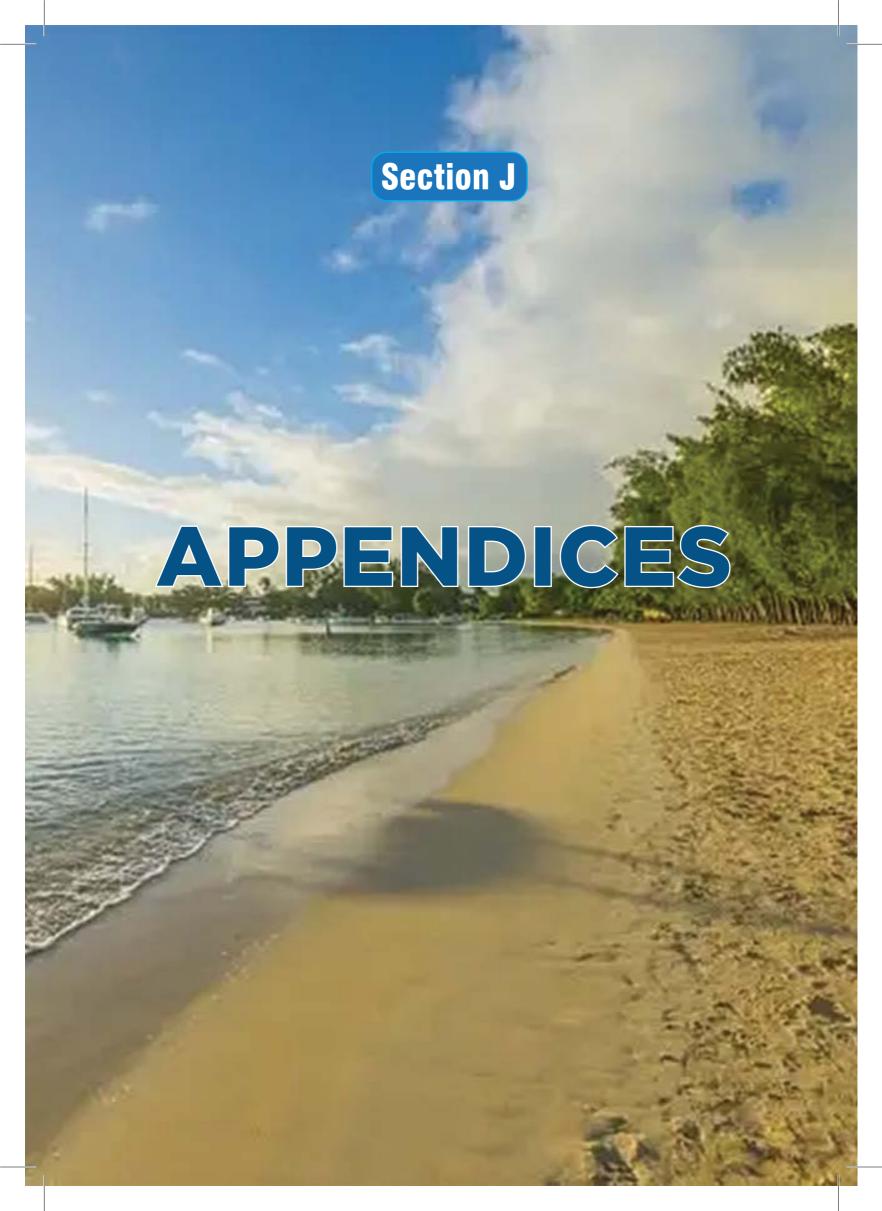
Related Party	12 months ended 30 Jun 2022 Rs	12 months ended 30 Jun 2021 Rs
Ministry of Environment, Solid Waste Management and Climate Change	76,897,830	26,481,167
Total	76,897,830	26,481,167

28.0 Employee disclosure

As at the 30 June, 2022 the Authority had eighty five full time employees on its establishment

29.0 Key management personnel

Key management personnel include a General Manager, a Technical Manager and an Administrative Manager. The post of General Manager is filled on a contract basis. The aggregate remuneration of key management personnel inclusive of travelling, end-of-year bonus, etc. as prescribed in the Pay Research Bureau Report amounted to Rs 3,778,669 for the year.



List of proclaimed public beaches in Mauritius

Northern region

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

List of proclaimed public beaches in Mauritius

Northern region (cont.)

S. N	Name	Extent (Ha)	Sea Frontage m (approx.)	G.N.
19	Grand Baie	1.22	346	604/1991
20	Grand Baie (Lot 3)	0.1670	130	93/2017
21	Grand Baie (near Sunset	0.117	138	1337/2021
	Boulevard)			
22	La Cuvette	1.7775	310	149/1991
23	Pereybere	1.7635	108	1329/1991
24	Bain Boeuf	2.2	727	494/1991
25	Cap Malheureux	0.22	39	497/1991
26	P.G Union Ribet	17.37	1162.5	496/1991 &
				1253/2019
27	Anse La Raie	0.625	110	385/1991
28	Butte à l'Herbe	8.7675	560	386/1991
29	Belle Vue Cugnet	0.3044	155.88	998/2005
30	Belle Vue Cugnet	0.5719	197.67	998/2005
31	Belle Vue Cugnet	0.65	220	610/1991
32	Grande Gaube	0.32	62	606/1991
33	P.G Melville (Part of)	2.113	330	560/2010
34	P.G Melville (Part of)	2.149	525	560/2010
35	Islet Matapan & Pt of P.G Melville	4.9588	1050	687/1963
36	Poudre d'Or	4.23	848	607/1991
37	Pointe des Lascars	0.5679	176	2240/2015
38	Von Moltke -original Ext:0.6590Ha	0.601	137	1424/1990
	-Deproclaimed Ext; 0.058Ha GN 689/1997			
	Total	89.2316	13, 064.25	

Appendix A YEAR ENDED 3

List of proclaimed public beaches in Mauritius

Southern region

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

List of proclaimed public beaches in Mauritius

Eastern region

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

List of proclaimed public beaches in Mauritius

Eastern region (cont.)

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

List of proclaimed public beaches in Mauritius

Western region

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

List of proclaimed public beaches in Mauritius

Western region (cont.)

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

Total number of proclaimed beaches in Mauritius = 132

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

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

Appendix B

List of proclaimed public beaches in Rodrigues

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

Total number of proclaimed public beaches in Rodrigues: 12

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

Source: Commission for Environment, Rodrigues

Appendix C

Beach Authority

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

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

Appendix C

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

Appendix D

Authorisations issued for various activities on each public beach for financial year ending 30 June 2022

S. N	PUBLIC BEACH	NO OF AUTHORISATION ISSUED
1	Albion	4
2	Anse La Raie	6
3	Baie du Cap	2
4	Bain des Dames	2
5	Belle Mare	4
6	Blue Bay	8
7	Flic en Flac	11
8	Grand Gaube	2
9	Grand River South East	2
10	Grande Riviere Noire	2
11	Grand Sable	2
12	La Cambuse	4
13	La Gaulette	2
14	La Prairie	3
15	Le Bouchon	3
16	le Goulet	2
17	Le Morne	4
18	Les Salines	1
19	Mont Choisy	7
20	Pointe aux Sables	7
21	Pointe Aux Piments	1
22	Poste La Fayette	1
23	Riviere Des Creoles	2
24	Roches Noires	2
25	St Felix	1
26	Tamarin	4
27	Trou Aux Biches	1
	TOTAL	90

Appendix E

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

S. N	North	South	East	West
1.	Painting works at Pointe aux Piment (Fish Landing Station) Public Beach	Upgrading works at Baie du Cap public beach consisting of refurbishment and painting of kiosks, toilet blocks, concrete benches and provision of lighting facilities for toilet blocks	poles at Poste	Reinstatement of pine poles at Flic en Flac Public Beach
2.	Painting of pine poles at Mont Choisy Public Beach	Upgrading works at Remy Ollier public beach consisting of painting of concrete benches and bins	table at Old Grand	Fixing of 3 planting enclosures at PG Anna Public Beach
3.	Fixing of stone claddings at Grand Gaube Public Beach	Refurbishment of dangerous bathing panels at Le Bouchon, Pont Naturel, Le Souffleur, La Cambuse, Telfair, Blue Bay, Surinam and Riviere des Galets public beaches	from Vieux Grand Port, Bois des Amourettes and	Reinstatement of pine poles at Le Morne (Dinarobin) near Trader's zone
4.	Filling of rocksand in petanque court at Pointe aux Piment (Cemetery and Fish Landing Station) Public Beaches	Painting of concrete bollards (approx. 550 No.) at Bel Ombre public beach	Welding of bins for Bras D'eau, Poste Lafayette, Palmar, Bambous Virieux public beaches	Fixing of bins provided by Tourism Authority on Public Beaches
5.	Reinstatement of masonry wall at Pereybère Public Beach	Refurbishment of cubicle at Blue Bay public beach	Painting of welded bins for Bras D'eau, Poste Lafayette, Palmar, Bambous Virieux public beaches	Fixing of damaged pine poles along public beaches

Appendix E

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

S. N	North	South	East	West
6.	Fixing of kerbs on parking area at Bain Boeuf Public Beach	Fixing of additional bins at Blue Bay, La Cambuse and Riviere des Galets public beaches	Fixing and Painting of handrail at Bambous Vieux	Fixing and repair of bin base along public beaches
7.	Cleaning of public beaches which were under the responsibility of FSU	Replacement of damaged traditional lighting systems at Blue Bay public beach	Concrete works at Bois des Amourettes toilet block and painting of toilet blocks	Grass cutting on FSU Public Beaches
8.	Electrical and plumbing works at Mont Choisy public beach in the context of Beach Management Plan (Phase 1)	Upgrading of existing water fountain at St Felix public beach consisting of laying of eco blocks, painting works and plantation of decorative plants	Realignment of kerbs at Belle Mare (main)	Regular cleaning and Scavenging/ carting away works along FSU public beaches
9.	Construction of shed/Material Store in Sub Office Pereybère	Upgrading works at St Felix public beach consisting of painting of main kiosk, tables, benches, concrete bridge, marking on jogging track and construction of a pathway topped with crushed corals Repair of street lighting facilities at St Felix public beach	Maintenance of traditional lights at Riviere des Creoles, Vieux grand port, Belle Mare and Roche Noires	Construction of small disabled access at Wolmar public beach
10.	Trimming of low- lying branches at Pointe aux Piment PB and Melville PB	Felling of dangerous trees and lopping of		

Appendix E

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

S. N	North	South	East	West
12.	pine poles/ concrete	Remarking of faded road marking paint on public beaches		
13.	Repair and painting of bench on public beaches			
14.	Painting of Kiosk at Pointe des Lascar Public Beach			
15.	Painting of Kiosk at Von Moltke Public Beach			
16.	Removal of Seaweeds at Melville PB			

Appendix F
List of Clean-up Campaigns carried out during the financial year 2021/22

Cleaning and trees plantation Campaigns in the context of the Cleaning of Coastal Zones and other areas (National Clean-Up Campaign) Note: Launching by The Hon Pravind Kumar JUGNAUTH, Prime Minister, Minister of Defence, Home Affairs and External Communications, Minister for Rodrigues, Outer Islands and Territorial Integrity In collaboration with: Ministry of Environment, Solid Waste Management & Climate Change Mauritius Police Force Tourism Authority District Councils of Pamplemousses and Riviere du Rempart Pointe aux Piments (near Oberoi) Pointe aux Piments (between Le Meridien & Victoria Hotel) Pointe aux Piments (opp. Soleil Couchant up to Recif Attitude) Pointe aux Piments (opp. Soleil Couchant up to Recif Attitude) Pointe aux Piments (opp. Soleil Couchant up to Recif Attitude) Pointe aux Piments (opp. Soleil Couchant up to Recif Attitude) Pointe aux Piments (opp. Soleil Couchant up to Recif Attitude) Pointe aux Piments (opp. Soleil Couchant up to Recif Attitude) Pointe aux Piments (opp. Soleil Couchant up to Recif Attitude) Pointe aux Piments (opp. Soleil Couchant up to Recif Attitude) Pointe aux Piments (between Le Meridien & Victoria Hotel) Trou aux Piments (opp. Soleil Couchant up to Recif Attitude) Pointe aux Piments (between Le Meridien & Victoria Hotel) Touchant up to Recif Attitude) Pointe aux Piments (between Le Meridien & Victoria Hotel) Touchant up to Recif Attitude) Pointe aux Piments (between Le Meridien & Victoria Hotel) Touchant up to Recif Attitude) Pointe aux Piments (between Le Meridien & Victoria Hotel) Touchant up to Recif Attitude) Pointe aux Piments (between Le Meridien & Victoria Hotel) Touchant up to Recif Attitude) Pointe aux Piments (between Le Meridien & Victoria Hotel) Touchant Up to Recif Attitude) Touchant Up to Recif Attitude) Pointe aux Piments (between Le Meridien & Victoria Hotel) Touchant Up to Recif Attitude) Pointe aux Piments (between Le Meridien & Victoria Hotel) Touchant Up to Recif Attitude)	Region	S. N	Event Description	Public Beach	Date held
Association des Hoteliers Restaurateurs de l'Ile Maurice Mauritius Tourism Promotion Authority Part of P.G. the Vale Grand Baie (Le Tamarin)			Cleaning and trees plantation Campaigns in the context of the Cleaning of Coastal Zones and other areas (National Clean-Up Campaign) Note: Launching by The Hon Pravind Kumar JUGNAUTH, Prime Minister, Minister of Defence, Home Affairs and External Communications, Minister for Rodrigues, Outer Islands and Territorial Integrity In collaboration with: Ministry of Environment, Solid Waste Management & Climate Change Mauritius Police Force Tourism Authority District Councils of Pamplemousses and Riviere du Rempart Association des Hoteliers Restaurateurs de l'Ile Maurice Mauritius Tourism Promotion	Pointe aux Piments (near Fish Landing Station) Pointe aux Piments (near Oberoi) Pointe aux Piments (between Le Meridien & Victoria Hotel) Pointe aux Piments (opp. Soleil Couchant up to Recif Attitude) Pointe aux Piments (near Cemetery) Trou aux Biches (opp. Casuarina) Mon Choisy The Vale (near Football Playground) Part of P.G. the Vale Grand Baie (Le	
			 Atlantis Diving Centre Maxiclean Co. Ltd Hotels in the Northern Region 	Grand Baie (Main)	

Appendix F

List of Clean-up Campaigns carried out during the financial year 2021/22 (cont.)

Region	S. N	Event Description	Public Beach	Date held
	2	Clean-Up & Tree Plantation Campaign In collaboration with: Ministry of Environment, Solid Waste Management & Climate Change People's Republic of Bangladesh Mautourco Ltd	P.G. Melville	17-Oct-21
	3	Post Cyclone 'Batsirai' Clean-up Campaign In collaboration with: > Tourism Authority > Maxiclean Co. Ltd	Mon Choisy	05-Feb-22
	4	Clean-Up Campaign In collaboration with: Ministry of Environment, Solid Waste Management & Climate Change Tourism Authority Mautourco Ltd	Pointe aux Piments (near Fish Landing Station)	15-Mar-22
	5	Clean-up Campaign in the context of World Clean Up Day 2021 In collaboration with: Ministry of Environment, Solid Waste Management & Climate Change Indian Ocean Rim Association Maxiclean Co. Ltd	Pointe aux Piments (near Fish Landing Station)	05-Jun-22

Appendix F
List of Clean-up Campaigns carried out during the financial year 2021/22

Region	S. N	Event Description	Public Beach	Date held
	6	Clean-up Campaign in the context of World Clean Up Day 2021 In collaboration with: Ministry of Environment, Solid Waste Management & Climate Change Defi Media Group Maxiclean Co. Ltd	Pointe aux Piments (near Cemetery)	05-Jun-22
	7	Lagoon Clean-up Campaign in the context of World Environment Day 2022 In collaboration with: Ministry of Environment, Solid Waste Management & Climate Change Change Change Chaupement d'Intervention de la Police Mauricienne National Coast Guard Maxiclean Co. Ltd	Mon Choisy	05, 06 & 07- Jun-22
	8	Clean-up Campaign In collaboration with: Rogers Group Tourism Authority Maxiclean Co. Ltd	Riviere des Galets	30-Jul-21
South	9	Clean-up Campaign In collaboration with: Heritage Group of Hotels Tourism Authority Maxiclean Co. Ltd Association des Hoteliers Restaurateurs de l'Ile Maurice Village Council of Savanne	Bel Ombre	19-Aug-21

Appendix F
List of Clean-up Campaigns carried out during the financial year 2021/22

Region	S. N	Event Description	Public Beach	Date held
	10	Clean-up Campaign in the context of World Clean Up Day 2021 In collaboration with: Ministry of Environment, Solid Waste Management & Climate Change District Council of Grand Port	Remy Ollier & P.G. Riviere La Chaux	17-Sept-21
	11	Post Cyclone 'Batsirai' Clean-up Campaign In collaboration with: Association des Hoteliers Restaurateurs de l'Ile Maurice Tourism Authority Mauritius Tourism Promotion Authority Tamasha Hotel Outrigger Hotel Maxiclean Co. Ltd Present: Hon. Alan Ganoo Hon. Marie Sandra Monia Mayotte Hon. Prakash Ramchurrun Chairman, Beach Authority General Manager, Beach Authority Chief Executive Officer, Association des Hoteliers Restaurateurs de l'Ile Maurice	Saint Felix & Blue Bay	06-Feb-22

Appendix F
List of Clean-up Campaigns carried out during the financial year 2021/22

Region	S. N	Event Description	Public Beach	Date held
	12	Tree plantation Campaign in the context of the World Environment Day 2022 In collaboration with: Ministry of Youth, Empowerment, Sports & Recreation Village Council of Le Bouchon Maxiclean Co. Ltd Present: Hon. J. C. S Toussaint Hon. S. M. Hurreeram Hon. R. Doolub	Le Bouchon	05-Jun-22
	13	Lagoon Clean-up Campaign in the context of World Environment Day 2022 In collaboration with: Ministry of Environment, Solid Waste Management & Climate Change Groupement d'Intervention de la Police Mauricienne National Coast Guard Maxiclean Co. Ltd	Blue Bay	07 & 08- Jun-22
East	14	Clean-up Campaign In collaboration with Constance Hotels & Resorts	GRSE	03-Aug-21

Appendix F

List of Clean-up Campaigns carried out during the financial year 2021/22

Region S. N Event Description Public Beach Date here Cleaning and trees plantation Campaigns in the context of the Cleaning of Coastal Zones and other areas (National Clean-Up Campaign) In collaboration with: ➤ Ministry of Environment, Solid Waste Management & Climate Change			- ·	
Campaigns in the context of the Cleaning of Coastal Zones and other areas (National Clean-Up Campaign) In collaboration with: Ministry of Environment, Solid Waste Management & Climate	Region S. N	Event Description	Public Beach	Date held
 ➤ Tourism Authority ➤ District Council of Flacq ➤ Association des Hoteliers Restaurateurs de l'Ile Maurice ➤ Mauritius Tourism Promotion Authority ➤ Norba Nettoyage Ltée ➤ Hotels in the Eastern Region Present: ♣ Hon. Kavydass Ramano, Minister of Environment, Solid 		Cleaning and trees plantation Campaigns in the context of the Cleaning of Coastal Zones and other areas (National Clean-Up Campaign) In collaboration with: Ministry of Environment, Solid Waste Management & Climate Change Tourism Authority District Council of Flacq Association des Hoteliers Restaurateurs de l'Ile Maurice Mauritius Tourism Promotion Authority Norba Nettoyage Ltée Hotels in the Eastern Region Present: Hon. Kavydass Ramano,	Belle Mare (near Residence Thalassa), Palmar (near Ex- Palmeraie Hotel), Trou d'Eau Douce & GRSE	Date held
of Beach Authority		of Beach Authority Mr. Sudeven Chengebroyen, General Manager of Beach Authority		
❖ Mr. Sudeven Chengebroyen, General Manager of Beach	1		1	

	 Mr. Lindsay Morvan, Director of Tourism Authority Mr. Djaved Fareed, Chairman of the Organising Committee for the Eastern 		
16	Clean-up Campaign In collaboration with Espitalier Noel Ltd	Camp des Pecheurs	20-Aug-21
17	Clean-up Campaign In collaboration with Mannick & Associates	Trou d'Eau Douce	23-Aug-21
18	Clean-up Campaign In collaboration with NGO (rep. by Mr Michel Bienvenu)	Belle Mare	12-Sept-21
19	Clean-up Campaign under the National Youth Civic Service programme conducted by the Ministry of Youth, Empowerment, Sports and Recreation	Belle Mare & Palmar	19-Nov-21
20	Post Cyclone 'Batsirai' Clean-up Campaign In collaboration with: Tourism Authority Mauriclean Ltd	Belle Mare (near Residence Thalassa) and Palmar (near Ex- Palmeraie Hotel)	06-Feb-22
21	Lagoon Clean-up Campaign in the context of World Environment Day 2022 In collaboration with: Ministry of Environment, Solid Waste Management & Climate Change National Coast Guard Maxiclean Co. Ltd	Belle Mare	05, 06 & 07- Jun-22

Appendix F
List of Clean-up Campaigns carried out during the financial year 2021/22

Region	S. N	Event Description	Public Beach	Date held
West	22	Cleaning and trees plantation Campaigns in the context of the Cleaning of Coastal Zones and other areas (National Clean-Up Campaign) In collaboration with: Ministry of Environment, Solid Waste Management & Climate Change Tourism Authority District Council of Black River Association des Hoteliers Restaurateurs de l'Ile Maurice Mauritius Tourism Promotion Authority Atics Ltd Hotels in the Western Region	Flic en Flac & Wolmar	29-Jul-21
	23	Post Cyclone 'Batsirai' Clean-up Campaign In collaboration with: Tourism Authority Atics Ltd Mauri-Facilities Co. Ltd	Flic en Flac Wolmar Albion	05-Feb-22
	24	Clean-up Campaign in the context of World Environment Day 2022 In collaboration with: Tourism Authority Middlesex University Atics Ltd Hotels in the Western Region Flic en Flac Force Vive Jumbo Supermarket	Flic en Flac Wolmar Flic en Flac (near Debarcadere) P.G. Anna	02-Jun-22

Appendix F
List of Clean-up Campaigns carried out during the financial year 2021/22

Region	S. N	Event Description	Public Beach	Date held
	25	Tree plantation Campaign in the context of World Environment Day 2022 In collaboration with: Defi Media Group Forestry Service Mauri-Facilities Co. Ltd ABSA Bank	P.G. Anna	04-Jun-22
	26	Lagoon Clean-up Campaign in the context of World Environment Day 2022 Present: Hon. Alan Ganoo, Minister of Land Transport and Light Rail, Minister of Foreign Affairs, Regional Integration and International Trade Hon. Kavydass Ramano, Minister of Environment, Solid Waste Management & Climate Change Mr. Daniel Laurent, Chairman of Beach Authority Mr. Sudeven Chengebroyen, General Manager of Beach Authority In collaboration with: Ministry of Environment, Solid Waste Management & Climate Change National Coast Guard Atics Ltd	Flic en Flac	05, 06 & 07- Jun-22

