



BEACH AUTHORITY ANNUAL REPORT 2013



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SECTION A

INTRODUCTION AND ESTABLISHMENT OF THE AUTHORITY

1.0 INTRODUCTION

The Beach Authority, a corporate body, falling under the aegis of the Ministry of Local Government & Outer Islands has been established following the enactment of the Beach Authority Act, 2002. It came into operation as from June, 2002.

Objectives

The objectives of the Authority is to ensure an integrated approach in the proper control and management of public beaches both in Mauritius and Rodrigues in making provisions for appropriate infrastructures and facilities for the benefit of the public. As at now, there are 109 and 12 proclaimed public beaches in Mauritius and Rodrigues respectively. It will also aim at a better democratization of access to our public beaches. List of proclaimed public beaches in Mauritius and Rodrigues is at Appendix A.

Mission

Our mission is to democratize access to our beaches and to ensure that the general public takes maximum advantage of the *amenities available*. It is also the aim to contribute in line with the Government policy to attain the objective of 2 millions tourists in the coming years. Since the tourists, like the Mauritians, after all, and are becoming users in great numbers of our public beaches.

2.0 FUNCTIONS

2.1 The authority shall, in respect of the management of public beaches, have such functions as are necessary to further enhance/improve most effectively its objectives and in particular, shall -

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

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

SECTION B

STAFFING AND ORGANISATION

1.0 RECRUITMENT POLICY AND CONDITIONS OF SERVICE AND EMPLOYMENT

Since the creation of the Authority as from 2002, the organization had been gradually resourced with adequate staffs and it is now fully operational. Recruitment of all staffs is made in accordance with the Act and established principles and guidelines as applicable in the public sector and all are made through the Staff Committee of the Board. The recommendations of the Staff Committee are, thereafter, approved by the Board.

The conditions of employment (both on contract and establishment) and service of all staffs are governed by the PRB, guidelines established by the Ministry of Civil Service Affairs and legislations in force (as appropriate).

2.0 GENERAL

Mr. S. C. Seeruttun is employed as General Manager of the authority on a contractual basis as per Section 10(i)(b) of the Act. He is responsible for the implementation of policies of the Board and for the control and management of the day-to-day business of the Authority. In the exercise of his functions, he is assisted by Mr. L. Chaytoo, Administrative Secretary and Mr. M.N. Khedah, Technical Manager.

3.0 STAFFING POSITION

Staffing position (on establishment or contract) were as follows :-

Post	No. in post	Remarks
General Manager	1	1
Administrative Secretary	1	1
Technical Manager	1	on l.w.p as from 2 July, 2012 On contract for 1 year as from 3 November 2013
Technical Officer	2	1 (on contract)
Beach Works Inspector	4	
Beach Enforcement Officer	5	
Accounts Officer	1	
Confidential Secretary	1	
Executive Officer	2	
Purchasing & Supply Officer	1	
Clerical/Higher Clerical Officer	4	
Clerk/Word Processing Operator	2	
Word Processing Operator	1	
Driver	3	
Office Attendant	4	
General Worker	22	

4.0 PROFILE OF SENIOR STAFF

A profile of each member of the Senior Management Team -

Mr Subhas Chandra Seeruttun	-	BSc (Hons) Maths with Statistics (Punjab University – India)
Mr Leckraj Chaytoo	-	Bachelor in Business Administration (University of South Africa) MBA (Human Resource with Knowledge Management) (University of Technology Mauritius)
Mahen Nuvin Khedah	-	MSc Project Management (University of Mauritius) B.Eng (Hons) Civil Engineering (University of Mauritius) Diploma Personnel Management & Industrial Relations (Cambridge Tutorial College) (On leave without pay)

Mr V. Packiry Poullé

Degree of Master of Science in Civil
Engineering Structures
(City University of London)
Bachelor of Technology in Civil Engineering
(Indian Institute of Technology, Kanpur)

4.1 Other staff in charge of Sections

- | | | | |
|-------|-------------------|---|--|
| (i) | Mrs M. Khodabocus | - | Accounts Officer (in charge of Finance Section) |
| (ii) | Mr V.K. Untoo | - | Purchasing & Supply Officer (in charge of Procurement Section) |
| (iii) | Mr B. Latcheman | - | Executive Officer (in charge of Licensing Section) |

5.0 TRAINING & DEVELOPMENT

5.1 A pertinent human resource challenge of the Authority is to ensure that it is manned at all times and at all levels, by adequate and suitable resource staff with appropriate skills competencies and attitude. While effective recruitment and promotion strategies can provide a partial solution to that challenge, training and development are two key aspects of human resource management that can favoured the other part of the solution. Training and development of staff have been on the agenda of the Authority. The skills of staff at all levels were honed through a mix of both in-house and offsite training. All along it was ensured that the training provided was job related and relevant to the functions of the Authority, and aimed at capacity building and improving the overall performance of the individuals, team and organization.

5.2 Courses, Seminars and Workshops / Conferences attended by Beach Authority's Staff during the Year 2013

Mr. Mahadeo Changia - General Worker

Basic Course in Masonry by Mauritius Institute of Training and Development (MITD)
28 May - 17 September, 2013.

Mr. Nawsad Maudarboccus - General Worker

Basic Course in Domestic Pipe work Institutions
(MITD) - 13 March, 2013

Mr. Servansing Gehrajsingh Prakash - Technical Officer

Two short courses on designed and developed by Dr. Gary Mocke International consultant in collaboration with the University of Mauritius.

- i) Coastal and Marine Environment for Engineers from 17- 21 September, 2013
- ii) Coastal Engineering from 21 October to 04 November, 2013.

Mr. Appadu Lovine - Beach Works Inspector

Two short courses on designed and developed by Dr. Gary Mocke International consultant in collaboration with the University of Mauritius.

- i) Coastal and Marine Environment for Engineers from 17- 21 September, 2013
- ii) Coastal Engineering from 21 October to 04 November, 2013.
- iii) A course in maintenance and beach re-profiling works organised by the Ministry of Environment and Sustainable Development.
 - a) 27 September, 2013 from 9.00 to 11.30 hours in the Conference Room of the Ministry, 3rd Floor, Ken Lee Tower, Barracks Street, Port Louis; and
 - b) 01 October, 2013 from 9.00 to 12.00 hours (hands on training) at Flic en Flac public beach (near Manisa Hotel).

Mr. Virendra Toofuny – Beach Works Inspector

- i) Seminar on Occupational Safety and Health for Employers/Employees from 6 – 7 August, 2013 hosted by the Ministry of Labour, Industrial Relations and Employment.
- ii) Workshop on Road Traffic Safety in 17 July, 2013 organised by the Mauritius Standard Bureau in collaboration with the University of Mauritius.
- iii) The effective use of ICTs for Disaster Management – 12-13 September, 2013 organised by Information & Communication Technologies Authority (ICTA).
- iv) A course in maintenance and beach re-profiling works organised by the Ministry of Environment and Sustainable Development.
 - a) 27 September, 2013 from 9.00 to 11.30 hours in the Conference Room of the Ministry, 3rd Floor, Ken Lee Tower, Barracks Street, Port Louis; and
 - b) 01 October, 2013 from 9.00 to 12.00 hours (hands on training) at Flic en Flac public beach (near Manisa Hotel).

Mr. A. Beeputh – Beach Enforcement Officer

- i) Seminar on Risk Assessment for Employees in Parastatal Organisations – 17 September, 2013 hosted by the Ministry of Labour, Industrial Relations and Employment.
- ii) The effective use of ICTs for Disaster Management – 12 -13 September, 2013 organised by Information & Communication Technologies Authority (ICTA).

Mr. L. Chaytoo - Administrative Secretary

Conference on “Excellence in Human Resource Development for Sustainable Growth’ from 17 – 18 October, 2013 hosted by Human Resource Development Council.

Mr. S. Seeruttun – General Manager

National Dialogue on the Ocean Economy from 22 – 23 July, 2013 organised by the Board of Investment.

General Workers

Mr. Juhull Vikash
Mr. Ameer Habiboollah
Mr. Thiboudois Percy
Mr. Dauhoo Devprakash
Mr. Seeruttun Soojeet
Mr. Lallchand Rajesh
Mr. Serret Christian
Mr. Maudarbocus Nawsad
Mr. Changia Mahadeo
Mr. Bhim Rajcoomar

A course in maintenance and beach re-profiling works organised by the Ministry of Environment and Sustainable Development.

- (i) 27 September, 2013 from 9.00 to 11.30 hours in the Conference Room of the Ministry, 3rd Floor, Ken Lee Tower, Barracks Street, Port Louis; and
- (ii) 01 October, 2013 from 9.00 to 12.00 hours (hands on training) at Flic en Flac public beach (near Manisa Hotel).

SECTION C

CORPORATE GOVERNANCE

REPORT

1.0 COMPLIANCE AND ENFORCEMENT

The Beach Authority Board is responsible for ensuring that proper standards of Corporate Governance are maintained. With a view to *ensuring* 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 had already been approached to carry out appropriate sensitization programme and awareness and which had already started and is ongoing. The objective is that the Chairman, Board Members as well as all relevant officials fully understand the importance, apply the concept of Corporate Governance and improve governance within the framework of the Beach Authority Act, 2002. The report had been prepared as far as practicable in accordance with the ‘Code of Corporate Governance’.

2.0 ROLE AND FUNCTION OF THE BOARD AND MEMBERS

2.1 Structure and Composition of the Beach Authority Board

The structure, composition and the manner of appointment of members have been established by section 7 (2) of the Act. The composition of the Board for period January to December 2013 was as follows:

Board Members’ Profiles for 2013

Chairman	Mr J.K. Nunkoo Project Coordinator, Mauritius Telecom LLB Hons., University of London Teaching/ Consultant, Offshore
Representative of Ministry of Local Government & Outer Islands	Mr A.K. Parayag Office Management Executive GCE “advanced” Level, LCC “Intermediate Stage”
Representative of Ministry of Environment & Sustainable Development	Mr R. Seenauth

Representative of Ministry of Fisheries

Mr N. Bheemul

Technical Officer, Ministry of Fisheries
Diploma in Fisheries – UOM
Scuba Diving Certificate

Representative of Ministry of Youth
and Sports

Mr Y. Kheedoo

Assistant Secretary, Ministry of Youth
& Sports
Diploma in Management Studies at
(UOM)

Representative of Ministry of Tourism
and Leisure

Mr R. Moolye

Principal Assistant Secretary, Ministry
of Tourism & Leisure
Masters in Business Administration,
UTM
BSc in Public Administration &
Management, UTM

Representative of Ministry of Housing
and Lands

Mr H.T. Appadoo

Deputy Chief Surveyor, Ministry of
Housing and Lands
Diploma in Land Surveying, (UOM)
Certified Land Surveyor

Representative of Police Department

Mr T. Abdoolakhan

Staff Officer, Administrative, Police
Headquarters and o/c National Coast
Guard Office

Association of District Councils

Mr R. Wochit

Chairman, District Council of
Pamplemousses
Holder of Lycee polytechnic in
fabrication Mechanic
District Councillor for Triolet
Board Member of Mauritius Meat
Authority

Representative of Rodrigues Regional
Assembly

Mr S. Sooprayen

Departmental Head, Commission for
Environment, Tourism, Fisheries,
Forestry and Marine Parks

Members appointed by Hon. Minister of Local Government & Outer Islands

1) Mr L.S.R. Labiche

SC

Family Social Worker, District Councillor of Black River District Council

Ex Chairman, Finance Committee (B/ River District Council

Ex Board Member of Film

Classifications Board,

Le Morne Heritage Trust Fund and Nelson

Mandela Centre for African

Culture Trust Fund

2) Mr R. Jugdharee

BSc in Hospitality Management & Tourism

MSc in Tourism Management & Marketing

Executive MBA

Lecturer at UTM and EILM University

Executive member of Youth in Networking

Attendance for Board member for yr 2013

SN	Ministry / Dept	Name	Board Meeting	Remarks
1	Chairman, Beach Authority	Nunkoo J. Anand	13	
2	Ministry of Local Government	Parayag A k	13	
3	Ministry of Tourism & Leisure	Purusram R	11	
		B Dwarka	1	
4	Ministry of Environment & SD	Beedassy R	2	
		R Seenauth	8	
		N Soogun	3	
5	Ministry of Fisheries	N. Bheemul	9	
		N Roomaldawo	1	
6	Ministry of Housing & Lands	L. Appadu	9	
		S Suntah	1	
		Seebun V	3	

SN	Ministry / Dept	Name	Board Meeting	Remarks
7	Ministry of Youth & Sports	N Jhundoo	2	
		Jhummun. P	1	
		Kheedhoo Y	10	
8	Rodrigues Regional Assembly	S Sooprayen	3	
		J.Henri Felicite	2	
9	Police Department	Abdoolahkhan T	8	
		J Frichot	2	
10	Association of District Council (BRDC)	R Woochit	7	
		S Jugurnauth	2	
11	Board Member	Jughdharree G	10	
12	Board Member	LSR Labiche	13	

Major Board Decisions for Year 2013

Draft Tourism Authority (Kitesurfing) Regulations 2012

The Board raised, in principle, no objection for the Tourism Authority to grant licence for windsurfing/kite surfing activities on public beaches subject to prior clearance and authorization being obtained from the Beach Authority in accordance with the present BA (Use of public beaches) Regulations, 2004.

Issue of Licence for renting of mattresses and umbrellas

The Board concurred to be guided with the stand of the Ministry so as to stop issuing licences of renting of mattresses and umbrellas on highly frequented public beaches.

Harmonization of rental value for tuck shops at St. Felix public beach

The Board agreed to harmonize the rental value of Rs. 2, 500.- monthly as regards the renting of tuck shops at St. Felix public beach with effect from 1 April 2013.

Audit Committee

The Board took note for the setting up of an Audit Committee at the level of the Authority in order to adhere and comply with the principles of Code of Corporate Governance and which is monitored through the Performance Information Management Systems (PIMS) at the office of the Public Sector Governance (OPSG) under the aegis of the Prime Minister's Office (PMO).

Lease of vacant buildings for commercial purposes on public beaches

It was agreed that the Lease of vacant buildings for commercial purposes on public beaches be kept in abeyance pending necessary amendments to be made to the Beach Authority Act accordingly.

Departmental Tender Committee to be chaired by the Administrative Secretary

With a view to complying with the principles of good governance, the Board approved that Departmental Tender Committee (DTC) be presided, henceforth, by the Administrative Secretary of the Authority.

2.2 Tenure of Office

Every member of the Board holds office for a period of not more than two years but are eligible for re-appointment. The General Manager shall attend every meeting of the Board and may take part in its deliberations but he shall not be entitled to vote on any question before the Board. The Administrative Secretary acts as Secretary to the Board.

2.3 Role, Function and Powers of Board

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

2.4 Conflict of Interests

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

2.5 Role and Function of Chairperson

The Chairperson of the Beach Authority Board is non-executive and is appointed by the Minister of Local Government & Outer Islands under Section 7(1) of the Act. The core role and functions of the Chairperson are 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); and
- (e) signing of cheques in terms of Section 19(2) of the Beach Authority Act.

2.6 Role and function of Chief Executive Officer

The Act provides at Section 10 that there shall be a Chief Executive Officer of the Authority who shall be known as the General Manager and appointed by the Board with the approval of the Minister, on such terms and conditions as it thinks fit. It confers on the General Manager the responsibility for the execution of the policies of the Board and for the control and management of the day-to-day business of the Authority.

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

The Beach Authority Board, its composition and the manner it is constituted are set out in Section 7 of the Act. None of the members are executive. The Act has, however, ensured that members of its Board represent different ministries, departments and other stakeholders that have an interest in the different operational aspects of the Authority which can thus benefit from their skills, expertise and experience for its smooth running.

2.8 Remuneration of Board Members

The Chairperson, members of the Board and other Committees are remunerated in accordance with the provisions of the Pay Research Bureau Report. Fees paid to the Chairperson and other members amounted to Rs 474,297/- during the period covered under the report.

3.0 BOARD AND SUB-COMMITTEES

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

- (a) a **Finance Committee** To make recommendations to the Board in respect of any financial matters (as appropriate), in particular, all capital expenditure exceeding Two Hundred Thousand Rupees (**Rs. 200, 000/-**)

- (b) a **Staff Committee** which :-
- (i) recommends to the Board on all staff matters, in particular, relating to recruitment, promotion, training and uniforms/protective allowances, etc.; and
 - (ii) advises the Board on matters relating to employment policy and strategies and human resource development etc including disciplinary matters.
- (c) **Beach Traders' Licence Committee** To examine all applications and requests relevant to Beach Trader's licence and make recommendations to the Board for the issue of new Beach Trader's Licence and / or make other such recommendations relevant to Beach Trader's Licence

3.1 Finance Committee

The committee is constituted of the following Board Members:-

- (a) Representative of Ministry of Local Government, & Outer Islands (**Chairperson**)
- (b) Representative of the Police Department
- (c) Representative of Ministry of Environment & Sustainable Development

The Secretary is appointed by the Management.

3.2 Staff Committee

The committee is constituted of the following Board Members:-

- (a) Representative of Ministry of Tourism & Leisure (Chairperson)
- (b) Representative of Ministry of Local Government & Outer Islands
- (c) Representative of Ministry of Youth & Sports

The Secretary is appointed by the Management.

3.3 Beach Traders Licence Committee

The committee is constituted of the following Board Members:-

- (a) Representative of Association of District Council (Chairman)
- (b) Representative of Ministry of Fisheries
- (c) Representative of Ministry of Local Government & Outer Islands
- (d) Mr. Shaneel Gurudev Jughdharree, Board Member
- (e) Mr. Serge Labiche, Board Member

The Secretary is appointed by the Management.

3.4 Sittings of the Board and Sub-Committees of the Board

Particulars	Year 2013
Board Meeting	10
Special Board Meeting	3
Finance Committee	6
Staff Committee	4
Beach Trader Licence Committee	2
Others (Bid Evaluation Committee)	4

3.5 Other Committees

(i) Audit Committee

The Audit Committee had been set up to ensure compliance with the guidelines provided in the National Code of Corporate Governance. The Committee comprises of the following members :

- (i) Representative of the Ministry of Youth & Sports
- (ii) Representative of the Ministry of Tourism & Leisure
- (iii) Representative of the Parent Ministry

The first committee of the Audit took note of :

- (i) the Internal Control Report
- (ii) Audit Report for financial year 2012
- (ii) Risk Committee

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

3.6 Access to Independent Advisers

The Board and the Committees have the right to retain independent external legal or other advisers as they deem necessary.

3.7 Board Information

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

4.0 SECRETARY

The Administrative Secretary of the Authority acts as the Secretary to the Board and other Committees. He is responsible inter alia for :-

- (a) ensuring that the Authority complies 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 is responsible for the total process of managing risks while the management of the Authority is accountable to the Board for the design, implementation and detailed monitoring of the risk management process.

5.2 Environment Risk

The Authority does not operate in a manner that may cause harm to the environment in general nor does it use materials of risky nature which may affect the environment.

5.3 Corporate Quality

A key aspect of risk management is to ensure high operational and service standards so as to maintain the image of the Authority. In order to sustain good corporate image, the Authority usually provide training and allows 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 is not exposed to any foreign exchange risk. It is financed out of revenue collected and mainly from Government Grant.

5.5 Insurance Risk

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

5.6 Internal Control System

The Board is 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 of being a small organization not warranting for the time being with a full-fledged Internal Control Officer, the assistance of the Parent Ministry is sought to entail the services of Internal Controllers from the Ministry to carry out internal control duties at the Authority as and when required. The last exercise was carried out in June, 2012.

5.7 Internal Audit

The Authority is a relatively small organization comprising a few high value transactions. The system of internal control at the Authority provided by the Parent Ministry incorporates 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 AUDITING AND ACCOUNTING

6.1 Accounting

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

6.2 Audit

The Beach Authority Act provides at section 13 that the Auditor to be appointed shall be the Director of Audit.

7.0 INTEGRATED SUSTAINABILITY REPORTING

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

7.1 Ethics

The Authority has not developed its own set of corporate values and standards of behaviour for its management and staff. It has, however, built up over the years a culture of efficiency and effectiveness at work and follows 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 keeping in mind the concept of 'Maurice île Durable'.

7.3 Health and Safety

The Authority had set up a 'Medical and Surgical Insurance Scheme' in favour of all employees of the Authority with SICOM. They are also covered with an Insurance Policy. General Workers on sites (on public beaches) had also been provided with the necessary clothing/protective equipments in conformity with the Regulations in force.

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

8.0 CORPORATE AND SOCIAL RESPONSIBILITY

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

8.1 Donations

No donations had been made to any political party or organization.

SECTION D

REGULATIONS OF ACTIVITIES ON PUBLIC BEACHES

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

- (i) Beach Authority (Traders' Licence) Regulations, 2004
- (ii) Beach Authority (Use of Public Beaches) Regulations, 2004

1.0 ISSUE/RENEWAL OF BEACH TRADERS' LICENCE FOR TRADES OTHER THAN RENTING OF MATTRESS AND UMBRELLA

With the proclamation of the Beach Authority (Trading Licence Regulations, 2004) and the Authority took over the responsibility from the local Authorities for the issue and renewal of Beach Traders Licence (ex Beach Hawker's Licence) on public beaches. Issue of Beach Trader's Licences for trades are as follows:-

Trade

Class I

Selling of coconuts
Selling of fruits (other than coconut)
Selling of ice cream and ice lollies
Selling of cooked food
Selling of "dholl puri" and cakes and fancy products
Selling of non-alcoholic beverages and juices
Selling of pre-packed snacks and confectionery (other than canned foods)

Class II

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

2.0 CRITERIA AND CONDITIONS FOR ISSUE OF BEACH TRADERS' LICENCE FOR TRADES (OTHER THAN RENTING OF MATTRESS AND UMBRELLA)

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

Licence is issued subject to clearances from Ministry of Health & Quality of Life and Commissioner of Police (statutory provisions);

- (b) Other criteria and conditions as established by Board for issue of Beach Traders' Licence
- (i) Licence holders are allowed to trade on only one public beach,
 - (ii) to issue new beach trader's licence with a maximum of only two different trades per applicant on one public beach,
 - (iii) applicant should select two trades either from Class I or Class II of the First Schedule of the Regulations,
 - (iv) In Class I, applicants for the selling of Ice Cream or Ice Lollies may apply for a second trade other than Cooked Food,
 - (v) applicant should be unemployed,
 - (vi) licences to be issued subject to clearances obtained from *Ministry of Health and Commissioner of Police*,
 - (vii) applicant should not be holder of any other commercial/trade licence,
 - (viii) consideration be given to factors such as extent of the beach, numbers of existing trades already allowed while issuing new licences,
 - (ix) consider any existing beach hawker (but not licensed),
 - (x) applicant should produce a valid Food Handler's Certificate,
 - (xi) varieties of licences already issued on respective public beaches,
 - (xii) licence holders are not allowed to place any table, chair or umbrella while carrying out their trading activities.

3.0 BEACH TRADERS' LICENCE (FOR RENTING OF MATTRESS AND UMBRELLA)

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

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

- (a) Statutory Provisions as per Beach Authority (Traders' Licence) Regulations 2004
 - (i) Licence is issued subject to clearances from Commissioner of Police;
- (b) Other Conditions and criteria (as approved by Board)
 - (i) licence holders be allowed to trade on one public beach only,
 - (ii) applicant should not be holder of any other commercial/trade licence;
 - (iii) applicant should be unemployed;
 - (iv) applicant should submit a list of all those who 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) to allow free passage and no obstruction to be caused to the public domain;
- (viii) all licencees to strictly comply with code of practice (as attached) and as approved by Board as per Section 7 (2) (a) (iii) of the Beach Authority (Traders' Licence) Regulations 2004;
- (ix) applicant for Beach Trader Licence for renting of mattresses and umbrellas, would not be eligible for any other trade as the First Schedule of the Beach Authority (Trader's 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 mattresses and umbrellas, not to renew or revoke the Beach Trader Licence without payment of any compensation and any liability being incurred to the Authority.;
- (xii) Applicants are also requested to abide by a 'Code of Practice' established by the Authority.

- (c) Conditions for Hotels (situated in front of public beaches) involved in activities for placing of mattresses and umbrellas
 - (i) For Hotels, the criteria b (i - iv) do not apply.

3.1 Status of various trade licences issued on public beaches for periods January to December, 2013 is at Appendix C

In general, Beach Traders' Licences for period January to December 2013 were issued as follows:-

- 422 traders were issued 738 Beach Traders' Licence (Except Mattress and Umbrella)

Total amount collected for the year 2013 - Rs 3,690,000.00.

- 21 traders were issued Beach Traders' Licence for renting of 592 mattresses and 285 Umbrellas

Total amount collected - Rs 877,000.00.

Note : Licence fee for trades (other than mattress and umbrella) - Rs 5,000/year
 Licence fee for mattress and umbrella - Rs 1,000 (per mattress and umbrella)/year

4.0 LEASE OF TUCKSHOPS AND OTHER BUILDINGS USED FOR TRADING PURPOSES

With the coming in operation of the Beach Authority Act 2002, the Authority is responsible for the management and 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 dates back as far as the time it was managed by the Local Authorities and the Ministry of Local Government) for management purposes.

Since there was no objection at that time and as an ongoing exercise, 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:-

La Cuvette Public Beach	6 tuckshops and 1 Boat House;
Belle Mare Public Beach	1 tuckshop;
Blue Bay Public Beach	1 tuckshop and 1 Commercial Building;
St. Felix Public Beach	6 tuckshops
Pereybere Public Beach	4 tuckshops.

The renting of the tuckshops and other buildings for financial year 2013 has generated revenue to the tune of **Rs. 1,214,167.75**.

5.0 AUTHORISATION TO USE PUBLIC BEACH

5.1 In accordance with the Beach Authority (Use of Public Beach) Regulations, 2004, the Authority is empowered to control activities on public beaches as follows:-

(a) Authorisation to use public beach

The said regulations provides that any person who wishes to hold on any public beaches, any public gathering, public entertainment or any activity to which the public is convened shall make an application to the Authority;

The application shall be made in the form specified in the First Schedule at least 21 days before holding the said activity; and

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

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

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

ACTIVITIES	Period January to December 2013
Camping	229
Leisure & Sports	123
Commercial(Wedding, Film Shooting)	40
Social Activities(Staff Party, Get Together, etc)	129
Religious	46
TOTAL	567

(b) Repairs and maintenance of boats on public beaches

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

- (a) all pleasure crafts under twenty one feet of dimension to be towed out of public beaches for repairs. Those above twenty one feet may be authorized to use public beach for repairs upon payment of a deposit of Rs 3,000 (refundable) and a daily fee of Rs. 1,000; and
- (b) fishing boats registered with the Ministry of Fisheries are exempted from payment of deposit and daily fee to use public beach for its repairs.

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

Boat and Pleasure Craft Repairs	
Public Beach	Period January to December 2013
Bain Boeuf	2
Cap Malheureux	22
Grand Bay	13
Grand Gaube	1
Melville	3
PG Union Ribet	1
Pte Aux Piments	2
Trou Aux Biches (2 PC)	2
TOTAL	46

5.2 Status of various authorization issued on public beaches for period January to December 2013 is at Appendix D.

6.0 REVENUE COLLECTED IN RESPECT OF LICENCE FEE AND OTHER ACTIVITIES WERE AS FOLLOW:

Nature	Period January to December 2013 (Rs)
Beach Trader Licence	Rs. 3,902,000.00
Lease of tuckshops and other buildings	Rs. 1,230,821.00
Authorisation to use public beaches	Rs. 345,000.00

7.0 ENFORCEMENT OF REGULATIONS AND MONITORING OF ACTIVITIES ON PUBLIC BEACHES

All activities on public beaches are enforced and monitored by the Beach Enforcement Officers of the Authority with the assistance of the Police Department.

It is the objective of the Authority to ensure that the regulations namely: -

- (a) Beach Authority (Trader's Licence) Regulations 2004 and Beach Authority (Trader's Licence) (Amendment) Regulations 2008; and
- (b) Beach Authority (Use of Public Beach) Regulations 2004 are fully enforced in the interest of all users frequenting our public beaches. Any non compliance to those regulations are contravened and prosecuted by the Police.

A status of contraventions established during the periods January to December 2013 are summarized below:-

Returns of Contraventions for the period January to December, 2013						
S. No.		Northern Division	Southern Division	Eastern Division	Western Division	Total
1	Trading without licence and breach of conditions attached to licence	91	6	6	20	123
2	Driving and riding motor vehicles	29	8	34	Nil	71
3	Keeping vessels without authorization	18	Nil	2	Nil	20
4	Placing structure without authorization	7	Nil	1	1	9
5	Horse Riding	2	Nil	2	Nil	22
6	Parking motor vehicle on public beach	20	Nil	50	5	75
7	Damaging wooden parapet	Nil	Nil	1	Nil	1
8	Breach of conditions attached to Lease Agreement	1	Nil	Nil	Nil	1
9	Total	168	14	100	26	322

SECTION E

Implementation of Projects (2013)

Rehabilitation of Tuck shop at Blue Bay public beach

The Blue Bay public beach offers many great facilities for the public and all necessary amenities for the security and safety of beach users. The Beach Authority mandated to provide a safe and secure space for the public has decided to renovate and extend the tuckshop at Blue Bay public beach so that the public can have access to a hygienic restaurant for consumers. To better serve the public users with food court facilities an extension of the existing tuck shop of an area of 16m² has been done equipped with all facilities.

Upgrading of La Prairie public beach in collaboration with the Mauritius Prison Service

The Mauritius Prison Service in collaboration with PayBack Mauritius has set up a project in order to provide opportunities for detainees to pay back the society for their offences through restorative work and community service. In this connection, the coastal area at La Prairie - from the Public Toilet to Mauritius Telecom Antenna is being developed into a public beach and picnic area. The project shall create a friendly environment for picnic and other outdoor leisure facilities for the public as well as help achieve Government Policy to make La Prairie public beach attractive and tourist-friendly. A Memorandum of Understanding has been signed between the Authority and the MPS. The Beach Authority is to provide the construction materials and the MPS is to provide manpower for the project.

The main components of the project are:

- Cleaning of the public beach, removal of bushes.
- Provision of a parking area for both buses and cars
- Cloistering of the public beach and the parking area
- Landscaping works
- Provision of benches and bins
- Provision of a petanque court



Provision of lighting facilities at Saint Felix public beach

The Beach Authority in collaboration with the Employees Welfare Fund and the District Council of Savanne are implementing a Recreational Park Project at Saint Felix public beach. The main components are:

- Jogging track along the existing decommissioned road,
- Provision of lighting facilities along the jogging track
- Provision of a children's playground,
- Installation of wooden fitness equipment and appropriate signage.

A Memorandum of understanding has been signed between the three parties and consultation been carried out to appoint a landscape architect to design the project. The Savanne District Council provided 18 nos lighting columns to the Beach Authority to be used for the project. The Beach Authority is implementing the lighting project and shall be completed by mid of March 2014.



Provision of lighting facilities at La Preneuse and Tamarin public beaches

The objective of the beach authority being to provide security and safety of public users, the management has decided to attend to the absence of lighting facilities. The lighting systems at La Preneuse and Tamarin public beaches have been reported damaged and not operational due to vandalism and tampering. The Beach Authority has therefore, urgently installed 4nos LED lanterns at La Preneuse public beach and 7nos LED lanterns at Tamarin public beach on CEB poles for safety and security of beach users in the month of December 2013.



Provision of parking spaces at Mon Choisy public beach

The second phase of the parking project started in 2013; one additional parking lot of 100 cars has been partially implemented. Some filao trees remains to be removed after obtaining relevant clearances to put the parking space operational. Vehicular access is restricted to the beach dynamic zone by the erection of a wooden parapet because of a serious degradation of the beach and erosion. In the same context, a tree plantation campaign has started to mitigate the diminution of grass cover and forest cover. Creation of a parking zone is necessary to reduce the risk of accident, provide a safe area for the public and to preserve the beach environment.



Tree Plantation at Mon Choisy public beach

A tree plantation project was initiated by the Beach Authority in the context of the provision of parking space at Mon Choisy. 450 endemic plants were introduced at Mon Choisy to regenerate the green cover and promote sustainable development. The project is ongoing and the Beach Authority is undertaking further planting to meet the target of 2000 new plants in Mon Choisy.



Renovation of tuckshop at Albion public beach

The Albion public beach is very much visited by inhabitants and Tourists for its landmark, hotels, and facilities.

Four tuckshops were implemented by the Ministry of Tourism in 2008 at Albion public beach in the context of a major development at the public beach in parallel with a major hotel development. In 2013, The Beach Authority has renovated the four tuckshops and provided lighting and plumbing facilities thereat and same has been leased to provide a food court to the public.



Provision of water to tuckshops at La Cuvette public beach

In view to provide hygienic conditions to tuckshops, the Beach Authority has implemented a new water distribution network at La Cuvette public beach for six tuck shops to maintain a continuous supply of water. Each tuck shop is now ready to apply for its own water supply connection.

Construction of Cubicle

In order to have better control on the switching of the lighting system which was connected on street lighting, constructions of 2 cubicles have been undertaken at Blue Bay public beach.

One cubicle has been constructed at Albion public beach to control the lighting system of the four tuck shops and to house the C.E.B meters and C.W.A meters.

Due to tampering and vandalism, repairs have been carried out on the cubicle at Le Bouchon public beach.

Construction of Kiosk

In view to satisfy the increasing demand of the users on all public beaches, the Authority shall be implementing two kiosks to allow the public to enjoy during their time at the beach. Certain criteria such as the setback distance from the high water mark, and the high frequency of people visiting the public has been taken into consideration prior to the site location of the kiosks. Also in order to provide the basic amenities on all public beaches, construction of kiosks shall be implemented at Belle Mare and Palmar public beaches respectively.



Provision of parking spaces at Le Morne Pointe Sud Ouest

In view to restrict vehicular access to the beach dynamic zone and preserve the natural beach environment, the Beach Authority in collaboration with the National Development Unit is implementing a new parking space at Pointe Sud Ouest Le Morne.

The parking area aesthetically designed will cater for approximately 100 cars and 4 buses and will provide safety and security to beach users. The parking zone also provides a space for beach traders.

BEACH AUTHORITY

Provision of parking spaces at Le Morne Pointe Sud Ouest

In view to restrict vehicular access to the beach dynamic zone and preserve the natural beach environment, the Beach Authority in collaboration with the National Development Unit is implementing a new parking space at Pointe Sud Ouest Le Morne.

The parking area aesthetically designed will cater for approximately 100 cars and 4 buses and will provide safety and security to beach users. The parking zone also provides a space for beach traders.



SECTION F

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REPORT OF THE DIRECTOR OF AUDIT

**On the Financial Statements
of the Beach Authority
for the year ended 31 December 2013**

NATIONAL AUDIT OFFICE



NATIONAL AUDIT OFFICE

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

Report on the financial statements

I have audited the financial statements of the Beach Authority on pages 1 to 17 which comprise the statement of financial position at 31 December 2013, and the statement of profit or loss and comprehensive income, statement of cash flows and statement of changes in general fund and reserves for the year then ended and the notes to the financial statements.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the International Financial Reporting Standards. This responsibility includes: designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with International Standards of Supreme Audit Institutions. Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of the accounting principles used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In my opinion, the financial statements on pages 1 to 17 give a true and fair view of the financial position of the Beach Authority as of 31 December 2013, and of its financial performance and its cash flows for the year then ended, in accordance with the International Financial Reporting Standards.

Report on other legal and regulatory requirements

Management's responsibility

In addition to the responsibility for the preparation and presentation of the financial statements described above, management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the laws and authorities which govern them.

Auditor's responsibility

In addition to the responsibility to express an opinion on the financial statements described above, my responsibility includes expressing an opinion on whether the activities, financial transactions and information reflected in the financial statements are, in all material respects, in compliance with the laws and authorities which govern them.

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

Opinion

Statutory Bodies (Accounts and Audit) Act

The financial statements for the fiscal year ending 31 December 2013 were received at my Office on 22 May 2014.

Following examination of the financial statements, various amendments were required. An amended set of financial statements was submitted on 2 March 2015.

In my opinion, except for the late submission of the financial statements after the statutory date limit of 30 April 2014, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the Statutory Bodies (Accounts and Audit) Act.

Public Procurement Act

The Beach Authority is responsible for the planning and conduct of its procurement. It is also responsible for defining and choosing the appropriate method of procurement and contract type in accordance with the provisions of the Act and relevant regulations. My responsibility is to report on whether the provisions of Part V of the Act regarding the bidding process have been complied with.

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



(K.C.TSE YUET CHEONG) MRS
Director of Audit

National Audit Office
Level 14, Air Mauritius Centre
President John Kennedy Street
Port Louis

5 March 2015

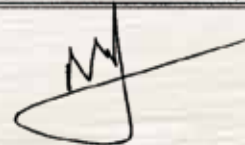
SECTION G

Statement of Financial Position at 31st December 2013

	Notes	31 st December 2013	31 st December 2012
		Rs	Rs
ASSETS			
Non-current assets			
Property, plant and equipment	3	785,480	897,130
Current assets			
Trade and other receivables	4	1,345,963	1,392,260
Cash and bank balances	5	11,479,124	7,107,291
Inventories	6	1,324,812	831,414
Total assets		14,935,379	10,228,095
FUNDS, RESERVES AND LIABILITIES			
Funds and reserves			
General fund	7	(6,130,171)	(4,362,468)
Renewal fund	8	325,000	325,000
		(5,805,171)	(4,037,468)
LIABILITIES			
Non-current liabilities			
Capital fund	9	9,386,857	6,558,327
Employees benefit	10	3,986,830	3,170,681
Retirement benefits obligations	11	3,444,465	894,768
Deposits	12	374,008	206,008
		17,192,160	10,829,784
Current liabilities			
Trade and other payables	13	3,548,390	3,435,779
Total funds, reserves and liabilities		14,935,379	10,228,095



(Mr A.K. PARAYAG)
MEMBER OF THE BOARD



(Mr O. JADOO)
CHAIRMAN

DATE: 28 January, 2015

BEACH AUTHORITY

Statement of Profit or Loss and Comprehensive Income for the year ended 31st December 2013

		31 st December 2013	31 st December 2012
	Notes	Rs	Rs
REVENUE			
Recurrent grant	14	25,396,730	24,647,037
Other income	15	5,965,261	5,586,917
Deferred income		119,821	388,022
		31,481,812	30,621,976
EXPENDITURE			
Cost of amenities and upgrading of environment on public beaches	16	3,058,730	8,594,185
Administration cost	17	3,576,510	3,729,697
Staff cost	18	18,395,928	14,583,156
Other expenses	19	5,367,194	4,806,543
		30,398,362	31,713,581
Net surplus/(deficit) from operating activities		1,083,450	(1,091,605)
Other Comprehensive Income			
Gain on sale of property, plant and equipment			185,000
Remeasurement loss (employee benefit)		(2,851,153)	(6,647)
Net surplus/(deficit) for the year transferred to general fund		(1,767,703)	(913,252)

BEACH AUTHORITY

Statement of Cash Flows for the year ended 31st December 2013

	31 st December 2013		31 st December 2012	
	Rs	Rs	Rs	Rs
Cash flows from operating activities				
Net surplus/(deficit) for the year	1,083,450		(1,091,605)	
Provisions for employee benefits	639,859		470,104	
Pension contributions	(941,315)		(723,839)	
Interest received	(178,864)		(434,941)	
Depreciation	308,387		675,704	
Deferred capital grant	(119,821)		(388,022)	
	791,696		(1,492,599)	
(Increase)/decrease in trade and other receivables	(447,101)		(205,130)	
Increase/(decrease) in trade and other payables	1,096,760		(4,159,717)	
Net cash generated from operating activities		1,441,355		(5,857,446)
Cash flows from investing activities				
Purchase of property, plant and equipment	(196,737)		(181,640)	
Proceeds from sales of fixed asset			325,000	
Interest received	178,864		434,941	
Net cash used in investing activities		(17,873)		578,301
Financing activities				
Increase in capital funded activities	2,948,351		(3,615,463)	
Transfer of restricted fund			(14,846)	
Net cash used in financing activities		2,948,351		(3,630,309)
Net(decrease)/increase in cash and cash equivalents		4,371,833		(8,909,454)
Cash and cash equivalents at 1st January 2013		7,107,291		16,016,745
Cash and cash equivalents at 31st December 2013		11,479,124		7,107,291

BEACH AUTHORITY

Statement of Changes in General Fund and Reserves for the year ended 31st December 2013

	General fund	Renewal fund	Revaluation Reserve	Total
Balance as at 31st December 2011	(3,987,784)		400,000	(3,587,784)
Changes in period to 31st December 2012				-
Changes in accounting policy	478,413			478,413
Restricted fund transfer	(14,846)			(14,846)
Transfer from revaluation reserve	400,000		(400,000)	-
Surplus / (deficit) for the period	(913,251)			(913,251)
Grant received				-
Transfer to revenue				-
Transfer to income				-
Transfer to renewal fund	(325,000)	325,000		-
				-
Balance as at 31st December 2012	(4,362,468)	325,000	-	(4,037,468)
Changes in period to 31st December 2013				-
Surplus / (deficit) for period	(1,767,703)			(1,767,703)
Grant received				-
Transfer to revenue				-
Transfer to income				-
Balance as at 31st December 2013	(6,130,171)	325,000	-	(5,805,171)

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st DECEMBER 2013

1. General information

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 and Rodrigues.

It is a para-statal body administered by a Board of Directors and operates under the aegis of the Ministry of Local Government and Outer Islands.

2. Significant accounting policies

2.1 Statement of compliance

The financial statements have been prepared in accordance with International Financial Reporting Standards and comply with the Beach Authority Act No. 7 of 2002 and the Statutory Bodies (Accounts and Audit) Act 1982.

2.2 Basis of preparation

The financial statements have been prepared on the historical cost basis. Historical cost is generally based on the fair value of the consideration given in exchange for assets.

The principal accounting policies are set out below.

2.3 Property, plant and equipment

Items of property, plant and equipment are initially recognized as an asset at cost if it is probable that future economics associated with them will flow to the Authority and the cost of the item can be reliably measured. Subsequent costs relative to parts of any item of property, plant and equipment are recognized as an expense unless the criteria for initial recognition are met.

Property, plant and equipment are stated at cost less accumulated depreciation and 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 period are assumed to be owned as from the following month. Depreciation is accordingly calculated from the month following the month of purchase.
- No depreciation is charged in the month of disposal.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31st DECEMBER 2013

2.3 Property, plant and equipment (continued)

The applicable annual rate of depreciation is set out below:-

Item Description	Percentage
Motor vehicles	20
Furniture and fittings	10
Computer equipment	25
Office equipment	20
Plant and machinery	20

Gains and losses on disposals of assets are determined by reference to their carrying amounts and are taken into account in determining the profit or loss for the period.

2.4 Financial instruments

(a) Trade and other receivables

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

(b) Trade and other payables

Trade and other payables are stated at their nominal amount.

Gains and losses on financial instruments are recognized in the income statement.

2.5 Defined benefit 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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st DECEMBER 2013

2.5 Defined benefit plan (continued)

Liability gain/loss of the defined benefit obligation and asset gain/loss on plan asset are recognized in other comprehensive income

2.6 Family protection scheme

The family protection scheme of the Authority is managed by the State Insurance Corporation of Mauritius Ltd. The Authority contributes 2 percent and its employees on the permanent and pensionable establishment an equivalent percentage. In case of death of an employee, an amount that is actuarially determined is paid to the estate of the deceased employee in accordance with the terms and conditions of the Scheme.

2.7 Provisions

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.

2.8 Leases

Leases are classified as operating leases whenever the terms and conditions of the lease do not transfer substantially all the risks and rewards incidental to ownership. The amount payable to lessors under operating leases is recognized as an expense in accordance with terms of the lease in accordance with the terms of the lease over the lease terms.

2.9 Grants

(a) Capital grant

Grants provided by Government for capital expenditure are treated as deferred credit. This amount is released to the income statement over the expected useful economic life of the related item of property, plant and equipment on a basis consistent with the adopted depreciation policy.

(b) Revenue grant

All grants receivable for recurrent expenses are credited to the income statement in the year in which they are receivable.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31st DECEMBER 2013

2.10 Revenue recognition

2.10.1 Fees from beach traders' licences, etc.

The Authority's other main income consists of fees receivable for licences the Authority grants on application to beach traders and leisure and other entertainment providers.

The fees payable are fixed by Regulations made by the Minister of Local Government and Outer Islands under Section 22 of the Beach Authority Act 2002 and are recognized when paid on application for the relevant licence.

2.10.2 Interest revenue

Interest revenue is recognized when it is probable that the economic benefits will flow to the Authority and the amount can be measured reliably. It is measured on the accruals basis.

3. Property, plant and equipment

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

	Motor vehicles Rs	Computer equipment Rs	Furniture & fittings Rs	Office equipment Rs	Plant & machinery Rs	Total Rs
Cost						
31.12.2012	3,412,360	990,995	1,284,356	1,007,989	341,906	7,037,606
Additions		113,530	12,100	41,780	29,327	196,737
31.12.2013	<u>3,412,360</u>	<u>1,104,525</u>	<u>1,296,456</u>	<u>1,049,769</u>	<u>371,233</u>	<u>7,234,343</u>
Depreciation						
31.12.2012	3,369,916	871,595	765,943	834,369	298,651	6,140,474
Charge for the year	42,444	68,128	86,491	85,507	25,817	308,387
31.12.2013	<u>3,412,360</u>	<u>939,723</u>	<u>852,434</u>	<u>919,876</u>	<u>324,468</u>	<u>6,448,861</u>
Net book value						
31.12.2013	<u>0</u>	<u>164,802</u>	<u>444,022</u>	<u>129,893</u>	<u>46,765</u>	<u>785,480</u>
Net book value						
31.12.2012	42,443	119,400	518,413	173,620	43,255	897,131

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31st DECEMBER 2013

4. Trade and other receivables

(a) Debtors

	31 st December 2013 Rs	31 st December 2012 Rs
Rent of tuck shop	1,227,274	1,331,965
Travelling overpaid	20,100	34,500
Salary overpaid		674
Sub total	1,247,374	1,367,139

(b) Prepayments

	Rs	Rs
Insurance	28,805	25,121
Pensions	69,785	
Sub total	98,590	25,121
Total debtors and prepayments	1,345,963	1,392,260

5. Cash and bank balances

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

	Rs	Rs
Cash in hand	1,358	2,812
Cash at bank	11,477,766	7,104,479
	11,479,124	7,107,291

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

6. Inventories

	Rs	Rs
Lightings	649,824	625,145
Plumbing materials		26,269
Electrical materials		60,000
Stationery	214,483	120,000
Materials	460,506	
Sub total	1,324,813	831,414

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31st DECEMBER 2013

7. 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 in the financial statements is arrived at as follows -

	31st December 2013 Rs	31st December 2012 Rs
Bal b/f	(4,362,468)	(3,987,783)
Changes in accounting policy (IAS 19)		478,413
Accumulated surplus/(deficit) for the year	(1,767,703)	(913,252)
Restricted fund transfer to income		(14,846)
Transfer from revaluation reserve		400,000
Transfer to renewal fund		(325,000)
Bal c/f	(6,130,171)	(4,362,468)

8. 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.

9. Capital fund

	Rs	Rs
Bal b/f	6,558,328	10,561,813
Grant from Ministry of Local Government and Outer Islands	5,000,000	4,600,000
Local Infrastructure Fund		378,722
Grant from Ministry of Environment and Sustainable Development	1,007,080	
Sub- total	12,565,408	15,540,535
Transfer to Revenue grant	(3,058,730)	(8,594,185)
Transfer to Deferred income	(119,821)	(388,022)
Bal c/f	9,386,857	6,558,328

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31st DECEMBER 2013

10 Employee benefits

10.1 Passage benefits

	31 st December, 2013 Rs	31 st December, 2012 Rs
At 1 st January, 2013/1 st January, 2012	598,958	537,263
Adjustments		(3,247)
Provision for passage benefits for year	258,755	172,239
Passage benefits paid during period	(199,050)	(107,297)
Balance lapse	(14,721)	
Current liability	(50,000)	(50,000)
At 31 st December, 2012/ 31 st December, 2011	593,942	548,958

It is estimated that the amount of passage benefits that would be payable within the forthcoming year would amount to Rs 50,000.

10.2 Accumulated sick leave

	Rs	Rs
At 1 st January, 2012/1 st January, 2011	2,621,723	2,478,887
Paid during the year	(233,387)	(148,266)
Provision for year	1,316,252	524,489
Current liability	(311,700)	(233,387)
At 31 st December, 2012/31 st December, 2011	3,392,888	2,621,723
Total employees benefit	3,986,830	3,170,681

11 Retirement benefit obligation

The amount recognized in the statement of financial position is as follows -

	Rs	Rs
Defined benefit obligation	14,194,741	9,403,741
Fair value of plan assets	(10,750,276)	(8,508,973)
Liability recognised in the statement of financial performance at end of year	3,444,465	894,768

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31st DECEMBER 2013

11 Retirement benefit obligation (continued)

The amount recognized in the income statement is as follows -

	31st December 2013 Rs	31st December 2012 Rs
Current service cost	1,053,373	753,478
(Employee contribution)	(581,020)	(437,156)
Fund expenses	79,051	21,858
Net interest expense/(income)	18,670	63,820
P& L charge	570,074	402,000
Remeasurement		
Liability (gain)/loss	3,036,054	(127,652)
Asset (gain)/loss	(184,901)	134,299
Total other comprehensive income (OCI) recognised	2,851,153	6,647
	3,421,227	408,647

Movements in liability recognized in the statement of financial position:

	Rs	Rs
At start of year	894,768	1,141,855
Amount recognized in P&L	570,074	402,000
Contributions paid by employer	(871,530)	(655,734)
Amount recognized in OCI	2,851,153	6,647
	3,444,465	894,768
Actual return on plan assets	918,531	605,666

Reconciliation of the present value of defined benefit obligation

	Rs	Rs
Present value of obligation at start of period	9,403,741	8,037,849
Current service cost	1,053,373	753,478
Interest cost	752,299	803,785
(Benefits paid)	(50,726)	(63,719)
Liability (gain)/loss	3,036,054	(127,652)
Present value of obligation at end of period	14,194,741	9,403,741

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31st DECEMBER 2013

11 Retirement benefit obligation (continued)

Reconciliation of fair value of plan assets

	31 st December 2013 Rs	31 st December 2012 Rs
Fair value of plan assets at start of period	8,508,973	6,895,994
Expected return on plan assets	733,629	739,965
Employer contribution	871,530	655,734
Employee contribution	581,020	437,156
(Benefits + other outgoings)	(129,777)	(85,577)
Asset gain/(loss)	184,901	(134,299)
Fair value of plan assets at end of period	10,750,276	8,508,973

Distribution of plan assets at end of period

	%	%
Percentage of assets at end of period	%	%
Government securities and cash	59.1	58.8
Loans	4.9	6.68
Local equities	21.9	21.0
Overseas bonds and equities	13.4	12.8
Property	0.7	0.8
Total	100.00	100.00

Additional disclosures on assets issued or used by the reporting entity

	%	%
Percentage of assets at end of year	%	%
Assets held in the entity's own financial instruments	0	0
Property occupied by the entity	0	0
Other assets used by the entity	0	0

Components of the amount recognized in OCI

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31st DECEMBER 2013

Currency	Rs	Rs
Asset experience gain/(loss) during the period	184,901	(134,299)
Liability experience gain/(loss) during the period	(3,036,054)	127,652
	(2,851,153)	6,648
Year	2014	
(Expected employer contributions)	967,499	

Note: Retirement benefit obligations have been provided for on the basis of the actuarial report from the State Insurance Company of Mauritius Ltd for the year under review.

12 Deposits

	31 st December 2013 Rs	31 st December 2012 Rs
Sundries – Use of public beach	374,008	206,008
Car Loan – Repayable to Government	1,312,531	1,117,980
Receivable from employees	(1,312,531)	(1,117,980)
Total	374,008	206,008

13. Trade and other payables

	Rs	Rs
Trade payables	2,395,000	2,007,000
Other payables		
(i) Accrued expenses	791,690	1,145,392
(ii) Passage benefit	50,000	50,000
(iii) Sick leave	311,700	233,387
Total	3,548,390	3,435,779

14. Revenue grant

	Rs	Rs
Grant from the Ministry of Local Government and Outer Islands	22,338,000	16,052,852
Transfer from capital fund	3,058,730	8,594,185
Total	25,396,730	24,647,037

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31st DECEMBER 2013

15. Other income

	Rs	Rs
Interest received	178,864	434,942
Beach traders licence/UPB/ HMU/TSP/OKP/RPC	5,457,847	4,873,872
Miscellaneous receipts	328,550	278,103
Total	5,965,261	5,586,917

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

	31 st December 2013 Rs	31 st December 2012 Rs
Civil works	728,913	502,389
Beach volley		
Construction of toilets blocks	-87,795	4,908,511
Construction of food court		
Construction/reparation of kiosk		2,145
Construction/reparation of tuck shop	106,738	73,878
	106,738	76,023
Landscaping		
Tree plantation	51,003	132,457
Embellishment works	626,580	81,065
Fencing	89,700	29,675
	767,283	243,197
Lightings	502,406	167,011
Security for beach users		
Demar swimming zone		
Info panel	50,000	48,032
	50,000	48,032
Parking facilities	121,185	1,530,956
Upgrading access		1,028,473
Capital expenditure - Others	870,000	89,591
Total	3,058,730	8,594,185

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31st DECEMBER 2013

17. Administrative cost

	31 st December 2013	31 st December 2012
	Rs	Rs
Office expenses and incidentals	561,792	499,895
Telephone bills	364,699	258,213
Electricity charges	305,054	287,796
Rent	1,986,240	1,986,240
Postage and stamps	44,337	21,500
Books, newspapers & periodical	6,000	350
Depreciation	308,387	675,703
Total	3,576,510	3,729,697

18. Staff cost

	Rs	Rs
Salaries	13,730,847	10,825,984
Allowance and overtime	675,544	438,128
Travelling and transport	2,064,033	1,806,241
Staff welfare	2,500	12,442
Uniforms	130,788	103,025
Gratuity and other allowance	466,562	269,946
Pension contribution/FPS	1,085,700	958,398
Passage benefits	239,953	168,992
Total	18,395,928	14,583,156

19 Other expenses

	Rs	Rs
Allowance to chairman and board members	474,297	343,969
Maintenance and running of vehicles	639,771	766,575
Other operating expenses	191,408	182,852
Insurance costs	129,119	139,697
Legal and professional charges	319,451	202,000
Training and mission	24,100	91,550
Advertisement	185,385	111,044
Water and electricity charges at public beaches	2,754,253	2,718,025
Repairs and maintenance on public Beaches	649,409	250,831
Total	5,367,194	4,806,543

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31st DECEMBER 2013

20.0 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. Transactions with related parties included in the financial statements are as follows:

Related Party	31 December	31 December
	2013	2012
	Rs	Rs
Ministry of Local Government and Outer Islands	27,338,000	20,652,852
Local Infrastructure Fund		378,722
Ministry of Environment and Sustainable Development	1,007,080	
Total	28,345,080	21,031,574

21.0 Key management personnel

Key management personnel include a General Manager and an Administrative Secretary. The post of General Manager is filled on a contract basis. The aggregate remuneration of key management personnel inclusive of travelling, end-of-year bonus, etc. as prescribed in the Pay Research Bureau Report amounted to Rs 2,507,446 for the year.

SECTION H

Appendix A

LIST OF PROCLAIMED PUBLIC BEACHES

S. No	Name	Extent (Ha)	Sea Frontage m (Approx.)	G.N
PAMPLEMOUSSES				
1.	Le Goulet	3.5455	470	439/1991
2.	Ville Valio	1.312	65	1275/1991
3.	Pointe aux Piments (Pointe Oberoi)	1.4054	146	179/1991
4.	Pointe aux Piments (Between Le Meridien & Victoria Hotel)	1.0857	122	179/1991
5.	Pointe aux Piments (Fish Landing Station)	2.4861	715	179/1991
6.	Pointe aux Piments (Main Beach)	0.1632	111	2138/2001
7.	Pointe aux Piments (Opposite Aquarium)	1.4345	300	179/1991
8.	Pointe aux Piments (Near Colonial Hotel)	0.6493	244	179/1991
9.	Pointe aux Piments (Known as Pointe Cimeti�re)	4.0055	740	179/1991
10.	Pointe aux Piments (Pointe aux Biches)	0.4998	447	179/1991
11.	Trou aux Biches (Opposite Aquarium)	2.5826	700	206/1940
12.	Trou aux Biches (in front of Police Station)	0.8827	73.15	143/1984
13.	Trou aux Biches (Opposite Casuarina)	0.95	215	438/1991
14.	Mon Choisy	16.7386	1377	1529/1982
15.	The Vale	0.3207	62.5	206/1940
TOTAL		38.0616		
RIVIERE DU REMPART				
16.	Grand Baie (NCG Post)	0.0844	96	290/2010
17.	Grand Baie	1.22	346	604/1991
18.	La Cuvette	1.7775	310	149/1991
19.	Pereybere	1.7635	108	1329/1991
20.	Bain Boeuf	2.2	727	494/1991
21.	Cap Malheureux	0.22	39	497/1991
22.	P.G Union Ribet	17.5	1162.5	496/1991
23.	Anse La Raie	0.625	110	385/1991
24.	Butte a L'Herbe	8.7675	560	386/1991
25.	Belle Vue Cugnet	0.3044	155.88	998/2005
26.	Belle Vue Cugnet	0.5719	197.67	998/2005
27.	Belle Vue Cugnet	0.65	220	606/1991
28.	Grand Gaube	0.32	62	606/1991
29.	P.G Melville (Part of)	2.113	330	560/2010
30.	P.G Melville (Part of)	2.149	525	560/2010

S. No	Name	Extent (Ha)	Sea Frontage m (Approx.)	G.N
31.	Islet Matapen & PL of P. G Melville	4.9588	1050	687/1963
32.	Poudre D'or	4.23	848	607/1991
33.	Von Moltke	0.659	167	1424/1990
TOTAL		50.114		

FLACQ				
34.	Roches Noires	2.13	350	1471/1990
35.	Poste La Fayette	0.963	130	1393/1990
36.	Poste La Fayette (Near Police Memorial)	7.174	620	20/1991
37.	Poste La Fayette	0.439	30	347/1991
38.	Bras D'Eau	2.732	650	206/1991
39.	Part of P.G Choisy	1.6883	200	206/1991
40.	Mare aux Lubines	1.485	140	645/2009
41.	Belle Mare (Part of P.G)	0.27	280	180/1991
42.	Belle Mare (Main Beach)	17.3858	1500	180/1991
43.	Belle Mare (Near Residence Hotel)	8.4417	430	976/1964
44.	Belle Mare (Near Residence Thalassa Hotel)	2.955	210	180/1991
45.	Palmar (Near Ambre Hotel)	1.1438	150	180/1991
46.	Palmar (Near Surcouf Hotel)	0.6458	230	180/1991
47.	Palmar (Main Beach)	18.4874	1400	180/1991
48.	Quatre Cocos Village (Carro Bringel)	0.2596	100	718/1991
49.	Trou D'Eau Douce (Near Le Tropical Hotel)	0.9075	360	719/1991
50.	Trou D'Eau Douce (Four à Chaux)	3.1631	750	1421/1991
51.	G.R.S.E	0.477	110	1234/1997
TOTAL		70.748		

GRAND PORT				
52.	Grand Sable	0.105	66	150/1991
53.	Pointe du Diable	0.19	71.18	146/1991
54.	Bois des Amourettes	0.971	275	178/1991
55.	Old Grand Port	0.235	59	148/1991
56.	Riviere des Creoles	0.435	257	147/1991
57.	Maheboug Village (Port No. 2)	0.18	107	440/1991
58.	Remy Ollier Square (Port No. 1)	0.41	180	440/1991
59.	Blue Bay	4.8361	400	206/1940
60.	La Cambuse	5.4576	692	2147/1996

S. No	Name	Extent (Ha)	Sea Frontage m (Approx.)	G.N
61.	Le Bouchon	10.9743	1475	147/1984
62.	Pont Naturel	0.844	162.5	2145/1996
63.	Le Souffleur	2.05	180	2146/1996
	Petit Sable	0.8213	349	2265/2010
64.	Petit Sable (T. B & Parking space)	0.3901	No sea frontage	0/2012
65.	Bambous Virieux (Portion 1)	0.1431	87	2264/2010
66.	Bambous Virieux (Portion 2)	0.2157	110.4	2264/2010
67.	Bambous Virieux (Portion 3)	0.1506	75.32	2264/2010
68.	Grand Sable	0.0492	14.63	966/2007
69.	Providence	0.2013	130.8	364/2013
70.	P. G. Vieux Grand Port	0,1089	76	365/2013
71.	P.G. Virginia	2.5325	314.1	366/2013
TOTAL		31.3007		

SAVANNE

72.	Terracine	6.14	1048	605/1991
73.	Gris Gris	3.798	220	206/1940
74.	Telfair	1.3715	285	206/1940
75.	Surinam	0.3376	100	206/1940
76.	Near Souillac Cemetery	1.266	885	206/1940
77.	St. Felix	0.6343	391	495/1991
78.	St. Felix	6.6454	819	214/2005
79.	Riviere des Galets	11.6074	1530	493/1991
80.	Bel Ombre	6.5423	579	1324/04
81.	P.G Bel Ombre	0.1351	73.13	367/2013
82.	Ruiseau des Creoles	0.9286	666.82	368/2013
TOTAL		39,4062		

BLACK RIVER

83.	La Prairie	2.216	300	348/1991
84.	P.G L'Embrazure	4.7	1930	1473/1997
85.	Le Morne Brabant (Pte Sud Ouest)	10.9479	1000	384/1991
86.	P.G Le Morne (Berjaya Hotel)	0.4162	40	812/1991
87.	P.G Le Morne	5.327	500	1565/1995
88.	P.G Comtesse La Marque	13.1	1395	62/1998
89.	La Preneuse	0.5275	83	348/1991
90.	La Preneuse	0.0717		655/2010
91.	Tamarin	2.1859	410	206/1940
92.	Wolmar	1.26	50	348/1991

S. No	Name	Extent (Ha)	Sea Frontage m (Approx.)	G.N
93.	Flic-en-Flac/Wolmar (Near Pearl Beach Hotel)	12.7498	1795	142/1984
94.	Flic-en-Flac (Near Manisa Hotel)	2.1104	545	206/1940
95.	Flic-en-Flac (Opposite Restaurant Ocean)	2.1	512	63/1998
96.	P.G Anna	0.42	105	348/1991
97.	P.G Albion	1.75	205	61/1998
98.	P.G Mon Plaisir	2.11	250	609/1991
99.	Petit Verger	0.219	62	206/1940
100.	Petit Verger	0.211	50	206/1940
101.	Pointe aux Sables	1.14	88	206/1940
102.	Pointe aux Sables (Near Fisheries Post and Training Centre)	0.338	68	635/2006
103.	P.G Petite Case Noyale	0.16	35.98	369/2013
104.	P.G Petite Case Noyale	0.9652	461.57	370/2013
105.	P.G La Prairie	31.6183	451.39	371/2013
106.	P.G La Prairie	63.4546	509.87	372/2013
107.	P.G Les Salines Koenig	20.879	140.89	373/2013
108.	P.G Petite Case Noyale	0.2448	282.37	374/2013
TOTAL		181.2223		

PORT LOUIS

109.	G.R.N.W (Sable Noire)	1.063	337	2118/1999
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Remarks: Pte aux Piments (Pointe Oberoi) - Original Ext: 2.0459 Ha (GN 179/91)-Ext after survey: 2.2074 Ha-0.8020 Ha deproclaimed (GN 230/2008)

Pointe aux Piments (Between Le Meridien & Victoria Hotels) - Original Ext: 1.2290 Ha (GN 179/1991) - 0.1428 Ha deproclaimed (GN 958/2010)

Le Morne (Near Berjaya Hotel) - Original Ext: 0.4560 Ha (GN 812/1991) - 397.75m3 deproclaimed (GN 1301/2010)

Grand Bay - Original Ext: 1.22 Ha (GN 604/1991)-0.4 Ha deproclaimed (GN 172/2012)

Trou aux Biches (in front of Police Station) 0.9075 Ha - GN 143/1984)-0.0248 Ha deproclaimed (GN 173/2012)

Sable Noire - Original Ext. 0.683 Ha (GN 2118/1999) - extension 0.38 Ha (GN 0/2012).

List of Proclaimed Public Beaches in Rodrigues

S. No	Name	Extent (Ha)	Sea Frontage m (Approx.)	G.N No.
1.	Pointe Canon	2.0942	170	476/2002
2.	St François	3.0191	340	476/2002
3.	Les Gravieres (near Anse FemieP	1.2522	160	476/2002
4.	LES Gravieres (near Football Ground)	1.5504	300	476/2002
5.	Mourouck	6.6363	400	476/2002
6.	Port Sud Est	0.434	180	476/2002
7.	Anse Raffin	0.8452	200	476/2002
8.	Petite Butte	1.104	650	476/2002
9.	Anse aux Anglais	0.2275	120	476/2002
10.	Caverne Provert	0.5808	170	476/2002
11.	Grand Baie	0.4491	230	476/2002
12..	Anse Ally	4.940		

LIST OF PUBLIC BEACHES PROVIDED WITH NEW DANGEROUS BATHING PANEL

S.n	Public Beach	No. of Existing Dangerous Bathing Panel (Metal)	No. of New Dangerous Bathing Panel (Concrete)
1	Le Goulet	4	2
2	Pointe aux Piments	3	2
3	La Cuvette	1	Nil
4	Pointe d 'Asur	1	Nil
5	Bain Boeuf	1	Nil
6	Poste Lafayette	4	Nil
7	Bras d'Eau	2	Nil
8	Belle Mare	1	Nil
9	GRSE channel	2	Nil
10	Deux Freres	1	1
11	Blue Bay	3	2
12	La Cambuse	1	Nil
13	Sand Quarry	2	Nil
14	Camaron Hatchery	2	Nil
15	Le Bouchon	3	3
16	Le Souffleur	2	2
17	Gris Gris	2	2
18	Telfair	1	1
19	Riambel	2	2
20	Pomponette	3	1
21	Pointe aux Roches	1	Nil
22	Riviere des Galets	1	1
23	Ste Marie	1	1
24	Beau Champ	1	Nil
25	La Prairie	2	Nil
26	Pointe Sud Ouest	1	1
27	Le Morne	1	Nil
28	La Preneuse	1	Nil
29	Tamarin	2	1
30	Flic en Flac	3	1
31	Albion	1	Nil
32	Mon Plaisir	1	Nil
33	Montagne Jacquot	1	1
34	Pointe aux Sables	1	1
35	Sable Noire	1	Nil
36	Bain des Dames	2	Nil
TOTAL		62	25

Note: update not yet completed





BEACH AUTHORITY

2nd Floor, GM Tower (Near Caudan Roundabout)

7, Maupin St, Port Louis, Mauritius

Tel: +230 212 0059 / 70 / 72, +230 211 5221

Fax: +230 212 0060

Website: <http://beachauthority.intnet.mu>

Email: beachauthority@intnet.mu