



Tourism Authority

ANNUAL REPORT

2021- 2022

Contents

CHAIRPERSON MESSAGE.....	4
DIRECTOR’S MESSAGE.....	6
A. CORPORATE PROFILE.....	8
1. Introduction to the Tourism Authority.....	8
2. Key Legislation.....	8
3. Objects.....	8
4. Functions.....	9
5. The Board.....	9
B. HUMAN RESOURCES.....	10
1. Management Team.....	10
2. Employment Structure.....	10
3. Capacity Building.....	11
4. Gender Statement.....	11
5. Equal Opportunity Employment Policy.....	11
C. ACTIVITIES.....	12
1. Report on Operations.....	12
1.1. Licensing.....	12
1.2. Monitoring and Compliance.....	14
1.2.1. Number of Courts cases attended.....	14
1.2.2. Number of inspections carried out.....	14
1.3. Hotel Classification.....	16
1.4. Cleaning and Embellishment.....	17
D. PROJECTS.....	19
1. Management Information System.....	19
1.1. E-Licensing.....	19
1.2. Sustainable Island Mauritius (SIM) Project.....	19
1.2.1. Follow-up webinar with small and medium Tour Operators and Hotels.....	20
1.2.2. Green Finance e-pamphlet.....	20
1.2.3. Local Artisans & Handicraft sector.....	20
1.2.4. Panel discussion on “Investing in Sustainable Mauritius”.....	21
1.2.5. Full day workshop on “Making Mauritius a Green Destination”.....	21
1.2.6. Multisectoral Policy Dialogue on “Tourism in Mauritius – What’s next?”.....	21
1.2.7. Sustainable Tourism Mauritius Awards 2022.....	22
1.2.8. Creation of MauPHI (Mauritius Pro-handprint Innovation) Guidebook and toolkit 23	

1.2.9.	Capacity Building Training for Tourist Drivers	23
1.2.10.	Introduction to Coastal & Marine Ecosystem by REEF Conservation	23
1.2.11.	Training of tourism professionals in Rodrigues	23
E.	KEY ACTIONS - COVID 19 PANDEMIC	24
1.	Inspections by Monitoring & Compliance Unit	24
2.	Training of Beach Hawkers on Sanitary Protocols	24
3.	WTM Africa Responsible Tourism Awards.....	25
F.	CORPORATE GOVERNANCE REPORT	26
	Principle 1: Corporate Structure	26
1.	Corporate Objective Statement.....	26
2.	Statement of the Board's compliance to the Corporate Governance Code for Mauritius	26
3.	Statement of Board Member's responsibility in respect of the Financial Statement for the period 01 July 2021 ending 30 June 2022.....	27
4.	The Board and its Committees.....	28
4.1.	The Board.....	28
4.2.	The Committees	28
5.	Code of ethics	28
6.	Organisational Structure	28
	Principle 2: The Structure of the Board and its Committees.....	29
1.	Board Composition.....	29
2.	Profile of Board Members	29
3.	Meeting of the Board	32
	Principle 3: Director appointment Procedures	35
	Principle 4: Directors Duties, Remuneration and Performance	35
	Principle 5: Risk Governance and Internal Control	36
1.	Internal Control.....	36
2.	Risk Management / Identification of Risk.....	36
3.	Anti-Corruption Committee.....	36
	Principle 6: Reporting with Integrity.....	37
	Principle 7: Creation of Internal Audit.....	39
	Principle 8: Relations with Stakeholders & Other Key Stakeholders	40
1.	Memorandum of Understanding.....	40
1.1.	Memorandum of Understanding with National Productivity and Competitiveness Council.....	40
G.	FINANCIAL RESULTS	42
H.	FINANCIAL STATEMENTS	Error! Bookmark not defined.

CHAIRPERSON MESSAGE

Dear Esteemed Stakeholders,

On behalf of the board, I am pleased to present the annual report and the audited financial statements of the Tourism Authority for financial year 01 July 2021 - 30 June 2022.

The pandemic COVID-19 and its impact in various parts of the world have triggered unprecedented volatility and uncertainties. However, we are by no means in the same place we were when the pandemic was declared in March 2020. 2021 has been a year of learning and adaption for our tourism industry.

The start of the financial year 2021-2022 was marked by the reopening of the tourism industry and the continuing spill over effects of the COVID-19 pandemic on tourism activities. As the Regulatory Body of the Tourism Industry, we had to react accordingly. We responded to the crisis by supporting our stakeholders and operators in every way we could. For the first six month, we saw a steady recovery of the tourism industry and tourism businesses. In fact, we succeeded in laying the foundations to restart tourism around the pillars of sustainability, innovation, people and investing for a resilient, safe and trusted destination.

The Tourism Authority has indeed been on many forefronts for the restart of our Tourism Industry. Together with all the relevant stakeholders, the Tourism Authority provided its assistance in the elaboration of sanitary protocols and the training of hotels staff as well as taxi drivers to ensure the

safety and security of our operators and guests. We teamed together with the Ministry of Health and Wellness to carry out regular monitoring at the resort hotels and at the Airport to ensure that sanitary protocols were being properly adhered to welcome our tourists back safely and responsibly.

Sustainability has been at the centre of our actions. In this context, many initiatives have been implemented by the Tourism Authority under its Sustainable Island Mauritius (SIM) project, such as the creation of a MauPHI (Mauritius Pro-Handprint Innovation) Guide and Toolkit, launching of a green finance e-pamphlet, sensitization of the operators and local communication on the protection of our marine eco-system, conduct of webinars, workshops on sustainability issues and practices, etc.

The Tourism Authority under its Sustainable Island Mauritius project hosted the first edition of the Sustainable Tourism Mauritius Awards 2022. The efforts of organisations from the tourism and hospitality sector (Hotel & Accommodation, Tour Operator & Tour Guide, Boat & Pleasure Craft, Handicraft & Local Product, and other businesses which have successfully integrated sustainable practices and green initiatives in their offerings and operations were recognised.

I am pleased that the Tourism Authority distinguished itself by obtaining the Silver Award at the WTM Africa Responsible Tourism Awards 2022 in the category “Destinations Building Back Better Post-

CHAIRPERSON MESSAGE (Cont.)

COVID”. The WTM Africa Responsible Tourism Awards champion the very best work in Responsible Tourism on the African continent. This award is a recognition of the public-private collaboration in the tourism sector. It has been proven that only working together can the sector overcome challenges.

The new normal has triggered a real chance to challenge the old models, to reinvent the tourism sector of tomorrow and accelerate the transformation to sustainable, digital, innovative, and inclusive tourism. Driven by strong leadership and dedicated teams, we are confident that progress to recovery will continue in 2022 and beyond.

I would like to express my appreciation to all members of the Board for their guidance and trust. I also thank the Director and his team for the hard work and dedication.




Vishal Gopee
Chairman

**Let us rethink and reinvent
tourism.**

**Together, we can deliver a more
sustainable, prosperous, and
resilient future for all.**

DIRECTOR'S MESSAGE



2021-2022 has been a year of multiple challenges for the Tourism Authority. The Authority has been striving alongside its parent ministry, the Ministry of Tourism as well as the Ministry of Health and Wellness and other key stakeholders of the tourism sector, to prepare for the safe and successful reopening of our borders to international travel and tourism as from 1st October 2021, while pursuing its efforts to ensure a more resilient, inclusive, carbon neutral, and resource efficient future for our tourism industry, through the Sustainable Island Mauritius initiative.

As at 30th June 2022, the tourism sector was showing positive signs of recovery, with a constant growth in the number of tourist arrivals and restored profitability for many tourism operators. The number of applications for the various licences delivered by the Tourism Authority, for the period 2021-2022, also increased. The Licencing Committee approved the issue of 244 skipper's licences while 344 new licences [93 Tourist Enterprise Licences, 84 Tourist Accommodation Certificates and 167 Pleasure Craft Licences (private and commercial)] were delivered.

As the tourism activity approaches the pre-pandemic level, the number of inspections carried out by the Monitoring and Compliance Unit also increased. A total of 2,549 inspections were carried out and 104 contraventions were established for both land and sea-based offences.

In order to cater for the rising number of new applications and in an endeavour to always improving its services, the Tourism Authority has, with the help of the Economic Development Board (EDB), embarked in the revamping of its Management Information System to facilitate the implementation of an e-licensing platform. This online application facility will improve the whole licensing and license delivery process and will allow the applicants to track in real time, the status of their applications.

During the year ended 30th June 2022, the Tourism Authority has also been consolidating its actions towards a cleaner and greener Mauritius. The Cleaning and Embellishment Unit of the Authority has been involved in several cleaning and embellishment activities across beaches, tourist sites and the islets. The Unit has also been supporting the National Clean-up campaign, “RespekteMoris”, organised every year, in partnership with the Ministry of Environment, Solid Waste Management and Climate Change, the European Union, Local Authorities, and stakeholders of the tourism industry including l’AHRIM and, which aims at protecting our environment and our ocean. This initiative is in line with the objectives of the Sustainable Island Mauritius (SIM) project.

DIRECTOR’S MESSAGE (CONT.)

In the same vein, the Tourism Authority, through the SIM project, hosted a workshop in May 2022, with the main theme: “Making Mauritius a Green Destination”. The workshop provided the tourism operators with a better understanding of green and sustainable tourism and how it impacts on their organisation. Participants also learned how to develop clear plans to cut costs, improve sustainability and reap the environmental, marketing, and bottom-line benefits.

Furthermore, following a multisectoral Policy Dialogue on “Tourism in Mauritius-What’s Next?”, the Sustainable Island Mauritius came up with a policy recommendation report, entitled “Low Carbon and Resilient Mauritius”, to assist government, employers, and workers in harnessing the fullest potential of the tourism sector for a transition to inclusive, sustainable, and resilient future.

Last but not least, the Tourism Authority, with the support of the SIM, has also been providing training to the tourism operators in Rodrigues, under the “Professionalisation of the Rodrigues Tourism Industry” programme, on basic knowledge of customer service, quality assurance and sustainable tourism.

The Tourism Authority will continue to provide support to local operators to help them in achieving their pre-pandemic level and in building a more resilient, inclusive, and sustainable tourism sector.

I would like to express my sincere gratitude to all my collaborators and stakeholders, for their unconditional contribution in the successful recovery of our tourism sector.



Lindsay Morvan, OSK, MSK
Director

A. CORPORATE PROFILE

1. Introduction to the Tourism Authority



Established as a parastatal organisation under the aegis of the Ministry of Tourism, the **Tourism Authority** is referred to as the regulatory body of the tourism industry. Its mandate is to promote sustainable development of the tourism industry.

2. Key Legislation

The Tourism Authority (TA) is governed by the Tourism Authority Act 2006 (as amended), with the objectives to cater for a more efficient regulatory framework in relation to activities within the tourism sector and with a view to ensuring that international standards are complied with and to sustaining the development of Mauritius as a high quality and safe tourist destination.



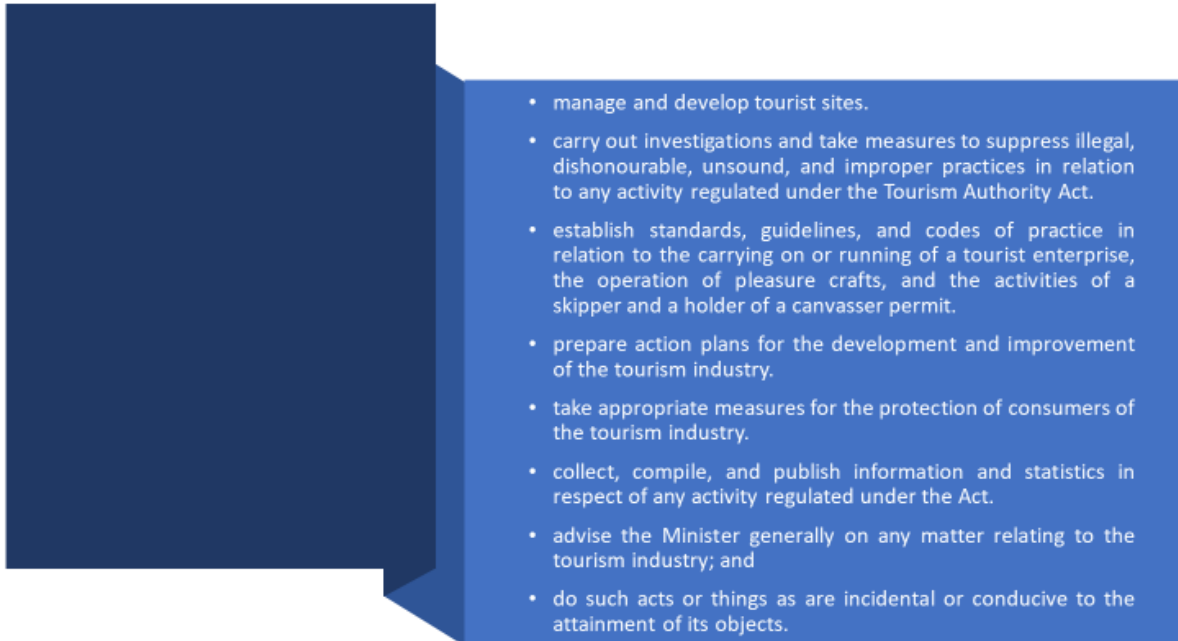
3. Objects



4. Functions

The main functions of the Tourism Authority are to license, regulate and supervise the activities of the Tourist Enterprises, Pleasure Craft, Skippers, and Canvassers.

In addition to licensing, regulating, and supervising of tourism and nautical activities, the Tourism Authority also: -



5. The Board

The Tourism Authority Act 2006 (as amended) provides for a Board to administer and manage the Tourism Authority. The Board shall consist of the following members:

- a chairperson, appointed by the Minister
- a representative of the Prime Minister's Office
- a representative of the Ministry responsible for the subject of Tourism
- a representative of the Ministry responsible for the subject of Finance
- a representative of the Ministry responsible for the subject of Local Government
- a representative of the Mauritius Tourism Promotion Authority
- 3 other persons, having wide experience in the tourism industry, appointed by the Minister

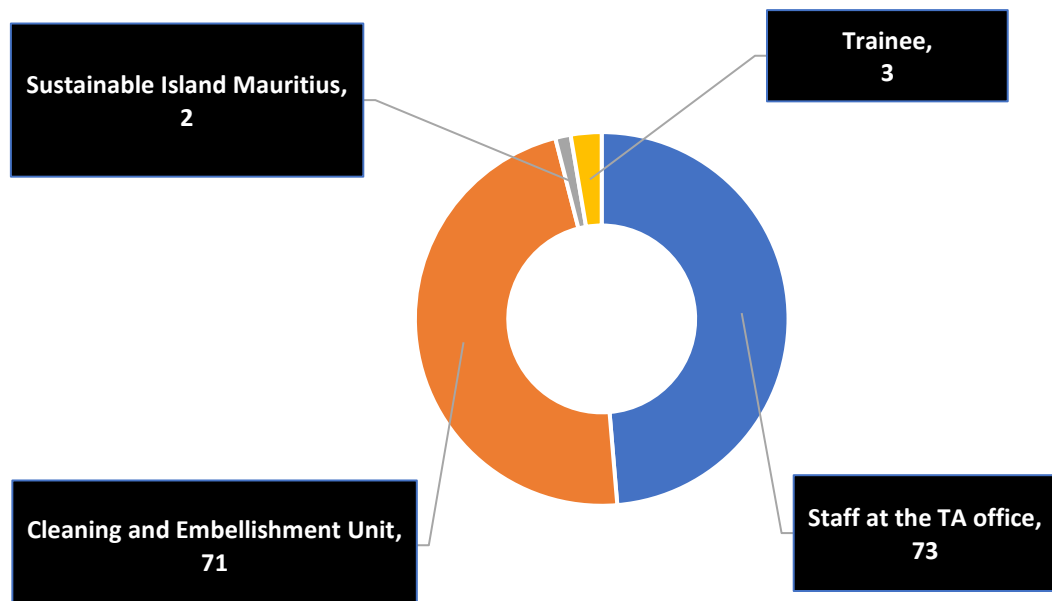
B. HUMAN RESOURCES

1. Management Team

Management Team

NAME	POSITION
Mr. Lindsay Reginald Morvan	Director
Mr. Sadasivon Narainen	Manager, Human Resources <i>(Assumed duty on 15 September 2021)</i>
Mr. Kavish Choonea	Manager, IT <i>(Assumed duty on 15 September 2021)</i>
Mrs. Bhanu DeviGoordin-Umed	Principal Tourism Enforcement Officer
Mr. Takdirshah Deelawar	Principal Tourism Enforcement Officer
Mrs. Marie Burverly Magon	Administrative Officer
Mrs. Urmila Chulan	Accountant
Ms. Zaheera Nurudin	Public Relations/ Customer Care Officer
Mr. Odeswar Kishun	Supervisor Monitoring and Compliance/Training
Mrs. Karuna Beekhun	Senior Tourism Enforcement Officer
Mrs. Sameera Begum Luckmun	Senior Tourism Enforcement Officer
Mr Nogesswar Reekoye	Senior Tourism Enforcement Officer

2. Employment Structure



3. Capacity Building

The staff of the Tourism Authority is provided with regular training to keep them abreast of new skills, trends, and techniques. The Officers benefit from both generic and specific trainings. The objectives of the generic training programmes are mainly to increase the employees' sense of responsibility and accountability. Specific training programmes, on the other hand, aim at improving the officer's technical competencies and knowledge.

TRAINING/WORKSHOPS/SEMINARS	
Training/Workshops/Seminars	No. of Staff
Local	9
In-House	59
Online-Local	1
Online -Overseas	11

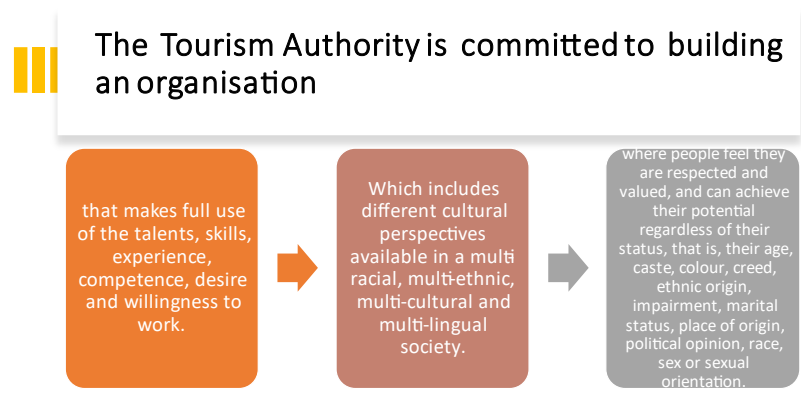
The breakdown of the training courses followed by officers during the financial year 2021/2022

4. Gender Statement



5. Equal Opportunity Employment Policy

The Tourism Authority will follow the recommendations of the Equal Opportunities Commission as set forth in its Guidelines on Application of an Equal Opportunity Policy at Work in all its employment policies, procedures, and practices.

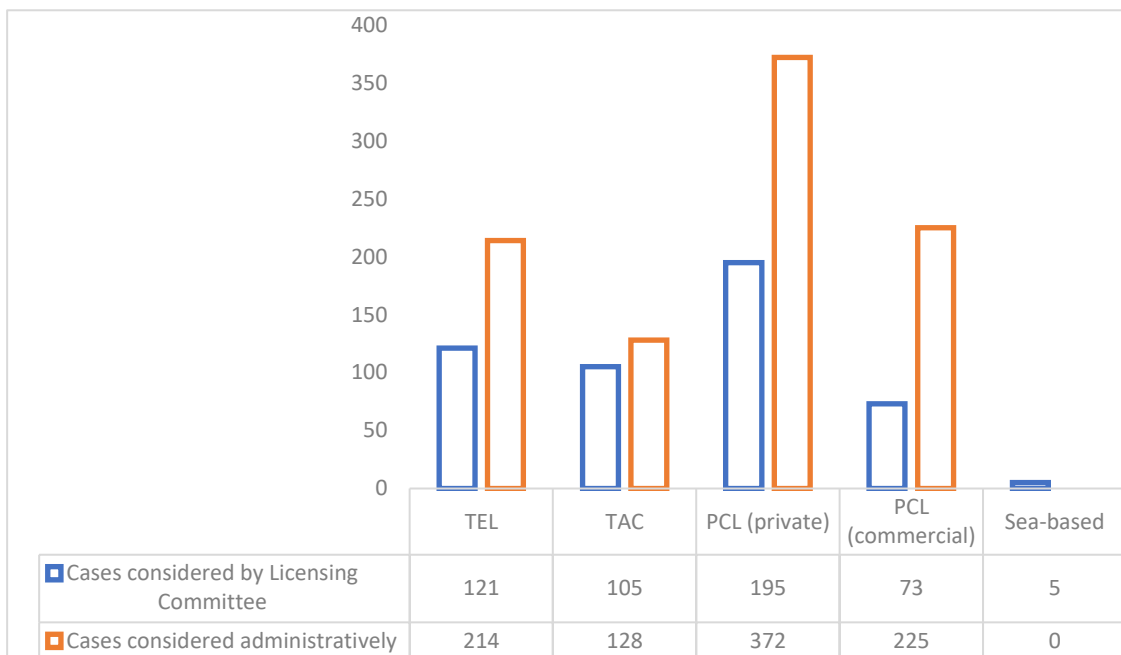


C. ACTIVITIES

1. Report on Operations

1.1. Licensing

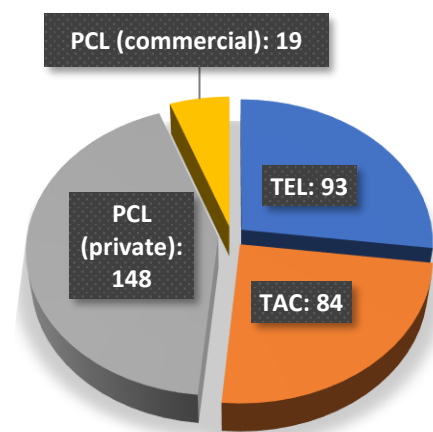
During the period July 2021 to June 2022, 499 cases were examined by the Licensing Committee and 939 cases were dealt administratively for Tourist Enterprise Licence (TEL), Tourist Accommodation Certificate (TAC), Pleasure Craft Licences (private and commercial) (PCL) and Sea-Based Activities. Details are as follows:



Cases considered by the Licensing Committee and administratively

The Licensing Committee approved the issue of 244 skippers' licences during the period 2021-2022.

A total of 344 new licences (Tourist Enterprise Licences, Pleasure Craft Licences (private and commercial) as well as Tourist Accommodation Certificates has been issued from July 2021 to June 2022. The breakdown is as follows:



The number of active licences per type of licence/certificate and activity is as per table below:

Tourist Accommodation Certificate (TAC)		Tourist Enterprise Licences (TEL)	
Domaine	5	Restaurant	798
Hotel	111	Hawking in front of hotels	428
Guest House	218	Hawking in tourist sites	16
Tourist Residence	847	Tour Operator	358
Total for TAC	1,181	Travel Agency	145
Pleasure Craft Licences (PCL)		Boathouse	74
Private	1942	Operating Spa	16
Commercial	1322	Scuba Diving Centre	70
Total For PCL	3,264	Operating Health and Fitness Centre within hotel premises	1
Canvasser Permit		Operating Beauty Parlour, including hairdressing within hotel premises	0
65		Operating Rental Agency for Bicycle	20
No of active licences – 6,563		Operating Rental Agency for Motorcycle	39
		Tourist Guide	18
		Night Club	17
		Operating rental agency for kite surf	22
		Ecotourism activities (nature based tourism activities or adventure related activities, or both)	16
		Table D'hôte	23
		Providing non-motorised water sports such as pedaloes, canoes, kayaks and laser	10
		Operating Helmet Diving Centre	10
		Operating for Rental Agency for Quad	10
		Private Club	6
		Pub	8
		Operating Golf course	8
		Operating rental agency for windsurf	2
		Operating aquarium displaying fish or marine animals for public viewing	1
		Operating Rental Agency for bus, including Minibus	2

A total of **9,637** skipper's licences has been issued as of 30 June 2022. Owing to the Covid 19 pandemic and the sanitary restrictions which were in force, only 2 training sessions were organized with 43 persons. Examinations for skippers' licence resumed as from August 2021 and 11 examination sessions were held with a total 374 participants.

1.2. Monitoring and Compliance

The achievements of the Monitoring & Compliance Unit for the Financial Year 01 July 2021 to 30 June 2022 are as follows:

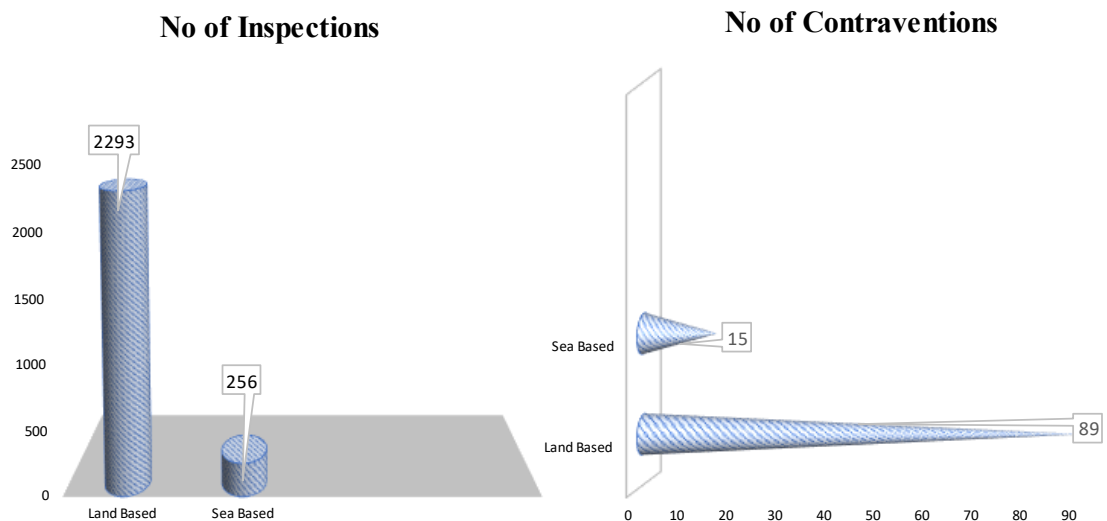
1.2.1. Number of Courts cases attended

The total number of court cases attended for period 01 July 2021 to 30 June 2022 is **196**.

	No.
Supreme Court	26
Intermediate Court	15
District Court	155
Total	196

1.2.2. Number of inspections carried out

A total number **2,549** inspections was carried by the Monitoring & Compliance unit during period 2021-2022. **104** contraventions were established. The details figures are provided below:



The detailed list of inspection and contraventions established per type of activity for both land and sea-based activities is tabled below:

Type of Enterprise	Total Inspections	Total Contraventions	Type of Enterprise	Total Inspections	Total Contraventions
Restaurant	1531	70	Non Motorised	1	0
Hotel	79	1	Spa	0	0
Guest House	163	2	Karting	0	0
Tourist Residence	169	0	Quad	4	0
Tour Operator	17	6	Kite surf	2	0
Travel Agency	7	0	Windsurf	0	0
Nightclub	24	0	Canvasser	9	0
Domaine	1	0	Ecotourism	3	0
Table D'hote	2	0	Bicycle Rental	3	0
Private Club	0	0	Tourist Guide	0	0
Scooter rental	0	0	Pleasure Crafts	276	18
			Health and		
Pub	5	2	Fitness	0	0
Boat House	59	1	Massage	2	0
Golf	0	0	Spa	6	2
Scuba Diving	7	0	Beach Hawker	78	0
			Skydiving		
Aquarium	1	0	complaint	0	0
Underseawalk	0	0	PPC	1	0
			Skippers	99	2
	2065	82		484	22

Total Inspections

2549

Total Contraventions

104

1.3. Hotel Classification

Due to the pandemic COVID-19, hotels were either closed or operating as quarantine facilities. Hence, no audits for renewal or upgrading of the hotel star rating were conducted since March 2020. However, they resumed their activities as from October 2021, following the reopening of the Mauritian borders. A total of 61 cases had been submitted to the Star Rating Committee for the renewal of existing certificates.

Following Covid-19 pandemic, the Star Rating Committee requested to re-audit 24 hotels as the audits were carried out in 2019 prior to the pandemic.

A total of 37 existing Star Rating Certificates have been renewed. Furthermore, 32 audits have been conducted and awaiting approval of the Star Rating Committee for the renewal of existing certificates.

The list of all graded hotels is posted on the website of the Tourism Authority and regularly updated. Out of 112 hotels*, 111 have been awarded a star rating as follows:



Number of Hotel per Star Category in Mauritius

Rating Awarded	Number of Hotels
5 Star Luxury	8
5 Star	29
4 Star Superior	7
4 Star	25
3 Star Superior	14
3 Star	16
2 Star	12
Under Review/In process	1

***Note:**

New	Upgrade	Downgrade
Anatara Iko Mauritius (5 Star)	Voila Bagatelle Hotel (from 2 Star to 3 Star)	
Salt of Palmar (5 Star) <i>ex La Palmeraie Hotel</i>	Coral Azur Beach Resort (from 3 Star to 3 Star Superior)	
C (Mauritius) Hotel (4 Star Superior): <i>ex Vera Club Hotel</i>	Hibiscus (from 3 Star to 3 Star Superior)	
Hotel Le Saint Georges (2 Star): <i>previously ungraded</i>	Preskil Island Resort (from 4 Star to 4 Star Superior)	Shandrani Resort & Spa (from 5 Star to 4 Star Superior as per request of the hotel)
LUX Grand Baie Resort & Residences (5 Star) : <i>ex Merville Hotel</i>	Tamassa (from 4 Star to 4 Star Superior)	
Palm Tree Garden (2 Star): <i>ex Ayati Hotel</i>	Sunrise Attitude: ex Emeraude Beach Hotel (From 3 Star to 4 Star)	
	C (Mauritius) Hotel (from 4 Star Superior to 5 Star)	

1.4. Cleaning and Embellishment

The Cleaning and Embellishment Unit of the Tourism Authority has been involved in several cleaning and embellishment activities. The list of activities is provided below:

Providing support in respect of the Clean -up Mauritius and Embellishment Campaign.	Cleaning of the environment (beaches, tourist sites, islets etc...).	Cleaning of Citadelle (ongoing)	Assisting in the organisation of the festival Ganesh Chaturthi (Task Force)	Assisting in the launching of the ISM Temporary Exhibition and Public Consultation Process organised by the Ministry of Arts and Cultural Heritage
Cleaning of beaches at Pointe Aux Piments from Balaclava to Pointe Aux Biches (Request from Beach Authority)	Cleaning at Apravasi Ghat	Assisting the Beach Authority in the cleaning at Case Noyale public beach	Assisting in the organisation for the pelerinage Pere Laval	Cleaning and painting works at Mahebourg Museum (ERP)
Cleaning at Le Morne Heritage Trust Fund	Cleaning in the vicinity of La Citadel (request from Mins of Environment)	Assistance provided for La Messe du Tourisme	Cleaning at La Ville Noire/Blue Bay Marine Park request submitted by Beach Authority	Cleaning at Dutch landing, Grand Port (ERP Project)
Cleaning at Melville/Grand Gaube public beach, request submitted by Beach Authority	Cleaning at Bel Ombre public beach, request submitted by Beach Authority	Clean up Campaign at the village of Trou D'Eau Douce organised by Trou D'Eau Douce Village Council	Sweeping of pathway, removal of shrubs on rock revetment, collection and carting away of wastes at Ruisseau des Creoles public beach (Request by Beach Authority)	Cleaning of drains in the region of Quatre Bornes , request submitted by CAB Quatre Bornes)
Cleaning at Frederick Henrick, painting works at Vieux Grand Port (ERP Project)	Grand Port Battle Memorial Pointe Regatte – (ERP Project)	Monument aux Esclavage Pointe Canon (ERP Project)	Cleaning at Pont Bon Dieu (ERP Project)	

The Cleaning and Embellishment Unit also provided its assistance and support to different stakeholders' cleaning campaigns. The Team has been actively engaged in one of the main national clean-up campaigns '**#RespekteMoris**'. This sustainable initiative was launched in July 2021 in partnership with the Ministry of Environment, Solid Waste Management and Climate Change, together with the European Union, local authorities, and the tourism stakeholders including AHRIM, with the aim to dissuade littering and make users more responsible and conscious when handling wastes.

Nine (09) effective awareness-raising campaigns were carried out around the island and on three (3) distinct islets namely Ile aux Benitiers, Ile d'Ambre and Ile aux Bernaches, thus making a strong call for action and building momentum for the adoption of ambitious measures to protect the environment and the ocean at national level.



Officers from the Cleaning Unit have also been working closely with the different tourism stakeholders in picking up garbage and waste materials, clearing the surroundings, painting and refurbishing kiosks and toilets, and distributing new bins.

Some of the activities carried out by the Cleaning and Embellishment Unit are illustrated below:



D. PROJECTS

1. Management Information System

1.1. E-Licensing

The Authority is responsible for the issue of licences for the carrying out of various activities in the tourism sector. Currently, all applications are being processed manually which is a lengthy process.

The Tourism Authority intends to digitally transform its licensing processes. As such, the implementation of an e-licensing platform is envisaged. The e-licensing platform will allow the simplification of several processes at the TA. The numerous processes will be merged into a few generic templates. By doing so, the processes such as applications, reviews and delivery of licenses, will be carried out in a more efficient way. This will not only speed up the whole licensing and license delivery process but will also allow the applicants to track in real time the status of their applications. All documents will be digitalised, which means that we are moving towards a paper-free system, in line with our Sustainable Island Mauritius project.



This project is being carried out with the help of the EDB and the E-Licensing platform will be hosted on the National Electronic Licensing System (NELS) of Mauritius.

1.2. Sustainable Island Mauritius (SIM) Project



The Sustainable Island Mauritius (SIM), co-financed by the European Union and spearheaded by the Tourism Authority under the Switch Africa Grant has as main objective to promoting sustainable tourism through demonstrating and scaling up self-sustaining mechanism along the value chain. The project also aims to improve awareness and promote sustainable tourism products and services.

The project started in 2018 and it is expected to materialise by end of December 2022. The project value is **1,231,321 EUR**.

The main beneficiaries are:

- Tour Operators

- Operators in the Tourism Value Chain (Key suppliers of tour operators, hotels, pleasure craft operators, tour guides, taxi drivers and local handicraft makers)
- Enablers (Industry associations, public authorities, financial institutions, tourism professionals)

Up to now, over 3,000 operators, including taxi drivers, tour operators, hoteliers, tour guides, artisans, boat, and pleasure craft operators, have been granted capacity building and training in tourism to ensure sustainability and extend business opportunities in both Mauritius and Rodrigues.

Initiatives by Sustainable Island Mauritius (SIM)

1.2.1. Follow-up webinar with small and medium Tour Operators and Hotels

Following a series of online workshops aiming at a sustainable restart of the tourism industry in Mauritius in the COVID-19 aftermath in May and June 2021, two follow-up webinars were organised in October and November 2021. The purpose was to establish the achievements of small and medium tour operators and hotels with the re-opening of the Mauritian borders.

1.2.2. Green Finance e-pamphlet

The Tourism Authority has launched an e -pamphlet entitled “Applying green strategies for building back better” on 5th May 2022 with Financial Institutions and Operators to demonstrate the benefits of Green Financing. The e-pamphlet highlights the actual offers of financial institutions which encourage green transitions. A list of suppliers who are proposing Green Technologies in Mauritius is also included in the pamphlet which is accessible on <https://sus-island.com/>



1.2.3. Local Artisans & Handicraft sector

A second edition of online workshops were conducted in February 2022, targeting around 15 participants from local small and medium-size businesses, designers, and crafters, in view of enabling them to develop sustainable marketable products. Following the online trainings, a discovery tour was organised in May 2022 to encourage operators to support the local artisans by including them within specific tours or packages for tourists, and for the artisans to start collaborating with hotels on their specific requirements and demand. After the tour, hoteliers and tour operators were invited to a co-creation day and come together and pitch new ideas and start the co-creation process to deliver new products/services.



1.2.4. Panel discussion on “Investing in Sustainable Mauritius”

On 5th May 2022, SIM hosted a panel discussion on “Investing in Sustainable Mauritius”, with the presence of the Second Deputy Governor of the Bank of Mauritius, Mrs Hemlata Sadhna Sewraj-Gopal and other key opinion leaders as panellists.

The aim of these exchanges was to facilitate green recovery from the pandemic, thereby contributing to the fervent efforts to build back better and come out stronger from the crisis by unlocking new opportunities through green and sustainable finance.



1.2.5. Full day workshop on “Making Mauritius a Green Destination”



A full day workshop was organised on 6th May 2022 and emphasis was on giving the tourism operators a better understanding of green and sustainable tourism and how it impacts on their organisation. It also enabled participants to develop clear plans to cut costs, improve sustainability and reap the environmental, marketing, and bottom-line benefits of embracing sustainable tourism.

“Tourism in Mauritius – What’s next?”

SIM has produced a policy recommendation report for a more sustainable and inclusive tourism, entitled “Low Carbon and Resilient Mauritius”, focusing on three policy factsheets on the following themes:

- Transitioning towards electric in-lagoon boats
- Sustainable Golf Management
- Nature-based solutions in Mauritius

1.2.6. Multisectoral Policy Dialogue on



On 9th May 2022, SIM held a multisectoral policy dialogue with tourism specialists, giving them the opportunity to share their views, discuss the cross-sectoral implication on the proposed sustainable actions and join forces in generating ideas and innovations to the report.

The conclusions and recommendations adopted at the meeting were intended to assist government, employers, and workers to harness the fullest potential of the tourism sector for a transition to inclusive, sustainable and resilient future.

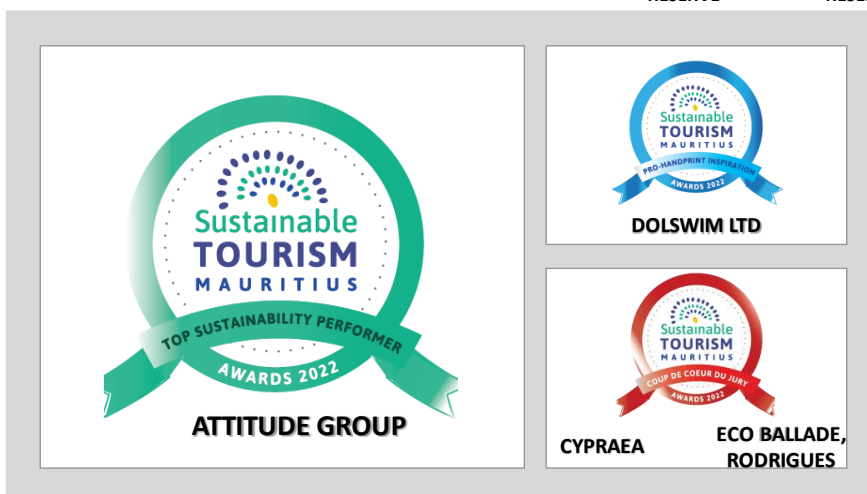
1.2.7. Sustainable Tourism Mauritius Awards 2022

The Tourism Authority has organised the first edition of the Sustainable Tourism Mauritius Awards 2022 on 11th May 2022, giving recognition and appreciation to tourism operators, local producers, and entrepreneurs who have been actively participating in SIM project.



Five categories of awards, namely Hotel/Accommodation, Tour Operator/Tour Guide, Boat & Pleasure Craft Operator, Handicraft & Local Products & Other Business were created and a total of 115 applications have been received.

CATEGORY	AWARD	WINNER
HANDICRAFT / LOCAL PRODUCT	GOLD DISTINCTION	THE GOOD SHOP
HANDICRAFT / LOCAL PRODUCT	SILVER DISTINCTION	MY POP-UP STORE
HANDICRAFT / LOCAL PRODUCT	BRONZE DISTINCTION	LES RUCHERS SENNEVILLE
HOTEL	GOLD DISTINCTION	LAGOON ATTITUDE
HOTEL	SILVER DISTINCTION	VERANDA TAMARIN SALT OF PALMAR
HOTEL	BRONZE DISTINCTION	HERITAGE LE TELFAIR GOLF & WELLNESS RESORT
OTHER ACCOMMODATION	GOLD DISTINCTION	LA VIEILLE CHEMINEE
OTHER ACCOMMODATION	SILVER DISTINCTION	ORIGIN ECO CHALET, RODRIGUES
TOUR OPERATOR / TOUR GUIDE	GOLD DISTINCTION	COQUILLE BONHEUR
TOUR OPERATOR / TOUR GUIDE	SILVER DISTINCTION	MAUTOURCO
TOUR OPERATOR / TOUR GUIDE	BRONZE DISTINCTION	SUMMERTIMES
BOAT / PLEASURE CRAFT OPERATOR	GOLD DISTINCTION	ZERO POLLUTION eBOAT
BOAT / PLEASURE CRAFT OPERATOR	SILVER DISTINCTION	CROISIERES AUSTRALES
OTHER BUSINESS	GOLD DISTINCTION	BEL OMBRE NATURE RESERVE
OTHER BUSINESS	SILVER DISTINCTION	FRANCOIS LEGUAT RESERVE, RODRIGUES
OTHER BUSINESS	BRONZE DISTINCTION	BEM RECYCLING



The Winners in each Category

1.2.8. Creation of MauPHI (Mauritius Pro-handprint Innovation) Guidebook and toolkit

The MauPHI Guidebook and toolkit were launched on 6th May 2022 to fit the purposes and needs of local tourism actors, supporting them to visualise sustainability trends and anticipate future risks and opportunities. The toolkit is free, easy to use and can be tailored to the individual circumstances of any small to medium sized organisation and seeks to empower all interested local tourism actors to deliver, develop and promote sustainable tourism products and services that generate positive economic, societal, environmental, and cultural impacts.



1.2.9. Capacity Building Training for Tourist Drivers

With the re-opening of borders in October 2021, it was imperative to re-introduce the training programme supported by VATEL Mauritius in February and March 2022, focusing on tourist drivers including those working with DMC's and hotel taxi drivers.

An opportunity for them to upgrade their skills and help address the service delivery gap that exists within the value chain starting with the drivers who are the main conduits for the movement of tourists and visitors. More than 200 drivers have successfully completed the programme and have been awarded a certificate and a trained tourist driver sticker from VATEL and Tourism Authority. Since 2019, around 700 tourist drivers have followed the programme around the island.

1.2.10. Introduction to Coastal & Marine Ecosystem by REEF Conservation

The Tourism Authority invited members of the local community to attend a two-day training session on the coastal and marine ecosystems of Mauritius. The first objective was to enable the local community to have a better knowledge of these ecosystems and create awareness of the human impacts on these ecosystems that can directly or indirectly impact on their businesses, especially after the Wakashio incident.

For the Phase 2, the training was extended to pleasure craft operators, beach hawkers and hoteliers around the island. Over 500 operators have been capacitated up to October 2021 through the programme. One of the main expected outcomes of this training was for participants to be equipped to educate guests on the vulnerability of these ecosystems during their daily activities. Through this training, Reef Conservation also anticipated that participants use the newly gained knowledge to innovate their products and activities more sustainably.

1.2.11. Training of tourism professionals in Rodrigues

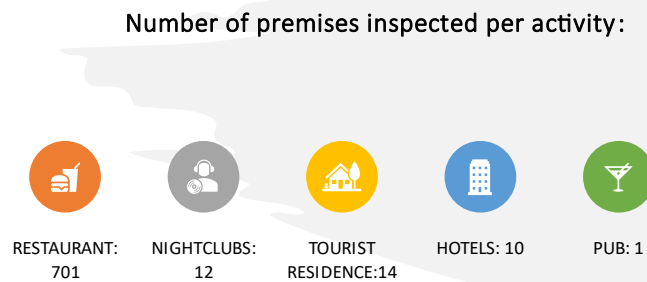
Since November 2019, the programme "Professionalisation of the Rodrigues Tourism Industry through the training of the Local Tourism Operators" was launched with the support of the Tourism Authority under the SIM project. The core objective of the course was to deliver the basic knowledge of customer service, quality assurance and the concept of sustainable tourism. Around 600 operators have been fully trained over the past years.

E. KEY ACTIONS - COVID 19 PANDEMIC

1. Inspections by Monitoring & Compliance Unit

The start of the financial year 2021-2022 was marked by the reopening of the tourism industry and the continuing spill over effects of the COVID-19 pandemic on tourism activities. The Tourism Authority has indeed been on many forefronts since the outbreak of the pandemic in March 2020 and prepared the resumption of activities in the sector right before the opening of borders in July 2021. Together with all the relevant stakeholders, the TA elaborated sanitary protocols and trained hotels staff and taxi drivers on their implementation to ensure the safety and security of our operators and guests.

The Monitoring team of the Tourism Authority was very active in the implementation of the sanitary protocols. It ensured the observance of the protocols by arriving passengers from the airport to the hotels and other quarantine facilities. Moreover, after the re-opening of the borders and resumption of tourism activities, inspections were carried out in restaurants and some of the other tourist enterprises to ensure full compliance with the sanitary protocols. The team had to ensure that vaccination cards were checked, thermal gun was used for checking temperature, sanitisers were provided, observance of social distancing in restaurants and wearing of face masks by staff.



2. Training of Beach Hawkers on Sanitary Protocols

In October 2021, a training was organised at the Tourism Authority with the objective to sensitize the Beach Hawkers trading on the beaches in front of hotels and Ile aux Cerfs on the preventive measures and practices to be adopted to minimize the risks of spreading Covid-19. This course, designed by Association of Hoteliers and Restaurateurs (AHRIM) with the assistance of Dr. Gaud and led by Mr. Ben Rommaldawo, saw the participation of about thirty 'Beach Hawkers'.



3. WTM Africa Responsible Tourism Awards



The Tourism Authority’s project ‘Sustainable Island Mauritius’ was awarded the ‘Silver Distinction’ in the category **“Destinations Building Back Better Post-COVID.”** at the WTM Africa Responsible Tourism Awards.

F. CORPORATE GOVERNANCE REPORT

Principle 1

• Corporate Structure

Principle 1: Corporate Structure

1. Corporate Objective Statement

The objective of the Tourism Authority is to aim towards service delivery excellence while creating an image that will help to build trust with the stakeholders and enhance the integrity of the Authority. In this quest, the Tourism Authority will redefine its vision, mission and values and develop its strategic planning accordingly.

2. Statement of the Board's compliance to the Corporate Governance Code for Mauritius

The Board of the Tourism Authority has applied the Corporate Governance Code for Mauritius (2016) to the best of the Board knowledge during the Financial Year ended 30 June 2022.

The Board is fully committed to attain the highest standards of corporate governance which is the cornerstone for trust, transparency, ethics, and accountability in all the Authority's transactions.

The Board assumes responsibility for leading and controlling the Authority and for meeting legal and regulatory requirements.

Signed on behalf of the Tourism Authority Board



.....
Chairperson
Mr. Vinash Gopee



.....
Board Member

3. Statement of Board Member's responsibility in respect of the Financial Statement for the period 01 July 2021 ending 30 June 2022

The Tourism Authority (TA) has the responsibility to prepare and submit an annual report which includes the financial statements to the TA Board for approval. After approval by the TA Board, the Director shall, not later than 31 October after the end of the financial year, submit the annual report to the auditor. On receipt of the annual report including the audited financial statements and the audit report, the TA Board shall, not later than one month from the date of receipt, furnish to the Minister of Tourism such reports and financial statements.

The audited statements and audit opinion are appended to this report.

While approving the financial statements, the TA Board ensures that:

- a. The financial statements have been prepared on the going concern basis.
- b. Judgement and estimates are reasonable and prudent.
- c. Applicable accounting standards and policies have been followed and applied, subject to any material departures explained in the financial statements.

The Board confirms that they have complied with the above requirements.

Tourism Authority is responsible for keeping proper records for the purpose of recording all the transactions relating to its undertakings, funds, activities, and property and hence for taking responsible steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Tourism Authority



.....
Chairperson
Mr. Vinash Gopee


.....
Board Member

4. The Board and its Committees

4.1. The Board

The Authority is administered and managed by a Board. The Board has these four (4) main functions:

- To approve, monitor, review and evaluate the implementation of strategies, policies and takes decisions about important issues of the Authority.
- To prepare a statement of corporate objectives
- To ensure that the organisation complies with the highest standards of governance and that it has an effective system of controls in place so that risks can be properly assessed and managed.
- To ensure that communication of all material information to the stakeholders in a transparent way.

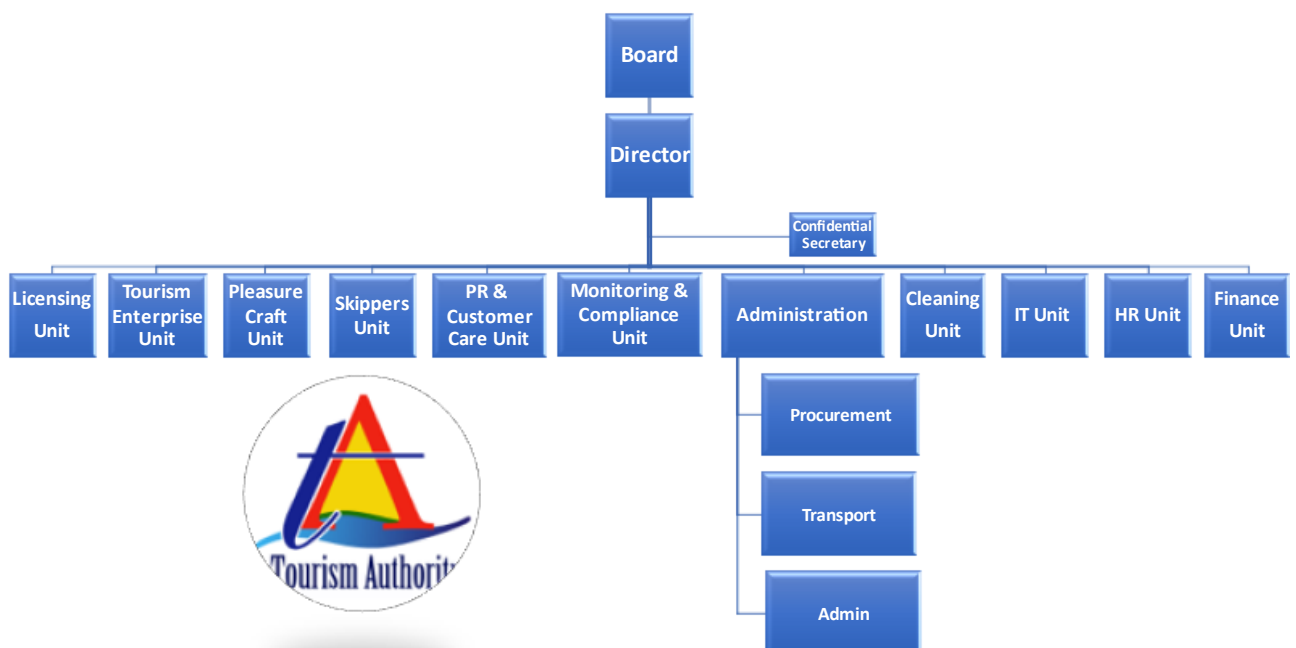
4.2. The Committees

The Board may, in the exercise of its functions under the Tourism Authority Act 2006 as amended, set up such committees as it thinks fit. These Sub Committees are mechanisms for assisting in evaluation of specific issues in an efficient manner.

5. Code of ethics

Management inculcates in its employees the principle of performing their duties honestly and with integrity. In its endeavours to reinforce this value, the Authority has conducted two Corruption Risk Assessments for the Monitoring and Compliance and Procurement Units. Measures were proposed to address the corruption risks identified so that works could be performed in a more transparent manner.

6. Organisational Structure



Principle 2

• The Structure of the Board and its Committees

Principle 2: The Structure of the Board and its Committees

1. Board Composition

The Board consist of –

- (a) a Chairperson, who shall be appointed by the Minister
- (b) a representative of the Prime Minister's Office
- (c) a representative of the Ministry responsible for the subject of tourism
- (d) a representative of the Ministry responsible for the subject of finance
- (e) a representative of the Ministry responsible for the subject of local government
- (f) a representative of the Mauritius Tourism Promotion Authority; and
- (g) other persons, having wide experience in the tourism industry, to be appointed by the Minister.

2. Profile of Board Members



Mr. Vinash Gopee Chairperson of Tourism Authority

Mr. Vinash Gopee, is the Chief Executive Officer of N-G Group for thirty years with experience in the construction and real estate industry.

His successful entrepreneurship and strong leadership have gained him membership in various bodies such as the Board of Mauritius Housing Corporation (2011 – 2014), Mauritius Chamber of Commerce and Industry, Mauritius Institute of Directors, International Organization Youth President's Organisation (YPO) and Building and Civil Engineering Contractors' Association.

He was also the Chairman of the Mauritius Multisport Infrastructure Ltd. Mr Vinash Gopee is the Honorary Consul of Mozambique in Mauritius since 2015.

BOARD MEMBERS



Mrs Shamira Bheekhoo

Representative of Prime Minister Office

Mrs. Shamira Bheekhoo holds a Master in Business Administration from the University of Mauritius. She also holds a BSc in Business Studies and a Diploma in Business Administration .

She joined the Public Service in June 2001 as Clerical Officer and was posted at the Ministry of Social Security, National Solidarity and Reforms Institutions . She was promoted as Assistant Permanent Secretary in December 2007. From December 2007 to July 2015, she was posted at the External Communications Division of the Ministry of Tourism and External Communications Division .

Since August 2015 to June 2021 she served at the Prime Minister’s Office (Cabinet Office) as Assistant Permanent Secretary. In July 2021 she has been promoted as Deputy Permanent Secretary and posted at the Prime Minister’s Office (Cabinet Office).



Mrs Purvashee Banarsee

Representative of Ministry of Tourism

Mrs. Purvashee is holder of undergraduate degree in Law and Management. She pursued her postgraduate studies and completed her LLM in International Business Law. She is also a member of ACCA.

Mrs. Banarsee joined the civil service as Assistant Permanent Secretary in August 2014 and was posted at the Ministry of Tourism. Before joining the public service, she worked in offshore and asset management companies in the administration and compliance departments.



Mrs. Leeshvee Danee Kalloo-Munnohur

Ministry of Finance, Economic Planning and Development

Leeshvee is currently Lead Analyst and has been working at the Ministry of Finance, Economic Planning and Development for the past 10 years. She has been posted in the Regional Economic Development Unit assisting in budget support and performance review of Regional Economic Communities (SADC, COMESA, Indian Ocean Commission (IOC), IORA (Indian Ocean Rim Association), African Union (AU), including examining and advising on financial and technical support programmes . She was formerly part of the Sector Ministry Support Team (SMST) for the Ministry of Foreign Affairs, Regional Integration and International and currently for the Ministry of Tourism .

Leeshvee made several representations at regional level contributing towards formulating Policy Briefs and position papers on Mauritius Regional Interest and stand. She has also collaborated with regional institutions in developing schemes for sustainable resource mobilization . She also actively engages with Development Partners namely, UN, UNDP and Afreximbank to tap financial and technical resources to for sectoral development and planning .

She has thus demonstrated track record in strategic project assessment, identifying financial opportunities, and coordinating project implementation .



Mr B.M.D Kurreemun

Representative Ministry of Local Government and Disaster Risk Management

Mr. BM Dilzad KURREEMUN, Deputy Permanent Secretary, is holder of a BSc (Hons) degree in Economics and an MBA.

He joined the Administrative Cadre in November 1997. He has had the opportunity to serve the then Ministry of Public Infrastructure, the then Ministry of Environment and Sustainable Development, the National Development Unit and the Ministry of Agro-Industry and Food Security.

BOARD MEMBERS



Mr. Arvind Bundhun
Director
Mauritius Tourism Promotion
Authority (MTPA)

Holder of a Masters' Degree in Hotel Management, Mr. Arvind Bundhun held various management positions in the industry.

Director of the MTPA since June 2018, Arvind Bundhun has been actively engaged in promoting Mauritius as a tourist destination in all key markets worldwide.

An active believer in partnership working, his focus is to improve the visibility of the destination's brand through extensive marketing and promotional campaigns. He has been a key player in the reopening of our borders and has actively contributed towards the successful relaunch campaign.



Dr Sudhir Kowlessur,
C.S.K. MA, PhD

Dr Sudhir Kowlessur, C.S.K, Director Health Promotion and Research is the Head of NCD, Health Promotion and Research Unit at the Ministry of Health and Wellness. He is responsible to coordinate NCD and Health Promotion Activities at National Level. He is also involved in research and training programmes. Dr S. Kowlessur, C.S.K., holds a MA in Health Promotion and Communication from Middlesex University, UK and a PhD in Epidemiology and Health Statistics, Nanjing Medical University, China. He is also the recipient of First Prize for its creative and innovative solutions provided in the struggle against NCDs at the All-Africa Public Sector Innovation Award. Under the leadership of Dr S. Kowlessur, C.S.K, the NCD, Health Promotion and Research Unit has won the Gold Award for the Public Service Excellence Award for two consecutive years i.e., 2020 for Managing the Covid-19 Pandemic and 2021 for Promoting an Agile and Responsive Public Service.



Mrs. Nalini Gopaul
LLB TEP

Trust Estate Practitioner with more than 24 years of experience in the Financial Services Sector.

Worked at AAMIL Ltd as Corporate Services Manager, Deutsche Bank as Assistant Vice President, KPMG and ERNST & YOUNG.

Director of Strafin Management Services Ltd.

Director of National Insurance Company Ltd and NIC General Insurance Co. Ltd

Member of the Child Services Coordinating Panel, Ministry of Gender Equality and Family Welfare



Mr. Vedasen
Chellayee

Having 24 years experience in the hospitality industry, started his career in the Food and Beverage department at La Pirogue, progressed to become Food and Beverage Manager at Sugar Beach Resort and eventually the Executive Assistant Manager at Long Beach. After a successful spell, he returned Sugar Beach in same position where he worked and implemented on numerous concepts during its refurbishment.

He is actually a consultant and Trainer for a Hospitality Company base in the East Middle East.

3. Meeting of the Board

During the period 01 July 2021 to 30 June 2022, the composition of the Board was as follows:

S.N.	Name	Designation	No of Board Meetings attended
1	Mr. V. Gopee	Chairperson	3
2.	Mrs P. Banarsee	Representative of the Ministry of Tourism	2
3.	Mr. R.Purusram (Alternate)	Representative of the Ministry of Tourism	1
4.	Mr. B.M.D Kurreemun	Representative of the Ministry of Local Government and Disaster Risk Management	0
5.	Mr. A. K. Parayag (Alternate)	Representative of the Ministry of Local Government, Disaster and Risk Management	2
6.	Mr. A. Bundhun	Representative, Mauritius Tourism Promotion Authority	2
7.	Mrs. S. Bheekhoo	Representative of the Prime Minister's Office	2
8.	Mrs. L.Kaloo-Munnohur	Representative from Ministry of Finance, Economic Planning and Development	0
9.	Mr. S.A.K.Aliykhan (Alternate)	Representative from Ministry of Finance, Economic Planning and Development	2
10.	Mr. S. Kowlessur	Appointed Board Member	0
11.	Mrs. N.D. Gopaul	Appointed Board Member	2
12.	Mr. V. Chellayee	Appointed Board Member	3

Designation of those who have been Firm Board Members during the period 01 July 2021 to 30 June 2022:

Board Members (firm)	Name	Designation	
	Mr. V. Gopee	Chairperson of Tourism Authority Board	Chief Executive Officer of N-G Group
	Mrs P. Banarsee	Representative of the Ministry of Tourism	Assistant Permanent Secretary
	Mr. B.M.D Kurreemun	Representative of the Ministry of Local Government and Disaster Risk Management	Deputy Permanent Secretary
	Mr. A. Bundhun	Representative, Mauritius Tourism Promotion Authority	Director
	Mrs. S. Bheekhoo	Representative of the Prime Minister's Office	Deputy Permanent Secretary
	Mrs. L. Kaloo-Munnohur	Representative from Ministry of Finance, Economic Planning and Development	Lead Analyst
	Mr. S. Kowlessur	Appointed Board Member	Director, Health Promotion and Research
	Mrs. N.D. Gopaul	Appointed Board Member	Trust Estate Practitioner
Mr. V. Chellayee	Appointed Board Member	Consultant and Trainer in the Hospitality Sector	

Three (3) main Board Meetings of the Tourism Authority were held for the period 01 July 2021 to 30 June 2022

3.1. Licensing Committee

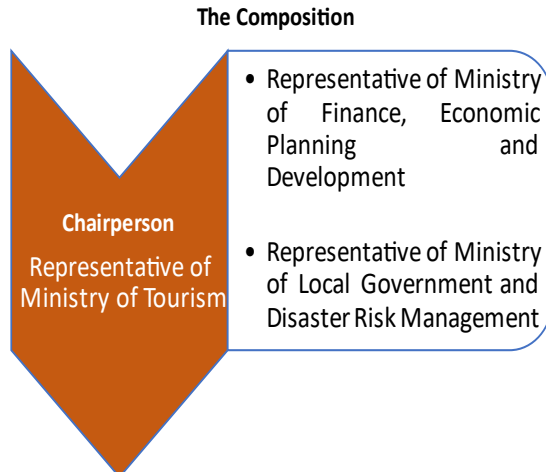
The Licensing Committee met 10 (ten) times as follows:

- 27 July 2021
- 07 September 2021
- 30 September 2021
- 11 November 2021
- 30 November 2021
- 21 December 2021
- 03 March 2022
- 14 April 2022
- 26 May 2022
- 23 June 2022

LICENSING COMMITTEE

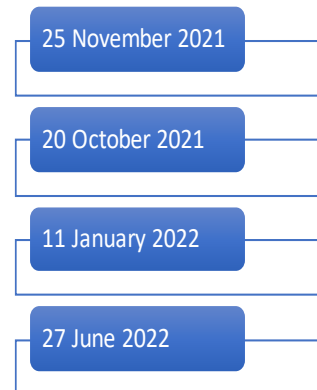
Mr. Vinash Gopee		Chairperson
MAIN MEMBERS		
1	Mr. Arvind Bundhun	Representative of Mauritius Tourism Promotion Authority
2	Mrs. Purvashee Banarsee	Representative of the Ministry of Tourism (acted at Chairperson on 27.07.2021)
3	Mr. B. M. D Kurreemun	Representative of Ministry of Local Government, Disaster & Risk Management
4	Mrs Leeshvee Kalloo Munnohur	Representative of Ministry of Finance and Economic Development
ALTERNATE MEMBERS		
1	Mrs Nashneen Goolab	Mauritius Tourism Promotion Authority
2	Mr S A K Allykhan	Ministry of Finance and Economic Development
3	Mr A Parayag	Ministry of Local Government, Disaster & Risk Management
4	Mr R Purusram	Ministry of Tourism
APPOINTED MEMBER		
1	Mrs Nalini D. Gopaul	Appointed member

3.2. Finance and Procurement Committee



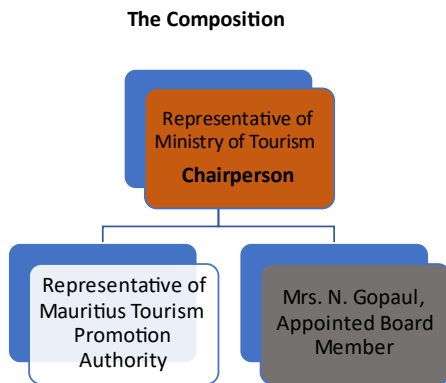
The Finance and Procurement Committee is concerned with financial matters including examination of financial statements, Annual Reports and recommendations of the Departmental Bid Committee following submission of the report of the Bid Evaluation Committee. With effect from 15 June 2021, the examination of the Financial Statements and Annual Reports are taken up at the level of the Audit and Risk Management Committee instead of Finance and Procurement Committee.

Four (4) Finance and Procurement Committees were held as follows for the period 01 July 2021 to 30 June 2022:



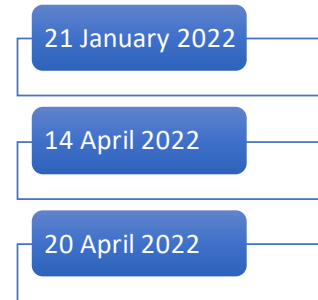
Finance and Procurement Committee

3.3. Human Resource Committee



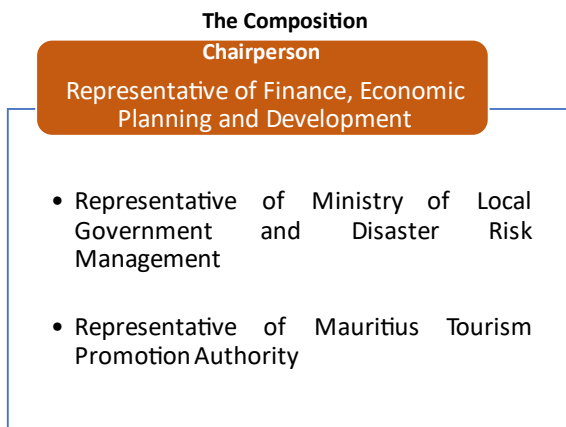
The Human Resource Committee provides recommendations to the Board in respect of matters relating to the human resources issues.

Three (3) Human Resource Committees of the Tourism Authority were held as follows for the period 01 July 2021 to 30 June 2022 :



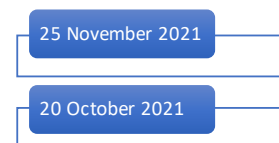
Human Resource Committee

3.4. Audit and Risk Management Committee



The Audit and Risk Committee reviews and monitors the integrity of financial Statement and the risk management framework of the Authority

The Committee met twice during the period 01 July 2021 to 30 June 2022



Audit and Risk Management Committee

Principle 3

• Director Procedures

Appointment

Principle 3: Director appointment Procedures

Director's Appointment Procedures

- With regards to the composition of the Board of the Tourism Authority, every member, other than an ex-officio member, shall hold office on such terms and conditions as the Minister may determine.

- The Board of the Tourism Authority was reconstituted for a period of two years with effect from 05 March 2020. Thereafter, there has not been any change to the composition of the Board, other than among ex-officio members.

Principle 4

• Director Duties, Remuneration and Performance

Principle 4: Directors Duties, Remuneration and Performance

1. Duties

The Directors are aware of their role and responsibility. They allocate sufficient time to the Tourism Authority to be able to perform their duties efficiently and effectively. The Directors also foster high ethical standards at the Authority.

2. Conflict of Interest

The Tourism Authority has established a procedure for disclosing Conflict of Interest. The Board as well as the staff are called upon to declare their interest on appointment and also during the course of their employment so that they would not take part in respect of any matters in which they have an interest.

Principle 4

• Director Duties, Remuneration and Performance (cont..)

During the period July 2021 to June 2022, a total amount of **Rs. 515, 382** has been paid as Director fees.

Principle 5

• Risk Governance and Internal Control

Principle 5: Risk Governance and Internal Control

1. Internal Control

The Board is responsible for Internal Control and is committed to establish sound system for the safeguard of the assets of the Authority. In this respect, the Director has the responsibility to take such steps, as are reasonably available to him, to protect the Authority against wastage, fraud, inefficiency, and corruption.

2. Risk Management / Identification of Risk

The Board is responsible for the risk management of the Authority. Risk management covers risks involved in licensing, monitoring of operators, procurement, security, finance, Information Technology, project management, safety, and health issues among others. The Director has the responsibility for mitigating these risks using such measures, policies and procedures and other controls that he deems necessary.

3. Anti-Corruption Committee

The Authority has established an Anti-Corruption Committee comprising the following officers:

Composition from 01 July 2021 to September 2021			Composition from September 2021 to June 2022	
Mr T. Deelawar	Principal Enforcement Officer	Tourism	Mr S. Narainen	Manager, Human Resources
Mrs Goordin - Umed	Principal Enforcement Officer	Tourism	Mr K. Choonea	Manager, IT
Mrs U. Chulan	Accountant		Mr T. Deelawar	Principal Tourism Enforcement Officer
Mr M. Dhunnoo	Manager, IT		Mrs Goordin-Umed	Principal Tourism Enforcement Officer
Mrs K. Beekhun	Senior Enforcement Officer	Tourism	Mrs U. Chulan	Accountant
Mrs S. Luckmun	Senior Enforcement Officer	Tourism	Mr O. Kishun	Supervisor, Monitoring and Compliance and Training
Mr O. Kishun	Supervisor, Monitoring and Compliance and Training		Ms Z. Nurudin	Public Relations/ Customer Care Officer
	Chairperson Mrs. B. Magon, Administrative Officer		Mr K. Beekhun	Senior Tourism Enforcement Officer
			Mr S. Luckmun	Senior Tourism Enforcement Officer
			Mr N. Reekoye	Senior Tourism Enforcement Officer
			Mrs R. Ramhit	Higher Executive Officer
			Ms F. Mijjoo	Executive Officer

In view of managing the corruption risks, the Anti-Corruption Committee in collaboration with the Independent Commission Against Corruption has identified two corruption risk areas namely for the Monitoring and Compliance Unit and the Procurement Unit. The Committee has proposed measures to mitigate these risks.

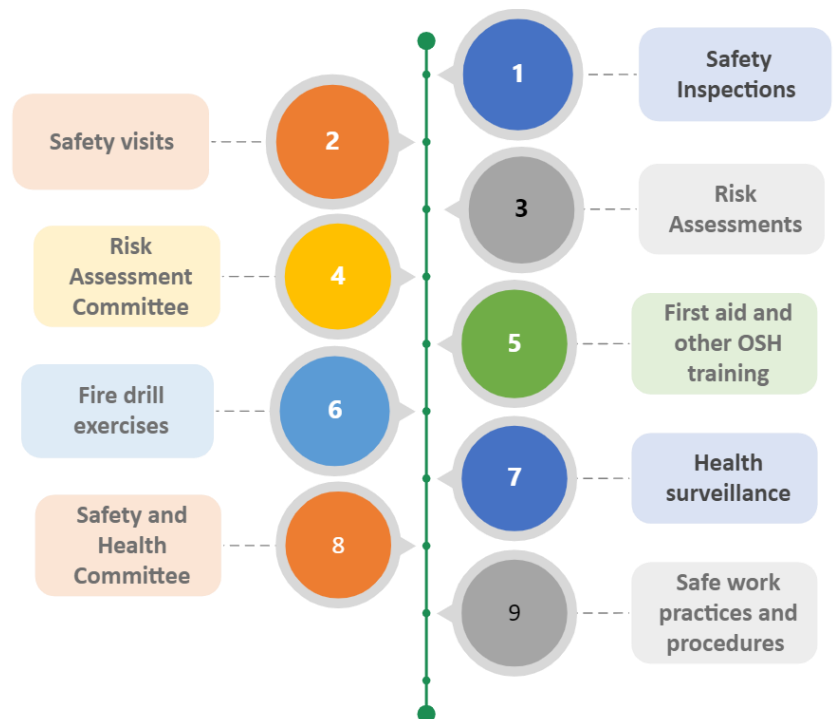
Principle 6

• Reporting with Integrity

Principle 6: Reporting with Integrity

Publication of Annual Report	Related party transaction	Environmental and Social Responsibility	Donations/Sponsorship
The Authority shall, not later than 3 months after the closure of a financial year, issue an annual report on its activities and audited accounts for that financial year. The annual report shall be submitted to the Minister for his approval and be laid at the first available opportunity before the Assembly.	For the purposes of these financial statements, parties are considered to be related to the Authority if they have the ability, directly or indirectly, to control the Authority or exercise significant influence over the Authority in making financial and operating decisions or vice versa.	The Authority is committed towards a green environment and encourages its staff to move towards a paperless office by sharing information through online collaboration platforms. Ipads are provided to members during Board Meetings and Sub Committees.	There was no sponsorship in connection with Switch Africa Project and no donations made to any institution, whether for charitable or political purpose, for the year ended 30 June 2022.

Safety and Health management at Tourism Authority (2021 – 2022)



Principle 6

• Reporting (cont..) with Integrity

Safety Inspections	To comply with OSHA 2005, regular safety inspections have been carried out at TA head office, Vacoas and Citadel.
Safety visits	Regular safety visits have been carried out: <ul style="list-style-type: none"> to assess hazards and risks in field works by the Cleaning Unit to check Personal Protective Equipment compliance to assess safety procedures were being followed by TA employees (e.g safe operation of brush cutters, chain saws and loppers)
Risk Assessments	Risk Assessments have been carried out at TA head office, Vacoas and Citadel and reports submitted to the Ministry of Labour. The risks of work activities carried out by the technical staff of TA had also been assessed and report submitted to the Ministry of Labour.
Risk Assessment Committee	Risk Assessment Committee had been set up chaired by the HRM at TA to implement recommendations made in Risk Assessment reports.
First aid and other OSH training	Employees of TA had been trained on how to assess risks associated with work hazards. Several employees of the Cleaning unit had been trained on the safe operation of motorized tools and equipment such as brush cutters/chain saws /loppers. All employees of the Cleaning unit had been trained on fire safety including the safe operation of fire extinguishers. HR staff had been trained on the management of occupational injuries and diseases.
Fire drill exercise	Fire drill exercises had been carried out at TA Vacoas and Citadel.
Health surveillance	Employees of TA involved in the regular operation of motorized tools and equipment such as brush cutters/chain saws /loppers and those cleaning sanitary conveniences have been placed under medical surveillance on a twice yearly basis.
Safety and Health Committee	Safety and Health Committee meetings chaired by Mrs B.Magon with members from management side and employees' side were held every two months. Issues related to safety and healths were discussed and remedial measures proposed were implemented.
Safe work practices and procedures	Safe work procedures and practices have been established and communicated to TA employees which include <ul style="list-style-type: none"> Operation of Brush cutters and other motorized equipment Operation of electric tools and equipment Working on slopes e.g Le Morne Working at heights and use of scaffolding



Health & Safety Activities

Principle 7

• Creation of Internal Audit Function

Principle 7: Creation of Internal Audit



Creation of Internal Audit Function

In order to mitigate the operational risks linked to inadequate internal control, an Audit department is being created and following the publication of the Report 2021 of the Pay Research Bureau, the scheme of service of the Internal Auditor is under review so that the appointment of an Internal Auditor can be considered during the next Financial Year.

External Auditor

The accounts of the Authority shall be audited by the Director of Audit. Accordingly, after the end of each financial year and following submission of the accounts of the Authority to the National Audit Office for that period, the accounts are audited by the External Auditors delegated by the Director of Audit. For the purpose of audit, the Authority provides the required information, records and explanations to the Auditors of the National Audit Office in a transparent manner.

Principle 8

• Relations with Stakeholders & Other Key Stakeholders

Principle 8: Relations with Stakeholders & Other Key Stakeholders

1. Memorandum of Understanding

1.1. Memorandum of Understanding with National Productivity and Competitiveness Council

The Ministry of Tourism, the National Productivity and Competitiveness Council (NPCC) and the Tourism Authority partnered with the International Labour Organization (ILO) to implement the “SCORE COVID-19 OSH and Resource Efficiency Project” for the Tourism and Hospitality sector in Mauritius. The OPERATION COSHARE was launched on the 02 September 2021 with the Agreement (MOU) signing ceremony between the Tourism Authority and the NPCC.



The objective was to help position Mauritius as a safe and environmentally sustainable tourist destination, attracting foreign visitors to make Mauritius their destination of choice. Operation COSHARE was deployed to help beneficiaries get better appreciation of the safety and sanitary needs and protocols for the safe opening of borders.

The Operation COSHARE consisted of two phases:

Phase I: SCORE COVID-19 OSH – (i) Training of Trainers; (ii) Training of enterprises forming part of the Tourism eco-system and (iii) the implementation of the Covid-19 Occupational Safety and Health guidelines within the enterprise

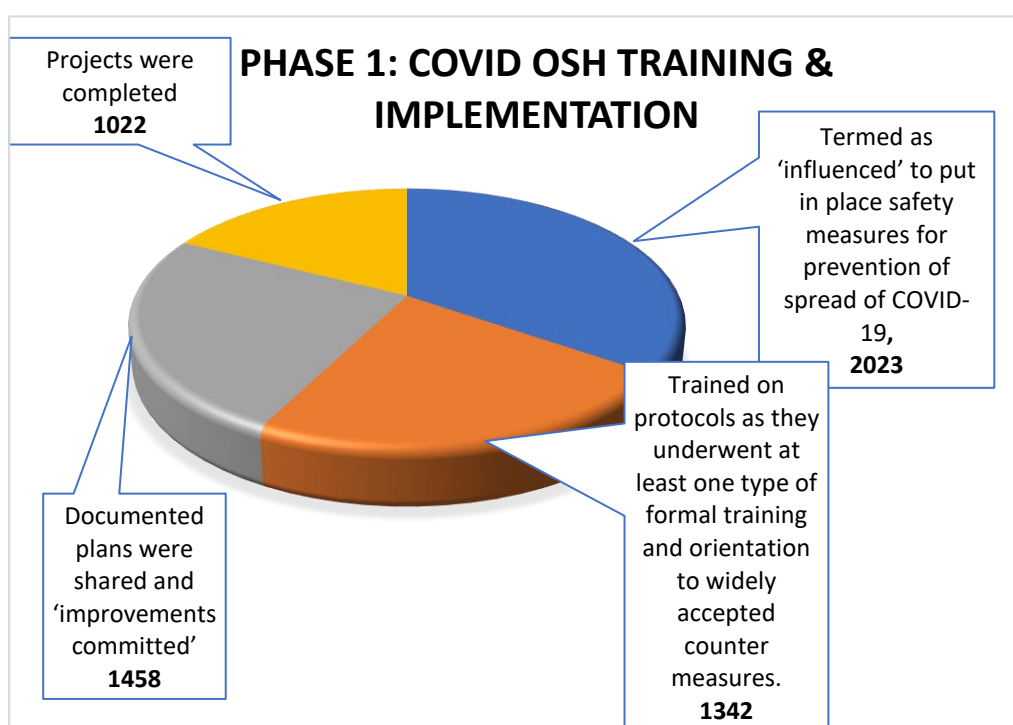
Phase II: SCORE Resource Efficiency Project and Cleaner Production (RECP)– (i) Developing a pool of national trainers for capacity building on resource efficiency in the tourism sector; (ii) training of enterprises in resource efficiency and (iii) implementing the Resource Efficiency project in selected enterprises in the Tourism Sector.

The Tourism Authority contributed and actively participated in the dissemination of the information associated with the project at all stages. At the initial stage of the project, the TA sensitized all the licensed operators on the objectives and benefits of the project via its social media platforms.

Several training sessions were organised as listed below:

Training of NPCC trainers	On 03 September 2021, a training of trainers was conducted with NPCC officers by Mr. Ganesh Kalyan of the ILO on the implementation of OPERATION COSHARE project.
Training of Tourism Authority and Ministry of Tourism Officers	On 01 October, three (03) officers of the Tourism Authority namely Ms. Zaheera Nurudin, Public Relations Officer, Ms. Kerina Beerjeeraz, and Mrs. Meenakshi Shummoogun, Tourism Enforcement Officers followed the training carried out by the Ganesh Kalyan of the International Labour Office (ILO)
Training of trainers by Ministry of Tourism	The Ministry of Tourism organised a series of training of trainers targeted at Destination Management Companies/Tour Operators (7 sessions) and hotels (6 sessions).
Training of taxi drivers	1251 taxi drivers from different regions in Mauritius were trained on the COVID-19 protocols. The sessions were organized by the Ministry of Tourism, and each session was conducted by a doctor from the Ministry of Health and Wellness and a trainer from NPCC. They were issued with a certificate of attendance.

Achievements:



Phase 2: Rolling out of SCORE Resource Efficiency Project and Cleaner Production (RECP) training and implementation.

There were 27 enterprises which initially participated in the second phase, but 21 enterprises completed the project. A total of 55 case studies were also recorded.

G. FINANCIAL RESULTS

For the financial year ended 30 June 2022, the Authority has received a total amount of Rs 84.8 million representing grant for both capital and operating expenses from the Ministry of Tourism and used Rs 12.2 million out of the grant from EU for Switch Africa Project. The financial year ended 30 June 2022 ended with surplus of Rs 2.2 million as compared with a deficit of Rs 8.8 million for the year ended 30 June 2021. The revenue collected by the Authority for the year 30 June 2022 amounted to Rs 56.5 million and Rs 50.3 million were transferred to the Consolidated Fund and an amount of Rs 4.9 million was collected in respect of unprescribed fees and other income for the same year.

H. FINANCIAL STATEMENTS



FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
30 JUNE 2022**

TOURISM AUTHORITY

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

	Notes	30 June 2022	Restated 30 June 2021
		Rs	Rs
ASSETS			
Current Assets			
Cash and Cash Equivalents	9	41,613,978	21,865,173
Accounts Receivable	10	957,572	2,933,545
Short Term Car Advance	11	378,475	437,212
Prepayments	12	414,238	298,852
Total Current Assets		43,364,263	25,534,782
Non Current Assets			
Property , Plant and Equipment	13	12,193,948	10,249,368
Long Term Car Advance	11	360,718	460,715
Intangible Assets	14	935,778	1,880,331
Total Non Current Assets		13,490,444	12,590,414
Total Assets		56,854,707	38,125,196
LIABILITIES			
Current Liabilities			
Accounts payable	15	18,358,790	4,215,981
Car Advance Repayable	11	378,475	437,212
Other Payables	16	11,819,216	965,941
Short Term Employees Benefits	17	1,100,000	369,783
Retirement Benefit Obligations	18	20,266,134	15,185,037
Total Current Liabilities		51,922,615	21,173,954
Non Current Liabilities			
Accounts Payable	15	363,156	363,156
Long Term Employee Benefits	17	18,152,801	18,493,294
Car Advance Repayable	11	360,718	460,715
Total Non Current Liabilities		18,876,675	19,317,165
Total Liabilities		70,799,290	40,491,119
Net Assets		(13,944,583)	(2,365,923)
NET ASSETS /EQUITY			
General Fund		(13,944,583)	(2,365,923)
Total Net Assets/Equity		(13,944,583)	(2,365,923)

The notes on pages 8 to 23 form an integral part of these financial statements.

The financial statements have been approved by the Board on 06 April 2023 and signed on its behalf.


 Vinash Gopee
 Chairperson


 Purvashee Banarsee
 Board Member

TOURISM AUTHORITY

STATEMENT OF FINANCIAL PERFORMANCE FOR YEAR ENDED 30 JUNE 2022

		Year ended 30 June 2022	Restated Year ended 30 June 2021
	Notes	Rs	Rs
Revenue			
Revenue from Non Exchange Transactions	19	98,398,702	84,433,420
Revenue from Exchange Transactions	20	62,111,083	30,186,630
Total Revenue		160,509,785	114,620,050
Operating Expenses			
Remittance of Fees	21	56,299,671	25,882,687
Salaries and Other related costs	22	67,248,684	63,378,021
Administrative Expenses	23	15,807,442	18,984,283
Expenses i.c.w Cleaning & Embellishment Unit	24	2,367,912	2,201,994
Repairs & Maintenance		402,019	307,786
Project Expenditure	25	13,498,735	9,259,113
Total Operating Expenses		155,624,463	120,013,884
Operating Surplus / (Deficit) before Depreciation/Amortisation		4,885,322	(5,393,834)
Depreciation	13	2,202,325	2,502,931
Amortisation on Intangible Assets	14	944,553	944,553
Surplus / (Deficit) before gain on Disposal		1,738,444	(8,841,318)
Gain on Disposal		473,580	-
Surplus / (Deficit) for the year		2,212,024	(8,841,318)

TOURISM AUTHORITY

STATEMENT OF CHANGES IN NET ASSETS / EQUITY FOR THE YEAR ENDED 30 JUNE 2022

	<i>Notes</i>	Amount
		Rs
Balance as at 1 July 2020		10,729,362
(Deficit) for the year		(8,841,318)
Retirement Benefit Obligations	18	<u>(4,253,967)</u>
Restated Balance as at 30 June 2021		(2,365,923)
Provision for Arrears Gratuity		(7,916,707)
Surplus for the year		2,212,024
Retirement Benefit Obligations	18	<u>(5,873,977)</u>
Balance as at 30 June 2022		<u>(13,944,583)</u>

TOURISM AUTHORITY

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2022

	Year ended 30 June 2022	Restated Year ended 30 June 2021
	Rs	Rs
Cash Flows From Operating Activities		
Surplus / (Deficit) for the year	2,212,024	(8,841,318)
Adjustments for Non Cash Movements:		
Depreciation	2,202,325	2,502,931
Retirement Benefits Obligation	1,207,120	1,008,566
Gain on disposal of PPE	(473,580)	-
Amortisation on Software	944,553	944,553
Cash generated from Operating Activities before Working Capital	6,092,442	(4,385,268)
Movement in Working Capital		
Decrease/(Increase) in Accounts Receivable	1,975,973	6,140,103
(Increase) / Decrease in Amount Prepaid	(115,386)	30,950
Increase / (Decrease) in Accounts Payable & other payables	17,079,377	(7,582,988)
Increase in Employee Benefits	389,724	6,550,685
Net Cash flows from Operating Activities	25,422,130	753,482
Cash Flow Investing Activities		
Purchase of Property, Plant & Equipment	(4,146,905)	(1,731,532)
Proceeds from Disposal of Assets	473,580	-
Cash Injection in Defined Pension Fund	(2,000,000)	(5,000,000)
Net Cash Flow from Investing Activities	(5,673,325)	(6,731,532)
Net Increase in Cash And Cash Equivalents	19,748,805	(5,978,050)
Cash & Cash Equivalents As At 30 June 2021	21,865,173	27,843,223
Cash & Cash Equivalents As At 30 June 2022	41,613,978	21,865,173

Notes to the Cash Flow Statement**(a) Cash And Cash Equivalents**

Cash and Cash equivalents consist of Cash in hand and Balance at Bank and comprise of the following amount :

	Year ended 30 June 2022	Year ended 30 June 2021
	Rs	Rs
Cash in Hand	7,732	7,396
Cash at Bank	41,606,246	21,857,777
	41,613,978	21,865,173

(b) Property, Plant And Equipment

During the year, the Tourism Authority acquired property, plant and equipment for the sum of Rs 4,146,905.

TOURISM AUTHORITY

STATEMENT OF COMPARISON OF BUDGETS AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2022

PAYMENTS	Budgeted Amounts		Actual Amount	Difference between Revised & Actual	Remarks
	Original	Revised			
A. Personal Emoluments	Rs	Rs	Rs	Rs	
Salaries & Other related costs	45,631,400	49,685,470	49,850,227	(164,757)	
Gratuity & Other Related costs	670,000	784,900	784,900	-	
Travelling Expenses	5,300,000	5,494,264	5,494,264	-	
Pension Contribution	3,500,000	7,346,760	7,346,760	-	
Insurance	630,000	654,000	653,154	846	
Passage Benefits	500,000	1,033,000	1,032,271	729	
Other Staff Costs	-	34,800	34,756	44	
TOTAL	56,231,400	65,033,194	65,196,332	(163,138)	
B. Operating & Administrative Costs					
Fees to members of Board & Committees	500,000	992,000	980,729	11,271	
Printing, Postage & Stationery	1,210,000	1,693,200	1,693,177	23	
Motor Vehicles running expenses	2,100,000	1,937,400	1,937,363	37	
Rent, Rates & Licences	8,000,000	4,811,790	4,817,910	(6,120)	
Professional Charges	1,635,000	2,287,820	2,291,716	(3,896)	
Electricity, Telephone & Other Utility Services	2,433,000	2,941,600	2,778,958	162,642	
Staff Welfare	400,000	98,400	98,317	83	
Press Advertisements	400,000	215,000	214,893	107	
Office Incidentals	355,000	485,700	511,133	(25,433)	
Bank Charges & MNS Fees	32,000	33,401	33,401	-	
MNS Fees	18,000	16,849	16,849	-	
Training of staff	50,000	80,000	80,000	-	
Repairs & Maintenance	207,000	388,670	382,492	6,178	
Security of Cash Office	260,000	182,250	182,250	-	
Archiving fee	124,000	81,250	81,237	13	
Epos Charges			205,079	(205,079)	No provision made as this amount is offset with licence fee remitted to Acc General
Insurance for Fixed Assets	25,000	25,900	25,842	58	
Petty Cash Expenses	40,000	-	-	-	
Purchase of materials & other Consumables	400,000	650,000	650,000	-	
Expenses i.c.w Citadelle	1,829,600	1,327,441	1,325,164	2,277	
Patrol Craft Expenses	500,000	482,500	482,432	68	
Covid 19 Expenses	250,000	150,130	124,615	25,515	
Fixed Assets	150,000	150,000	150,000	-	
Uniforms	250,000	-	-	-	
Personal Protective Equipment for Technical Officer	300,000	-	-	-	
IT Expenses		45,000	44,505	495	
Expenses i.c.w DBM Ltd		675,485	76,286	599,199	
TOTAL	21,468,600	19,751,786	19,184,348	567,438	

TOURISM AUTHORITY

STATEMENT OF COMPARISON OF BUDGETS AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2022

PAYMENTS	Budgeted Amounts		Actual Amount	Difference between Revised & Actual	Remarks
	Original	Revised			
	Rs	Rs			
C. Other Projects					
Revamping of the Integrated Information System	14,000,000	14,000,000	-	14,000,000	Unresponsive bidder, project not awarded.
Switch Africa	20,000,000	20,000,000	5,511,857	14,488,143	
	34,000,000	34,000,000	5,511,857	28,488,143	
D. Expenses funded with Reserves & other Grant					
Professional Fees					Expenses funded from Other Grant, reserves & other fees
Purchase of materials & other Consumables			372,058		
Other Projects			1,105,025		
Allowance to Youth Empowerment Prog			402,939		
Training of Skippers			255,205		
Refund of Survey			9,000		
Pension Contribution			2,000,000		
Fixed Assets			3,978,506		
			8,122,733		
E. Remittance of Fees					
Licence & other fees			50,320,027	(50,320,027)	The revised budget for remittance consists of amount collected whereas actual amount is the fees remitted to the Government of Mauritius.
TOTAL	-	-	50,320,027	(50,320,027)	
TOTAL PAYMENTS	111,700,000	118,784,980	148,335,297	(21,427,584)	
RECEIPTS					
Licence & other fees	8,000,000	8,000,000	56,522,750	48,522,750	Collection of fees has increased
Government Grant	91,700,000	82,537,100	84,784,979	2,247,879	Grant received for CSG
Grant from Switch Africa	20,000,000	20,000,000	19,529,173	(470,827)	
Other Income	3,500,000	3,500,000	6,108,666	2,608,666	Fund received from disposal of unserviceable items & other Misc Income
Other Grant			1,138,534	1,138,534	
TOTAL	123,200,000	114,037,100	168,084,102	54,047,002	

Note : Comparison of Budget with Actual

The Tourism Authority presents its financial statements and budget on an accrual and cash basis respectively. The original expenditure budget for the period 1 July 2021 to 30 June 2022 was approved by Board of the Tourism Authority on 12 August 2021 and by the parent Ministry on 12 July 2021 through Grant Memorandum.

TOURISM AUTHORITY

STATEMENT OF RECONCILIATION OF ACTUAL CASH FLOWS WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

PAYMENTS	Year ended 30 June 2022 Rs
Actual amount on comparable basis as presented in the Budget & Actual Comparative statement	148,335,297
Basis Differences:	
Adjustment for prepayments	(115,386)
Employees Benefits paid	(1,868,047)
Remittance of Fees	5,979,644
Retirement Benefits Obligation	1,207,120
Provisions & Accruals	
Passage Benefits	1,541,250
Sick Leave	684,225
Vacation leave	(218,837)
Adjustment for Accruals	6,207,702
Non-Budgeted Items:	
Acquisition of Non Current Assets	(4,128,505)
Pension contribution	(2,000,000)
Non Cash Items:	
Depreciation	2,202,325
Amortisation	944,553
Actual amount in the Statement of Financial Performance	<u>158,771,341</u>
RECEIPTS	Rs
Actual amount on comparable basis as presented in the Budget & Actual Comparative statement	168,084,102
Basis Differences:	
Grant receivable From Switch Africa, ERP & YEP in 2020/21	(2,524,544)
Grant receivable from ERP IN 2021/2022	334,186
Grant paid in advance by Switch Africa & YEP in 2021/22	(4,863,632)
Disposal of Assets	(473,580)
Adjustment for Cancelled Cheque	(28,750)
Adjustment in Licence & Other fees	(18,000)
Actual amount in the Statement of Financial Performance	<u>160,509,782</u>

TOURISM AUTHORITY**NOTES TO THE FINANCIAL STATEMENTS - FOR THE YEAR ENDED 30 JUNE 2022****1 GENERAL INFORMATION**

The Tourism Authority is a corporate body established under the Tourism Act 2006 (As Amended) . It falls under the aegis of the Ministry of Tourism. Its Registered Office is at 1st, 2nd & 3rd Floor Victoria House Port Louis. The main objects of the Authority as per the Act are as follows:

- (a) Promote the sustainable development of the tourism industry.
- (b) Foster and encourage the conduct of activities in the tourism industry in a responsible manner in order to preserve the integrity of the Mauritian destination.
- (c) Co-ordinate, support and interact with organisations and institutions aimed at promoting the tourism industry.
- (d) Foster research for the effective implementation of tourism policies.
- (e) Develop and implement tourism and tourism related projects.
- (f) Promote co-ordination and co-operation between the public sector agencies and the private sector organisations engaged in the tourism industry.

2 SIGNIFICANT ACCOUNTING POLICIES**2.1 BASIS OF PREPARATION**

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

The financial statements of the Authority have adopted new and revised IPSASs that are relevant to its operation for the year ended 30 June 2022.

The financial statements of the Authority are presented in Mauritian Rupees.

2.2 REPORTING PERIOD

The financial statements for the current period have been prepared for the year ended 30 June 2022 with comparative information for the year ended 30 June 2021.

2.3 AUTHORISATION DATE

The financial statements for the year ended 30 June 2022 was approved on 28 October 2022.

3 GOING CONCERN

The financial statements have been prepared on a going-concern basis and the accounting policies have been applied consistently throughout the period. They have been prepared on the historical cost basis.

4 ESTIMATES AND ASSUMPTIONS

The preparation of financial statements in conformity with IPSAS and generally accepted accounting practices required the use of estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period.

In the application of the Tourism Authority accounting policies, which have been described in Note 6, the management was required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that were not readily apparent from other sources. The estimates and associated assumptions had been based on historical experience and other factors that had been considered to be relevant. Actual results might differ from these estimates. The estimates and underlying assumptions had been reviewed on an ongoing basis. Revisions to accounting estimates recognised in the period in which the estimate was revised if the estimate affected only that period or in the period of the revision and future periods if the revision affects both current and future periods. Estimates include, but were not limited to fair valuation of accounts receivables, accrued charges, and degree of impairment of property, plant and equipment.

TOURISM AUTHORITY**NOTES TO THE FINANCIAL STATEMENTS - FOR THE YEAR ENDED 30 JUNE 2022****5 MEASUREMENT BASE**

The accounting principles recognized as appropriate for the measurement and reporting of the financial performance, cashflows, and financial position on an accrual basis using historical cost had been followed in the preparation of the financial statements.

6 ADOPTION OF IPSAS

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)

The Authority has adopted the following IPSAS for the year ended 30 June 2022 :

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 12 - Inventories

IPSAS 13 - Leases

IPSAS14 - Events After Reporting Date

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 26 - Impairment of Cash Generating Assets.

IPSAS 31 - Intangible Assets

IPSAS 39 - Employee Benefits

The following IPSAS have been issued but not adopted by the Authority :

IPSAS 4 - Effects of Changes in Foreign Exchange rates

IPSAS 5 - Borrowing Costs

IPSAS 6 - Consolidated and Separate Financial Statements.

IPSAS 7 - Accounting for Investments in Associates.

IPSAS 8 - Financial Reporting of Interest in Joint Ventures.

IPSAS 10 - Financial Reporting in Hyperinflationary Economies.

IPSAS 11 - Construction Contracts.

IPSAS 16 - Investment Property

IPSAS 18 - Segment Reporting

IPSAS 22 - Disclosure of Financial Information about the General Government Sector.

IPSAS 27 - Agriculture

TOURISM AUTHORITY

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

6 ADOPTION OF IPSAS (ctd)

IPSAS 28 - Financial Instruments : Presentation
 IPSAS 29 - Financial Instruments : Recognition and Measurement.
 IPSAS 30 - Financial Instruments : Disclosures.
 IPSAS 32 - Service Concession Arrangements: Grantor
 IPSAS 33 - First time Adoption of Accrual Basis IPSAS'S
 IPSAS 34 - Separate Financial Statements.
 IPSAS 35 - Consolidated Financial Statements.
 IPSAS 36 - Investment in Associate and Joint Investments.
 IPSAS 37 - Joint Arrangements
 IPSAS 38 - Disclosure of interests in Other Entities.
 IPSAS 40 - Public Sector Combinations
 IPSAS 41 - Financial Instruments

7 BUDGET INFORMATION

The Budget Estimates have been prepared on cash basis whereas the Financial Statements have been prepared on accrual basis. Therefore , with the adoption of the cash basis for budgeting purposes , additional Statement of Comparison of Budget and Actual Amount spent on cash basis have been prepared with Statement of Reconciliation of actual cashfows with Financial Statements.

8 ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of these financial statements have been set out below:

(a) Revenue Recognition

Revenue from Non Exchange Transactions

Revenue arising from transfer transactions are recognised 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 recognised in the Statement of Financial Performance for the same year. Grant received from EU under the 'Switch Africa Green Programme' will be recognized as and when expenditure will be incurred. Amount of Liabilities are also recognized in respect of amount transferred subject to conditions attached.

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

Revenue from Exchange Transactions

Revenue on account of contributions from Licence fees and other prescribed fees have been collected on behalf of the Accountant General and have been recognised on cash basis. Other prescribed fees consisted of application fees, renewal applications, skippers licence, duplicate fees and variation fees. Survey fees and training fees meant for the Authority have been recognised in the year they accrued.

Holders of Tourist Accommodation Certificate, Tourist Enterprise Licence, Pleasure Craft licence for commercial purposes or canvasser permit will be exempted from payment of licence fees for a period of 2 years on their expiry. Moreover, holders of a letter of approval in respect any Certificate, Licence or Permit issued before 20 March 2020 will also be exempted from payment of fees.

TOURISM AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS - FOR THE YEAR ENDED 30 JUNE 2022**8 ACCOUNTING POLICIES (ctd)****(b) Expenditure**

All expenses have been accounted on accrual basis.

(c) Property, Plant and Equipment (PPE)

Property, Plant & Equipment have been recorded at cost less accumulated depreciation.

(i) Depreciation were calculated on the straight line method to write off the cost of each asset to its residual value over its estimated useful life as follows:

<u>Class of Assets</u>	<u>Rate per Annum %</u>
Furniture, Fixtures & Fittings	20
Office Equipment	20
Computer Equipment	20
Motor Vehicles	6.667 to 10
Equipment	20
Patrol Craft	5 to 20

The life of some fully depreciated assets still in use have been extended as per approval of the Board on 27 December 2018, 25 June 2020, 21 June 2021 and 28 October 2021.

A full year depreciation is charged on PPE acquired during the year, irrespective of the date of purchase. No depreciation will be charged in the year of disposal.

The PPE carrying value is derecognised when it has no future economic benefits, on disposal, reach economic life and unserviceable.

Assets less than Rs 5,000 are expensed to the Statement of Financial Performance in the year in which they are incurred.

(d) Intangible Assets

Intangible Assets comprise of computer software and websites are recorded at cost and will be amortised as follows:

<u>Type of Intangibles</u>	<u>Rate per Annum %</u>
Old Licensing System	13
New TAILS	20
Website & TAC Certificate Software	13
GPS Tracking & Monitoring System	20
Software for printing skippers licence	20

An impairment test will be carried out as and when required and the carrying value will be adjusted accordingly.

(e) Retirement and other Benefits Obligations

Tourism Authority operates both a Defined Benefit Pension Plan and a Defined Contribution Pension scheme.

(1) Defined Benefits Pension Plan

Provision for retirement pension benefits has been made under the Statutory Bodies Pension Funds Act of 1978 as amended. The scheme is a Defined Benefit Pension Plan and its assets are managed by the State Insurance Company of Mauritius Ltd.

The cost of providing benefits is actuarially determined using the projected unit credit method. The present value of the funded obligations is recognised in the Statement of Financial Position as a non-current liability after adjusting for the fair value of plan assets, any unrecognized past service cost. The valuation of these obligations is carried out on a regular basis by the actuarial services of SICOM Ltd.

The current service cost and any recognised past service cost are included as an expense together with the associated interest cost, net of expected return on plan assets.

Under the current scheme, the employee contribution is 6% and the employer contribution is 9%.

TOURISM AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS - FOR THE YEAR ENDED 30 JUNE 2022**8 ACCOUNTING POLICIES (ctd)****(II) Defined Contribution Pension Scheme.**

A Defined Contribution Pension Scheme has been set up with effect from 1 January 2013 following amendment to the Statutory Bodies Pension Funds Act 1978. As from 1 January 2013, new Entrants in the Authority shall join the scheme and contribute 6% of their salaries and the Authority's contribution to the scheme is 12% of the salaries paid to new entrants. These contributions are expensed in the Statement of Financial Performance in the year they relate.

The total contributions paid in the Defined Contribution Scheme for the year ended 30 June 2022 and the cumulative balance as at 30 June 2022 are as follows:

	Contribution for the period ended 30 June 2022	Cumulative Balance as at 30 June 2022
Employer Contribution	2,330,030	11,400,996
Employee Contribution	1,165,015	5,703,202
Total Contribution	3,495,045	17,104,198

(III) Cash Injection to Defined Benefits Pension Scheme.

The Board on 18 March 2020 has approved the payment of a cash injection of Rs 14 million to State Insurance Company of Mauritius Ltd (SICOM) over a period of five years to Tourism Authority Defined Pension Fund. A final amount of Rs 2 million has been transferred to the Authority Pension Fund in this year.

(f) Capital Commitments

Capital commitments are not recognised in the Financial Statements until project is completed.

Project amounting to Rs 10.81 million are still ongoing :	Rs million
Eco- Label (Amount merged with EU Switch Africa Project)	10.81
Consultancy fee to Technical Officers of MPI	0.37

(g) Contingent Liabilities

Other commitments which do not meet the recognition criteria for liabilities are disclosed in the notes to the Financial Statements as contingent liabilities when their existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events which are not wholly within the control of the Authority.

(h) Cash Flow Statement

The Cash Flow Statement has been prepared using the indirect method.

(i) Employees Benefits

Employees Benefits are recognised in period the entity receives the service from the employees rather than when the benefits are paid or payable.

(I) Sick Leave Entitlement

As per PRB Report, employees are entitled to Bank Sick Leave and this is recognised as and when they are accrued. A provision is made for the estimated liability for bank sick leave up to a maximum of 110 days and Unpaid Sick leave for the year 2020 is recognised as Non Current Liability in the Statement of Financial Position and valued as at 30 June 2022.

(II) Vacation Leave

In line with PRB report, a provision is made for the estimated liability for encashment of vacation leaves. The amount of vacation leaves for each staff is valued at each year end. The increase/decrease in vacation leaves is charged to the Statement of Financial Performance.

TOURISM AUTHORITY

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

8 ACCOUNTING POLICIES (ctd)

(III) Passsage Benefits

Employees are entitled to passage benefits as defined in the PRB Report. The passage benefits for each staff are valued as at 30 June 2022 and the annual increase is expensed in the Statement of Financial Performance. Based on past years experience, an amount is transferred from Long Term Liabilities to Short term liabilities to provide for any forthcoming payments of passage benefits in the next financial year.

(j) Leases

Rental payable under operating leases is charged to the Statement of Financial Performance on an accrual basis. The minimum number of lease payments under non-cancellable operating leases in the aggregate and for each of the following periods are as follows:

- (i) Within one year : Rs 4,954,428
- (ii) More than one year but within five years : Rs 22,822,440
- (iii) More than five years but within ten years : Rs 5,406,648

The Authority rents 12,478sq ft 1st , 2nd & 3rd Floors of Victoria House with Jolima Ltd (Registered Office). The Authority also rents 8,388sqft on the second floor of the Industrial Buildings known Coromandel Industrial Estate situated at Coromandel.

(k) Contributions to the Contribution Sociale Generalisee (CSG) and National Pension Fund

The contributions of National Pension Savings in respect of both permanent and contract employees are charged to the Statement of Financial Performance in the period they fall due . As from 1 September 2020, contributions to CSG instead National Pension Fund are expensed in the Statement of Financial Performance.

(l) Car Loan to Staff

Car loans are provided to staff as per recommendations of the PRB Report and bear interest at the rate of 3% to 4%. The funds for Car Loan are provided by the Ministry of Tourism (MOT) by way of an advance to the Tourism Authority. The advance from MOT is recognised as a financial liability whereas loan granted to staff is recognised as a financial asset. Repayment due by staff within one year is included under the Current Assets and for more than one year under the Non Current Assets .The portion of advance repayable within one year is included under Current Liabilities and for more than one year uner Non Current Liabilities.

(m) Risk Management Policies

The Tourism Authority adopts a conservative approach to risk management and they are as follows :

- i) Credit risks
The Authority credit risk is primarily attributable to its receivables. Management reviews all outstanding amounts at year end to determine any doubtful receivables.
- ii) Liquidity risks
The Liquidity risk is the risk that the Tourism Authority will not be able to meet its financial obligations as they fall due. Forecasts cash requirements are closely monitored and a target level of available cash is maintained to meet liquidity requirements.
- iii) Interest risks
The Authority is not exposed to any interest rate risk.
- iv) Currency risks
The Currency risk arises when payments are effected in foreign currencies. The Authority incurs same when payment is effected to our collaborating partner CSCP under the Switch Africa Green Project.

(n) Accounts Receivables

Accounts receivables are stated at original invoice amount less an estimate for doubtful debt.

(o) Accounts Payables

Accounts payables are not interest bearing and are stated at their nominal value.

TOURISM AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS - FOR THE YEAR ENDED 30 JUNE 2022**(p) Financial Instruments**

Financial assets and liabilities are recognised in the Statement of Financial Position when the Authority has become a party to the contractual provisions of the instrument.

(q) Cash and Cash Equivalents

Cash and Cash Equivalents comprise cash at bank and cash in hand.

9. Cash And Cash Equivalents	Year ended	Year ended
	30 June 2022	30 June 2021
	Rs	Rs
Cash at Bank	41,606,246	21,857,777
Cash in hand	7,732	7,396
	<u>41,613,978</u>	<u>21,865,173</u>

The Cash at Bank as at 30 June 2022, includes an amount of Rs 6,530,174 due to Accountant General.

10. Accounts Receivable

	Rs	Rs
Amount due for Returned Cheques	8,500	16,500
Uncredited Fees (See Below)	392,500	392,500
Amount due from EU	-	2,449,366
Amount Due under Young Employment Programme	-	36,233
Amount Due under Economic Recovery Programme	334,192	38,946
Advance Deposit on Rent	183,696	-
Passage Benefits Overpaid	38,684	-
	<u>957,572</u>	<u>2,933,545</u>

The uncredited fees consist of Rs 47,500 and Rs 345,000 which have been shortremitted by two officers of the Authority.

11. Car Advance

Car loans advanced by the Ministry of Tourism and granted to employees of the Authority is repayable within five to seven years.

	Rs	Rs
Amount repayable as at 01 July	897,927	1,387,347
Add Advance taken during the year	300,000	-
Less : Amount paid during the year	(458,734)	(489,420)
	739,193	897,927
Amount repayable within one year	(378,475)	(437,212)
Amount repayable after more than one year	<u>360,718</u>	<u>460,715</u>

12. Prepayments

	Rs	Rs
Motor Vehicles Expenses	97,922	123,019
Staff Costs	42,424	57,439
Repairs & Maintenance	17,005	24,937
Patrol Craft Expenses	88,788	93,457
Switch Africa Expenses	128,794	-
Archiving Expenses	39,305	-
	<u>414,238</u>	<u>298,852</u>

TOURISM AUTHORITY

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

13 PROPERTY, PLANT & EQUIPMENT

	Equipment	Furn, Fix & Fittings	Computer Equipment	Office Equipment	Motor Vehicles	Patrol Craft	TOTAL
	Rs	Rs	Rs	Rs	Rs	Rs	Rs
COSTS							
Additions during the year	2,352,851	5,047,158	6,559,410	2,023,684	10,647,844	6,652,955	33,283,902
Less Disposal of Assets	(1,159,144)	188,417	349,103	16,550	3,592,835	-	4,146,905
Total Costs at 30 June 2022	<u>1,193,707</u>	<u>5,200,576</u>	<u>6,908,513</u>	<u>2,038,164</u>	<u>13,040,329</u>	<u>6,652,955</u>	<u>35,034,244</u>
DEPRECIATION							
Accumulated Depreciation	1,976,763	4,839,898	5,835,984	1,805,228	7,226,921	1,349,740	23,034,534
Less Acc dep for Asset Disposed	(1,159,144)	(34,999)	-	(2,070)	(1,200,350)	-	(2,396,563)
Charge for the year	107,417	115,571	446,043	98,389	995,382	439,523	2,202,325
Total Charge for the year	<u>925,036</u>	<u>4,920,470</u>	<u>6,282,027</u>	<u>1,901,547</u>	<u>7,021,953</u>	<u>1,789,263</u>	<u>22,840,296</u>
NET BOOK VALUES AS AT 30 JUNE 2022	<u>268,671</u>	<u>280,106</u>	<u>626,486</u>	<u>136,617</u>	<u>6,018,376</u>	<u>4,863,692</u>	<u>12,193,948</u>
NET BOOK VALUES AS AT 30 JUNE 2021	<u>376,088</u>	<u>207,260</u>	<u>723,426</u>	<u>218,456</u>	<u>3,420,923</u>	<u>5,303,215</u>	<u>10,249,368</u>

14 INTANGIBLE ASSETS

	Year ended 30 June 2022	Year ended 30 June 2021
	Amount	Amount
	Rs	Rs
COSTS		
Amortisation		
Less Acc Amortisation	(3,108,915)	(2,164,362)
Charge for the year	<u>(944,553)</u>	<u>(944,553)</u>
Net Book Value	<u>(4,053,468)</u>	<u>(3,108,915)</u>
	<u>935,778</u>	<u>1,880,331</u>
	<u>4,989,246</u>	<u>4,989,246</u>

TOURISM AUTHORITY

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

	Year ended 30 June 2022	Year ended 30 June 2021
	Rs	Rs
15 ACCOUNTS PAYABLE		
Salaries and Other related costs	9,349,291	1,344,573
Fees to members of Board & Committees	216,541	226,868
Printing, Postage & Stationery	116,663	275,126
Motor Vehicles running expenses	86,599	61,018
Rent ,Rates & Licences	-	15,222
Professional and Legal Fees	204,150	557,042
Electricity, Telephone & Other Utility Services	226,803	466,385
Office Incidentals	65,318	38,637
MNS Charges	981	950
Repairs & Maintenance	19,320	7,745
Training of Skippers	9,990	73,600
Covid 19 Expenses	3,200	-
Cleaning & Embellishment Unit Expenses	3,202	-
Press Advertisement	-	24,961
Security Services	16,500	16,500
Expenses i.c.w Citadelle	120,363	185,578
EU Project (Switch Africa) & Other Projects	7,811,434	800,779
Expenses i.c.w DBM Ltd	6,415	-
Patrol Craft running expenses	55,721	84,764
Allowance under YEP	24,457	36,233
Tangible Assets	18,400	-
Archiving Fees	942	-
Refund of Survey	2,500	-
	<u>18,358,790</u>	<u>4,215,981</u>

ACCOUNTS PAYABLE MORE THAN 1 YEAR

	Rs	Rs
Intangible Assets	<u>363,156</u>	<u>363,156</u>

16 OTHER PAYABLES

	Rs	Rs
Amount not remitted and due to Acc General		
Opening Balance	943,030	1,158,640
Add Collection for the year	56,504,750	26,008,700
	57,447,780	27,167,340
Less Transfer during the year	(50,320,027)	(26,098,297)
Less Epos Charges	(205,079)	(126,013)
Amount payable to Accountant General	<u>6,922,674</u>	<u>943,030</u>
	Rs	Rs
Amount payable to Accountant General	6,922,674	943,030
Other payables due for Tencenary Celebrations / SME	22,911	22,911
Other payables due for Switch Africa project	4,835,020	-
Other payables due for YEP	28,611	-
Other payables due to Licensees	10,000	-
	<u>11,819,216</u>	<u>965,941</u>

The amount of Rs 6,530,174 excluding Rs 392,500 have been remitted to Accountant General on 12 July 2022.

TOURISM AUTHORITY

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

	Year ended 30 June 2022	Restated Year ended 30 June 2021
17 Employees Benefits		
Short Term Employees Benefits	Rs	Rs
Provision for Passage Benefits	600,000	300,000
Provision for Sick Leaves	-	69,783
Provision for Vacation Leaves	500,000	-
	<u>1,100,000</u>	<u>369,783</u>
Long Term Employees Benefits	Rs	Rs
Provision for Passage Benefits	1,680,797	1,471,818
Provision for Sick Leaves	9,104,867	8,692,096
Provision for Vacation Leaves	7,367,137	8,329,380
	<u>18,152,801</u>	<u>18,493,294</u>
Passage Benefits	Rs	Rs
Balance as at start of year	1,771,818	1,132,295
Amount earned during the year	1,502,566	894,264
Amount paid in advance	38,684	-
Amount paid during the year	(1,032,271)	(254,741)
	2,280,797	1,771,818
Less Amount payable within one year	(600,000)	(300,000)
Amount payable after more than one year	<u>1,680,797</u>	<u>1,471,818</u>
Sick Leave	Rs	Rs
Balance as at start of year	8,274,678	6,766,432
Amount earned during the year	634,381	1,557,918
Amount paid during the year	(341,237)	(49,672)
	<u>8,567,822</u>	<u>8,274,678</u>
Provision for Sick Leave	8,567,822	8,274,678
Unpaid Sick Leave for year 2020	537,045	487,201
Less Amount payable within one year	-	(69,783)
Amount payable after more than one year	<u>9,104,867</u>	<u>8,692,096</u>
Vacation Leaves	Rs	Rs
Balance as at start of year	8,329,380	4,413,665
Amount earned during the year	(218,837)	3,915,715
Amount paid during the year	(243,406)	-
	7,867,137	8,329,380
Less Amount falling due within one year	(500,000)	-
Amount payable after more than one year	<u>7,367,137</u>	<u>8,329,380</u>

TOURISM AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS - FOR THE YEAR ENDED 30 JUNE 2022**18 RETIREMENT BENEFIT OBLIGATIONS**

The Authority has included its retirements benefit obligations in the financial statements which is a Defined Benefit Plan. The assets of the funded plan are held independently and administered by SICOM Ltd and has been prepared under IPSAS 39.

	Year ended 30 June 2022	Year ended 30 June 2021
	Rs	Rs
Amounts recognised in statement of financial position at end of year:		
Present value of funded obligations	55,875,998	48,433,975
(Fair value of plan assets)	(35,609,864)	(33,248,938)
Liability recognised in financial position at end of the year	<u>20,266,134</u>	<u>15,185,037</u>
Amounts recognised in income statement :		
Service cost:		
Current service cost	2,604,646	2,270,781
(Employee contributions)	(876,472)	(722,054)
Fund expenses	96,402	84,616
Net Interest Expense/ (Revenue)	<u>697,254</u>	<u>458,304</u>
	<u>2,521,830</u>	<u>2,091,647</u>
Remeasurement		
Liability (gain)/ Loss	4,030,550	5,133,343
Assets (gain)/ Loss	<u>1,843,426</u>	<u>(879,376)</u>
	5,873,976	4,253,967
Total	<u>8,395,806</u>	<u>6,345,614</u>
Movement in Liabilities recognised in balance sheet:		
At start of year	15,185,037	14,922,504
Amount recognised in Income Statement	2,521,830	2,091,647
Past Service Funding	(2,000,000)	(5,000,000)
(Contributions paid by employer)	(1,314,709)	(1,083,081)
Contributions recognised in NAE	5,873,976	4,253,967
At end of the year	<u>20,266,134</u>	<u>15,185,037</u>

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

TOURISM AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS - FOR THE YEAR ENDED 30 JUNE 2022
18 RETIREMENT BENEFIT OBLIGATIONS

	Year ended 30 June 2022	Year ended 30 June 2021
Reconciliation of the present value of defined benefit obligation:	Rs	Rs
Present value of funded obligations at start of year	48,433,975	40,488,079
Current service cost	2,604,646	2,270,781
Interest Cost	2,421,699	1,538,547
(Benefits Paid)	(1,614,872)	(996,775)
Liability (gain) / Loss	4,030,550	5,133,343
	<u>55,875,998</u>	<u>48,433,975</u>
Reconciliation of fair value of plan assets		
Fair value of plan assets at start of period	33,248,938	25,565,575
Expected return on plan assets	1,724,445	1,080,243
Employer contributions	1,314,709	1,083,081
Employee contributions	876,472	722,054
Past Service Liability Contribution	2,000,000	5,000,000
(Benefits paid + other outgo)	(1,711,274)	(1,081,391)
Asset gain /(Loss)	(1,843,426)	879,376
	<u>35,609,864</u>	<u>33,248,938</u>
Distribution of plan assets at end of period / 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	<u>100%</u>	<u>100%</u>
Additional disclosure on assets issued or used by the reporting entity		
Percentage of assets at end of period	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
Components of the amount recognised in NAE		
	June 2022	June 2021
	Rs	Rs
Asset experience gain/ (Loss) during the period	(1,843,426)	879,376
Liability experience gain/ (Loss) during the period	(4,030,550)	(5,133,343)
	<u>(5,873,976)</u>	<u>(4,253,967)</u>

TOURISM AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS - FOR THE YEAR ENDED 30 JUNE 2022**18 RETIREMENT BENEFIT OBLIGATIONS**

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

The cost of providing the benefits is determined using the Projected Unit Method. The principal assumptions used for the purpose of the actuarial valuation were as follows:

	Year ended 30 June 2022	Year ended 30 June 2021
Discount Rate	5.50%	5.00%
Future salary increases	3.50%	3.00%
Future pension increases	2.50%	2.00%
Mortality before retirement	NIL	NIL
Mortality in retirement	Pa (90) Tables rated down by 2 years	Pa (90) Tables rated down by 2 years
Retirement Age	65 Years	

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

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

If the discount rate would be 100 basis points(one percent) higher (lower), the defined benefit obligation would decrease by Rs 10.1M (Increase by Rs 13.3 M) if all other assumptions were held unchanged.

If the expected salary growth would increase (decrease) by 1 % , the defined benefit obligation would increase by Rs 7.5M (Decrease by Rs 6.2M) if all assumptions were held unchanged.

If life expectancy would increase (decrease) by one year , the defined benefit obligation would increase by Rs 1.4M (decrease by Rs 1.4M) 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.

TOURISM AUTHORITY

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

	Year ended	Restated
	30 June 2022	Year ended 30 June 2021
	Rs	Rs
19 Revenue from Non Exchange Transactions		
Grant from Ministry of Tourism	84,784,980	75,733,889
Grant for EU / EcoLabel	12,244,787	8,624,352
Grant under Youth Employment Programme	454,443	36,233
Grant under Economic Recovery Programme	767,075	38,946
Grant for Pilgrimage of Pere Laval	147,417	-
	98,398,702	84,433,420
20 Revenue from Exchange Transactions		
	Rs	Rs
Licence & Other Fees for Acc General (Note 15)	56,504,750	26,008,700
Unprescribed Fees	4,900,000	4,027,050
Miscellaneous Income	706,333	150,880
	62,111,083	30,186,630
21 Remittance of Fees		
	Rs	Rs
Licence Fees & Other Prescribed Fees	56,504,750	26,008,700
Less Epos Charges	(205,079)	(126,013)
	56,299,671	25,882,687
22 Salaries and other related costs		Restated
	Rs	Rs
Salaries and Annual leaves	49,937,735	49,344,106
Travelling Expenses	5,602,447	4,998,902
Pension Contribution	5,282,493	4,720,649
Sicom Pension	2,521,830	2,091,647
Passage Credits	1,502,566	894,264
Gratuity and other related costs	1,240,645	632,430
Insurance	668,169	647,990
Other Staff Costs	38,356	11,800
Stipend allowance under Youth Employment Programme	454,443	36,233
	67,248,684	63,378,021

TOURISM AUTHORITY

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

23 Administrative Expenses	Year ended	Year ended
	30 June 2022	30 June 2021
	Rs	Rs
Fees to members of Board & Committees	970,402	730,657
Printing, Postage & Stationery	1,534,714	1,555,734
Motor Vehicles running expenses	1,988,021	1,836,513
Rent, Rates & Licences	4,618,992	4,201,272
Professional and Legal Fees	1,910,074	4,965,834
Electricity, Telephone & Other Utility Services	2,539,376	2,709,112
Training of Skippers	191,595	437,415
Press Advertisement	189,933	570,316
Office Incidentals	537,814	586,786
Mission Abroad	-	33,494
Bank Charges & Commissions	33,401	30,821
Training & Education of staff	80,000	19,000
Covid 19 Expenses	127,815	198,300
MNS Fees	16,880	15,451
Security at Cash Office	182,250	175,875
Refund of Survey	11,500	2,500
Staff Welfare	98,317	182,152
Insurance for Fixed Assets	25,842	708
Epos Charges	205,079	126,013
IT Expenses	44,505	-
Archiving Expenses	42,874	124,524
Expenses i.c.w Site Visits	-	1,150
Patrol Craft running expenses	458,058	480,656
	15,807,442	18,984,283
24 Expenses i.c.w Cleaning & Embellishment Unit	Rs	Rs
Cleaning & Embellishment Expenses	1,022,983	983,944
Recurrent Expenses of Citadelle	1,156,668	1,218,050
Recurrent Expenses of DBM Ltd	188,261	-
	2,367,912	2,201,994
25 Project Expenditure		Restated
	Rs	Rs
EU Project / Eco Label	12,244,787	8,624,352
Other Projects	1,253,948	634,761
	13,498,735	9,259,113

TOURISM AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS - FOR THE YEAR ENDED 30 JUNE 2022**26 Related Party Transactions**

For the purposes of these financial statements, parties are considered to be related to the Authority if they have the ability, directly or indirectly, to control the Authority or exercise significant influence over the Authority in making financial and operating decision or vice versa.

27 Key Management Personnel

The Management of the Tourism Authority is carried out by the key personnel including the Director and Heads of Sections who are responsible for planning, directing and controlling of the activities of the Authority.

The aggregate remuneration of the key management personnel was Rs 9.8 M for the period 30 June 2022.

	Year ended 30 June 2022	Year ended 30 June 2021
	Rs	Rs
Director (1 - Contract)	2,665,196	2,605,927
Head of Sections (8 - Substantive Capacity and 2 on Contract)	7,103,080	5,716,657
	<u>9,768,276</u>	<u>8,322,584</u>

28 Case of Employees of the Cleaning Unit with CCM

The employees of the Cleaning Unit has lodged a case with the Commission for Conciliation & Mediation for their past years service and realignment of salary. An agreement has been reached and an amount of Rs 7.9 Million has been recognised in the Accounts payable for the period 30 June 2022.



**REPORT OF THE
DIRECTOR OF AUDIT**

**On the Financial Statements
of the Tourism 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 TOURISM AUTHORITY

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of the Tourism 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 statement of comparison of budget and actual amounts for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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

Basis for Opinion

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report. I am independent of the Tourism 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 Tourism Authority, but does not include the financial statements and my auditor's report thereon.

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

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

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

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

In preparing the financial statements, management is responsible for assessing the Tourism 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 Tourism Authority's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Tourism 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 Tourism 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 Tourism 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 Tourism 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 Tourism Authority has been applying its resources and carrying out its operations economically, efficiently and effectively; and
- (e) the provisions of Part V of the Public Procurement Act regarding the bidding process have been complied with.

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

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

Statutory Bodies (Accounts and Audit) Act

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

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

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

Based on my examination of the records of Tourism Authority, nothing has come to my attention that causes me to believe that:

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

Public Procurement Act

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



C. ROMOAH
Director of Audit

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20 April 2023