

VISION

- To equip Mauritius with state-ofthe-art sewerage system so as to preserve public health and to ensure a sustainable and clean environment for maintaining the island's reputation as a dream destination;
- To protect our water bodies and the environment for future generations.

MISSION

- To protect water and the marine environment of Mauritius
- To provide an excellent quality of wastewater services for residential and business customers
- To achieve financial sustainability
- To forge a reliable partnership with all stakeholders sensitive to the cause of the environment

CORE VALUES

- Caring for our environment, our water resources and our people
- Enhancing knowledge and innovation through organisational learning
- Creating a conducive work environment and motivating our human capital
- Providing excellent customer service
- Exercising probity, honesty and diligence in carrying out our activities

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STATEMENT OF OFFICER-IN-CHARGE



I have the pleasure to report on the activities and accounts of the WMA for financial year ending December 2014. Year 2014 marked the completion of fourteen years of operation of the Wastewater Management Authority.

During the period under review, the Authority faced numerous challenges be it with respect to Project Management or operations and maintenance of wastewater infrastructure. Pipe laying works on busy urban roads or narrow lanes proved to be tedious and required a multi-pronged strategy both in handling the traffic diversions, as well as providing safe access to the local inhabitants. Furthermore, the replacement of old and defective potable water pipes not only brought better coordination between the WMA and CWA but also contributed greatly to the improvement of water supply in the regions where works have been completed.

Parallel to the holistic approach adopted in project implementation, wastewater projects have been initiated to resolve long outstanding wastewater problems at Felix Poulain Street, Port Louis and Lionel Cox

Street, Curepipe. The credit of the successful completion of the works at the above two places goes to the inhouse Operations and Maintenance teams. Furthermore, in 2014 two new Pumping Stations at Réduit and Trianon have been taken over by WMA. The Authority also pursued its efforts towards renewable energy. In this context, energy produced from biogas generated at St Martin Wastewater Treatment Plant represented a savings of MUR 2.8M on electricity cost.

The WMA Laboratory on its part met its objectives set for 2014 in terms of customer satisfaction with zero complaint. The Laboratory demonstrated the in-house capabilities in water/wastewater analyses with numerous special requests received from other Governmental and Private organisations. In parallel, the audit conducted by MAURITAS confirmed that the Laboratory has successfully maintained its accreditation.

We continued in our endeavour to track down unregistered customers as well as monitored debtors closely. Following investigations carried out, new accounts have been opened and arrears accordingly claimed from customers. Due to the sustained efforts, arrears amounting to around Rs 51M have been recovered in year 2014 as compared to Rs 32M recovered in year 2013.

Our achievements in 2014 could not have been possible without the precious advice and direction of the WMA Board, the unflinching support of the Management Team as well as the hard work and dedication of all WMA staff. We are confident that with the collaboration of each and everyone we will strive to make 2015 another successful year.

Mr Jaylall Bungsy Officer-in-charge



STRATEGIC PLAN

The Authority was created in 2001, with the vision to equip Mauritius with state-of-the-art sewerage system so as to protect public health and to ensure a sustainable and clean environment for maintaining the island's reputation as a dream destination as well as to protect the water bodies and the environment for future generations.

Since its creation, the WMA has paved the way for the implementation of major wastewater projects in line with Government's mission to provide better sanitation to the population as well as protecting the environment.

By the end of year 2014, the Government has invested around MUR 15 billion in the wastewater sector for the construction of wastewater treatment plants, pumping stations, trunk and street sewers and reticulation networks. It is expected that investment in respect of wastewater infrastructure to the tune of around MUR 5.4 billion would be managed by the Authority over the 2015-2020 period.

There has been satisfactory progress in the implementation of wastewater projects despite financial constraints. Two contracts of the major Plaines Wilhems Sewerage Project Lot 1B (covering regions of West Rose Hill, Mont Roches, Roches Brunes, Plaisance) and Lot 2 (covering regions of Central Quatre Bornes, Sodnac and Belle Rose) have been successfully completed in 2012 and 2014 respectively. Around 13,500 households have been connected to the public sewer and are being billed wastewater charges. The Plaines Wilhems Lot 1A Project (covering regions of Stanley, Palma, Hugnin, Bassin, Trèfles, Seeneevassen and Victoria) is presently ongoing and is expected to be completed by November 2017. Upon completion of the PWSP Lot 1A project, around 12,000 additional households would be connected to the public sewer.

Two other major projects concerning the areas of Pailles-Guibies Phase I and Grand-Baie Phase IB which are presently at consultancy stage are expected to be awarded in the year 2015. The Pailles-Guibies Phase I Project consists of the construction of a pumping station and about 4 km of trunk sewers with the objective of connecting

3,000 households in the phase 2 part of the project. The Grand Baie Sewerage Project comprises the laying of about 90 km of sewer lines and the construction of about 6,000 House Connections in the regions of Péreybère and Cap Malheureux.

Parallel to the implementation of major sewerage infrastructure works, Government has also funded projects for connecting houses located in already sewered areas under the Free House Connection Policy. These projects coupled with the rehabilitation of wastewater networks under the CHA Phase II and III projects demonstrate the effort of the Government for the improvement of access of the poor to suitable sanitation. For the period 2015 to 2020, the Authority is planning to rehabilitate/provide wastewater disposal facilities to 6 priority CHA and low cost housing estates at an estimated cost of around MUR 600M.

The Authority is sparing no effort to provide suitable sanitation facilities to inhabitants of Vallée des Prêtres, Tranquebar, Bain des Dames, Camp Caval and Robinson, which are also facing wastewater problems. The wastewater infrastructure works in the regions concerned are planned to be implemented during the period 2015-2020 and would require a total investment of around MUR 760 million.

The implementation of the new sewerage projects is leading to an increase in the number of customers connected to the sewer system also resulting to an increase in revenue. The Authority has also an objective to track debtors which is becoming a matter of concern. The Authority's Operations and Maintenance Team is constantly ensuring the proper functioning, inspection, and maintenance of house sewers and wastewater systems. In 2014, the Authority has managed the operation and maintenance of 10 wastewater treatment plants and 72 pumping stations and lifting stations by its in-house team. The initiative of operating the above treatment plants and pumping stations by its in-house team had the support of the Government and the Authority is planning to take over the operation and

STRATEGIC PLAN

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maintenance of St Martin Treatment Plant by mid-2015.

The WMA is also working towards the sustainability of the sector through its initiative of co-generation of electricity at the St Martin Wastewater Treatment Plant, sludge management and re-use of treated effluent for irrigation of sugarcane.







OPERATION AND MAINTENANCE

With 591 km of sewer network serving 83,269 customers, the Operation and Maintenance (O&M) of the wastewater infrastructure proved to be a real challenge. The three suboffices located at Caudan, Beau Bassin and Curepipe had the arduous task to provide uninterrupted operation of services.

During the period under review, actions have been initiated to resolve long outstanding wastewater problems at Felix Poulain Street, Port Louis and Lionel Cox Street, Curepipe by its in-house O&M Team. The O&M Team at Caudan Sub Office has successfully replaced around 25 m of sewer lines by placing UPVC pipes at a depth of 2m50 at Felix Poulain Street. The O&M Team at the Curepipe Sub Office on its part carried out excavation works and repairs at three points of broken sewer at depths of up to 4m in very rocky soil conditions at Lionel Cox Street. The works at the above two streets were carried out in very difficult situations.

The O&M activities comprised the following:

- (i) Preventive maintenance programme
- (ii) Sewer inspection with a view to detect physical damage, followed by immediate and appropriate repairs
- (iii) Handling of sewer related complaints
- (iv Repair, rehabilitation, replacement and raising of manhole covers

In 2014, the preventive maintenance programme included the use of high pressure cleaning truck mounted jetting equipment to remove debris, grease and deposits accumulated in sewers. Around 99.5 km of sewer mains have been jetted with a view to keeping the sewers unobstructed and mitigate unwarranted overflows.

Sewer inspection programme is also high on the agenda of the Authority to detect physical damage to the public sewer. Consequently, damaged sewers are rehabilitated to restore the structural integrity and flow efficiency. It is also a preventive measure against the infiltration of

groundwater into the sewers and against the leakage of used water from the sewers into waterways.

Handling of sewer related complaints is among one of the priorities of the Authority. The O&M Section handles daily complaints relayed by the Public Relations & Customer Care Unit and those registered at sub offices. The O&M Team has the task of cleaning the sewers, handling emergencies and dealing with sewer blockages and other related collection problems. 11,200 complaints related to blockages have been attended during the year under review.

In addition to the above, the activities of the O&M Unit also take on board the repair, rehabilitation, replacement and raising of manhole covers along with any sewer deviation works.

Major O&M Achievements

The following works have also been successfully undertaken by the O&M team:

- (i) Decommissioning/bypass of NHDC Dubreuil Pumping Station and Construction of Inlet Works at Dubreuil Wastewater Treatment Plant
- (ii) Decommissioning of the Inlet Works at Residence La Caverne, Vacoas
- (iii) In-house rehabilitation of the Anse Jonchée wastewater disposal system
- (iv) Construction of gate posts and toilets at wastewater treatment plants and pumping stations to improve on control and provide for welfare of WMA employees

Two contracts in respect of upgrading, rehabilitation and deviation of existing sewer reticulation for the regions of Port Louis and Plaines Wilhems have been awarded in October 2014 with the objective of repairing and upgrading sewer reticulation so as to mitigate nuisance caused to the public as a result of defective sewers.

OPERATION AND MAINTENANCE contd



OPERATION AND MAINTENANCE FIGURES FOR PERIOD JANUARY TO DECEMBER 2014

S.N	DETAILS	January 2014 to December 2014
1	Average daily volume of wastewater collected and treated including industrial wastewater	117,426.89
2	Number of Wastewater Treatment Plants (conventional plants, on site septic tank and leaching field)	10
3	No of Wastewater Pumping Stations	72
4	Length of sewer main jetted as a part of preventive maintenance	99.5 km
5	No of sewer blockages cleared	11,200
6	No of Wastewater Carrier Operators	70
7	No of trips of wastewater disposal by WMA carriers	4,495
8	Number of trips of Wastewater disposal by private carriers	33,373
9	Total volume of seepage carted away by WMA & Private Cesspool Carriers	743,783m³

RELIABLE WASTEWATER INFRASTRUCTURE

The Mechanical and Electrical (M&E) Section is providing a wide breadth of services for the wastewater infrastructures pertaining mainly to wastewater treatment plants and pumping/lifting stations in Mauritius. Moving forward, the M&E section envisions full reliability and operability of all the facilities to ensure that all stakeholders derive complete satisfaction. During the recent years, the vision of the WMA to invest massively in order to equip the island with proper public sanitation facilities and infrastructures have taken the accountability and responsibilities to a higher pedestal. The motto of the M&E Section is to accept the challenges geared towards proper operation of all installations and likewise to contribute successfully towards safeguarding the environment.

The M&E Section demonstrated its technical team's capacity to deal with all problems of technical nature as well as anticipating changes in the environment which may affect wastewater plant and equipment. In this respect, capacity building has been given due consideration. Thus during the year 2014, the Mauritius Institute of Training and Development (MITD) has been approached for a tailor-made training plan based on the training needs for imparting necessary technical know-how to the grade of Technical Assistants. A first batch has already attended the training successfully and a second batch is scheduled for early 2015.

Furthermore, the operational achievement of wastewater facilities is driven through optimistic maintenance programs, predictive planning of prioritisation process of utility asset rehabilitation and replacement, including upgrading as necessary. The planning features of the program help to determine the future renewal and replacement, decision-making and prepare for repairing or replacing ageing M&E equipment and accessories.

Asset renewal planning and capital budgeting forecast have continuously been driven by the M&E Section over the past years. To ensure enhanced efficiency and operation of the WMA facilities, including the introduction of new technologies, short and medium term financial

requirements to implement the upgrades and replacement of the ageing equipment have been scheduled and their implementation is an ongoing process. MUR 42.8M have been invested for the renewal of wastewater facilities in 2014.

The M&E department is additionally providing its specialised input in several areas of activities pertaining to capital projects, operation and maintenance, preparation of bidding documents and quotations for procurement of M&E equipment. The M&E department has structured the staffing requirements to adapt towards providing inputs in the specific fields.

Presently, the Authority has under its delegated responsibilities four (4) major treatment plants, six (6) minor ones and seventy-two (72) pumping stations and lifting stations. In year 2014, two (2) newly constructed pumping stations, namely, Réduit and Trianon have been taken over by the WMA from the Road Development Authority and Mesnil Investment Ltd respectively.

A total volume of 42.8 million cubic metre of wastewater was treated at the WMA Treatment Plants for the period January to December 2014.

The WMA is also contributing to the "Maurice Ile Durable" concept. During year 2014, 950,772 kWh of energy units were produced from biogas generated at St Martin Wastewater Treatment Plant. This represents a saving of MUR 2.82 M on the electricity cost.

The WMA is also contributing towards the country's overall water balance. Treated effluent from the St Martin Wastewater Treatment Plant was re-used for irrigation and the volume supplied was 5.11 million cubic metre. In addition, in October 2014, the WMA has signed an agreement with Compagnie de Mon Choisy Limitée for the supply of treated effluent from the Grand-Baie Wastewater Treatment Plant. The agreement is for an initial term of 20 years.

RELIABLE WASTEWATER INFRASTRUCTURE

M&E Capital Projects for year 2014

The following Contracts were completed during year 2014:-

(a) Improvement for Odour Abatement at Montagne Jacquot Wastewater Treatment Plant with Associated Civil Works and Equipment

Odour abatement was a serious concern as recurrent complaints were received from inhabitants living in the neighbourhood of certain Wastewater Treatment Plants (WWTP) and Pumping Stations (PS). The Authority has explored all ways and means to relieve the inhabitants in the area of Montagne Jacquot from this inconvenience through the implementation of odour abatement measures. In this respect, the pilot project at a contract price nearing MUR 9 M for odour abatement at Mt Jacquot Wastewater Treatment Plant has been implemented and completed in year 2014. Conclusive results have been achieved with significant reduction of odour emanation to the neighbourhood as no further complaints have been recorded from the inhabitants since the commissioning exercise in April 2014.

(b) Supply, Installation and Commissioning of Air Blowers at Wastewater Treatment Plants

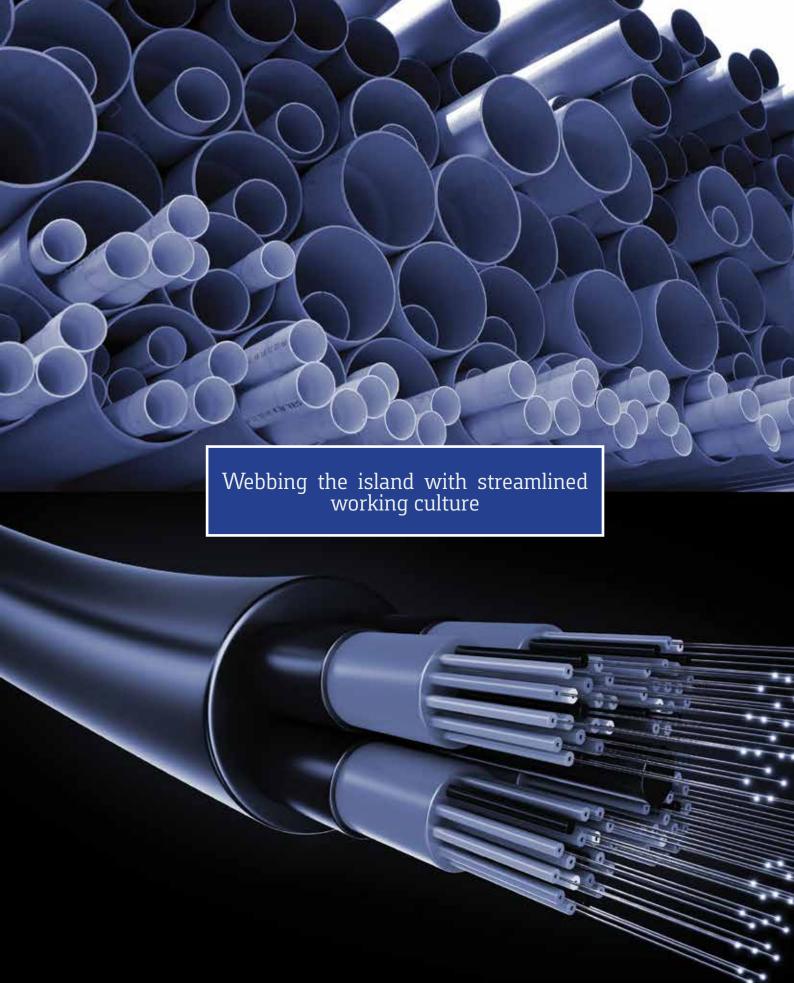
Air Blowers have been replaced and remedial works have been carried at the biological tank at the Grand-Baie Wastewater Treatment Plant. The blowers had recurrent breakdowns and repairs were uneconomical. Additionally, the effluent quality were occasionally impaired. The works have been completed and the effluent quality has improved since then.

(c) Supply, Installation, Testing and Commissioning of Electro-Mechanical Screening at Wastewater Pumping Station

Replacements of the Inlet Works Screening System with a more efficient electro-mechanical screening system complete with washer and compactor have been installed at Pointe Aux Sables and Fort Victoria Pumping Station. This measure would protect and increase the lifetime of downstream electromechanical equipment and would mitigate odour nuisance. The works have been tested and successfully commissioned in December 2014.







PROJECT MANAGEMENT

In line with the objectives set by Government, numerous projects in various regions of the island have been implemented by the Authority.

These projects, with the accompanying challenges, led the Authority to constantly revisit its construction methodology. Pipelaying works on busy urban roads or narrow lanes, required a multi-pronged strategy both in handling the traffic diversions, as well as providing safe access to the local inhabitants.

The replacement of old and defective potable water pipes not only brought better coordination between the WMA and CWA but also contributed greatly to the improvement of water supply in the regions where works have been completed.

The above holistic approach adopted in our projects where the WMA is not only contributing to expand the public sewer network but also improves the water supply while taking care of the road reinstatement to its full extent after completion of works. This methodology is unique in the sense that many components are incorporated in the projects with the main objective to protect the environment.

In 2014, the number of new connections effected under all WMA ongoing projects increased the customer database by 3,900 new house connections.

The following international funding agencies supported the Government of Mauritius in respect of financing Wastewater Projects implemented by WMA:-

- African Development Bank Plaines Wilhems
 Sewerage Project (Lot 1B)
- European Investment Bank Plaines Wilhems Sewerage Project(Lot 1A)
- EXIM Bank of China Plaines Wilhems Sewerage Project (Lot 2)
- Japan International Cooperation Agency (JICA) Grand-Baie Sewerage Project – Phase 1B

ACHIEVEMENTS

Plaines Wilhems Sewerage Project - Lot 2

The Lot 2 component of the Plaines Wilhems Sewerage Project has been completed successfully in September 2014 with some 10,000 houses connected to the newly constructed 100 km of sewer network in the regions of Central Quatre Bornes, Sodnac and Belle Rose. Around 50 km of CWA pipes have been replaced in the course of project implementation. The project is now under the Defects Liability Period. The completion of this project demonstrated the fruitful collaboration with the EXIM Bank of China which financed the contract.

EXTENSION OF THE SEWER NETWORKS

Plaines Wilhems Sewerage Project - Lot 1A

The last phase of the Plaines Wilhems Sewerage Project, Contract WW80F Lot 1A, progressed at 65% with the completion of some 90 km of street sewers. The scheduled completion date of the project has been set for November 2017 and will then serve the regions of West Rose-Hill, South East and part of Central Quatre Bornes with new sanitation facilities.

Parisot Phase II Sewerage Project

Little did we know that when we started the provisions of sewerage facilities in Parisot (Phoenix) in the Phase I, there would be such a demand for wastewater connections. As soon as Phase I was completed, the Phase II started with a view to alleviate wastewater grievances received in these regions. That particular area has a high water table causing regular overflow of pits. The provision of a proper sewer network, not only relieved the inhabitants from wastewater nuisances but also resulted in the protection of underground water. As at December 2014, the project had reached 55% of its target with 1.4 km of street sewer laid and 140 houses connected to the sewer network. The completion date is set for July 2015.



PROJECT MANAGEMENT

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Verger Bissambar Sewerage Project

The long awaited wastewater project at Verger Bissambar, a small agglomeration in Mont Roches, has been welcomed by the inhabitants. Complaints related to wastewater nuisances have been recurrent over the past years. The contract awarded on 31 October 2014 will benefit some 200 families. The project will be implemented on a design and build basis under the supervision of the Authority. The duration of the project will be 18 months.

UPCOMING PROJECTS

Grand Baie Sewerage Project - Phase 1B

The project area under Phase 1B, to be provided with sewerage facilities, consists of the regions of Cap Malheureux and Péreybère. The targeted number of house connections is about 5,500, with 90 km of sewers. Upgrading works of the existing wastewater treatment plant at Mont Choisy will also be carried out and the treated effluent will be re-used for irrigation purposes. The project is being funded by the Japanese International Cooperation Agency (JICA) to the tune of $\frac{1}{2}$ 7012 Million, through a loan agreement signed on 08 July 2010.

To date, the detailed topographical survey has been completed and the detailed engineering design is at an advanced stage.

Pailles-Guibies Sewerage Project

The Pailles-Guibies Sewerage Project aims at connecting the regions of Pailles and Les Guibies to the public sewer. The project will be implemented into 2 phases whereby Phase I comprises the construction of Trunk Sewer and Pumping Station and Phase II will cater for the construction of the remaining Trunk Sewer, reticulations network with the objective to connect 3,000 houses. It is expected that the Works Contract for Phase I will be awarded by mid 2015 for a duration of 18 months. Phase I is being financed

jointly by the Government of Mauritius, BADEA and OFID. Phase II of this project is expected to start by mid 2016.

Vallée des Prêtres and Tranquebar Sewerage Project

The project's aim is to provide sanitary facilities to the inhabitants of Vallée des Prêtres and Tranquebar by connecting their premises to the sewer network. A feasibility study and design of a sewerage system within this unsewered area has been submitted by the Consultant.

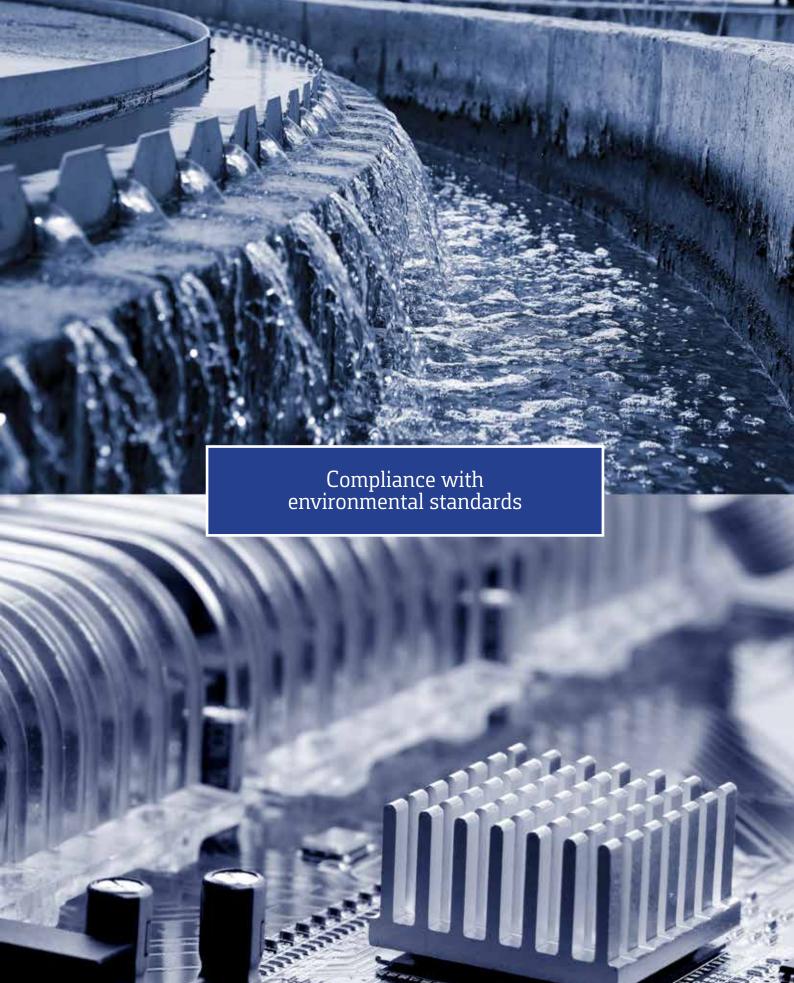
Camp Caval and Robinson Sewerage Project

With a view to providing a proper collection and disposal system to abate numerous problems associated with the non-functioning of the septic tanks and soak pits, the Authority has considered connecting the South Western region of Curepipe. The Consultant has submitted its Feasibility Study Report and Preliminary Design.

Rehabilitation of Sewerage Infrastructure on CHA Estates - Phase IV

Throughout the years, Government has regularly invested in the rehabilitation of sanitation facilities in the low cost housing estates. The Phase IV of this rehabilitation concerns 6 priority sites, namely: Cité Malherbes (Curepipe), Cité Atlee (Curepipe), Cité Palmerstone (Phoenix), Cité Paul et Virginie (Plaine Verte), Cité Vallée des Prêtres (Port Louis), Cité La Cure (Port Louis).

Approximately 1,800 households are concerned with this important rehabilitation exercise. The Consultant working on the project is in the process of finalising the design and the tender documents.



POLLUTION CONTROL

The Pollution Control Unit (PCU) in line with WMA's mission to protect the water and marine environment moved forward for regulating, monitoring and controlling industrial effluent being discharged to the public sewer. An industry discharging effluent from its industrial activities into the public sewer applies for a Licence from the WMA and submits effluent analysis results and records of water consumption for ensuring compliance with prevailing standards as set out in wastewater regulations. This is coupled by yearly monitoring visits at the licensed industries. In 2014, the Unit has processed a total of 29 Licences and carried out 121 monitoring visits at industries.

With the increasing number of hotels and some industries having wastewater treatment facilities, the Authority is faced with a new challenge to ensure compliance of the treated effluent with the prevailing norms. A total of 58 Wastewater Treatment Plants have been monitored and necessary actions are initiated as and when required for non-compliance.

To complement the monitoring exercise undertaken by the Pollution Control Unit, for hotels, industries and public wastewater treatment plants, the Wastewater Laboratory carries out independent sampling and analysis to ensure that the quality of final effluent meets relevant standards applicable under the law.

A Cross-Functional Team comprising officers of the Pollution Control Unit, Internal Audit, Finance and O&M departments, investigated 16 industries throughout the island with a view to detecting illegal and unregistered wastewater connections.

The coming into operation of the Waste Water (Miscellaneous Waste Water Services) (Fees) Regulations

2012 in October 2012 has additionally contributed to the financial sustainability of the Authority by generating revenues from the tasks associated with the examination and processing of application for proposed development. To preserve public health and ensure a sustainable and clean environment for Mauritius, the Pollution Control Unit ensures that all wastewaters from infrastructural and industrial developments are properly managed thereby contributing to the provision of a high standard of sanitation. It is ensured that all proposed development show that sufficient measures will be implemented for a proper collection, treatment and disposal of wastewaters.

Activities of the Pollution Control Unit (PCU) during the period under review are summarised below:

Undertaking	Year 2014
Proposed Development	
EIA/PER	63
Building Permits	123
Land Sub-division	202
Existing Facilities	
Industrial Discharge Licences Issued (New)	2
Industrial Discharge Licences Renewed	27
Number of industries inspected	121
Number of hotel and other private wastewater treatment plants inspected	58
Number of wastewater related issues and nuisances/complaints investigated	41
Number of applications processed for disposal of expired liquid products	14



LABORATORY

The Wastewater Laboratory follows a monitoring exercise along with the Pollution Control Unit throughout the year to ensure that the wastewater from wastewater treatment plants of infrastructural and industrial development are properly managed to ensure compliance with prescribed environmental standards.

The Laboratory is involved in the sampling and testing activities of wastewater and water.

During the past twelve months, some 2,646 samples were collected, 51,582 lab tests were performed and the number of visits effected were as follows:-

- 64 for hotels:
- 139 for industries;
- 379 for WMA WWTPs; and
- 48 for lagoons.

Since 2010, the Wastewater Laboratory is accredited to ISO 17025:2005 and is using the latest techniques to ensure that its customers are supplied with fast and accurate test results. Current applicable regulations and new laboratory methodologies and procedures are adhered to. As part of the Laboratory Certification and Quality Assurance Plans, the Unit participated and passed in the Proficiency Testing Programs for chemical and microbiological parameters.

The Laboratory Quality Assurance Plan also incorporates analysis of duplicate samples, spiked samples, analytical standards, instrument calibrations and statistical examination of analyses performed in the laboratory. Beyond just method development, WMA's skilled method validation chemists verify existing methods to help ensure approval of regulatory submissions. This was possible due to reinforcement of its technical cadre as well as empowerment of employees to foster innovation, collaboration and, above all, team work.



LABORATORY

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The WMA Laboratory met its objectives set for 2014 in terms of customer satisfaction with zero complaint.

The customer satisfaction survey took into account the following performance criteria: schedule execution, confidentiality, competency and standard of testing activities, customer complaint handling, on time delivery and contract performance. The Customer satisfaction index soared from 0.66 in 2009 to 0.72 in 2010 to 0.91 in 2014. Positive and very good feedbacks were received from our customers.

In 2014, the WMA Laboratory demonstrated the in-house capabilities in water/wastewater analyses with numerous special requests received from other governmental and non-governmental organisations. Collaboration and assistance were also provided by the Laboratory section on several issues/projects related to environment, water and wastewater such as Effluent Discharge Permits, Industrial Discharge Permits, Lagoonal Monitoring in the region of Port-Louis, sensitisation on water, disposal of expired liquid products, Blue Flag Programme, Independent Environment Audit on Wastewater Projects.

In parallel, the audit conducted by MAURITAS confirmed that the laboratory has successfully maintained its accreditation. This has better positioned the laboratory for the future and thereby enhancing its top-line progress.





HUMAN RESOURCES & ADMINISTRATION

The major HR thrusts for 2014 have been in the recruitment and training/development areas. Much emphasis was placed on the reinforcement of the support services of the Administration Section, the health and safety and welfare activities.

MANPOWER

Manpower in 2014 stood at 489 compared to 467 in 2013. The increase in staff pertained mainly to the recruitment in the grade of: Assistant Works Inspectors, Management Support Officers, Receptionist/Telephone Operators and General Workers, to cope with increasing demand for support services and to reinforce the technical team responsible for in-house cleaning activities at WMA's Treatment Plants, Pumping Stations and Sub Offices.

TRAINING

By providing opportunities, facilities and financial support for training, the WMA ensures that the human capital acquire the required managerial, leadership and technical skills and experience necessary to perform their job to the required standard. Some 286 staff benefitted from training courses in year 2014 and the major areas of training were as follows:

COURSE	ATTENDED BY	No of staff
Management Development , University of Mauritius Trust	Supervisory staff	20
Fundamentals of Automated Process Control Systems, Mauritius Institute of Training & Development	Technical Assistants	17
Advance course in Effective Office Management and Supervision, Open University of Mauritius	Office Management Assistants, Confidential Secretaries	13
Workshop on Supervisory Management Skills, Mauritius Chamber of Commerce and Industry	Supervisory staff	20
Workshop on Performance Management System, WMA/Talent Link Ltd	Managers/ Heads of Department/ Appraisers	30

The Performance Management Workshop was necessary to revamp the current Performance Management System and to give the appraisers the required competence and necessary confidence to conduct the Performance Appraisal effectively.



HUMAN RESOURCES & ADMINISTRATION ocontd

TRANSPORT

The WMA is presently operating a fleet of 69 vehicles of various types to carry out its different operations. In 2014, the WMA purchased 2 Cesspool Emptiers and 6 small Jetting units to improve the quality of service delivery in the Operation and Maintenance Section and the other units.

HEALTH AND SAFETY

Risk Assessment

One of WMA's fundamental responsibilities is to minimise harm to its employees and all those who may be concerned with its activities by mitigating the risks and hazards associated with the wastewater environment. The Hazard Identification and Risk Assessment (HIARA) exercise is reviewed regularly to ensure that suitable and effective preventive and control measures are put in place and implemented. In that respect, to mitigate risks associated with the old Maintenance Office at Caudan and in order to house staff conveniently, the contract for the refurbishment of a vacant building at Caudan was awarded in November 2014.

Medical Surveillance

The Medical Surveillance Program was successfully carried out in 2014. Some 270 staff underwent the required medical tests at Clinique du Nord following a bidding exercise.

- Vaccination programs against Hepatitis, Typhoid and Tetanos for concerned staff, including new recruits, were also carried out in 2014 in order to prevent work related risks. 291 staff were vaccinated accordingly.
- Basic and Advanced Courses in First Aid were provided to some 80 employees in November/December 2014 to train them to provide basic care in case of injury at work.
- Safety and health awareness as well as drug awareness campaigns were carried out at the WMA sites.

SPORTS & WELFARE

Conscious that a healthy workforce helps to meet organisational objectives, the WMA spared no effort to encourage staff to take part in sports and welfare activities.

In 2014, the WMA participated in indoor games and other sports and athletic competitions organised by the Fédération Mauricienne des Sports Constitués (FMSC) and achieved the following results:

- (i) Badminton Championship (Men Single) and Vice Championship (Men double)
- (ii) Swimming competition with gold, silver and bronze medals in the different categories
- (iii) Runner-up in the Football Super League Competition

The Football Team also won the Final Futsal Inter Company Competition organised by Swallows Football Club in November 2014.

Yoga sessions are held thrice weekly during lunch time to help female staff at the Head Office to keep fit.



PUBLIC RELATIONS & CUSTOMER CARE

The Public Relations and Customer Care (PR&CC) Department contributed actively to two major initiatives which brought added revenue and value to the organisation. The 70 registered private Wastewater Carriers which were carting away effluent at Roche Bois Pumping Station free of charge had to comply with Wastewater (Miscellaneous Services – fees) Regulation 2012.

Secondly, the Wastewater Management Authority has wisely shifted to a customised strategy known as the Complaints Management System (CMS) to cater for its present and potential customers. The implementation of this system envisaged a closer follow-up in respect of complaints for wastewater nuisances, clearances or house connections. 2,656 complaints were handled during 2014.

The PR team also dedicated its attention towards providing services beyond expectations of customers and was mobilised to attend to complaints and requests of all residents in the catchment areas of PWSP Lot 2 and Lot 1A.

COMPLIANCE WITH GN 186 OF 2012

Following Government Notice 186 of 2012, the PR team played a vital role for the successful implementation of the said rules and regulations. WMA as the sole Authority responsible for the wastewater sector in Mauritius grants licences to private wastewater carriers for the collection and disposal of wastewater at the Roche Bois PS. As at 2014, 70 Private Wastewater Carriers were duly registered with the WMA. While on a normal day, the Roche Bois PS services approximately 100 trips from wastewater carriers, during rainy period the number of trips increases to about 150 trips.

The PR & CC team contributed in the implementation of the new regulations in force by sensitising owners of wastewater carriers via: The media, meetings, communiqués, letters and explanation on a one-to-one basis. The communication strategy proved successful

whereby today payment is effected on a systematic and regular basis. The WMA is actually collecting an average of MUR 1.1 million monthly from the effluent discharge at Roche Bois PS by the private wastewater carriers.

EMBRACING A PAPERLESS ENVIRONMENT - THE COMPLAINTS MANAGEMENT SYSTEM (CMS)

In 2014, WMA invested in an IT based system with the aim to professionally record, manage and track complaints registered by WMA customers and provide valuable and timely feedback. The automated system has proved to be a key facilitator to officers to access the large established customer database in order to get a complete picture of the data history. Also the CMS speeds up the process of resolving complaints and contributes to a large extent towards a paperless and greener environment.

PUBLIC RELATIONS - ONGOING PROJECTS

Public Relations is an important pillar in the execution of major sewerage works along the main arteries of the town of Quatre Bornes and Rose Hill under the PWSP Lot 2 and Lot 1A. Under the PWSP Lot 2, some 10, 000 individual house connections were completed and the PR team was mobilised to attend to complaints and requests of all residents.

Under the PWSP Lot 1A, major works were carried out along Seeneevassen Ave, Ste Anne Rd, Stanley Ave and Guy Rozemont Rd. Intensive PR campaigns were carried out to provide explanation and minimise inconveniences caused to the public.

The PR & CC family grew professionally by encompassing new avenues in terms of effective communication and public relations strategies to maintain the positive image of the organisation.

INFORMATION TECHNOLOGY

The IT Unit (ITU) functions and objectives evolved from simply responding to hardware and software request to helping shape strategies with an integrated approach to operations that adds value to the WMA. Major IT changes are under way within the Authority, driven largely by efforts to deliver added value, enhance work performance and increase security. The motto is "Never tell me the sky's the limit when there are footprints on the moon."

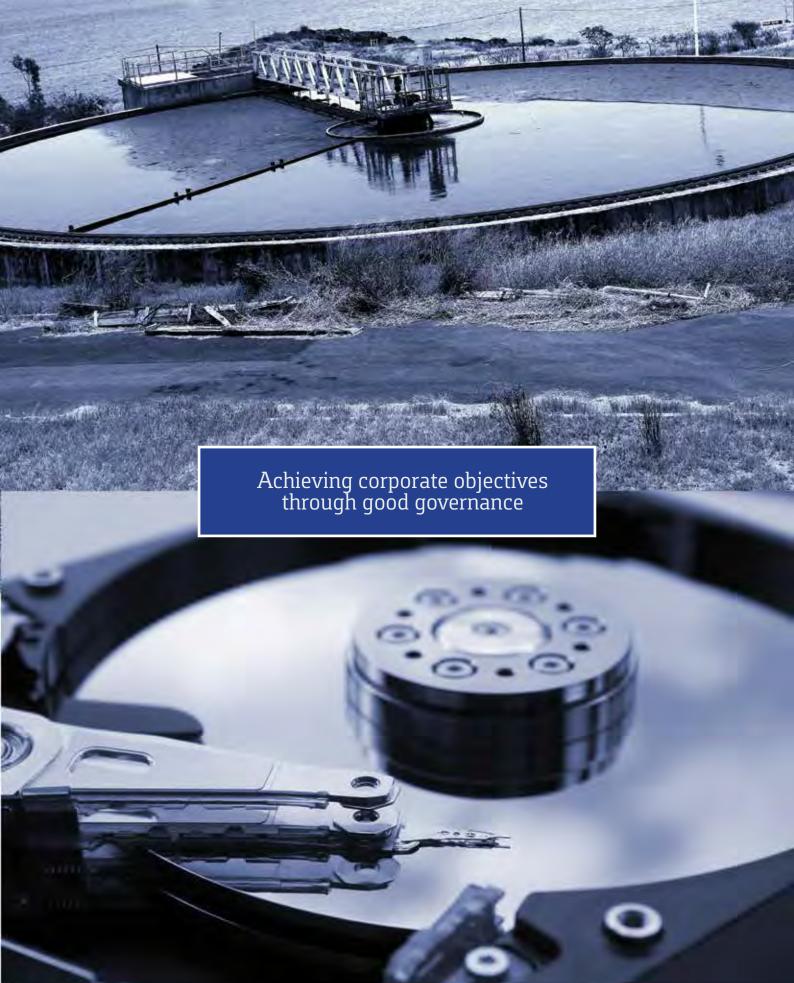
During the year, the Unit has been called upon to drive the implementation of the future Enterprise Resource Planning (ERP) system with the objective to have real-time access to information. Additionally, the ITU is driving the project for redesigning WMA's website and developing an E-leaves and Attendance Management System. The ITU has also helped in the computerisation of the cash office, whereby cashiers can now electronically record payment details and generate receipts. The Unit is manned by 2 IT Officers and 2 IT Technicians. The IT infrastructure under the responsibility of the ITU comprises the following:

- Local Area Network (LAN), whereby, all users are given access to IT facilities such as email, Internet, shared folders, printers, among others.
- A Debtor's Management System (DBMS) for better tracking, control and management of debtors. The

system allows the Authority to considerably improve its debt collection.

- A Complaints Management System (CMS) for recording and tracking complaints pertaining to the Authority.
- An online helpdesk system where users can report IT related issues.
- A biometric hand reader attendance management system for better monitoring of attendance.
- An intranet to allow information to be shared within the Authority.
- An accounting package, namely Sage Line 500 with enhanced features including inventory management module.
- HR/Payroll system for better management of payroll in the Authority.
- A CCTV system at the Roche Bois Pumping Station for monitoring the movement of private wastewater carriers in and out the premises.
- A Room Alert System (RAS) to monitor its environmental conditions, including, temperature and humidity, power and room entry.





CORPORATE GOVERNANCE REPORT

The Corporate Governance Report presents information on the Board of the Wastewater Management Authority and its activities, and those of the various committees and sets out how the Board demonstrates leadership, effectiveness and accountability to its stakeholders. The Wastewater Management Authority Board continued to lay emphasis on responsible corporate governance. In 2014, the Authority complied with the recommendations of the Code of Corporate Governance for Mauritius.

DUTIES AND ACTIVITIES OF THE BOARD

The Board directs the Authority in the conduct of its affairs and ensures that corporate responsibility and ethical standards underline the conduct of the Authority's activities. It bears ultimate responsibility for the Authority's governance, strategy, risk management and financial performance. The Board considers that it is important to have a corporate culture imbued with the principles of corporate governance and to this end, ensures that a robust corporate governance framework is in place to promote transparency, fairness and accountability throughout the organisation.

Among others, the responsibilities of the Board are:

- Setting the strategy of the Authority and ensuring its long-term success for its stakeholders
- Challenging and encouraging the management team
 in its interpretation and implementation of how it
 manages the business, and that it is doing so in
 accordance with the strategic goals the Board has set.
 Diversity in skills and experience helps the Board to be
 proactive in its view of the business, and in its guidance
 and challenge to the management team
- The Board is responsible for ensuring the Authority's internal control systems (including financial, operational and compliance) and processes are sound and fit for purpose

 The Board has responsibility to ensure that the company has the necessary financial resources and people with the necessary skills to achieve its objectives

GOVERNANCE STRUCTURE FOR THE BOARD AND ITS COMMITTEES

The Board delegates certain roles and responsibilities to various sub-committees, as shown subsequently. Whilst the Board retains overall responsibility, a sub-committee structure allows these committees to probe the subject matter more deeply and gain a greater understanding of the detail and then report back to the Board on the matters discussed.

The Board receives reports from Management at Board meetings, providing the Board with an updated overview of the business and its financial position. Minutes of Board and Committee meetings are tabled and the Chairpersons of each of the Board committees report on their respective activities.

For the year 2014, there were five sub-committees:

Finance and Tender Committee (FTC)

The FTC is composed mainly of members having technical/financial background and is responsible for examining procurement and finance matters of the Authority and thereafter makes recommendation to the Board on same.

Project Monitoring Committee (PMC)

The main duties of the PMC are to monitor projects being entrusted to the Authority. Among others, it examines deeply the technical details of projects, thus ensuring that the works are carried out in the most efficient and effective manner.

CORPORATE GOVERNANCE REPORT o contd

Staff Committee (SC)

The Staff Committee looks into all matters pertaining to the Human Resources of the Authority. One of its main duties is to ensure that there is a proper human resources planning in place so that the Authority has the right people at the right place at all times.

Audit and Risk Committee (ARC)

The Audit and Risk Committee's role is to assist the Board in discharging its responsibilities and duties in relation to the specific matters, which includes responsibility for the oversight of management in the preparation of the financial statements and financial disclosures, financial reporting, internal controls, nternal audit function, external audit, risk governance, risk frameworks and risk management practices and policies.

Corporate Governance Committee (CGC)

The purpose of the Corporate Governance Committee is to ensure that the Board fulfills its legal, ethical, and functional responsibilities through adequate governance policy development. Since corporate governance also provides the framework for attaining a company's objectives, it encompasses practically every sphere of management, from action plans and internal controls to performance measurement and corporate disclosure.

For the year ended December 2014, the Board was constituted as follows:

Mr. Khushal Lobine	Chairman
Mr. Rajcoomar Bikoo	Representative of the Ministry of Energy and Public Utili- ties (Ministry responsible for wastewater)
Mr. Visvanaden Soondram	Representative of the Ministry of Finance and Economic Development
Mr. Lomush Juggoo	Representative of the Ministry responsible for Water Resources (Water Resources Unit)
Mr. Guness Thandrayen	Representative of the Ministry of Health and Quality of Life
Dr. (Miss) Siamah Kaullychurn	Representative of the University of Technology, Mauritius
Dr. (Miss) Manta Devi Nowbuth	Member with wide experience in environmental matters (as from August 2014)
Mr. Pierre Gérard Cathan	Member with experience in consumer interest (up to August 2014)
Dr. M. Iqbal Bhugun	Member with experience in consumer interest (as from August 2014)
Mr. Suraj Ramgolam	Member with experience in consumer interest

CORPORATE GOVERNANCE REPORT contd

BOARD MEMBERS ATTENDANCE AND REMUNERATION

	Board and Committees Attendance for the Period 01 January 2014 to 31 December 2014						
Board Members	Board Meetings (including Special Board meetings)	SC*	FTC*	AC*	PMC*	CGC*	Remuneration for year 2014 MUR
	11	11	16	1	13	1	
Mr K. Lobine (<i>Chairman</i>)	11/11	10/11					404,000.00
Mr R. Bikoo	11/11	11/11	16/16		13/13		374,500.00
Mr V. Soondram	10/11		16/16		13/13		244,000.00
Mrs S. Appanah (Alternate Member)	1/11						10,000.00
Mr L. Juggoo	10/11		16/16		13/13		244,000.00
Mr G. Thandrayen	11/11	11/11	13/16		11/13		330,500.00
Dr (Miss) S. Kaullychurn	10/11			1/1		1/1	112,000.00
Dr C. Bokhoree (Alternate Member)	2/11						20,000.00
Dr. (Miss) Manta Devi Nowbuth (as from August 2014)	3/11						30,000.00
Mr P. G. Cathan (up to August 2014)	8/11	8/11		1/1		1/1	184,500.00
Mr S. Ramgolam	11/11			1/1		1/1	170,000.00
Dr. M. Iqbal Bhugun (as from August 2014)	2/11						20,000.00

SC : Staff Committee

FTC : Finance and Tender Committee
AC : Audit and Risk Committee
PMC : Project Monitoring Committee
CGC : Corporate Governance Committee



PROFILE OF BOARD MEMBERS - 2014



MR. KHUSHAL LOBINE

Mr. Khushal LOBINE read law at the University of Wolverhampton and at Cardiff Law School. He was called to the Bar in England and Wales. He is presently a Member of the Honourable Society of the Lincoln's Inn. He is well versed in Alternate Dispute Resolution (ADR) and assists the legal process in resolving disputes through mutual facilitation and mediation. He regularly advises Local Authorities, Government Institutions and Parastatal Bodies as well as Private Companies in the fields of contract management, preparation and vetting of international bidding documents, Construction and Environmental Law and procurement procedures.

MR. RAJCOOMAR BIKOO

Board Member

Mr. Rajcoomar BIKOO is the representative of the Ministry of Energy and Public Utilities. He is actually the Director General at the latter Ministry. He holds a Master in Business Administration and a BTech in Electrical and Electronics Engineering. He has over 25 years experience in the Utilities Sector.

MR. VISVANADEN SOONDRAM

Board Member

Mr. Visvanaden SOONDRAM is the representative of the Ministry of Finance and Economic Development as from September 2013. He is a Fellow of the Association of Chartered Certified Accountants and also holds a Master degree in Finance. He has over 20 years of experience in the Public Sector and has served in various fields including management audit and finance. He is currently occupying the post of Lead Analyst at the Ministry of Finance and Economic Development with focus on Utilities Sector.

PROFILE OF BOARD MEMBERS - 2014 o contd 👝

MR. **LOMUSH JUGGOO**

Board Member

Mr. Lomush JUGGOO is the representative of the Water Resources Unit and is the Deputy Director at the latter Unit. He holds a Post Graduate Diploma in Environmental Management, a Master in Business Administration with Project Management and a Degree in Civil Engineering. He has more than 15 years of experience in the water sector.

MR. **PIERRE GERARD CATHAN**

Board Member (up to Aug 2014)

Mr. Pierre Gerard CATHAN represents consumer interest at the level of the Board. He holds an MBA General from the University of Technology, Mauritius, ACCA (Level 2), a Higher Stage in Accounting and a Diploma in Business with Marketing from the Cambridge University. He has long experience in the field of accounting in the Private Sector and is also a Board Director at the MPCB since December 2012.

M. IQBAL BHUGUN

Board Member (as from Aug 2014)

Dr M. Igbal. Bhugun holds a PhD in Physical Sciences (specialisation Electrochemistry), Postdoctoral Fellowship (Arthur Noyes Fellow) at California Institute of Technology (Caltech), USA. He possesses a BSc (Licence) and MSc (DEA) in Physical Chemistry at University of Paris and a Diploma in Quality Assurance. He has experience in consumer interest.

MR. **GUNESS THANDRAYEN**

Board Member

Mr. Guness THANDRAYEN is the representative of the Ministry of Health and Quality of Life and holds the post of Chief Sanitary Engineer at the latter Ministry. He is a Registered Civil Engineer and possesses a Master's degree in Engineering with merits in Sanitary Engineering and has wide experience in water and wastewater sector.

MR. **SURAJ RAMGOLAM**

Board Member

Mr. Suraj RAMGOLAM represents consumer interest at the level of the Board and is a seasoned Project Manager. He holds an MBA with specialisation in Human Resource Management and a BTech (Hons) in Computer Science and Engineering. He is conversant with public sector set up and is also engaged in social and community endeavours. He is also the Chairman of the National Computer Board.

THACOOR

DHARANAND Secretary to the Board

Mr. Dharanand THACOOR is the Secretary to the Board. He holds a Master of Business Administration with specialisation in Human Resources and Knowledge Management and BSc in Public Administration and Management. He also reckons more than 25 years' experience in administration in the Public and Parastatal sector.

DR. (MISS) **SIAMAH KAULLYCHURN**

Board Member

Dr. (Miss) Siamah KAULLYCHURN represents the University of Technology, Mauritius. She holds a PhD in Public Policy (University of Victoria Wellington, New Zealand), MSc Public Sector Management with Distinction (University of Technology, Mauritius) and is a Fellow of the Chartered Association of Certified Accountants.

DR. (MISS) **MANTA DEVI NOWBUTH**

Board Member (as from Aug 2014)

Dr. Manta Devi Nowbuth represents the University of Mauritius. She joined the Civil Engineering Department, Faculty of Engineering in 1989. She holds a PhD in Hydrogeology from the University of Mauritius. As a Fulbright Scholar, she undertook her Postdoctorate research study in the field of Contaminant Transport at the United States Geological Survey, San Diego. She is currently the Dean of the Faculty of Ocean Studies, a newly created Faculty at the University of Mauritius.

PROFILE OF MANAGEMENT TEAM - 2014



PROFILE OF MANAGEMENT TEAM - 2014

DR MOUSSA ELIAS ALLYBOKUS

General Manager

- -PhD in Industrial Wastewater Management
- -MSc in Public Health Engineering
- -Bachelor in Civil Engineering

MR NAVINDRANATH JOWAHEER

Deputy General Manager (Administration)

- -Master of Business Administration (Edinburg Business School)
- -Associate Member Institute of Chartered Secretaries and Administrators (UK)
- -Diploma in Journalism London School of Journalism

MR SOOYASHDEO SOOKHEE

Divisional Manager

- -MSc Environment Engineering
- -Bachelor in Civil Engineering

MR MOHAMMAD SAJID PEEROO

Divisional Manager

- -MBA (UK)
- -Bachelor in Civil Engineering (UK)

MR PREEYADEV SOOKRAM

Divisional Manager

- -MBA in Project Management
- -Bachelor of Engineering (Electrical)

MR JACQUES ALEXIS RADHAY

Divisional Manager

- -MSc Sanitary Engineering
- -Bachelor in Civil Engineering

MR T M SADEK FUTLOO

Director of Human Resources

- -MSc in Business Administration
- -Executive Course in Human Resources Management
- -Diploma in Personnel Management and Statistics (Census/Surveys)

MR ROSHAN JAUNKY

Public Relations Director

- -MSc in Human Resource Studies
- -BA Honours in Humanities
- -Diploma in Management

MR JAYLALL BUNGSY

Financial Manager

- -MSc in Finance from Leicester University
- -Fellow of the Association of Chartered Certified
- -Accountant (FCCS), Chartered Global Management
- -Accountant (CGMA)
- -Institute of Chartered Management Accountant (FCMA)

MRS VIMALA LUCHMUN

Administrative and Human Resource Manager

- -MBA (Specialisation in Human Resource)
- -Associate Member Institute of Chartered
- Secretaries and Administrators (UK)
- -Diploma in Personnel Management

MRS RANJEETA JOYSURY

Ag Laboratory Manager

- -MSC in Chemistry
- -BSc in Chemistry

DISCLOSURE AND TRANSPARENCY

The WMA is committed to elevating our standards of disclosure and transparency and the quality and depth of its corporate governance practices to enable the investing community to understand the true financial condition of the Authority.

INTERNAL CONTROL AND RISK MANAGEMENT

The Board has overall responsibility for the Authority's system of risk management and internal controls and for reviewing its effectiveness. The Board views management of risk as integral to good business practice with a view to support management's decision-making, improve the reliability of business performance, and assist in the preparation of the company's consolidated accounts. The Board delegates to executive management the responsibility for designing, operating and monitoring both the system and the maintenance of effective internal. The system of internal control is based upon an ongoing process of identifying, evaluating and managing key risks and includes the risk management processes referred to above. In that context, regular risk assessment is carried out in respect of Health and Safety throughout the organisation.

Recognising that its business activities involve permanent exposure to hazards and that the safety of its employees is a constant concern, the WMA carried out a Hazard Identification and Risk Assessment (HIARA) on all WMA sites. The recommended measures, inter alia, medical surveillance programme, provision of protective equipment, provision of safety signs, training programmes among others, contained in the HIARA Report are being implemented. These will mitigate risks and provide safer working conditions that will help increase productivity and boost up employees' morale while reducing accidents, injuries and occupational illnesses.

In order to protect staff and to manage work related risks, a vaccination programme is ongoing for all staff exposed to wastewater. In 2014, 86 staff were vaccinated against Hepatitis B, Tetanus and Typhoid.

RELATED PARTY TRANSACTIONS

This section has been disclosed at Notes 21 of the Financial Statements.

STATEMENT OF DIRECTOR'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Authority's Directors are responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards (IFRS) and in compliance with the requirements of prevailing statutes.

RESPONSIBILITIES OF THE BOARD OF DIRECTORS

The fundamental statutory responsibilities of the Board of Directors are to lay down the overall policies regulating the various business/activities of the Authority, it oversees the WMA's strategic direction and its organisational structure. The Board discharges the above responsibilities either directly or through Board Committees for more in-depth analysis and review of various issues while retaining its

INTERNAL CONTROL AND RISK MANAGEMENT o contd

responsibility for all policy matters. The Chairman of each Committee periodically places reports of its proceedings before the Board for approval/information, as may be relevant. The Board promotes openness, integrity and accountability to improve corporate behaviour, strengthens control systems over business and reviews management performance on a regular basis. In addition the Board is committed to ensure as far as reasonably possible, and in accordance with legislation in force, the safety and health of its staff. To fulfill their responsibilities, Board members have unhindered access to accurate, relevant and timely information.

reviewed on an on-going basis by Internal Audit using a cycle-based risk approach.

Signed on behalf of the WMA Board of Directors:

Mr Sulaiman HANSROD Chairman, WMA Board

INTERNAL CONTROL

Directors' responsibility includes designing, implementing and maintaining internal control relevant to the preparation and presentation of financial statements that are free from material misstatement; selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

Such systems should ensure that transactions are authorised and recorded and that any material irregularities are detected and rectified within a reasonable time-frame. The Authority has an established Internal Audit function which assists the Board and Management in effectively discharging its responsibilities. Internal Audit is an independent function that reports directly to the Audit and Risk Management Committee. Business controls are

Mr Rajcoomar BIKOO Member, WMA Board



FINANCIAL HIGHLIGHTS

REVENUE

Compared to the year 2013, revenue has increased by MUR 24 million, that is, from MUR 403.23 million to MUR 427.23 million, that is an increase of 6%. The increase is mainly attributable to:

accounts were opened and were accordingly billed wastewater charges. The total amount of arrears on such accounts so far claimed is MUR 12.63 million.

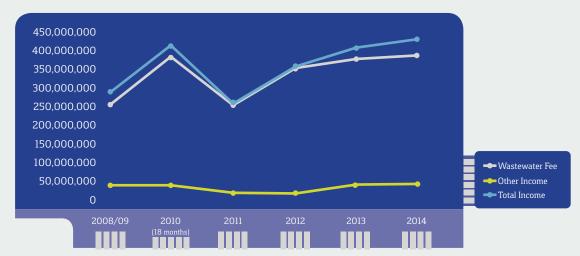
(A) Tariff

For the year 2014, wastewater fees for both Domestic and Non-domestic has brought an additional revenue of MUR 19 million. The increase in revenue over the last year is mainly due to the increase in new connections and opening of accounts for unregistered wastewater connections. It is also to be noted that investigations were carried out and it was found that many business premises were not paying the wastewater tariff. Consequently, their wastewater

(B) Other Income

New regulations approved by the Minister in 2012 for charging fees for services rendered in respect of verification of sewer, clearing wastewater blockage, disposing wastewater at wastewater disposal station, clearance for building permit, attendance to meeting, witnessing of percolation tests and clearance for morcellement permits have brought revenue of MUR 19.08 million in 2014 as compared to MUR 14.47 million in 2013.

	2008/09	2010 (18 months)	2011	2012	2013	2014
Wastewater Fee	249,144,619	383,175,669	246,338,976	343,748,760	370,250,735	389,309,529
Other Income	34,128,308	29,796,106	11,260,733	10,927,292	32,984,217	37,923,769
Total Income	283,272,927	412,971,775	257,599,709	354,676,052	403,234,952	427,233,298



FINANCIAL HIGHLIGHTS

o contd

Debtors

Tracking of unregistered customers as well as close monitoring of debtors also reaped results. Following investigation carried out, new accounts have been opened and arrears accordingly claimed from customers. Due to the above sustained efforts, arrears amounting to around MUR 51 million have been recovered in the year 2014 as compared to MUR 32 million recovered in year 2013.

PROFIT/LOSS

There has been an increase in the recurrent expenditure mainly caused by the following items:-

- (i) Salaries, wages and related costs as a result of filling of some vacant posts and payment of annual increment
- (ii) Provision for interest on loan

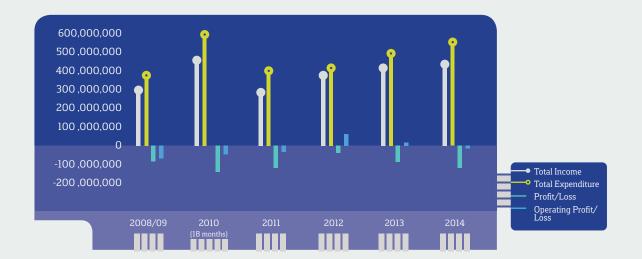
The financial results for year 2014 show a loss of MUR 123,748,054 due to the fact that the income was insufficient to meet all the expenses including operation and maintenance costs and provisions amounting to MUR 162.64 M made up as follows:

- (i) MUR 71 million for payment of user fee to Government
- (ii) MUR 55.88 million for provision of interest on loan for capital projects
- (iii) MUR 21.16 million for depreciation of assets of WMA
- (iv) MUR 9.12 million for provision of bad debts and
- (v) MUR 5.48 million for provision of pension as per International Accounting Standards (IAS) 19.

However, it is to be highlighted that the Authority has accounted an operational profit of MUR 33,422,160 which excludes provision for depreciation, bad debts, payment of user fee and interest.

	2008/09	2010 (18 months)	2011	2012	2013	2014
	MUR	MUR	MUR	MUR	MUR	MUR
Total Income	301,386,528	453,725,658	281,145,652	374,724,072	403,234,952	427,233,298
Total Expenditure	377,828,543	587,304,296	396,008,215	409,432,227	486,617,126	544,363,228
Profit/Loss	(76,442,015)	(133,578,638)	(114,862,563)	(34,708,155)	(83,382,174)	(117,129,930)
Operating Profit/Loss	(70,357,047)	(42,839,698)	(32,378,386)	63,093,996	14,870,960	33,422,160

FINANCIAL HIGHLIGHTS contd



REPORT OF THE DIRECTOR OF AUDIT

On the Financial Statements of the Wastewater Management Authority for the year ended 31 December 2014

NATIONAL AUDIT OFFICE_



REPORT OF THE DIRECTOR OF AUDIT TO THE BOARD OF THE WASTEWATER MANAGEMENT AUTHORITY

Report on the Financial Statements

I have audited the accompanying financial statements of the Wastewater Management Authority which comprise the statement of financial position as of 31 December 2014, the statement of financial performance and the statement of cash flows for the year then ended and a summary of significant accounting policies and other explanatory notes.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the International Financial Reporting Standards 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.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In my opinion, the financial statements give a true and fair view of the financial position of the Wastewater Management Authority as of 31 December 2014, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards.

Emphasis of Matter

I draw attention to the following:

> Plaines Wilhems Sewerage Projects

Contracts WW 81F and WW80F were awarded under the Plaines Wilhems Sewerage Projects.

At design stage of these projects, a Consultant was appointed and his scope of works included a general site survey without detailed topographical and house surveys.

The scope of works of the Contractors comprised detailed topographical survey including house to house survey. Following completion of all surveys and design, the Contractors claimed that an increase in depths and lengths of excavation was needed in the projects. This resulted in increase in projects costs.

A variation order was issued in November 2014 to increase the contract value from Rs 2.8 billion to Rs 3.9 billion under contract WW80F. In April 2015, it was decided not to proceed with extension of the project with a variation of Rs 1.1 billion.

In respect of Contract WW81F, the original contract price increased from Rs 2.3 billion to Rs 2.8 billion, that is an increase of Rs 528 million.

> Receivables

The Receivables figure as of 31 December 2014 amounted to some Rs 243.6 million compared to Rs 405.2 million as of 31 December 2013. In respect of long outstanding debts, in most cases, the Board decided to claim for arrears due for the past three years. Debts totaling Rs 101.8 million were written off and provision for impaired debts amounted to Rs 112.5 million as of 31 December 2014. Some of the debts related to the year 2001.

The matter in respect of writing off long outstanding debts has been referred to the Parent Ministry for a decision on the way forward.

> Accumulated Deficit

The Accumulated Deficit figure as of 31 December 2014 amounted to Rs 185.1 million compared to Accumulated Surplus of Rs 65.9 million as of 31 December 2013. The deficit for the year amounted to Rs 117.1 million.

My opinion is not qualified in respect of these matters.

Report on Other Legal and Regulatory Requirements.

Management's Responsibility

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

Auditor's Responsibility

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

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

Statutory Bodies (Accounts and Audit) Act

The Board is responsible to keep proper accounting records for the purpose of recording all the transactions relating to the undertakings, funds, activities and property.

Opinion

In my opinion, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the Statutory Bodies (Accounts and Audit) Act.

Public Procurement Act

The Wastewater Management Authority was responsible for the planning and conduct of its procurement. It was also responsible for defining and choosing the appropriate method of procurement and contract type in accordance with the provisions of the Act and relevant Regulations. My responsibility is to report on whether the provisions of Part V of the Act regarding the Bidding Process have been complied with.

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

The Financial Reporting Act

The Board is responsible for preparing the Corporate Governance Report. My responsibility is to report on the extent of compliance with the Code of Corporate Governance as disclosed in the annual report and on whether the disclosure is consistent with the requirements of the code.

In my opinion, the disclosures in the Corporate Governance Report are consistent with the requirements of the Code.

K. C. TSE YUST CHEONG (MRS)

Director of Audit

National Audit Office Level 14, Air Mauritius Centre PORT LOUIS

23 October 2015

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2014

	Note	2014 MUR	2013 MUR
ASSETS			
NON CURRENT ASSETS			
Property, Plant & Equipment	7	67,221,121	64,050,500
Investment In Projects	8	148,441,060	916,107,679
Long Term Loan	9	7,927,219	4,462,441
TOTAL NON-CURRENT ASSETS		223,589,400	984,620,620
CURRENT ASSETS			
Inventories and Work in Progress	10	1,691,034,996	19,643,463
Receivables & Prepayments	11	243,683,015	405,175,581
Short Term Loan	9	5,046,974	6,009,158
Cash & Bank Balances		117,025,366	42,605,114
TOTAL CURRENT ASSETS		2,056,790,351	473,433,316
TOTAL ASSETS		2,280,379,751	1,458,053,936
EQUITY AND LIABILITIES			
EQUITY			
Retained Earnings		(185,129,008)	65,931,611
TOTAL EQUITY		(185,129,008)	65,931,611
NON CURRENT LIABILITIES			
Retirement Benefit Obligations	13	103,162,752	95,012,340
Long Term Loan (Capital Projects)	18	1,623,481,341	920,872,560
Deferred Income	12	13,698,919	15,183,398
Long Term Employee Benefits	14.2	36,043,701	32,909,001
TOTAL NON CURRENT LIABILITIES		1,776,386,713	1,063,977,299
CURRENT LIABILITIES			
Trade & Other Payables	15	677,261,749	316,543,794
Short Term Employee Benefits	14.2	5,418,812	4,589,727
Deferred Income	12	6,441,485	7,011,505
TOTAL CURRENT LIABILITIES		689,122,046	328,145,026
TOTAL LIABILITIES		2,465,508,759	1,392,122,325
TOTAL EQUITY & LIABILITIES		2,280,379,751	1,458,053,936

Originally approved by the Wastewater Management Authority on 29 April 2015, revised on 8 October 2015 and signed on its behalf by:

D.

MR SULAIMAN HANSROD - Chairman

MR SOONDRAM - Member

The notes on pages 50 to 66 form an integral part of these Financial Statements.

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE YEAR ENDED 31 DECEMBER 2014

	J	2014 MUR	2013 MUR
	Appendix		
REVENUE			
Wastewater Fees	I	389,309,529	370,250,735
Other Revenue	•	37,923,769	32,984,217
TOTAL REVENUE		427,233,298	403,234,952
EXPENSES			
Operation & Maintenance Costs	II	285,857,174	281,203,542
Administrative Costs		95,113,564	85,107,720
Commercial Costs		15,144,506	15,654,569
Finance Costs		127,086,673	87,469,397
Depreciation		21,161,311	17,181,898
TOTAL EXPENSES		544,363,228	486,617,126
Loss for the year		(117,129,930)	(83,382,174)
Other Comprehensive Income			
Actuarial loss on defined benefit plans		(5,481,186)	(37,898,983)
Decrease in revaluation reserve		(1,136,938)	2,273,876
TOTAL COMPREHENSIVE LOSS		(123,748,054)	(119,007,281)

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 31 DECEMBER 2014

			Retained Earnings	Revaluation Reserve	Total		Retained Earnings
	Note	2014 MUR	2014	2014	2014 MUR	2013 MUR MUR	2013 MUR MUR
Balance as at 1 January			63,657,735	2,273,876	65,931,611		19,907,201
Changes in net assets/equity for 2014							
Prior year expenses	17	(127,570,971)				(3,639,601)	
Revenue for prior years	17	258,406				168,671,292	
Net revenue/(expenses) recognised directly in net assets/equity			(127,312,565)	-	(127,312,565)		165,031,691
Loss for the year		(117,129,930)				(83,382,174)	
Actuarial loss on defined benefit plans		(5,481,186)				(37,898,983)	
			(122,611,116)		(122,611,116)		(121,281,157)
Vehicles revalued				-		3,410,814	
Less depreciation on revalued amount				(1,136,938)		(1,136,938)	
					(1,136,938)		2,273,876
Total recognised revenue/(expenses) for the period			(249,923,681)	(1,136,938)	(251,060,619)		46,024,410
Balance at year end			(186,265,946)	1,136,938	(185,129,008)		65,931,611

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2014

	2014	2013
	MUR	MUR
Cash flows from operating activities		
Loss for the year	(117,129,930)	(83,382,174)
Non-cash movements		
Prior year adjustment	(121,981,124)	163,256,874
Amortisation of Government grants	(6,441,485)	(7,011,505)
Depreciation	21,161,311	17,181,898
Increase in provision relating to employee costs	2,669,226	211,741
(Profit) / Loss on sale of asset	-	482,847
Increase in payables	281,940,100	101,157,652
(Increase) / Decrease in inventories	(818,227,354)	1,143,974
(Increase) / Decrease in receivables	161,492,566	(217,637,360)
Net cash (used in) / generated from operating activities	(596,516,690)	(24,596,053)
Cash flows from investing activities		
Loan from Government	702,488,725	920,872,560
Investment in Projects	(17,572,892)	(834,978,855)
Disposal of assets	-	452,000
Purchase of Equipment	(11,476,297)	(12,005,762)
Net cash (used in) / generated from investing activities	673,439,536	74,339,943
Cash flows used from financing activities		
Loan granted	(5,248,810)	(6,501,430)
Loan received	2,746,216	3,279,811
Net cash (used in) / generated from financing activities	(2,502,594)	(3,221,619)
Net increase / (Decrease) in cash and cash equivalents	74,420,252	46,522,271
Cash and cash equivalents at beginning of year	42,605,114	(3,917,157)
Cash and cash equivalents at end of year	117,025,366	42,605,114



FOR THE YEAR ENDED 31 DECEMBER 2014

1.0 GENERAL INFORMATION

The Wastewater Management Authority ("WMA") has been established as a body corporate under the Wastewater Management Authority Act 2000, No 39, enacted on the 30th August 2001.

2.0 BUSINESS ACTIVITY

The WMA is responsible for all matters relating to the collection, treatment and disposal of wastewater. It operates under the aegis of the Ministry of Energy and Public Utilities with specific functions. The WMA has been entrusted with the responsibility to construct infrastructure assets through an instrument, namely the "Convention de Maitrise D'Ouvrage Déléguée". Once any particular project is completed and the works are handed over to the Government, the latter will entrust the operation and maintenance of these works to WMA through another instrument called "Contrat de Délégation". The "Contrat de Delegation" has been extended up to 31st May 2015.

3.0 ACCOUNTING STANDARDS AND PRESENTATION OF THE FINANCIAL STATEMENTS

3.1 BASIS OF PREPARATION

(i) Statement of compliance

The financial statements have been prepared in accordance with the International Financial Reporting Standards ("IFRS"), International Accounting Standards ("IAS") and interpretations issued by the International Accounting Standards Board ("IASB") wherever applicable. The preparation of financial statements requires not only the use of estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements but also the reported amounts of revenues and expenses during the reporting period.

Although these estimates are based on management's best knowledge of current events and actions, actual results could differ from those estimates.

(ii) Functional and presentation currency

The financial statements of WMA are presented in Mauritian rupee (MUR).

(iii) Reporting date

The financial statements cover a period of one year from 01 January 2014 to 31 December 2014.

4.0 ACCOUNTING POLICIES

4.1 New and revised IFRS with no material effect on the Financial Statements

The following relevant revised standards have been applied in the financial statements, their applications have not had any material impact on the amounts reported for current and prior years but may affect the accounting for future transactions or arrangements.

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- IAS 19 Employee Benefits Amended to clarify the requirements that relate to how contributions from employees or third parties that are linked to service should be attributed to periods of service.
- IAS 24 Related Party Disclosures Amendments resulting from annual Improvements 2010-2012 Cycle (Management Entities)
- IAS 32 Financial Instruments: Disclosures Amendments relating to the offsetting of assets and liabilities.
- IAS 36 Impairment of assets Amendments to recoverable amount disclosures for Non-Financial Assets.
- IAS 39 Financial Instruments: Recognition and Measurement Amendments relating to Novation of Derivatives and Continuation of Hedge Accounting.
- IFRS 13 Fair Value Measurement Amendments resulting from Annual Improvements 2011-2013 Cycle.

4.2 New and revised IFRS in issue but not yet effective

- IFRS 7 Financial Instruments: Disclosures Deferral of mandatory effective date of IFRS 9 and amendments relating to transition disclosures (effective 1 January 2015)
- IFRS 14 Regulatory Deferral Accounts (effective 1 January 2016)
- IFRS 15 Revenue from Contracts with Customers (effective 1 January 2017)

4.3 Accounting Convention

The financial statements are prepared under the historical cost convention.

4.4 Property, Plant and Equipment

Property, plant and equipment are stated at cost less accumulated depreciation and impairment in value.

4.4.1 Depreciation / Amortisation

Depreciation is calculated on the straight line basis at annual rates estimated to write off the cost of the assets less their estimated residual values over their expected useful lives. For assets which have been revalued, no residual value has been considered for the computation of depreciation and the latter is offset against the revaluation reserve. The annual rates used are:

Equipment	10-20%
Motor vehicles	10-20%
Projects- (a) Civil works	2.50%
(b) Mechanical & electrical	6.67%
(c) Consultancy	20.00%

FOR THE YEAR ENDED 31 DECEMBER 2014

contd

No depreciation is charged on additions in the month of purchase nor is provision made in the month of disposal. So far, assets received from Government are treated as grants in the accounts, the net book value is being treated as deferred income and amortised over a period of 8 to 10 years.

4.4.2 Impairment

At each reporting date, the Authority reviews the carrying amounts of its assets to determine whether there is any indication that those assets have suffered an impairment loss. If such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss, if any and the carrying amount of the assets is reduced to its recoverable amount.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately unless the relevant asset is carried at a revalued amount in which case the impairment loss is treated as a revaluation decrease.

4.5 Financial Instruments

Financial instruments carried on the Statement of Financial Position include loans, trade and other receivables, cash and cash equivalents and trade and other payables. The particular recognition methods adopted are disclosed in the individual policy statements associated with each item.

4.6 Receivables

Trade receivables are carried at original invoice amount less provision made for impairment loss of these receivables and approximates their fair value. The amount of the provision has been determined by reference to debts, which are over three- years-old or are unlikely to be recovered.

4.7 Payables

Trade payables are stated at their nominal value and approximate their fair value.

4.8 Inventories

Inventory items comprise consumable stores, chemicals, maintenance materials, spare parts for plant and equipment from contracts which are held for distribution or consumption at no charge or for a nominal charge. They are measured at the lower of cost and Net Realisable Value. Net realisable value refers to the net amount that an entity expects to realise from the sale of Inventory in the ordinary course of business.

4.9 Revenue Recognition

Wastewater fees are recognised on an accrual basis. Commission costs paid to the CWA are recognised on wastewater fees collectible with the substance of the relevant agreement.

FOR THE YEAR ENDED 31 DECEMBER 2014

cont

Other income includes:

- (i) Revenue derived from ancillary services are listed at appendix I.
- (ii) Interest income is recognised on an accrual basis with the substance of the relevant agreement made at time of investment.
- (iii) All supply of goods and services by the Wastewater Management Authority established under WMA Act 2000 are to be zero-rated by virtue of the Value Added Tax (Amendment Bill) no XL11 of 2001.

4.10 Provision for retirement benefits

The Authority contributes to two pension schemes, which are "Defined Benefit" and "Defined Contribution" plans. The assets of the fund are held independently and administered by the State Insurance of Mauritius Ltd (SICOM).

(i) Defined benefit

The amount for present value of the defined benefit obligation as adjusted for unrecognised past service costs and reduced by the fair value of plan assets is recognised in the Statement of Financial Position as at 31 December 2014. The average remaining working lifetime of existing lifetime of existing members is 24 years.

(ii) Service costs

Service cost is the additional liability that arises from employees providing service during the period.

(iii) Current Service Cost

Current Services cost is the increase in the present value of the defined benefit obligation resulting from employee service in the current period.

(iv) Past Service Cost

Past Service Cost is the change in the present value of the defined benefit obligation for employee service in prior periods.

(v) Fund Expenses

Fund Expenses payable is the management fee in respect of the fund.

(vi) Net Interest Expense/Income

Net Interest expense is the interest expense on the net defined benefit liability or interest income on the net defined benefit asset.

(vii) Defined contribution

Further to the recommendations of the PRB 2013 Report, the Statutory Bodies Funds Act had been amended and a new

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scheme had been set up under Section 18 of the Pension Act, that is the Public Pension Defined Contribution Scheme to cater for new entrants. The amount expensed in the Statement of Profit/Loss is MUR 1,024,316 for the year 2014.

4.11 Contributions to the National Pension Scheme

The contributions to the National Pension Scheme on behalf of temporary and contract employees are expensed in the Statement of Profit/Loss in the period in which they fall due. An amount of MUR 589,416 has been contributed in 2014.

4.12 Employee Benefits

Employee benefits include sick leave and passage benefits. Employee benefits such as sick leave entitlements which fall due up to the reporting date in which the employees render the related service are measured at their nominal amounts and undiscounted. The nominal basis of measurement for sick leaves uses remuneration rates as at December 2014 and that for passage benefits are based on annual basic salary plus compensation at approved rates. For short term passage benefits, an estimated amount has been provided.

4.13 Related Parties

For the purpose of the 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 where the Authority is subject to common control of common significant influence. Related parties may be individuals or entities. According to Section 9 of the WMA Act 2000, the Government of Mauritius can exercise control.

4.14 Use of Estimates and Judgment

The preparation of financial statements in accordance with IAS/IFRS requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of Financial Statements and the reported amounts of revenues and expenses during the reporting period. Although these estimates are based on management's best knowledge of current events and actions, actual results ultimately may differ from these estimates.

4.15 Financial Risks Management

The financial risk factors to which the activities of the WMA are exposed are as follows:

4.15.1 Liquidity Risk

This refers to the possibility of default by the Authority to meet its obligations because of unavailability of funds to meet operational requirement. In order to ensure adequacy of its funding, cash flow forecasts are prepared weekly and sometimes daily to identify any shortage of funds. The expenditure of the Authority is also matched against budgeted estimates to be within targeted limits.

FOR THE YEAR ENDED 31 DECEMBER 2014

contd

4.15.2 Interest Rate Risk

WMA's income and operating cash flows are substantially independent of changes in market interest rate. However, WMA's policy is to maximise returns on interest-bearing assets.

4.15.3 Credit Risk

Credit risk relates to the possibility of default by customers. The Authority credit risk is mainly attributable to its trade receivables. The amount presented in the Statement of Financial position is netted against provision for doubtful receivables made for domestic and non-domestic customers that are three years old or are unlikely to be recovered.

4.15.4 Currency Risk

There is the possibility of currency risk whenever payment for the purchase of goods and services and payment to contractors for capital projects are effected in foreign currency.

4.16 Non-Monetary Assets from Government (Deferred Income)

Government grants related to non-monetary assets have been recognised as income on a systematic and Rational basis over the useful life of the assets and adjusted annually whenever the need arises.

See note 12.

5.0 SALARIES AND RELATED COSTS

2014	2013
NUMBER	NUMBER
483	467

Total number of employees

as at 31 December 483 467

6.0 FINANCE COSTS

Bank Charges	202,126	222,752
Interest on loan from Government	55,884,547	16,246,645
User fee	71,000,000	71,000,000
	127,086,673	87,469,397

FOR THE YEAR ENDED 31 DECEMBER 2014

contd

7.0 PROPERTY, PLANT & EQUIPMENT

	Vehicles	Equipment	Total 2014	Total 2013
	MUR	MUR	MUR	MUR
Cost/Valuation				
At 31 December 2013	69,637,446	81,023,493	150,660,939	150,660,939
Additions	4,726,300	15,129,491	19,855,791	-
Cost as at 31 December 2014	74,363,746	96,152,984	170,516,730	150,660,939
Accumulated depreciation				
At 31 December 2013	31,938,165	54,672,274	86,610,439	86,610,439
Charge for the year	7,722,672	7,825,560	15,548,232	-
Depreciation on revalued amount	1,136,938	-	1,136,938	-
Total depreciation as at 31 December 2014	40,797,775	62,497,834	103,295,609	86,610,439
Carrying value				
As at 31 December 2014	33,565,971	33,655,150	67,221,121	64,050,500

7.1 Assets revalued

Vehicles revalued

Less depreciation on revalued amount

Total as at 31 December 2014

2014 MUR	2013 MMUR MUR
2,273,876	3,410,814
(1,136,938)	(1,136,938)
1,136,938	2,273,876

FOR THE YEAR ENDED 31 DECEMBER 2014

contd

8.0 INVESTMENT IN PROJECTS

Closing Balance

Less amount falling due within one year

Amount falling due more than one year

Investment in projects consisting of direct payment made by WMA and through loan from Government for:

		2014		2013
	Projects funded by WMA	Projects funded through loan from Government	Total 2014	Total
	MUR	MUR	MUR	MUR
Cost/Valuation				
At 31 December 2013	85,076,516	833,150,779	918,227,295	918,227,295
Additions	-	762,207,558	762,207,558	-
Adjustment on inventory/valuation	(31,200)	120,056	88,856	-
Transfer to Work in Progress	-	(1,520,213,355)	(1,520,213,355)	
At 31 December 2014	85,045,316	75,265,038	160,310,354	918,227,295
Accumulated depreciation				
At 31 December 2013	1,910,216	209,400	2,119,616	2,119,616
Charge for the year	2,480,488	3,132,590	5,613,078	-
Adjustment Depreciation	3,731,187	405,413	4,136,600	-
At 31 December 2014	8,121,891	3,747,403	11,869,294	2,119,616
Carrying value				
At 31 December 2014	76,923,425	71,517,635	148,441,060	916,107,679
9.0 LOANS GRANTED TO STAFF			2014	2013 MUR MUR
Opening Balance			10,471,59	7,249,980
Loan Granted			5,248,81	6,501,430
Loan repaid			(2,746,21	6) (3,279,811)

12,974,193 10,471,599

(6,009,158)

4,462,441

(5,046,974)

7,927,219

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Loan granted includes balances in respect of advances of MUR 12,974,194 made to eligible staff for the purchase of personal cars.

The loan is repayable over a period of five to seven years at an interest rate of 7.5%, 4% & 4.65% per annum depending the time the loan is granted.

10.0 INVENTORIES

The inventories consist of mainly recurrent chemicals and spare parts for maintenance and equipment from Jin Fei and other Capital Projects.

	2014 MUR	ZUIS MUR
Equipment from projects	14,901,049	15,452,801
Spare parts for maintenance	2,714,050	2,317,944
Chemicals	583,536	850,980
Other consumables	1,653,087	1,021,738
Work in Progress	1,671,183,274	-
Total	1,691,034,996	19,643,463

11.0 RECEIVABLES AND PREPAYMENTS	2014	2013 MUR MUR
Opening balance	410,705,129	226,943,243
Increase/(decrease) in Domestic and Non Domestic Debtors	(132,674,123)	183,761,886
	278,031,006	410,705,129
Less impairment of debt (see Note 11.2)	(112,515,951)	(103,391,595)
Bills rendered to Domestic and Non Domestic Customers	165,515,055	307,313,534
Other receivables and prepayments	77,512,728	97,226,815
Deposits receivable	655,232	635,232
Total	243,683,015	405,175,581

11.1 BILLS RENDERED TO CUSTOMERS ARE SHOWN AT A NET BASIS. THE AVERAGE CREDIT PERIOD TAKEN BY CUSTOMERS IS 120 DAYS. NO PENALTY IS CHARGED ON THE RECEIVABLES ON THE FIRST 21 DAYS FROM THE DATE OF DELIVERY, THEREAFTER A SURCHARGE OF 10% IS APPLICABLE ON PAYMENT

FOR THE YEAR ENDED 31 DECEMBER 2014

Closing Balance

Less amount falling due within one year

Amount falling due more than one year

cont

20,140,404

(6,441,485)

13,698,919

Year

22,194,903

(7,011,505)

15,183,398

Year

11.2 MOVEMENT IN THE IMPAIRMENT OF DEBT	2014 MUR	2013 MUR
Balance as at 1 January	103,391,595	93,320,358
Amount written off/ recovered	(25,909,628)	(15,059,955)
Provision for the year	35,033,984	25,131,192
Balance as at 31 December	112,515,951	103,391,595
12.0 DEFERRED INCOME	2014 MUR	2013 MUR MUR
Opening Balance	22,194,903	8,611,186
Received/Disposed during the year	3,407,145	22,370,039
Adjusted during the year	979,841	(1,774,817)
Amortisation	(6,441,485)	(7,011,505)

13.0 RETIREMENT BENEFIT OBLIGATIONS FIGURES FOR IAS 19 ADOPTION: For the year ending 31 December 2014

For the year ending 31 December 2014	ending 31 December 2014	ending 31 December 2013
Amounts recognised in the Statement of Financial Position at end of year:	MUR	MUR
Defined benefit obligation	188,919,147	170,130,521
Fair value of plan assets	(85,756,395)	(75,118,181)
Liability recognised in the Statement of Financial Position at end of year	103,162,752	95,012,340
Amounts recognised in the Statement of Financial Performance:		00,000,000
Service cost:		
Current service cost	9,256,283	8,556,183
Past service cost	-	-
(Employee Contributions)	(5,221,509)	(5,081,638)
Fund Expenses	407	492
Net interest expense/(income)	7,339,869	4,372,506
P&L Charge	11,375,050	7,847,543
Remeasurement		
Liability (gain)/loss	3,320,891	39,013,793
Asset gain/(loss)	2,160,295	(1,326,551)
Total Other Comprehensive Income(OCI) recognised	5,481,186	37,687,242
Total	16,856,236	45,534,785

FOR THE YEAR ENDED 31 DECEMBER 2014

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13.0 RETIREMENT BENEFIT OBLIGATIONS FIGURES FOR IAS 19 ADOPTION: For the year anding 31 December 2014 - (contd.)

For the year ending 31 December 2014 - (contd)

	n e	di ce	ear ng 31 ember)14	
Ī	Г	Г	MUR	J

95,012,340

11,375,050

(8,664,410)

103,162,752

5,481,186

Year

ending 31

(41,414)

Year ending 31 December 2013

57,113,357

7,847,543

(7,632,996)

37,687,242

95,012,340

Year

ending 31

(2,806)

Movements in liability recognised in the Statement of Financial Position:

At start of year

Amount recognised in P&L

Actuarial reserves transferred in
(Contributions paid by employer)

Amount recognised in OCI

At end of year

Actual return on plan assets: **4,349,460 6,657,845**

The plan is a defined benefit arrangement for the employees and it is wholly funded. The assets of the funded plan are held

independently and administered by the State Insurance Company of Mauritius Ltd.

	December 2014	December 2013
Reconciliation of the present value of defined benefit obligation	MUR MUR	MUR
Present value of obligation at start of period	170,130,521	120,706,873
Current service cost	9,256,283	8,556,183
Interest cost	13,610,441	9,656,550
(Benefits paid)	(7,398,988)	(7,802,878)
Liability (gain)/loss	3,320,890	39,013,793
Present value of obligation at end of period	188,919,147	170,130,521
Reconciliation of fair value of plan assets:		
Fair value of plan assets at start of period	75,118,181	63,593,516
Expected return on plan assets	6,270,572	5,284,044
Employer contributions	8,664,410	7,632,996
Employee contributions	5,221,509	5,081,638
Actuarial Reserves transferred in	41,414	2,806
(Benefits paid + other outgo)	(7,399,396)	(7,803,370)
Asset gain/(loss)	(2,160,295)	1,326,551
Fair value of plan assets at end of period	85,756,395	75,118,181

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	December 2014	December 2013
	MUR	MUR
Distribution of plan assets at end of period:		
Percentage of assets at end of year		
Government securities and cash	57.1%	59.1%
Loans	4.1%	4.9%
Local equities	21.1%	21.9%
Overseas bonds and equities	17.0%	13.4%
Property	0.7%	0.7%
Total	100%	100%
Percentage of assets at end of year	(%)	(%)
Assets held in the entity's own financial instruments	0	0
Property occupied by the entity	0	0
Other assets used by the entity	0	0
Components of the amount recognised in OCI	December	December
Year	2014	2013
Currency	MUR	MUR
Asset experience gain/(loss) during the period	(2,160,295)	1,326,551
Liability experience gain/(loss) during the period	(3,320,891)	(39,013,793)
	(5,481,186)	(37,687,242)
Year	2015	
Expected employer contributions	9,081,765	

Weighted average duration of the defined benefit obligation 19 years (Calculated as a % change in PV of liabilities for a 1% change in discount rate).

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

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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:

13.0 RETIREMENT BENEFIT OBLIGATIONS FIGURES FOR IAS 19 ADOPTION: For the year ending 31 December 2014 - (contd)

Discount Rate
Future salary increases
Future pension increases
Mortality before retirement
Mortality in retirement

Retirement age

Year ending 31 December 2014	Year ending 31 December 2013
MUR	MUR
8.00%	8.00%
5.50%	5.50%
3.50%	3.50%
A 6770 Ult	imates Tables
PA (9)	O) Tables

As per schedule II in the Statutory

Bodies Pension Funds Act

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

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

If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by MUR27.1M (increase by MUR35.0M) if all assumptions were held unchanged.

If the expected salary growth would increase (decrease) by 1%, the defined benefit obligation would increase by MUR20.9M (decrease by MUR17.2M) if all assumptions were held unchanged.

If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by MUR4.6M (decrease by MUR4.6M) if all assumptions were held unchanged.

FOR THE YEAR ENDED 31 DECEMBER 2014

contd

2014 2013

14.0 EMPLOYEE BENEFITS

WMA has provided for the employee benefits as under:

14.1 PROVISION FOR SICK LEAVE

	MUR	MUR
Opening Balance	29,819,658	23,409,437
Adjustment	270	(6,953)
Payment during the year	(3,216,196)	(2,763,233)
Provision for the year	6,365,059	9,180,407
Closing Balance	32,968,791	29,819,658
Less Amount falling due within one year	(3,025,690)	(2,550,292)
Amount falling due after more than one year	29,943,101	27,269,366

14.2 PROVISION FOR PASSAGE BENEFITS

	2014	2013
	MUR	MUR
Opening Balance	7,679,070	6,613,259
Adjustment	(3,404)	190,006
Payment during the year	(2,175,565)	(1,854,032)
Provision for the year	2,993,621	2,729,837
Closing Balance	8,493,722	7,679,070
Less amount falling due within one year	(2,393,122)	(2,039,435)
Amount falling due after more than one year	6,100,600	5,639,635
Total Short Term Employee Benefits	5,418,812	4,589,727
Total long Term Employee Benefits	36,043,701	32,909,001
Total Employee Benefits	41,462,513	37,498,728

FOR THE YEAR ENDED 31 DECEMBER 2014

contd

15.0 TRADE AND OTHER PAYABLES

2014

Accruals

672,482,642

310,230,928

Other Payables

4,779,107 677,261,749

6,312,866 316,543,794

16.0 CONTINGENT LIABILITY

During the financial year WMA has provided for an amount of MUR17,555,000 as bank guarantee for acquiring wayleaves as follows:-

2014

2013 MUR

Municipal Councils

11,535,000

14,309,000

District Councils

Road Development Authority

120,000 6,000,000 6,000,000

Mauritius Revenue Authority

20,000

Total

17,555,000

20,429,000

There is a collateral security given to the State Bank of Mauritius Ltd in respect of the overdraft facilities taken. The wayleaves are necessary for the implementation of Capital Projects.

At the statement of financial position date, WMA has contingent liability in respect of bank guarantees issued in ordinary course of business from which it is anticipated that no material liabilities will arise.

FOR THE YEAR ENDED 31 DECEMBER 2014

contd

17.0 STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 DECEMBER 2014

MUR

(4,136,599)



Changes in equity for 2014

Prior year expenses

Adjustment of interest on loan (168, 569)Clearing Blockages Debtors (3,000)Adjustment of Grant (1,194,842)**Domestic Debtors** (14,982,499)Remuneration on capital projects (4,909,459)Non Domestic Debtors (101,839,637)Refund of Wastewater Charges (24,741)Stock Montagne Jacquot (311,625)

Total prior year expenses (127,570,971)

Revenue for prior years

Adjustment depreciation on projects & Tianli

Other Revenue Debtors19,989Refund of retention allowance97,512Overtime prior year140,905

Total revenue for prior years 258,406

Net revenue/(expenses) recognised directy in statement of changes in equity

(127,312,565)

2014

Figures for 2013 have been omitted owing to change in items of expenses and revenue.

18.0 LONG TERM LOAN

As from year 2013 capital projects previously funded by Government is now funded by WMA through loan from Government.

 Opening Balance
 920,872,560

 Loan from Government
 702,488,725

 Adjustment on valuation
 120,056

 Total
 1,623,481,341

FOR THE YEAR ENDED 31 DECEMBER 2014

conto

19.0 CAPITAL COMMITMENTS

WMA has contracted capital expenditure amounting to MUR6,374,245 for the purchase of equipment at the statement of financial position date which has been recognised in the financial statement.

20.0 DIRECTORS OR EMPLOYEES INTEREST

The directors or employees do not have any interest in any contract or transaction with the organisation.

21.0 RELATED PARTY TRANSACTIONS

The Government of Mauritius is deemed to directly or indirectly control the Authority, and exercise significant influence over the Authority in making financial and operating decision. The amount paid to and received from Government of Mauritius and its state-controlled entities relate generally to fixing tariff, taxes, amount relating to pension and pension administration, payment of user fee, interest and refund of loans.

22.0 REMUNERATION OF DIRECTORS AND KEY PERSONNEL MANAGEMENT

The remuneration of directors and that of the members of key personnel management during the year was as follows:-

22.1 Remuneration

	MUR	MUR
Directors	2,198,500	916,800
Key Personnel Management	9,291,097	10,237,706
	11,489,597	11,154,506

2014

2013

22.2 Loans to Managers for the Purchase of vehicles

	MOR	MOR
Opening balance	1,021,428	430,000
Add loan granted during the year	-	830,000
Less loan repaid	(238,572)	(238,572)
Closing balance	782,856	1,021,428



APPENDIX-I

INCOME For the year ended 31 December 2014

INCOME	2014 MUR	2013 MUR MUR
Domestic Tariff (Fees)	154,118,136	150,044,935
Non Domestic Tariff (Fees)	235,191,393	220,205,800
	389,309,529	370,250,735
OTHER INCOME		
Surcharge	7,709,349	6,717,944
Septic Tank Emptying	7,082	13,445
Sale of Tender Documents	301,000	94,000
Tanker License Fees	749,808	363,356
Bank Interest Received	1,820,959	1,510,387
Industrial Discharge Permit	9,000	5,200
Sundry Income	1,802,874	2,794,992
Verification of Design of Sewer, Treatment Plant	27,200	16,000
Clearing Blockages	268,360	336,081
Disposal of effluent at Roche Bois Pumping station	16,034,771	12,287,727
Clearance for Building Permit	1,979,481	967,900
Attendance to Meetings and Site Visits	7,800	15,000
Witnessing of Percolation Tests	23,200	44,800
Wastewater Clearance for Morcellement permits	741,400	805,880
Amortisation of Government Grant	6,441,485	7,011,505
TOTAL OTHER INCOME	37,923,769	32,984,217
TOTAL INCOME	427,233,298	403,234,952

APPENDIX-II

EXPENDITURE For the year ended 31 December 2014

Staff costs and other related costs 139,920,667 134,245,848 Travel and Transport 16,488,067 15,612,133 Telephone 831,086 889,258 Electricity 46,680,844 44,402,221 Water Rates 1,238,624 855,566 Security Services 4,891,465 4,564,950 Repair and Maintenance costs 8,893,683 14,821,398 Motor Vehicle Costs 17,329,790 16,977,797 Contract Operating Agreement 49,440,338 48,713,482 Advertising Costs 142,610 120,848 Sub-Total 4 285,857,174 281,203,542 ADMINISTRATIVE COSTS 58,864,708 51,609,123 Staff costs and other related costs 58,864,708 51,609,123 Travel and Transport 4,362,535 3,976,571 Postage 378,117 311,344 Telephone 1,409,500 15,028,500 Electricity 1,467,886 1,421,881 Printing and Stationery 2,898,651 3,010,232 Security Services	OPERATION AND MAINTENANCE COSTS	2014 MUR	2013 MUR
Travel and Transport 16.488,067 15,612,138 Telephone 831,086 889,258 Electricity 46,680,844 44,402,221 Water Rates 1,238,624 855,566 Security Services 4,891,465 4,564,950 Repair and Maintenance costs 8,893,683 14,821,398 Motor Vehicle Costs 17,329,790 16,977,797 Contract Operating Agreement 49,440,338 48,713,482 Advertising Costs 142,610 120,848 Sub-Total A 285,857,174 281,203,542 ADMINISTRATIVE COSTS S 58,864,708 51,609,123 Travel and Transport 4,362,535 3,976,571 70,571 Postage 378,117 311,344 71,544 71,544 Telephone 1,409,500 1,563,529 71,528,500 15,028,500 15,028,500 15,028,500 15,028,500 15,028,500 15,028,500 15,028,500 15,028,500 15,028,500 15,028,500 15,028,500 15,028,500 15,028,500 15,028,500 16,028,500 1		139 920 667	134 245 884
Telephone 831,086 889,258 Electricity 46,680,844 44,402,221 Water Rates 1,238,624 855,566 Security Services 4,891,465 4,564,950 Repair and Maintenance costs 8,893,683 14,821,398 Motor Vehicle Costs 17,329,790 16,977,797 Contract Operating Agreement 49,440,338 48,713,482 Advertising Costs 142,610 120,848 Sub-Total A 285,857,174 281,203,542 ADMINISTRATIVE COSTS Staff costs and other related costs 58,864,708 51,609,123 Travel and Transport 4,362,535 3,976,571 Postage 378,117 311,344 Telephone 1,409,500 1,563,529 Rent 15,028,500 15,028,500 Electricity 1,467,886 1,421,881 Printing and Stationery 2,898,651 3,010,232 Insurance 370,762 772,495 Security Services 474,730 426,900 Hired and Contracted Service 1,086			
Electricity 46,680,844 44,02,221 Water Rates 1,238,624 855,566 Security Services 4,891,465 4,564,950 Repair and Maintenance costs 8,893,683 14,821,398 Motor Vehicle Costs 17,329,790 16,977,797 Contract Operating Agreement 49,440,338 48,713,482 Advertising Costs 142,610 120,848 Sub-Total 8 285,857,174 281,203,542 ADMINISTRATIVE COSTS 2 38,893,683 14,093,802 Staff costs and other related costs 58,864,708 51,609,123 Travel and Transport 4,362,535 3,976,571 Postage 378,117 311,344 Telephone 1,409,500 1,563,529 Rent 15,028,500 15,028,500 Electricity 1,467,886 1,421,881 Printing and Stationery 2,898,651 3,010,232 Insurance 370,762 772,495 Security Services 474,730 426,900 Hired and Contracted Service 1,086,57			
Water Rates 1,238,624 855,566 Security Services 4,891,465 4,564,950 Repair and Maintenance costs 8,893,683 14,821,398 Motor Vehicle Costs 17,329,790 16,977,797 Contract Operating Agreement 49,440,338 48,713,482 Advertising Costs 142,610 120,848 Sub-Total A 285,857,174 281,203,542 ADMINISTRATIVE COSTS Staff costs and other related costs 58,864,708 51,609,123 Travel and Transport 4,362,535 3,976,571 Postage 378,117 311,344 Telephone 1,409,500 1,563,529 Rent 15,028,500 15,028,500 Electricity 1,467,886 1,421,881 Printing and Stationery 2,898,551 3,010,232 Insurance 370,762 772,495 Security Services 474,730 426,900 Hired and Contracted Service 1,086,575 1,116,941 Consultancy Services 531,125 1,477,600 Seminars and Hospitalit		,	
Security Services 4,891,465 4,564,950 Repair and Maintenance costs 8,893,683 14,821,398 Motor Vehicle Costs 17,329,790 16,977,797 Contract Operating Agreement 49,440,338 48,713,482 Advertising Costs 142,610 120,848 Sub-Total A 285,857,174 281,203,542 ADMINISTRATIVE COSTS Staff costs and other related costs 58,864,708 51,609,123 Travel and Transport 4,362,535 3,976,571 Postage 378,117 311,344 Telephone 1,409,500 1,563,529 Rent 15,028,500 15,028,500 Electricity 1,467,886 1,421,881 Printing and Stationery 2,898,651 3,010,232 Insurance 370,762 772,495 Security Services 474,730 426,900 Hired and Contracted Service 1,086,575 1,116,941 Consultancy Services 531,125 1,477,600 Seminars and Hospitality 413,913 365,732 <t< td=""><td></td><td></td><td>· · · ·</td></t<>			· · · ·
Repair and Maintenance costs 8,893,683 14,821,398 Motor Vehicle Costs 17,329,790 16,977,797 Contract Operating Agreement 49,440,338 48,713,482 Advertising Costs 142,610 120,848 Sub-Total A 285,857,174 281,203,542 ADMINISTRATIVE COSTS Staff costs and other related costs 58,864,708 51,609,123 Travel and Transport 4,362,535 3,976,571 Postage 378,117 311,344 Telephone 1,409,500 1,563,529 Rent 15,028,500 15,028,500 Electricity 1,467,886 1,421,881 Printing and Stationery 2,898,651 3,010,232 Insurance 370,762 772,495 Security Services 474,730 426,900 Hired and Contracted Service 1,086,575 1,116,941 Consultancy Services 531,125 1,477,600 Seminars and Hospitality 413,913 365,732 Legal Fees 5,235,471 2,048,649 Audit Fees	Security Services		
Motor Vehicle Costs 17,329,790 16,977,797 Contract Operating Agreement 49,440,338 48,713,482 Advertising Costs 142,610 120,848 Sub-Total A 285,857,174 281,203,542 ADMINISTRATIVE COSTS Staff costs and other related costs 58,864,708 51,609,123 Travel and Transport 4,362,535 3,976,571 Postage 378,117 311,344 Telephone 1,409,500 1,563,529 Rent 15,028,500 15,028,500 Electricity 1,467,886 1,421,881 Printing and Stationery 2,898,651 3,010,232 Insurance 370,762 772,495 Security Services 474,730 426,900 Hired and Contracted Service 1,086,575 1,116,941 Consultancy Services 531,125 1,477,600 Seminars and Hospitality 413,913 365,732 Legal Fees 5,235,471 2,048,649 Audit Fees 325,000 275,000 Other Fees 2,198,500 976,	Repair and Maintenance costs	8,893,683	
Contract Operating Agreement 49,440,338 48,713,482 Advertising Costs 142,610 120,848 Sub-Total A 285,857,174 281,203,542 ADMINISTRATIVE COSTS Staff costs and other related costs 58,864,708 51,609,123 Travel and Transport 4,362,535 3,976,571 Postage 378,117 311,344 Telephone 1,409,500 1,563,529 Rent 15,028,500 15,028,500 Electricity 1,467,886 1,421,881 Printing and Stationery 2,898,651 3,010,232 Insurance 370,762 772,495 Security Services 474,730 426,900 Hired and Contracted Service 1,086,575 1,116,941 Consultancy Services 531,125 1,477,600 Seminars and Hospitality 413,913 365,732 Legal Fees 5,235,471 2,048,649 Audit Fees 325,000 275,000 Other Fees 2,198,500 976,800 Advertising costs 62,287	Motor Vehicle Costs		
Sub-Total A 285,857,174 281,203,542 ADMINISTRATIVE COSTS Staff costs and other related costs 58,864,708 51,609,123 Travel and Transport 4,362,535 3,976,571 Postage 378,117 311,344 Telephone 1,409,500 1,563,529 Rent 15,028,500 15,028,500 Electricity 1,467,886 1,421,881 Printing and Stationery 2,898,651 3,010,232 Insurance 370,762 772,495 Security Services 474,730 426,900 Hired and Contracted Service 1,086,575 1,116,941 Consultancy Services 531,125 1,477,600 Seminars and Hospitality 413,913 365,732 Legal Fees 5,235,471 2,048,649 Audit Fees 325,000 275,000 Other Fees 2,198,500 976,800 Advertising costs 62,287 243,576 Unserviceable stock written off 5,304 -	Contract Operating Agreement	49,440,338	
ADMINISTRATIVE COSTS Staff costs and other related costs 58,864,708 51,609,123 Travel and Transport 4,362,535 3,976,571 Postage 378,117 311,344 Telephone 1,409,500 1,563,529 Rent 15,028,500 15,028,500 Electricity 1,467,886 1,421,881 Printing and Stationery 2,898,651 3,010,232 Insurance 370,762 772,495 Security Services 474,730 426,900 Hired and Contracted Service 1,086,575 1,116,941 Consultancy Services 531,125 1,477,600 Seminars and Hospitality 413,913 365,732 Legal Fees 5,235,471 2,048,649 Audit Fees 325,000 275,000 Other Fees 2,198,500 976,800 Advertising costs 62,287 243,576 Unserviceable stock written off 5,304 -	Advertising Costs	142,610	120,848
Staff costs and other related costs 58,864,708 51,609,123 Travel and Transport 4,362,535 3,976,571 Postage 378,117 311,344 Telephone 1,409,500 1,563,529 Rent 15,028,500 15,028,500 Electricity 1,467,886 1,421,881 Printing and Stationery 2,898,651 3,010,232 Insurance 370,762 772,495 Security Services 474,730 426,900 Hired and Contracted Service 1,086,575 1,116,941 Consultancy Services 531,125 1,477,600 Seminars and Hospitality 413,913 365,732 Legal Fees 5,235,471 2,048,649 Audit Fees 325,000 275,000 Other Fees 2,198,500 976,800 Advertising costs 62,287 243,576 Unserviceable stock written off 5,304 -	Sub-Total A	285,857,174	281,203,542
Staff costs and other related costs 58,864,708 51,609,123 Travel and Transport 4,362,535 3,976,571 Postage 378,117 311,344 Telephone 1,409,500 1,563,529 Rent 15,028,500 15,028,500 Electricity 1,467,886 1,421,881 Printing and Stationery 2,898,651 3,010,232 Insurance 370,762 772,495 Security Services 474,730 426,900 Hired and Contracted Service 1,086,575 1,116,941 Consultancy Services 531,125 1,477,600 Seminars and Hospitality 413,913 365,732 Legal Fees 5,235,471 2,048,649 Audit Fees 325,000 275,000 Other Fees 2,198,500 976,800 Advertising costs 62,287 243,576 Unserviceable stock written off 5,304 -			
Travel and Transport 4,362,535 3,976,571 Postage 378,117 311,344 Telephone 1,409,500 1,563,529 Rent 15,028,500 15,028,500 Electricity 1,467,886 1,421,881 Printing and Stationery 2,898,651 3,010,232 Insurance 370,762 772,495 Security Services 474,730 426,900 Hired and Contracted Service 1,086,575 1,116,941 Consultancy Services 531,125 1,477,600 Seminars and Hospitality 413,913 365,732 Legal Fees 5,235,471 2,048,649 Audit Fees 325,000 275,000 Other Fees 2,198,500 976,800 Advertising costs 62,287 243,576 Unserviceable stock written off 5,304 -			
Postage 378,117 311,344 Telephone 1,409,500 1,563,529 Rent 15,028,500 15,028,500 Electricity 1,467,886 1,421,881 Printing and Stationery 2,898,651 3,010,232 Insurance 370,762 772,495 Security Services 474,730 426,900 Hired and Contracted Service 1,086,575 1,116,941 Consultancy Services 531,125 1,477,600 Seminars and Hospitality 413,913 365,732 Legal Fees 5,235,471 2,048,649 Audit Fees 325,000 275,000 Other Fees 2,198,500 976,800 Advertising costs 62,287 243,576 Unserviceable stock written off 5,304 -		58,864,708	51,609,123
Telephone 1,409,500 1,563,529 Rent 15,028,500 15,028,500 Electricity 1,467,886 1,421,881 Printing and Stationery 2,898,651 3,010,232 Insurance 370,762 772,495 Security Services 474,730 426,900 Hired and Contracted Service 1,086,575 1,116,941 Consultancy Services 531,125 1,477,600 Seminars and Hospitality 413,913 365,732 Legal Fees 5,235,471 2,048,649 Audit Fees 325,000 275,000 Other Fees 2,198,500 976,800 Advertising costs 62,287 243,576 Unserviceable stock written off 5,304 -		4,362,535	3,976,571
Rent 15,028,500 15,028,500 Electricity 1,467,886 1,421,881 Printing and Stationery 2,898,651 3,010,232 Insurance 370,762 772,495 Security Services 474,730 426,900 Hired and Contracted Service 1,086,575 1,116,941 Consultancy Services 531,125 1,477,600 Seminars and Hospitality 413,913 365,732 Legal Fees 5,235,471 2,048,649 Audit Fees 325,000 275,000 Other Fees 2,198,500 976,800 Advertising costs 62,287 243,576 Unserviceable stock written off 5,304 -	Postage	378,117	311,344
Electricity 1,467,886 1,421,881 Printing and Stationery 2,898,651 3,010,232 Insurance 370,762 772,495 Security Services 474,730 426,900 Hired and Contracted Service 1,086,575 1,116,941 Consultancy Services 531,125 1,477,600 Seminars and Hospitality 413,913 365,732 Legal Fees 5,235,471 2,048,649 Audit Fees 325,000 275,000 Other Fees 2,198,500 976,800 Advertising costs 62,287 243,576 Unserviceable stock written off 5,304 -	Telephone	1,409,500	1,563,529
Printing and Stationery 2,898,651 3,010,232 Insurance 370,762 772,495 Security Services 474,730 426,900 Hired and Contracted Service 1,086,575 1,116,941 Consultancy Services 531,125 1,477,600 Seminars and Hospitality 413,913 365,732 Legal Fees 5,235,471 2,048,649 Audit Fees 325,000 275,000 Other Fees 2,198,500 976,800 Advertising costs 62,287 243,576 Unserviceable stock written off 5,304 -	Rent	15,028,500	15,028,500
Insurance 370,762 772,495 Security Services 474,730 426,900 Hired and Contracted Service 1,086,575 1,116,941 Consultancy Services 531,125 1,477,600 Seminars and Hospitality 413,913 365,732 Legal Fees 5,235,471 2,048,649 Audit Fees 325,000 275,000 Other Fees 2,198,500 976,800 Advertising costs 62,287 243,576 Unserviceable stock written off 5,304 -	Electricity	1,467,886	1,421,881
Security Services 474,730 426,900 Hired and Contracted Service 1,086,575 1,116,941 Consultancy Services 531,125 1,477,600 Seminars and Hospitality 413,913 365,732 Legal Fees 5,235,471 2,048,649 Audit Fees 325,000 275,000 Other Fees 2,198,500 976,800 Advertising costs 62,287 243,576 Unserviceable stock written off 5,304 -	Printing and Stationery	2,898,651	3,010,232
Hired and Contracted Service 1,086,575 1,116,941 Consultancy Services 531,125 1,477,600 Seminars and Hospitality 413,913 365,732 Legal Fees 5,235,471 2,048,649 Audit Fees 325,000 275,000 Other Fees 2,198,500 976,800 Advertising costs 62,287 243,576 Unserviceable stock written off 5,304 -	Insurance	370,762	772,495
Consultancy Services 531,125 1,477,600 Seminars and Hospitality 413,913 365,732 Legal Fees 5,235,471 2,048,649 Audit Fees 325,000 275,000 Other Fees 2,198,500 976,800 Advertising costs 62,287 243,576 Unserviceable stock written off 5,304 -	Security Services	474,730	426,900
Seminars and Hospitality 413,913 365,732 Legal Fees 5,235,471 2,048,649 Audit Fees 325,000 275,000 Other Fees 2,198,500 976,800 Advertising costs 62,287 243,576 Unserviceable stock written off 5,304 -	Hired and Contracted Service	1,086,575	1,116,941
Legal Fees 5,235,471 2,048,649 Audit Fees 325,000 275,000 Other Fees 2,198,500 976,800 Advertising costs 62,287 243,576 Unserviceable stock written off 5,304 -	Consultancy Services	531,125	1,477,600
Audit Fees 325,000 275,000 Other Fees 2,198,500 976,800 Advertising costs 62,287 243,576 Unserviceable stock written off 5,304 -	Seminars and Hospitality	413,913	365,732
Other Fees 2,198,500 976,800 Advertising costs 62,287 243,576 Unserviceable stock written off 5,304 -	Legal Fees	5,235,471	2,048,649
Advertising costs 62,287 243,576 Unserviceable stock written off 5,304 -	Audit Fees	325,000	275,000
Unserviceable stock written off 5,304 -	Other Fees	2,198,500	976,800
	Advertising costs	62,287	243,576
Loss on Disposal of Fixed Asset - 482,847	Unserviceable stock written off	5,304	-
	Loss on Disposal of Fixed Asset	-	482,847
Sub-Total B 95,113,564 85,107,720	Sub-Total B	95,113,564	85,107,720

APPENDIX-II

TOTAL EXPENDITURE

EXPENDITURE For the year ended 31 December 2014

COMMERCIAL COSTS		2014 MUR	2013 MUR
Income Collection Fee		6,020,150	5,583,333
Bad Debts Provision		9,124,356	10,071,236
Sub-Total	С	15,144,506	15,654,569
DEPRECIATION		21,161,311	17,181,898
Sub-Total	D	21,161,311	17,181,898
FINANCE COSTS			
Bank Charges		202,126	222,752
Interest on Loan		55,884,547	16,246,645
User fee		71,000,000	71,000,000
Sub-Total	E	127,086,673	87,469,397

SUMMARY	2014 MUR MUR	2013 MUR MUR
Total Income	427,233,298	403,234,952
Total Expenditure	544,363,228	486,617,126
Profit/(Loss) for the year	(117,129,930)	(83,382,174)

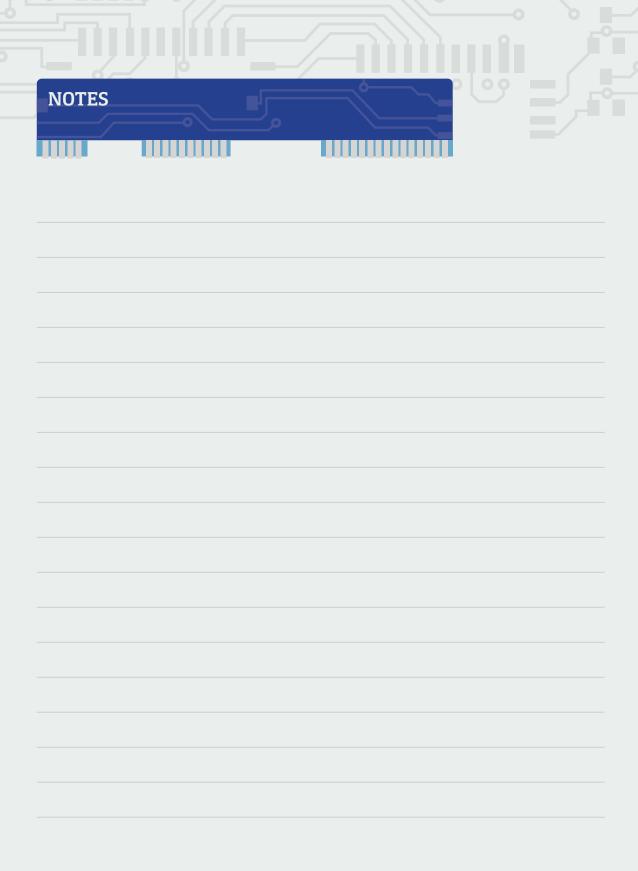
544,363,228

486,617,126

APPENDIX-III

CAPITAL PROJECTS FOR SERVICES UNDER THE CONTROL OF THE WASTEWATER MANAGEMENT AUTHORITY YEAR 2014

S/N	Title of Project	Project Value	Cumulative expendi- ture up to 31.12.13	Actual expenditure as at 31.12.14	Cumulative expendi- ture up to 31.12.14	Remaining balance
		MUR M	MUR M	MUR M	MUR M	MUR M
1	Plaines Wilhems Sewerage Project Stage I	9,419	6,780	723	7,503	1,916
2	House Service Connections	835	584	35	619	216
3	Grand-Baie Sewerage Project	5,673	1,246	8	1,254	4,419
4	Rehabilitation in CHA Estates and Low Cost	1,908	1,267	-	1,267	641
5	Minor Infrastructure Works	89	5	30	35	54
6	Baie Du Tombeau Sewerage Project	3,232	1,707	8	1,715	1,517
7	Environment West and Sanitation Project	2,687	2,142	-	2,142	545
8	Pailles-Guibies Sewerage Project	2,220	28	-	28	2,192
9	Port Louis Rehabilitation	26	-	-	-	26
10	Upgrading of wastewater infrastructure	899	412	72	484	415
11	Neotown Project	184	-	-	-	184
	GRAND TOTAL INCLUSIVE OF VAT	27,172	14,171	876	15,047	12,125
	Less Vat for 2014			(114)		
	Total 2014			762		





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Email: wma@intnet.mu