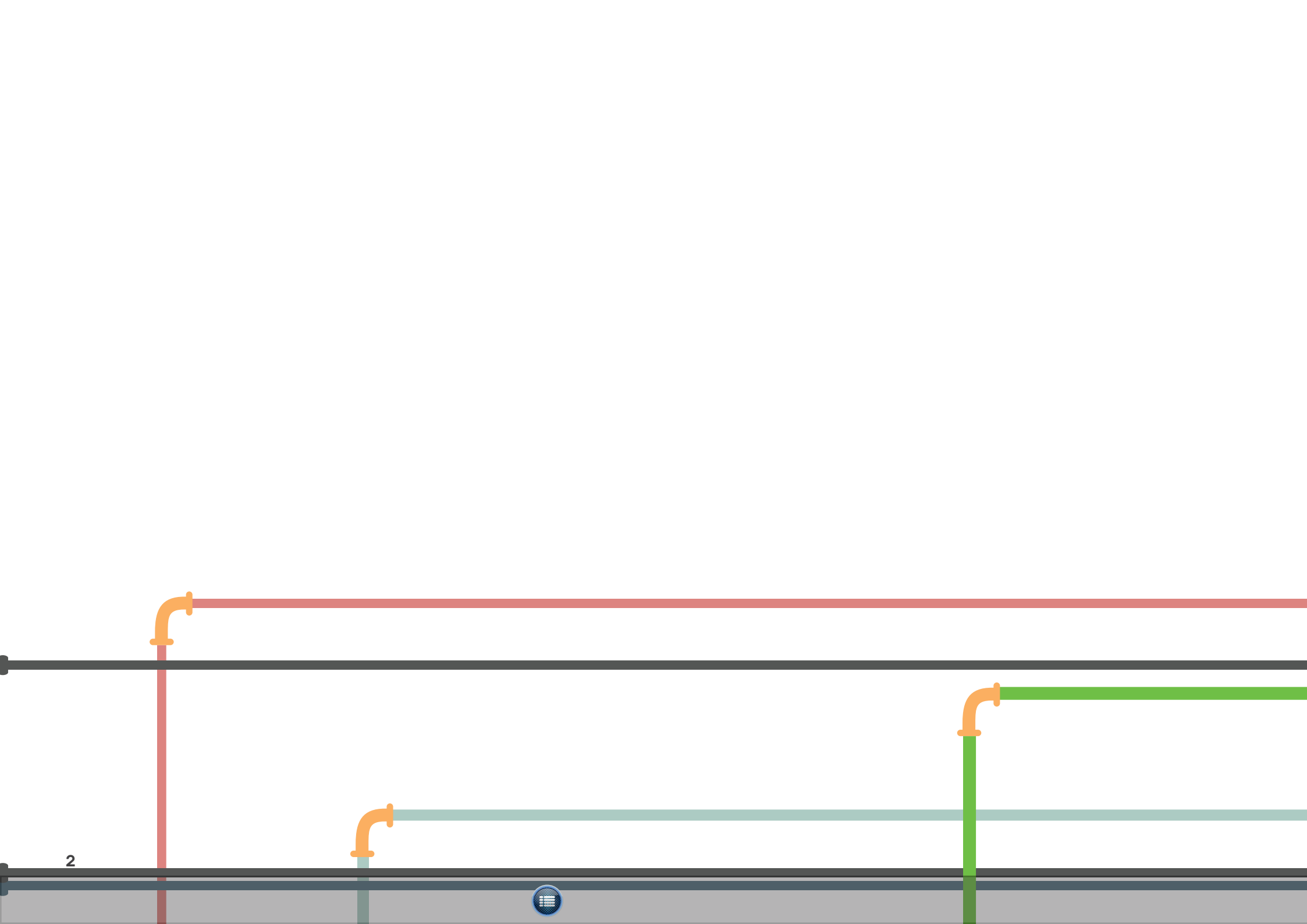




Wastewater Management Authority

# ANNUAL REPORT 2015





2







## VISION

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- » To equip Mauritius with state-of-the-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

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- » 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

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- » 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



## Contents

**07** CHAIRMAN'S STATEMENT

**09** STATEMENT OF  
OFFICER-IN-CHARGE

**10** STRATEGIC PLAN

**12** CORPORATE GOVERNANCE

**29** EXPANDING THE  
WASTEWATER INFRASTRUCTURE

**33** MAINTAINING THE  
WASTEWATER NETWORK

**37** OPERATIONAL PERFORMANCE  
OF THE WASTEWATER INFRASTRUCTURE

**39** POLLUTION CONTROL

**41** WMA LAB  
COMPLIANCE ARM

**43** OUR HUMAN CAPITAL  
OUR ASSETS

**45** ADMINISTRATION  
SAFETY AND HEALTH FOR ALL

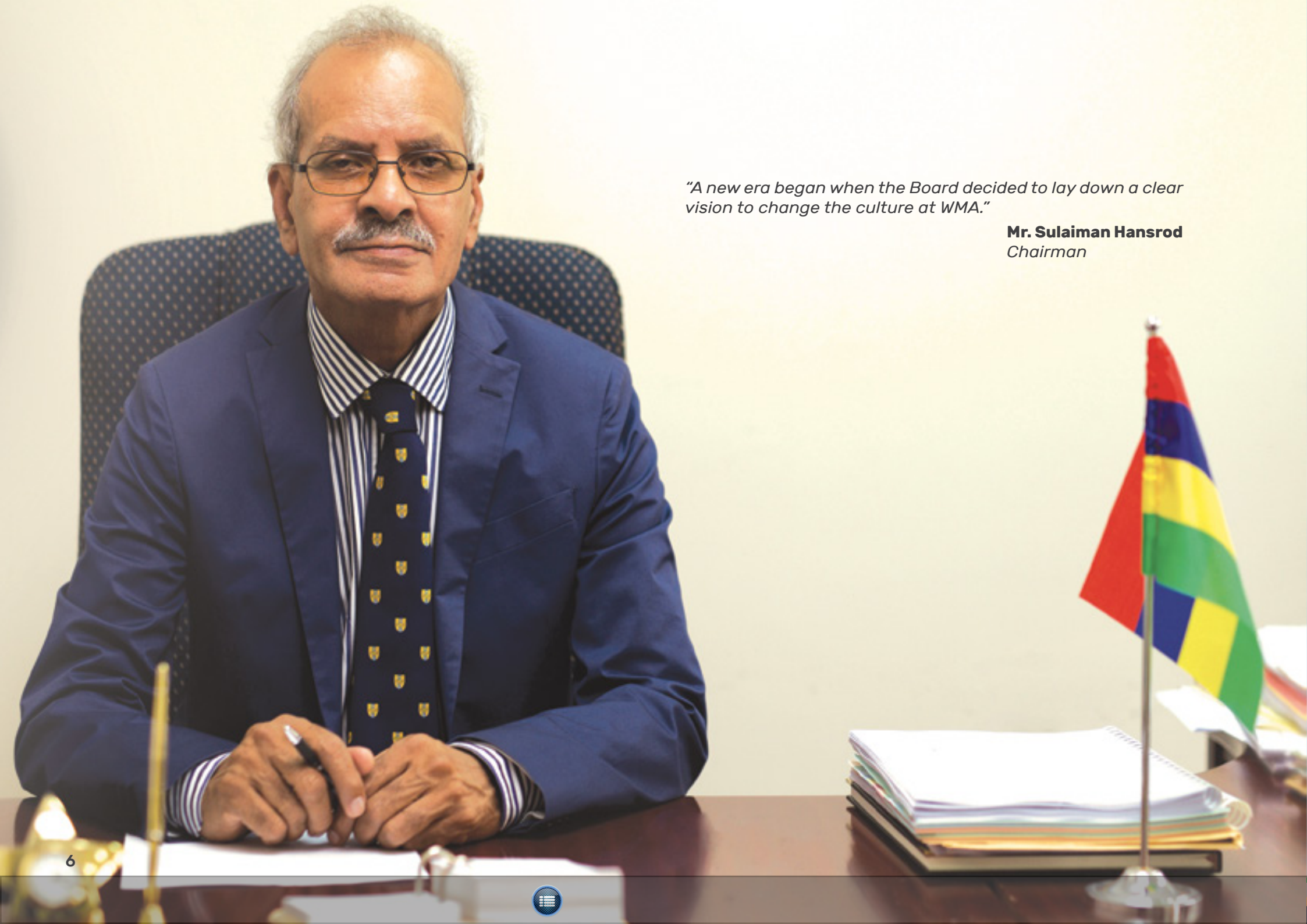
**49** CUSTOMER CARE  
A PROACTIVE APPROACH

**51** IT-INNOVATION ON BOARD

**53** FINANCIAL HIGHLIGHTS





A portrait of Mr. Sulaiman Hansrod, Chairman, seated at a desk. He is wearing a dark blue suit, a striped shirt, and a patterned tie. He has grey hair, a mustache, and glasses. His hands are clasped on the desk. To his right is a small flag with red, blue, yellow, and green horizontal stripes. On the desk are stacks of papers and a pen. The background is a plain, light-colored wall.

*"A new era began when the Board decided to lay down a clear vision to change the culture at WMA."*

**Mr. Sulaiman Hansrod**  
Chairman



# STATEMENT OF THE CHAIRMAN

With my appointment as Chairman of the Wastewater Management Authority Board in 2015, a new era began when the Board decided to lay down a clear vision to change the culture at WMA.

The Board is bound to follow the policies put in place by the Government through our parent Ministry, the MEPU. In that context, it was found that on-going projects had been subject to massive cost overrun in the past, Government decided to cancel all variations under the on-going Plaines Wilhems Sewerage Project so as to contain the revised contract amount to a minimum.

Under my Chairmanship, a Framework Agreement for House Connection was felt to be an urgency as it was unacceptable that House Connection could take more than 1 year to be effected after application from the owner.

A system was put in place to control expenses throughout the Wastewater Management Authority. The Board has taken numerous decisions to redress the financial situation. Also it was found that there was an urgent need for re-structure. The culture prevailing at the Wastewater Management Authority had started to change by end 2015.

Let us look forward to face the numerous challenges of the Authority.



*"Moving forward with Government objectives to expand the wastewater network while maintaining the island's reputation as a dream destination is an aim **"We Must Achieve."**"*

**Navin Jowaheer**  
*Officer in Charge*





# STATEMENT OF THE OFFICER-IN-CHARGE

2015 has been a challenging year with a review of work methodologies, improvement of procurement and good governance practices. Benchmarks were set for core activities such as Project Management and Operation and Maintenance. Much emphasis has been laid on accountability at all levels with a view to enforcing good management practices. Moving forward with Government objectives to expand the wastewater network while maintaining the island's reputation as a dream destination is an aim **"We Must Achieve."**

## Wastewater Projects

The year also witnessed the launching of Phase I of the Pailles Guibies Sewerage Project and the preparation of a new Framework Agreement for House Connections. The aim of having a Framework Agreement is to shorten the time taken for house connection thereby connecting more households to the public sewer system within a shorter timeframe.

WMA invested MUR 570 Million on behalf of Government for the wastewater sector in the year 2015 whereby 2980 new households were connected to the public sewer network.

## Operations and Maintenance

The WMA has under its delegated responsibility the operation and maintenance of 750 Km of sewer network, 10 Wastewater Treatment Plants and 70 Pumping Stations. Major difficulties have been encountered at the Roche Bois Pumping Station and corrective measures are being adopted to prevent frequent breakdowns at this site. A better management of the maintenance of wastewater infrastructure is high on the agenda of the WMA Board. More than 66.9% of workforce is allocated to the operation and maintenance division.

## Financial Statements

WMA maintained its efforts for a financially sustainable organization with

a view to successfully implement future investments in the wastewater sector.

Revenue derived from wastewater fees together with revenue in respect of wastewater services has allowed the WMA to meet its operational costs. For the period under review, WMA revenue and expenditure amounted to Rs 440.3M and Rs 417.5M respectively, hence ending the period under review with an operational profit of MUR 22.7 Million.

## Customer Service

The Authority being conscious that a proactive approach is important for a better customer service has developed a new WMA website. Members of the public are now able to apply online for various services offered by the Authority. Online applications and complaints are recorded at the Public Relations and Customer Care Department, and, relayed to different sections with follow up within the shortest possible delay.

## Human Capital

The Human Capital is at the heart of the WMA and we believe that a knowledgeable and capable workforce is a prerequisite to support the Authority's operational and strategic objectives and to meet future challenges. The WMA has laid emphasis on recruitment and capacity building to ensure that the WMA has the required workforce to meet the demand of an expanding sector and timely implementation of the major wastewater projects. Some 203 staff benefitted from training courses during the period under review.

With new challenges ahead, we are convinced that with the support of the WMA Board, the parent Ministry and the dedication and hard work of our employees, we shall be able to achieve our objectives of expanding the public sewer network resulting in a better environment for the Mauritian population.

# STRATEGIC PLAN

Presently some 83,000 households (domestic, commercial and industrial) are connected to the public sewer system representing about 26% of the population.

The extension of the wastewater network has as objective to satisfy the primary aim of providing proper sanitation facilities and will also prevent environmental degradation. This includes protection of coastal zones and our lagoons, as well as protection of ground water resources.

In line with the above objective, the following roadmap in respect of short, medium and long term projects are contemplated for a better Mauritius.

## Expansion of Wastewater Infrastructure

In the short term, the Authority is implementing projects namely the Plaines Wilhems Sewerage Project, Pailles Guibies as well as the Grand Baie Phase-1B Wastewater Projects.

It is expected that by 2020, around 16,000 additional premises would be connected to the public sewer thus bringing the network coverage to 30%.

In the medium term, the Port Louis Wastewater Rehabilitation Project together with the West Coast Sewerage Project, Grand Baie Phase 2 (regions of Triolet, Trou aux Biches, Fond du Sac) and Baie du Tombeau would require the attention of the Authority.



The realization of the above four projects would increase the number of house connection by about 25,000, thus leading to a coverage of 37% of the population by the year 2025 being connected to the wastewater network.

The long term perspective for implementing wastewater projects would be related to the recommendations contained in the Sewerage Master Plan Report 2012. The densely populated areas of Vacoas, Rivière du Rempart, Grand Baie Phase III (Petit Raffray, Vale, Sottisse) and the island of Rodrigues (Port Mathurin) would be concerned.

The successful completion of these projects amongst others with an investment of MUR 14 Billion over the next fifteen (15) years would bring the wastewater network coverage to 50% with 44,700 additional premises being connected.





# CORPORATE *GOVERNANCE*



## Compliance with the Code

The Corporate Governance philosophy of the WMA is based on transparency, accountability, values and ethics and forms an integral part of the Authority's endeavor towards achieving excellence in its service to its customers. The Authority is committed to adopt the highest standards of Corporate Governance and disclosure practices to ensure that its affairs are managed in the best interest of all stakeholders.

The Board considers that the Authority has fully complied with the provisions of the Code of Corporate Governance for Mauritius and applied the main principles of the Code in its operation.

This section of the Annual Report provides details of how the organisation has applied the main principles of the Code.

## Role of the Board

The Board has collective responsibility for the management, direction and performance of the organisation and provides leadership within a framework of prudent and effective controls which enables risk to be appropriately assessed and managed. The Board sets the strategic direction, ensuring that the necessary resources are in place for the WMA to meet its objectives and deliver sustainable performance.

The Board takes a long-term outlook and sees itself as responsible to its stakeholders, whilst pursuing its objectives in line with its statutory duties.

The roles of the Chairman and General Manager/Officer-In-Charge are separate. The Chairman is responsible for the leadership of the Board, ensuring its effectiveness on all aspects of its role and setting its agenda. He is responsible for creating an environment for open, robust and effective debate. This includes ensuring, via the Secretary to the Board, that members of the Board receive accurate, timely and clear information. The General Manager/Officer-In-Charge is responsible and accountable to the Board for the management and operation of the Authority, supported by the Management team.

The Secretary to the Board is responsible, in respect of effective Board operation, for ensuring good information flows within the Board and its Sub-Committees and between the Board and Management, facilitating Board Member induction, advising the Board through the Chairman on all corporate governance obligations and developments in best practice. All Directors have access to the advice and services of the Secretary to the Board, who advises on corporate governance matters, Board procedures and other relevant rules and regulations.





## Board delegation

The Board has delegated specific responsibilities to Board committees, namely the Finance and Project Monitoring Committee, Staff Committee; and the Audit, Risk and Corporate Governance Committee.

The minutes of Committee meetings are circulated to all Board Members on a timely basis. The Chairperson of each Committee briefs the Board on the issues discussed at the level of the Committee together with recommendations, which serves as a basis for further discussions by the Board for decision taking.

The former Finance & Tender Committee and Project Monitoring Committee were merged to become the actual Finance and Project Monitoring Committee (FPMC). This Committee comprises mainly members having wide experience in technical and financial matters and examines procurement, finance matters and monitors project management.

The Staff Committee considers all matters in respect of the human resources, thus ensuring that the Authority has at all times the right people in the right number at the right place.

The Audit, Risk and Corporate Governance Committee has responsibility for oversight of corporate reporting, risk management and the Authority's relationship with its auditor. Significant risks to the business are kept under review and appropriate material controls are sanctioned and employed as appropriate.



**For the year ended December 2015, the Board was constituted as follows:**

Mr. Sulaiman Hansrod	Chairman (As from 03 April 2015)
Mr. Rajcoomar Bikoo	Chairman (from January to 02 April 2015)
Mr. Rajcoomar Bikoo	Representative of the Ministry of Energy and Public Utilities (Ministry responsible for wastewater) (From 03 April to 13 September 2015)
Mr Dutt Jinerdeb	Representative of the Ministry of Energy and Public Utilities (Ministry responsible for wastewater) (As from 14 September 2015)
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 (Up 14 September 2015)
Dr. Shahina Aboobakar	Representative of the Ministry of Health and Quality of Life (From 15 September to 16 October 2015)
Mr Doonunjoy Dassaye	Representative of the Ministry of Health and Quality of Life (As from 16 October 2015)
Dr. (Miss) Siamah Kaullychurn	Representative of the University of Technology (Up to 06 April 2015)
Dr Chandradeo Bokhoree	Representative of the University of Technology, Mauritius (As from 06 April 2015)
Dr. (Miss) Manta Devi Nowbuth	Member with wide experience in environmental matters, appointed by the Minister (January 2015)
Mrs M.J. Noellette Dantier	Member with wide experience in environmental matters, appointed by the Minister (As from September 2015)
Mr. Suraj Ramgolam	Member having wide experience in consumer interests, appointed by the Minister (January 2015)
Dr. M. Iqbal Bhugun	Member having wide experience in consumer interests, appointed by the Minister (January 2015)
Mr. A. Fazlai	
Shermohadmedkhan	Member having wide experience in consumer interests, appointed by the Minister (April to May 2015)
Dr. H. Edwin Gregoire	Member having wide experience in consumer interests, appointed by the Minister (As from April 2015)
Mr. Hemrazlall Gopaul,OSK	Member having wide experience in consumer interests, appointed by the Minister (As from September 2015)

# BOARD MEMBERS







### Mr Sulaiman HANSROD – Chairman

Mr Sulaiman HANSROD is a Chartered Civil Engineer and has more than thirty years experience in the field of Civil/ Structural Engineering. He holds a PostGraduate Certificate in Project Management and a B.Eng in Civil Engineering (University of Wales). He is a full-fledged Civil Engineer and has working experience in different countries which includes Mauritius, Madagascar, Seychelles, Benin, Zanzibar, Algeria, Djibouti, Cap Verde, Iraq and Oman.



### Mr Dutt JINERDEB – Board Member (As from September 2015)

Mr Dutt JINERDEB is the representative of the Ministry of Energy and Public Utilities. He is the Deputy Permanent Secretary at the said ministry and is holder of a BSc (Hons) in Management with specialization in Public Administration, as well as an MSc in Public Sector Management. Having served for 39 years at the level of various ministries, he has extensive experience in the public sector.



### Mr Hemrazlall GOPAUL, OSK – Board Member (As from September 2015)

Mr Gupta Hemrazlall GOPAUL is a Board Member having wide experience in consumer interests. He is the Business Development Manager – Customs Brokerage Services, at Velogic Ltd in the Rogers Group. He reckons 40 years of experience in logistic services, and holds a Customs House Broker License. He is the actual President of APT – Professional Association of Freight Forwarders of Mauritius, as well as the Director of Mauritius Cargo Community Services Ltd (MACCS), and is engaged in social and cultural activities. Mr. Gopaul was elevated to the Rank of Officer of the Order of the Star and Key of the Indian Ocean (OSK) by the President of Mauritius on the occasion of National Day Celebrations in 2015.





### Mr Doonunjoy DASSAYE – Board Member (As from 16 October 2015)

Mr Doonunjoy DASSAYE is a representative of the Ministry of Health and Quality of Life. He holds that post of Deputy Permanent Secretary and is a holder of an MBA in Marketing, University of Mauritius and a B. Tech in Civil Engineering, IIT Kanpur, India. He reckons a long experience in the utilities, energy and health sector. Mr Dassaye has previously served as board member on various parastatal bodies. As representative of the Ministry of Health and Quality of Life, he also serves as board member on the National Women Council and National Children Council.



### Dr Chandradeo BOKHOREE – Board Member (As from 06 April 2015)

Dr Chandradeo BOKHOREE is a representative of the University of Technology, Mauritius and is leading the Centre for Applied Research for Sustainable Development. He has worked on several projects in collaboration with a wide range of stakeholders, both private and governmental institutions (Ministry of Local Government & Outer Islands, Mauritius Research Council, Indian Ocean Commission, UNDP, UNIDO, Shell Mauritius Ltd, etc) and is well grounded on consultancy projects geared towards sustainable waste management in Mauritius.



### Mrs Marie Jocelyne Noellette DANTIER – Board Member (As from September 2015)

Mrs Marie Jocelyne Noellette DANTIER is a Board member appointed by the Minister, for having wide experience in environmental matters. She is also a member of the Financial Cadre at the Mauritius Cane Industry Authority. She holds a BSc in Business Studies and reckons more than 24 years of rich experience in financial and administration matters in the Parastatal sector.



### Dr Edwin Hugues GREGOIRE – Board Member (As from April 2015)

Dr Edwin Laval Hugues GREGOIRE is a Board Member having wide experience in consumer interests. He is also a registered Mental Nurse (1977) and General Nurse (1975). He holds a PhD in Community Mental Health Care and Therapeutic Intervention and an Msc in Health (Promotion, Research and Policy Change). He is also an executive member of ACIM and Bureau member of same, responsible for strategic direction and philosophy.



### Mr Lomush JUGGOO – Board Member

Mr Lomush JUGGOO is the representative of the Water Resources Unit and is the Director at the latter Unit. He holds a Post Graduate Diploma in Environmental Management, a Masters in Business Administration with Project Management and a Degree in Civil Engineering. He has about 20 years of experience in the Water Sector.



### Mr Dharanand THACOOR – Secretary to the Board

Mr Dharanand THACOOR is the Secretary to the Board. He holds a Master of Business Administration with specialization 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.



### Mr. Rajcoomar BIKOO – Board Member (Up to September 2015)

Mr. Rajcoomar BIKOO represented 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.

### Dr (Miss). Manta Devi NOWBUTH – Board Member (January 2015)

Dr. Manta Devi NOWBUTH, was appointed as Board Member for having wide experience in environmental matters. 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.

### Mr. Guness THANDRAYEN – Board Member (Up to 14 September 2015)

Mr. Guness THANDRAYEN represented 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 Masters degree in Engineering with merits in Sanitary Engineering and has wide experience in water and wastewater sector.

### Dr (Mrs) Shahina ABOOBAKAR – Board Member (15 September to 16 October 2015)

Dr Shahina ABOOBAKAR represented the Ministry of Health and Quality of Life. She holds an MBBS, from the University of Karachi, Pakistan and an MSC in Community Health from the University of New South Wales, Sydney, Australia. She also undertook a Diplome D'Université d'Epidémiologie Appliquée 2001 from the Mauritius Institute of Health & Université Victor Segalen Bordeaux 2.





### **Dr. (Miss) Siamah KAULLYCHURN – Board Member (Up to 06 April 2015)**

Dr. (Miss) Siamah KAULLYCHURN represented 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.

### **Mr. Suraj RAMGOLAM – Board Member (January 2015)**

Mr. Suraj RAMGOLAM was a Board Member having wide experience in consumer interests. 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.

### **Dr. M. Iqbal BHUGUN- Board Member (January 2015)**

Dr M.Iqbal BHUGUN was a Board Member having wide experience in consumer interests and holds a PhD in Physical Sciences (specialisation Electrochemistry), Postdoctoral Fellowship (Arthur Noyes Felloe) 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 Ahmad Fazlai SHERMOHAMEDKHAN – Board Member (April to May 2015)**

Mr Ahmad Fazlai SHERMOHAMEDKHAN was a Board Member having wide experience in consumer interests. He holds a Diploma in Public Relations, Advertising and Fitness. He is also the President of ONG 'Vive Ensemble'.



## 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 control system. 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.

## 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 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.

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


### Signed on behalf of the WMA Board of Directors:

Signature:



**Mr Sulaiman HANSROD**  
Chairman, WMA Board

Signature:



**Dr Edwin Hugues GREGOIRE**  
Board Member, WMA Board

Board and Committees Attendance for the Period  
01 January 2015 to 31 December 2015

Board Members	Board Meetings (including Special Board meetings)	SC*	FTC*	PMC*	FPMC*	ARCGC*	Remuneration for year 2015
Mr S. Hansrod Chairman (as from April 2015)	12/13	10/10					627,000.00
Mr R. Bikoo (Ag Chairman – Jan to April 2015)	1/13		1/1	1/1			135,000.00
Mr R. Bikoo (up to September 2015)	8/13	4/10	1/1	1/1	5/9		109,400.00
Mr D. Jinerdeb (as from September 2015)	5/13				3/9		52,000.00
Mr V. Soondram	10/13		1/1	1/1	6/9		122,700.00
Mr H. Urdhin (Alternate Member)	1/13				2/9		22,000.00
Mr L. Juggoo	12/13		1/1	1/1	4/9		120,700.00
Mr G. Thandrayen (up to 14 September 2015)	8/13		1/1	1/1			72,000.00
Dr (Mrs) S. Aboobakar (15 September to 16 October 2015) Did not attend any Board/Committee meeting	-	-	-	-	-	-	-
Mr D. Dassaye (Alternate Member up to 16 October 2015) and firm member as from 16 October 2015)	1/13						40,000.00
	4/13						
Dr (Miss) S. Kaullychurn (up to April 2015)	1/13						10,000.00
Dr C. Bokhoree (as from April 2015)	11/13	6/10			5/9	1/1	152,100.00
Dr. (Miss) Manta Devi Nowbuth (January 2015)	1/13						10,000.00
Mrs J. N Dantier (as from September 2015)	5/13				4/9		65,200.00
Mr S. Ramgolam (January 2015)	1/13						10,000.00
Dr M. I. Bhugun (January 2015)	1/13						10,000.00
Mr A. F Shermohamedkhan (April to May 2015)	3/13				2/9		22,000.00
Mr E.H Gregoire (as from April 2015)	10/13	6/10				1/1	127,500.00
Mr H. Gopaul,OSK (as from September 2015)	4/13	5/10				1/1	63,300.00

SC : Staff Committee  
PMC : Project Monitoring Committee  
FTC : Finance and Tender Committee

FPMC : Finance and Project Monitoring Committee (PMC and FTC were merged as FPMC as from 27 April 2015)  
ARCGC : Audit, Risk and Corporate Governance Committee



# MANAGEMENT TEAM





### Mr Jaylall BUNGSY – Officer In Charge

Mr Jaylall Bungsy holds a Post Graduate Certificate (Msc) in Finance from Leicester University. A fellow of the Association of Chartered Certified Accountant (FCCS), Chartered Global Management Accountant (CGMA), and the Institute of Chartered Management Accountant (FCMA), Mr Bungsy has been practising as an Accountant for the last 20 years in various industries. He started his career as a Clerical Assistant in the Government Audit Department, then moved as an Examiner of Accounts and ended as Senior Auditor. He also served the Private Secondary School Authority as an Accountant and later as Financial Controller at Sugar Insurance Fund Board (SIFB). He was Chief Investigator of the Independent Commission against Corruption (ICAC) before joining WMA as Finance Manager in 2006.

### Mr Navindranath JOWAHEER – Deputy General Manager (Administration)

Mr Navindranath Jowaheer holds a Master of Business Administration (Edinburg Business School) and is an Associate member of the Institute of Chartered Secretaries and Administrators (UK). He is also a holder of a Diploma in Journalism from the London School of Journalism. Before joining WMA, Mr Jowaheer held various technical and Administrative positions at the Mauritius Broadcasting Corporation (MBC). He held the post of Corporate Secretary at the MBC prior to joining the WMA as Secretary to the Board in July 2005. He is the President of the Institute of Chartered Secretaries and Administrators (Mauritius).

### Mr Sooyashdeo SOOKHEE – Divisional Manager (Pollution Control Unit)

Mr Sooyashdeo Sookhee graduated with a B.E (Civil) and completed an Msc in Environment Engineering. He worked as Senior Engineer at the then Ministry of Energy prior to joining the WMA as Works Manager (Civil) in 2003. He has more than 25 years experience in civil engineering works in the public sector and has been heading the Operations and Maintenance Department at the WMA as Divisional Manager since 2011.

### Mr Preeyadev SOOKRAM – Divisional Manager (Mechanical & Electrical)

Mr Preeyadev Sookram graduated as Electrical Engineer from the Maharaja Sayajirao University of Baroda, India. He holds an MBA in Project Management from the University of Technology, Mauritius. He started his career as Executive Engineer at the Central Water Authority, and then joined the WMA in 2004 as Works Manager (Mechanical & Electrical). He was appointed Divisional Manager in May 2014.

### Mr Jacques Alexis RADHAY – Divisional Manager (Operations & Maintenance)

Mr Jacques Alexis Radhay holds a Degree in Civil Engineering and an Msc in Sanitary Engineering. He joined WMA in 1997 as Engineer (Civil) and was appointed Divisional Manager in May 2014.



### Mr Mohammad Sajid PEEROO - Divisional Manager (Project Management Unit)

Mr M. Sajid Peeroo graduated with a B.Eng (Hons) in Civil Engineering (London). He later obtained a Master in Business Administration (UK). He joined WMA in 2000 as Engineer (Civil) and was appointed Divisional Manager in May 2014.

### Mr Premkumar RAMGOOLAM - Financial Manager

Mr Premkumar Ramgoolam graduated with BCom(H) from Delhi University and is a fellow of the Associate of Chartered Accountant (ACCA). He holds an MBA in Human Resource, a Master in Software Project Management and a Master degree in Economic Development, as well as a Post graduate degree in Forensic Accounting. Mr Ramgoolam has been working in different sectors for the past 15 years, both in private and parastatal bodies. Before joining the WMA, he was Manager/Partner in a Forensic Accounting Office.

### Mrs Vimala LUCHMUN - Administrative and Human Resource Manager

Mrs Vimala Luchmun is the Administrative and Human Resource Manager. She holds a Master in Business Administration with specialization in Human Resource and a Diploma in Personnel Management from the University of Mauritius. She is also an Associate Member of the Institute of Chartered Secretaries and Administrators (UK). Mrs Luchmun has a long career in the private and public sector. Prior to her appointment as Administrative and Human Resource Manager, she held the post of Secretary to the Board of the WMA.

### Mr Rehman Habib TOOFANY - Internal Auditor

Mr Rehman Habib Toofany joined the WMA as Internal Auditor in 2006. He is a Fellow of the Association of Chartered Certified Accountants and also holds an Msc in Electronic Business. He has worked in various departments at the CWA and as Internal Auditor at the Agricultural Marketing Board.

### Mrs Ranjeeta JOYSURY - Acting Laboratory Manager

Mrs Ranjeeta Joysury is the Ag Laboratory Manager. She holds an Msc and a Bsc in Chemistry. She joined WMA as Scientific Officer in 2007. She has been assigned the duties of Laboratory Manager since 2012. In that position she contributed in the maintenance of the accreditation of the WMA Laboratory for ISO 17025:2005.



ACTIVATED CARBON TOWER EQUIPMENT & ACCESSORIES  
St Martin Treatment Plant





# *EXPANDING* THE WASTEWATER INFRASTRUCTURE

The WMA is geared towards completing the implementation of the sewerage projects in those strategic and priority zones which were recommended in the first Sewerage Master Plan as well as the new Sewerage Master Plan, wherein new and additional priority zones have been identified.

The year 2015 stood as a landmark in the history of the Project Management Unit (PMU), for having witnessed numerous major occurrences in the implementation of wastewater projects during that year, coupled with major structural and managerial changes brought to this unit to meet the above objective.



In fact, several milestones have been attained in the year 2015, namely:

- the completion of the Plaines Wilhems Sewerage Project Lot 2 in March 2015,
- the award of the Contract for the Pailles Guibies Sewerage Project in October 2015 (funded by BADEA/OFID/GOM), and
- the confirmation of funds from JICA for the implementation of the Grand Bay Sewerage Project Phase 1B

Moreover, during this year, the Authority on behalf of Government has invested Rs 570 millions in the implementation of several projects as follows (including consultancy contract):

Project Details	Contract Details
Plaines Wilhems Sewerage Project (PWSP)	Consultancy Contract WW 79X
PWSP – Lot 1A / Lot 2	Works Contract WW 80F / WW 81F
Pailles Guibies Sewerage Project	Consultancy Contract WW 153X
Pailles Guibies Sewerage Project	Works Contract – Phase 1 – WW 259W
House Connection– Port-Louis / Plaines Wilhems	Works Contract WW 273W / 274W
House Connection– Port-Louis / Plaines Wilhems	Works Contract WW 293W / WW 294W
Wastewater Project at Parisot, Phoenix – Phase II	Design and Build Contract WW 251W
Grand Baie Sewerage Project – Phase 1B	Consultancy Contract WW 230C
Vallée Des Prêtres / Tranquebar	Consultancy Contract W 249C
Sewerage Project at Camp Cavale	Consultancy Contract WW 226C
Sewerage Project at Verger Bissambar	Design and Build Contract WW 269W
Sewerage Project at Marcel Cabon, Albion	Design and Build Contract WW 313W



The above have indeed provided an undeniable boost towards achieving the recommendations of the said Sewerage Master Plan. Other challenging projects in Port Louis and West Coast are in the Pipeline once funding is available.

Furthermore, in line with Government's policy to safeguard the environment, the Authority has also channeled its resources towards the execution of other sewerage projects in smaller unsewered and problematic areas. For the time being, the areas being considered are: Vallée Des Pretres (Port Louis), Plaine Verte, Tranquebar (Port Louis), 6 CHA Estates, Rivière Du Rempart, Highlands and Pointe Aux Sables.

And last, but not the least, in view of providing a still better service to its customers, the WMA has embarked on a mission to radically reduce the timeframe for the provision of free house connection, from six months to approximately one month. This is necessitating major changes in project management and implementation policies and structure, and a framework agreement is in the process of being finalised for this purpose, with the assistance of the Procurement Policy Office.

This framework agreement is called upon to change the existing structure of free house connection policy drastically and will reflect the new vision being envisaged by Management.

The achievements of the year 2015, coupled with the laudable initiative regarding the framework agreement, will undoubtedly take the WMA to another level in the field of project implementation.



St Martin Treatment Plant





# *MAINTAINING* **THE WASTEWATER NETWORK**

The Operation and Maintenance (O&M) Division operates in line with the policy established by the WMA Board and provides its services to residential units, commercial buildings and industries connected to the Public Sewer.

Daily complaints relayed by the Public Relations & Customer Care Department and those registered at sub-offices are handled without delay in respect of cleaning blocked sewers, handling emergencies and other related wastewater problems.


The O&M department operates from the head office and has three regional sub offices (Caudan, Beau Bassin and Curepipe) that handle daily complaints made by customers.

The Public Sewer Network consists of about 604 kilometers of sewer lines serving around 26% of the Mauritian population.

The Operation and Maintenance Division has been involved in identifying Wastewater Networks that need repair, rehabilitation, replacement as well as raising of manhole covers.







The total number of sewer blockages cleared by the teams based at sub-offices for the year 2015 amount to 11,642.

Preventive maintenance to existing wastewater collection systems include using high pressure cleaning truck mounted jetting equipment thus removing debris, grease and deposits accumulated in these sewers.

The total length of sewer main jetted for the year 2015 was around 47.1 kms.

The existing workforce, based at the three sub-offices, ensure the sustainability of wastewater infrastructure.

Wastewater carriers are used for pumping of sewer manholes during team intervention, pumping of station wells during maintenance, pumping of sludge among others.

Presently the WMA has six such wastewater carriers and the total number of wastewater carrier trips undertaken by WMA tankers to the Roche Bois Pumping Station for the year 2015 amount to 5,173.

The Operation and Maintenance Section also processes the issuing of license to private wastewater carriers to collect and dispose of septage from housing units, industries and commercial premises that are not connected to the public sewer, to the Roche Bois Pumping Station. 78 licenses have been delivered to such private operators.

The volume of septage discharged by the Private Operators at Roche Bois Pumping Station for year 2015 amounts to 889,092 cubic metres and brought a revenue of Rs 22.2 Million to the WMA for year 2015. The total length of sewer main jetted for the year 2015.



### **A. Caudan Sub-Office**

With a workforce of 62 employees this office is responsible for maintaining about half of the country's public sewer. This office cleared a total of 5,707 sewer blockages for the year 2015 through four mobile intervention teams.

Some 11.8 kms of existing sewers in the Port Louis area were cleaned using the truck mounted jetting units based at Caudan Sub-Office. The maintenance team has been working diligently to keep a lot of the existing sewers clean. This program is an on-going process.

The areas covered by the sub-office are namely the sewer zones of Baie du Tombeau, Grand Baie and Port Louis and its environs.

8 major repairs of sewers have been carried out by the in-house teams based at Caudan office.

The Office is also responsible for the operation and maintenance of minor wastewater treatment plants at Bois Marchand, Rivière du Rempart and Pailles.

### **B. Beau Bassin Sub-Office**

A total of 3138 sewer blockages were cleared by the Beau Bassin office during the year 2015. The work force based at Beau Bassin consists of 44 employees including workers and supervisory staff.

The areas covered by the Beau Bassin sub-office are the sewer zones of Beau Bassin, Rose Hill, Lower Quatre Bornes, Coromandel, La Tour Koenig. Repairs to the existing sewers that were carried out during year 2015 amount to 12.

Preventive maintenance of 16.7 kms of sewer line was carried out by the section using the truck mounted jetting unit. This exercise is done every year to reduce recurrency of blockages caused by the cumulative of debris in the main sewer.

The section is also responsible of the wastewater system at Bambous NHDCs whereby regular desludging are effected to the septic tanks.

### **C. Curepipe Sub-Office**

With 47 employees, the Curepipe Office is responsible for the sewer areas of Curepipe, Castel, Mesnil, Phoenix, Upper Quatre Bornes.

18.5 kms of sewer lines was cleaned as part of a preventive sewer maintenance programme, by making use of the truck-mounted jetting unit. Sewer repairs for the year 2015 amounted to 2 and 2,797 sewer blockages were cleared by the Curepipe office.



The section is also responsible for the operation and maintenance of Vuillemin, Dubreuil and Flacq minor wastewater treatment plants as well the wastewater system at Poste de Flacq NHDC and at Anse Jonchée Housing Estate.

Details	January 2015 to December 2015
Average <b>daily</b> volume of Waste water collected and treated including Industrial Wastewater	136,086
Number of Wastewater Treatment Plants (Conventional Plants, On site Septic Tank and Leaching field)	10
No of Wastewater Pumping Stations	72
Length of sewer main jetted as a part of Preventive Maintenance	47.1 kms
No of sewer blockages cleared	11,642
No of Wastewater Carrier Operators	78
No of trips of Wastewater disposal by WMA carriers	5,173
Number of trips of Wastewater disposal by Private carriers	49,309
Total volume of seepage carted away by WMA & Private Cesspool Carriers	920,130m <sup>3</sup>

# *OPERATIONAL PERFORMANCE* of the Wastewater Infrastructure

The motto of the Mechanical and Electrical (M&E) Department is reliability and efficiency with prime objective to safeguard public health and sanitation, compliance with environmental discharge standards and maintenance of all government assets delegated to WMA.


WMA's prime focus on operational performance, combined with continued substantial investment in the assets, is delivering benefits for all stakeholders and the environment.

Over the last years, the M&E department took concrete actions to meet zero overflows target at all the pumping stations. The operability and reliability of the operation of these Wastewater Treatment Plants and associated lifting/pumping stations have been achieved through the implementation of a strategic planning.

The upgrading/replacement of ageing, inefficient facilities and equipment reaching their end of useful life have been undertaken in phases along with intensive preventive maintenance of all equipment.

The M&E Section is responsible for the in-house Operation and Maintenance of 10 treatment plants and 72 pumping stations, except for the St. Martin Treatment Plant. The work force allocated to the M&E Section as at December 2015 was 140 and were deployed at the various Pumping stations and treatment plant for in-house O&M and head office activities.





In order to ensure proper operation of the treatment units and all associated equipment with particular care to their efficiency, the M&E Division through short and medium term planning, has already identified equipment and infrastructures which require renewal or upgrading. During the last seven (7) years, i.e period 2009 to 2015, an amount of MUR 175 million has been disbursed for capital Works at Wastewater Treatment Plants and Pumping Stations. The projected investments for capital expenditure for period 2016 to 2022 are estimated at about MUR 400 million, subject to availability of funds.

In year 2015, the M&E Section has successfully completed capital projects as upgrading works.

### **1. Supply, Installation and Commissioning of Half Bridge Clarifier and Submersible Aerator at Vuillemin and Dubreuil.**

The clarifier bridges at Vuillemin and Dubreuil Wastewater Treatment Plant were replaced and the biological treatment aeration system at Vuillemin WWTP was replaced by submersible aerators. The clarifiers were inefficient and have reached their useful life and the submersible aerators are an example of a new technological aeration system introduced at the WWTP as process optimisation. The Project which was successfully implemented amounted to MUR 5,755,279.63 incl of VAT. Under future upgrading works, similar system will be extended at other small WWTP's.

### **2. Supply, Installation, Testing and Commissioning of Wastewater Pumps**

Upgrading works at eight (8) Nos. Pumping station have been undertaken for a total cost of MUR 7,379,741.05 Incl of VAT. As part of the ongoing upgrading plan and prioritisation, works at selected pumping stations are undertaken accordingly.

In addition, the Contract for Supply, Installation, Testing and Commissioning of Pumps and Associated Works for Roche Bois Pumping station has been awarded for the Contract Price of MUR 14,639,242.40. The Works completion is scheduled for 16 June 2016. The works consists mainly the replacement of 2 Nos. dry-installed volute casing pump and control system for the automatic operation of Roche Bois Pumping Station.

In year 2015, the M&E Section has also taken over the responsibility for WMA Vehicle Management.

77 private carrier licenses (including new private carriers) have been licensed during the year 2015 by the M&E Section.





# POLLUTION *CONTROL*



AERATION UNIT - St Martin Treatment Plant





The Pollution Control Unit (PCU) is the compliance arm of the Wastewater Management Authority (WMA) and ensures that all wastewaters from industrial activities and property development are collected, treated and disposed of in a manner that is environmentally safe. This is achieved through:-

- Delivering wastewater clearances and views for proposed development either at EIA, PER or building permit level.
- Existing development are regulated by issuing of permits to industries, and monitoring of public and private treatment plants.
- Due diligence on industries with respect to registered connection to the wastewater system and appropriate payment of wastewater charges.
- Processing of applications in respect of disposal of expired products into the public sewer, as far as possible.

During the period under review, the following activities were carried out by the Pollution Control Unit:-

SN	Undertaking	Numbers Processed (January to December 2015)
1	EIA/PER	46
2	Wastewater Clearance for Land Use and Building Permit	149
3	Land Sub-Division	437
4	New Industrial Discharge Permits Issued	16
5	Industrial Discharge Permits Renewed	37
6	Post Monitoring Visits to Coastal Hotel Wastewater Treatment Plants	39
7	Post Monitoring Visits to Industries	71

Moreover, Database are henceforth being updated on a real time basis and therefore no large number of files are requested every time from the Registry.

The Registry has now access to the Morcellement database and this eases prompt filing and processing of files.

The Claims are being processed as per Regulation GN 186 2012 (Building Permit / Percolation Tests).


PCU has started claiming fees regarding application for disposal of expired liquid products. In addition, the PCU is closely following application regarding Smart City Project and Property Development Schemes. WMA is also represented at the Fast Track Committee chaired by Financial Secretary on a fortnightly basis.

# WMA LAB

Compliance Arm







The Wastewater Laboratory mission is to provide high standard service products using fully optimised processes that ensure efficiency and effectiveness. Being accredited to the international standard ISO/IEC 17025:2005 since 2010, the laboratory has been providing reliable analytical services. Quality control of analytical performance within the lab has a vital link in dissemination of valid data to its customers.

For the year 2015, the lab conducted 43,479 tests on 1971 samples. In addition to the routine sampling and testing at the WMA wastewater treatment plants, at hotels and at industries having the industrial discharge permit, several requests were also entertained with the assistance of the pollution control unit section for disposal of expired liquid products.

Moreover, a new Atomic Absorption Spectrometer has been purchased by the Authority for determination of heavy metals. Training has been provided to staff to improve their instrumentation capabilities.

By following standard testing methods from APHA/HMSO/ISO for Water and Wastewater, the wastewater laboratory also employs validated test methods adapted to its working environment.

Besides its testing and sampling activities, the Wastewater laboratory was also involved in giving training to five external trainees in terms of conducting laboratory testing on water and wastewater samples, sampling and the implementation of ISO 17025:2005. Furthermore, lab staff were trained in the field of management, first aid, and urban pollution control technology and greenhouse gas inventory.

With the extension of scope for accreditation, participation in the third party proficiency testing programs with satisfactory results and the surveillance assessment carried out by the MAURITAS, the Laboratory has again proved its capability and commitment to ensure data of great accuracy and high quality.



# OUR HUMAN *CAPITAL*

Our Assets





In 2015, much emphasis was laid on recruitment and capacity building to ensure that the WMA has the required human resources to meet the demand of an expanding sector and timely implementation of the major capital projects.

As an equal opportunity employer, recruitment of staff is carried out both internally and externally as well as externally to fill vacancies at the WMA. A total of 80 Staff was recruited externally in 2015 to fill the following positions- Financial Manager , Welfare Officer ,Trainee Engineers(Civil), Electrical ,and Mechanical), Assistant Works Inspectors ,and General Workers

### Internal Appointment

The WMA proceeded with internal appointments in 2015 with a view to motivate and empower staff. In that respect, 39 employees were appointed in the following grades: Head Office Attendant (1), Technical Officer (M&E), Drivers, Works Inspector, Senior Works Inspector, Chief Works Inspector, Customer Care Officer, Technical Design Officer, Office Management Assistant, General Workers.

WMA's Manpower stood at 481 as at 31 December 2015 as compared to 489 in 2014.

### Employee Relations

Conscious of the importance of employee relations to foster the development of a positive partnership with key stakeholders, the WMA held regular meetings with the WMA Employees Union in 2015 for harmonious industrial relations.

### Medical Scheme of Staff and Families

The provision of Medical Scheme to staff was awarded to SICOM General Insurance Ltd for a two year period starting 01 August 2015. As at 31 December 2015, 344 staff joined the Scheme.

### Staff Development – A Drive for Commitment

By providing opportunities, facilities and financial support for training, the WMA ensures that the staff acquire the required managerial, leadership, IT and Technical skills and experience necessary to perform their job to the required standard.

Some 203 staff benefitted from training courses in year 2015 for an amount of MUR 1,114,898. The major areas of training were as follows:

Course	Attended by	No. of staff
Training in IT – Word (24 ) and Excel Basic (41),Excel Advance (12)	Support Services/ M&E, PCU	77
Training on Performance Management	Finance & Procurement	25
Management Development Course, University of Mauritius Trust	Staff from different sections	20
Autocad- University of Mauritius	Technical Officers / Technical Survey Design Officers	5
Vat – Handling an Audit	Finance Staff	4
Discrete Automation and Motion Workshop	Technical Officers (M&E)	4



# ADMINISTRATION

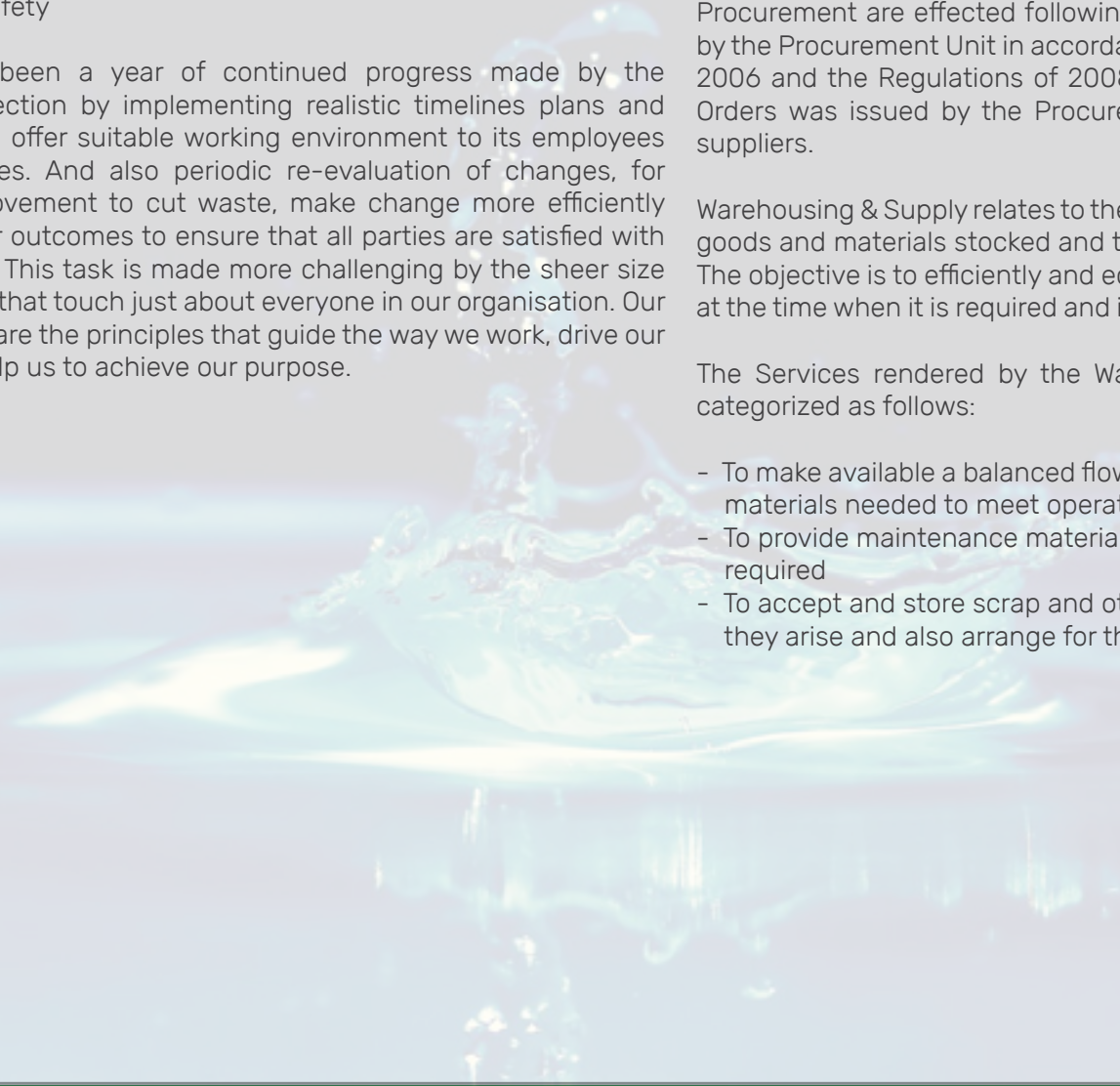
*SAFETY & HEALTH FOR ALL*



Medical Screening







The Administration section provides administrative and logistical support to the entire organization. The mandate of this Unit includes:

- General office management and running
- Registry management
- Assets management and Insurance
- Property management
- Security and safety

Year 2015, has been a year of continued progress made by the Administration section by implementing realistic timelines plans and a commitment to offer suitable working environment to its employees and their activities. And also periodic re-evaluation of changes, for continuous improvement to cut waste, make change more efficiently and deliver better outcomes to ensure that all parties are satisfied with actions provided. This task is made more challenging by the sheer size of our operations that touch just about everyone in our organisation. Our corporate values are the principles that guide the way we work, drive our behaviour and help us to achieve our purpose.

## Procurement & Supply

The procurement and Supply Section is responsible for the procurement, warehousing and supply of goods, works and other services at the WMA. The Unit is divided into two distinct sections: the Procurement Unit and the Warehousing and Supply Unit.

Procurement are effected following competitive procurement methods by the Procurement Unit in accordance with the Public Procurement Act 2006 and the Regulations of 2008. In 2015 more than 800 Purchase Orders was issued by the Procurement Unit to at least 200 different suppliers.

Warehousing & Supply relates to the safe custody and preservation of the goods and materials stocked and to their receipt, issue and accounting. The objective is to efficiently and economically provide the right material at the time when it is required and in the condition in which it is required.

The Services rendered by the Warehousing and Supply Unit can be categorized as follows:

- To make available a balanced flow of goods, tools, equipment and other materials needed to meet operational requirements
- To provide maintenance materials, spare parts and general items as required
- To accept and store scrap and other discarded/surplus materials as they arise and also arrange for their disposals.

## Health and Safety

In view of the specificity of the WMA, promoting health and Safety culture remains a priority at the WMA.

As a responsible Employer, the WMA is committed to provide, as far as it is reasonably practical, a safe working environment for its employees and stakeholders visiting its premises.

WMA's Health and Safety Meeting are held every two months with the Staff side with the objective of maintaining safe working conditions and to constantly monitor and improve health and safety standards in all its operations.

## Risk Assessment

One of WMA's fundamental responsibilities is to minimize 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.

## Medical Surveillance

The Medical Surveillance Program was successfully carried out in 2015. Some 270 staff underwent the required medical tests at Clinique du Nord.

Vaccination programs against Hepatitis, Typhoid and Tetanos for concerned staff, including new recruits, were also carried out in 2015 in order to prevent work related risks.



## Sports and Welfare

The WMA believes that a healthy workforce helps to meet organizational objectives and spares no effort to encourage staff to take part in sports and welfare activities.

In 2015, the WMA participated in indoor games and other sports and athletic competitions organized by the Fédération Mauricienne des Sports Constitués (FMSC) and achieved the following results:

Discipline	Results	Date
Football	<ul style="list-style-type: none"> <li>• Champion Trophy in the final football round against PADCO;</li> <li>• Silver Medal in the ELI Africa Cup organized by the NGO-ELI African Organization</li> <li>• Runner up in the Football Super League Competition and was ranked 3<sup>rd</sup></li> </ul>	April 2015
Beach Soccer	2 Teams participated and won <ul style="list-style-type: none"> <li>• The Championship</li> <li>• The 3<sup>rd</sup> Place</li> </ul>	30 August 2015
Badminton	<ul style="list-style-type: none"> <li>• Won the Championship - Single Man Competition</li> <li>• Won the 3<sup>rd</sup> Prize -Double Man</li> </ul>	26 September 2015 & 27 September 2015
INDOOR GAMES		
Carrom	WINNER - Curepipe Sub office 2 <sup>nd</sup> Place - Caudan S.O 3 <sup>rd</sup> Place - Montagne Jacquot TP	December 2015
Domino	WINNER - Curepipe Sub office 2 <sup>nd</sup> Place - Head Office 3 <sup>rd</sup> Place - Laboratory	December 2015

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

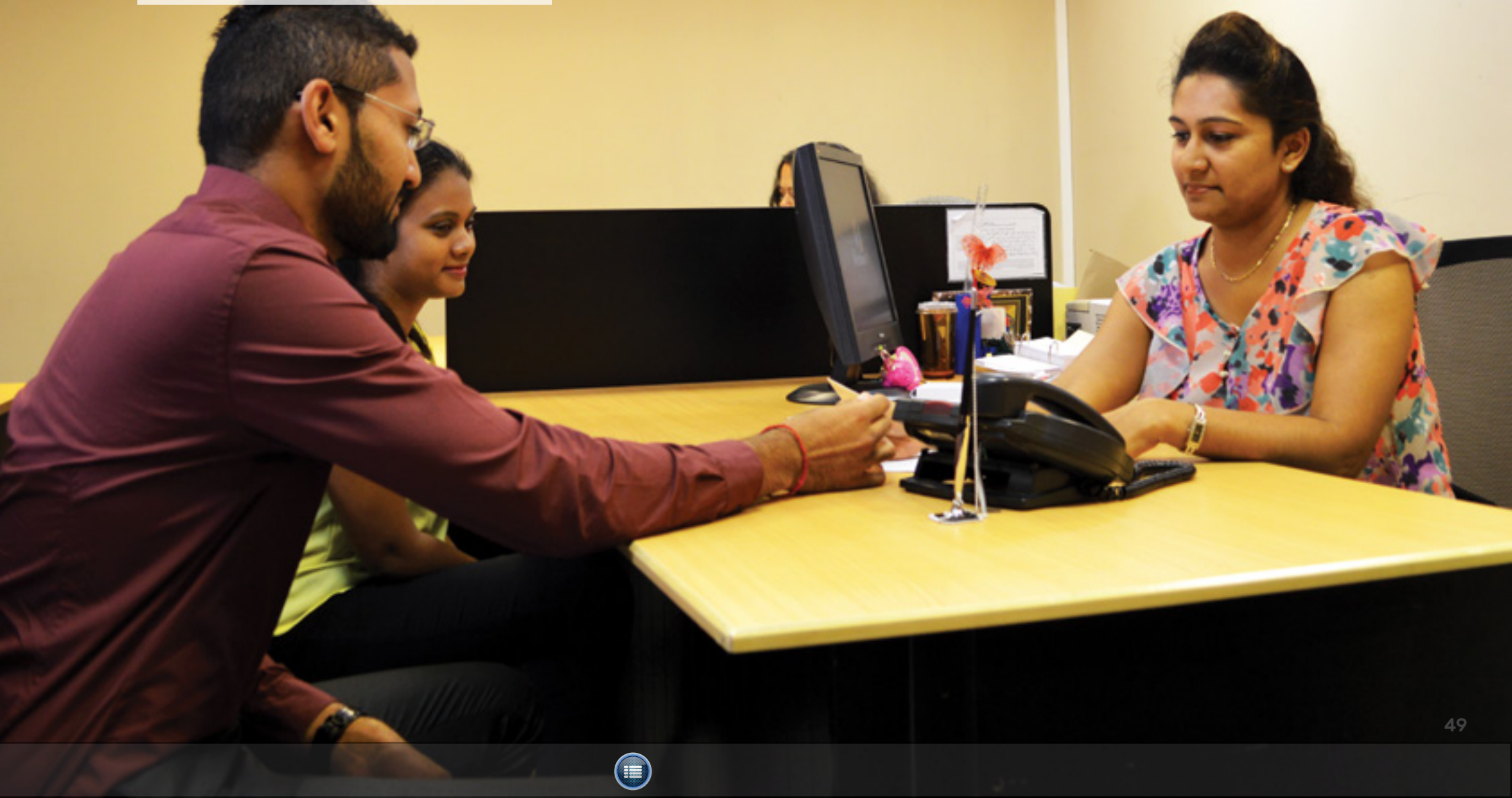
### Blood donation

A blood donation was organized at the WMA on 30 September 2015 in collaboration with the Blood Bank Association of the Ministry of Health and Quality of Life. About 65 pints of blood were collected with the participation of more than 80 staff.




# CUSTOMER *CARE*

A Proactive Approach







The Public Relations & Customer Care Department adopted a proactive and innovative approach aimed at enhancing the corporate image of the WMA. The strategies adopted impacted positively on the image of the WMA and stakeholders are more and more valuing the position adopted by the organization.

### A Breeze of Freshness!

Making the Authority prominent in the marketplace, providing quality service and creating a pleasant working environment are all part of the effort initiated by the PR & CCU for the year 2015. With an aim to offer its customers the best possible service and a balance of customer care satisfaction, the renovation of the department happened based on the needs and preferences expressed by customers and staff members.

### Striving for Excellence

With the introduction of the CMS technology in the section, complaints are dealt promptly in a more systematic and effective manner. Customers have shown satisfaction and keenness towards the successful remedy of their problems. Be it for an application for house sewer connection, issuing of building/wastewater carrier permit or registering a blockage complaint, customers fully rely on the dedicated team. Queries from persons or through the hotline system are dealt without delay.

### Website-A New Look

With an objective to make the website faster, easier to navigate and more user-friendly, the Authority recently designed the website which acts as the main interface vis a vis our stakeholders. All relevant information about the Authority, its services, future developments and online application are accessible in just one click. The website has proved to be proactive. Complaints, queries and applications received online are dealt within minutes.

### Mybiz

WMA together with some licensing Authorities are working closely with the SMEDA's Mybiz to provide necessary information and issue the relevant permits and clearances required to start a business within minimum delay. The role of the WMA at Mybiz is to provide an integrated service to SMEs in line with Government vision to transform Mauritius into a nation of entrepreneurs.

### Public Relations

Public Relations and a dedicated Customer Care practiced to serve the stakeholders, to develop mutual understanding between organizations and their publics has proved to be the key to organizational success.

For the Year 2015, the Unit handled:

- 3,132 complaints;
- 490 applications;
- 1,061 Building Clearances; and
- 14 Notary Clearances

Continuous Public Relations exercises were carried out on ongoing wastewater projects implemented by the Authority.



# Information Technology

*Innovation on Board*







In an era where technology and innovation have become the driving force in all types of organisations, the IT Unit (ITU) at the WMA does not leave any stone unturned to look for appropriate IT solutions that could shape the Authority's future in an innovative manner.

This is driven by the high level of enthusiasm and dedication of the IT staff, a small team of 4 persons, which enable them to add value to the day to day operations of the Authority.

The IT Unit works in collaboration with Management to strategically implement IT applications and equipment, which are targeted at enhancing work performance and increase security within the Authority.

Some of the major achievements of the IT Unit during this year comprise of the following:

- Development of a new, innovative and user-friendly website for the Authority.
- Implementation of online applications for wastewater services and complaints registration via the website.
- Implementation of an Automated Leave Application and Approval system, whereby employees can apply for their leaves, get approvals from their Head of Sections, verify their leave balances, and many others, through an online self-service portal.
- Installation of CCTV cameras at the: three (3) sub-offices, the Head Office and Montagne Jacquot Treatment Plant, for better security.
- Connecting the two (2) premises of the Caudan sub-offices via long range WIFI.
- Assisting the Mechanical and Electrical Section for configuring industrial PCs to be used as servers for hosting the SCADA system.
- Data gathering and analysis of the Authority's requirements for an integrated Enterprise Resource Planning (ERP) system, comprising of major functions such as Financials, HR/Payroll and Project Management.
- Data gathering and analysis of the Authority's requirements for an integrated Case/Customer Management System, for enhanced customer service.



# FINANCIAL *HIGHLIGHTS*







## Revenue

Compared to the year 2014, revenue for year 2015 has increased by Rs 13.07 million, that is, from Rs 427.23 million to Rs 440.33 million, that is an increase of 3%. The increase is mainly attributable to:

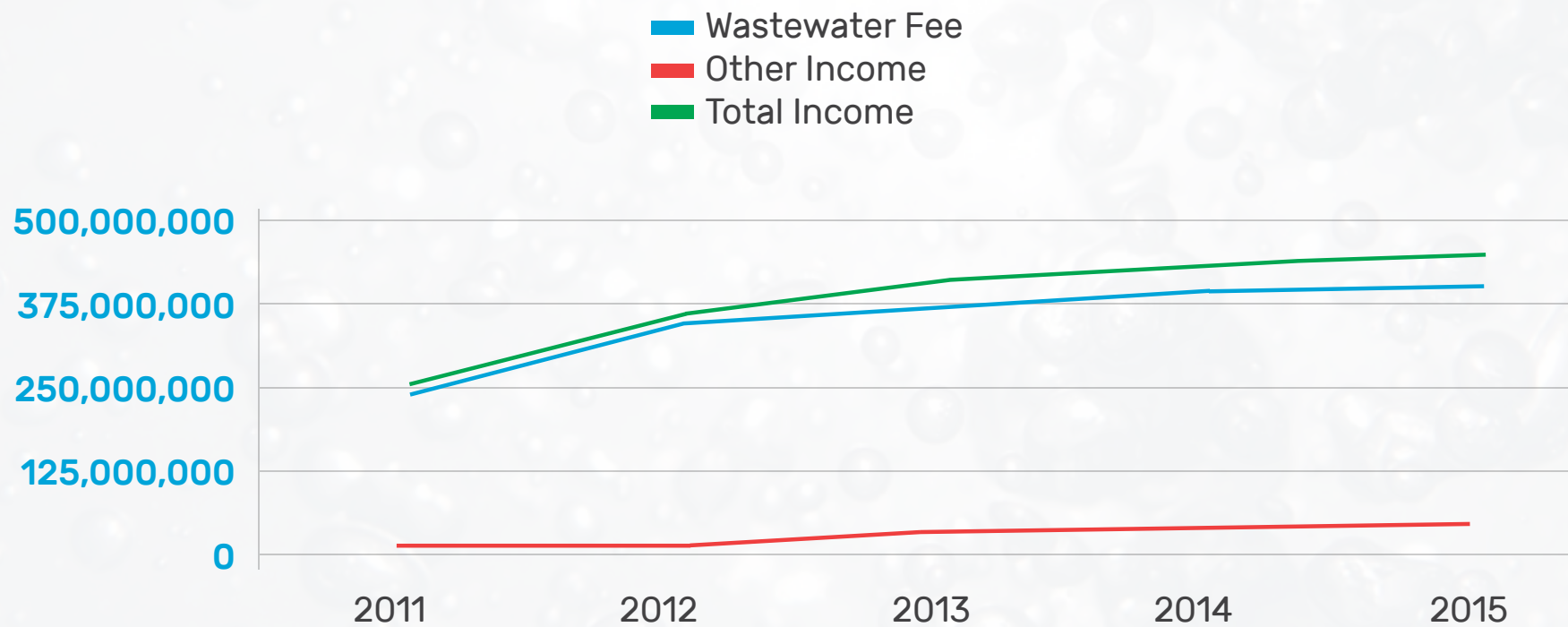
### *A) Tariff*

For the year 2015, wastewater fees for both Domestic and Non-domestic has brought an additional revenue of Rs 6.59 million. The increase in revenue is mainly due to 2980 additional house connections.

### *B) Other Income*

New regulations approved by Government in 2012 for WMA to charge 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 Rs 44 million in 2015 as compared to Rs 38 million in 2014.

	2011	2012	2013	2014	2015
Wastewater Fee	246,338,976	343,748,760	370,250,735	389,309,529	395,896,449
Other Income	34,806,676	30,975,312	32,984,217	37,923,769	44,436,199
Total Income	281,145,652	374,724,072	403,234,952	427,233,298	440,332,648





## 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 Rs 28 million have been recovered in the year 2015.

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## Profit/Loss

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

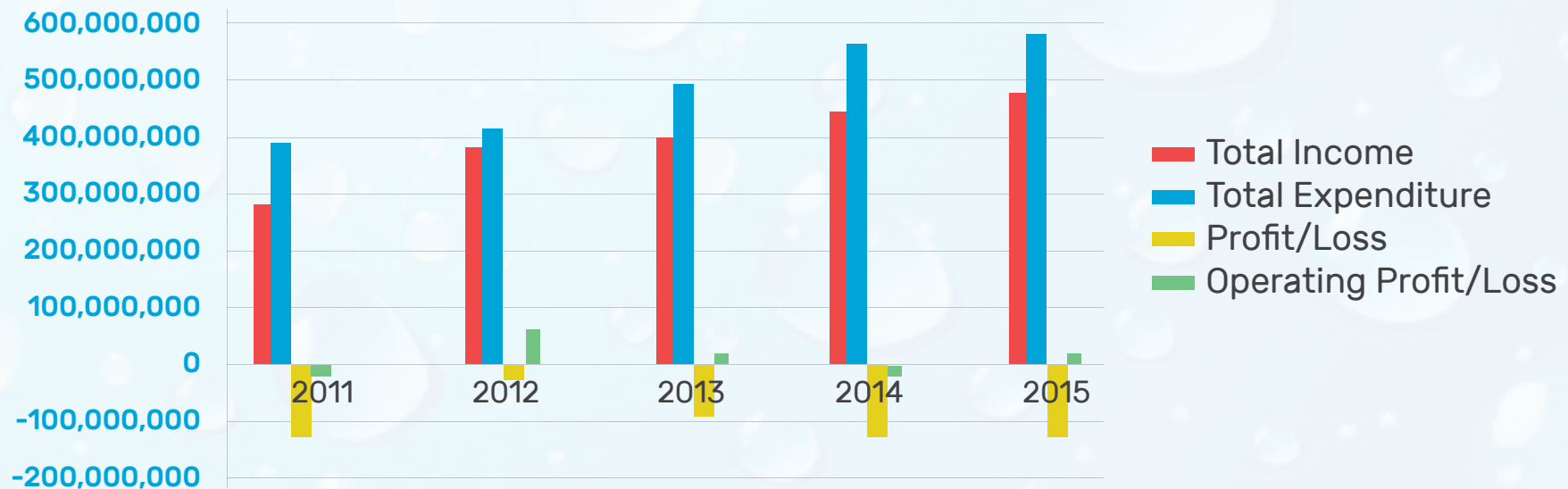
- (i) Electricity costs and
- (ii) Repairs and maintenance of plant & equipment.

The financial results for year 2015 show a loss of MUR 134,862,240 due to the fact that the income was insufficient to meet all the expenses including operation and maintenance costs and provisions amounting to MUR 177.09 M made up as follows:

- (i) Rs 71 million for payment of user fee to Government
- (ii) Rs 32.25 million for provision of interest on loan for capital projects
- (iii) Rs 45.25 million for depreciation of assets of WMA
- (iv) Rs 21.97 million for provision of bad debts and
- (v) Rs 5.48 million for provision of pension as per International Accounting Standards (IAS) 19.
- (vi) Rs 1.14 million for decrease in revaluation reserve.

However, it is to be highlighted that the Authority has accounted an operational profit of MUR 22,753,664 which excludes provision for depreciation, bad debts and payment of user fee.

	2011	2012	2013	2014	2015
Total Income	281,145,652	374,724,072	403,234,952	427,233,298	440,332,648
Total Expenditure	396,008,215	409,432,227	486,617,126	544,363,228	555,811,412
Profit/Loss	(114,862,563)	(34,708,155)	(83,382,174)	(117,129,930)	(115,478,764)
Operating Profit/Loss	(32,378,386)	(63,093,996)	14,870,960	(15,844,262)	22,753,664







## 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 accompany financial statements of the Wastewater Management Authority which comprise the statement of financial position as at 31 December 2015, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

#### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards and in compliance with the Statutory Bodies (Accounts and Audit) Act, 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 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 qualified opinion.

#### Basis for Qualified Opinion

##### *Property, Plant and Equipment*

*Vehicles at Cost Valuation-Rs 69,641,858*

This figure, which represented the Closing Balance of Cost/Valuation of "Vehicles" as per General Ledger, differed from the balance as per Vehicle Fixed Asset Register (Rs 62,145,413). There was an unexplained difference of Rs 7,496,445.



### *Equipment at Cost/Valuation-Rs 110,955,215*

Included in the above figure was a sum of some Rs 52.7 million representing the cost/valuation of several assets in the Equipment Fixed Asset Register which were recorded at residual value (10 per cent). Contrary to International Accounting Standards, the residual value and the useful life of these assets were not reviewed at each financial year end.

Had the residual value and the useful life of these assets been reviewed, several elements in the accompanying financial statements would have been materially affected. Their effects on the financial statements have not been determined.

### *Investment in Projects*

*Projects Funded Through Loan from Government at Cost/Valuation-Rs 1,051,676,407.*

Included in this figure was a sum of Rs 120,663,506, representing borrowing costs for the three years 2013 to 2015. Part of this sum was in respect of ongoing projects which were still under “Work in Progress” at the year end.

Hence, “Investment in Projects”, was overstated by that part of borrowing costs relating to projects still under “Work in Progress”. The Borrowing Costs were also amortised over the respective projects’ economic useful life.

The amount by which “Investment in Projects” and “Depreciation” were overstated had not been determined.

### *Inventories and Work in Progress*

*Equipment from Projects and Spare Parts for Maintenance-Rs 23,243,580.*

- This figure excluded stock of materials already procured in respect of Lot 1A South works which would be in excess and had to be returned to the Authority by the Contractor. These materials had been surveyed in January 2016 and were estimated at Rs 4 million.
- No Value was assigned to 864 stock items (classified under 164 different items) stored in the warehouse at Montagne Jaquot Treatment Plant and at Beau Bassin. Hence, “Inventories” was understated. As for the other items in the two warehouses, they were valued at cost price instead of a lower of cost and Net Realisable Value.

### *Receivables and Prepayments*

*Impairment of Debt Rs 134,493.239*

This figure was understated by Rs 11,189.154 representing irrecoverable amount for year 2013 and 2014 due by a company.

### **Opinion**

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, the financial statements give a true and fair view of the financial position of the Wastewater Management Authority as at 31st December 2015, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards.



### ***Emphasis Matter***

I draw attention to the following:

#### ***Receivables and Prepayments***

“Receivables and Prepayments” as at 31 December 2015 amounted to some Rs 217.3 million compared to Rs 243.7 million as at 31 December 2014.

Included in the figure for 31 December 2015 were debts relating to “Disconnected Accounts” (some Rs 37 million), Religious and Charitable Institutions (some Rs 20 million) and Irrigation Authority (some Rs 24 million). These long outstanding debts have been referred to the parent Ministry and the Board of the Authority for a decision.

#### ***Retained Earnings***

The Accumulated Deficits as at 31 December 2015 amounted to Rs 2,65,912,340 compared to Rs 1,19,750,004 (restated figure) as at 31 December 2014. The loss for the Year was Rs 1,15,478,764 compared to Rs 66,747,128 (restated figure) for the previous financial year. The figures for 2015 excluded the effects of the matters described in the Basis for Qualified Opinion paragraph.

My opinion is not qualified in respect of these matters.

### ***Other Matter***

#### ***Plaines Wilhems Sewerage Projects***

Contracts WW80F and WW81F were awarded under the Plains Wilhems Sewerage Projects.

- The original price for Contract WW80F was Rs 2,842,498,362. On 6 November 2014, a Variation Order for the sum of Rs 1,077,862,075 was issued to the Contractor following an increase in the scope of work. Subsequently, in April 2015, it was decided not to proceed with the Variation Order and that works of Lot IA North should be completed and those of Lot IA South be closed.

As a result, the Consultant assessed that the new contract amount would increase to Rs 3,173,536,414, that is, an increase of Rs 331,038,052 as compared to the original contract amount and materials already procured in respect of Lot IA South works, estimated at Rs 25 million, would be in excess and had to be returned to the Authority.

- With regard to Contract WW81F, the original contract price was increased from Rs 2,340,187,095 to Rs 2,868,141,729 due to an increase in the scope of work. The Taking Over Certificate was issued on 13 May 2015 confirming that works were completed as at 24 March 2015. The Defects Liability Period was scheduled to end on 24 March 2016.

### ***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 respect, in compliance with the laws and authorities which govern them. This responsibility includes performing procedures to obtain audit evidence about whether the agency's expenditure and income have been applied to the purposes intended by the legislature. Such procedures include the assessment of the risks of material non-compliance.

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

### **Opinion on Compliance**

#### ***Statutory Bodies (Accounts and Audit) Act***

The financial statements of the Wastewater Management Authority were submitted on 6 April 2016. A few amendments were made to the financial statements and an amended set was submitted on 9 November 2016.

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

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

#### ***Financial Reporting Act***

The Directors are 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.

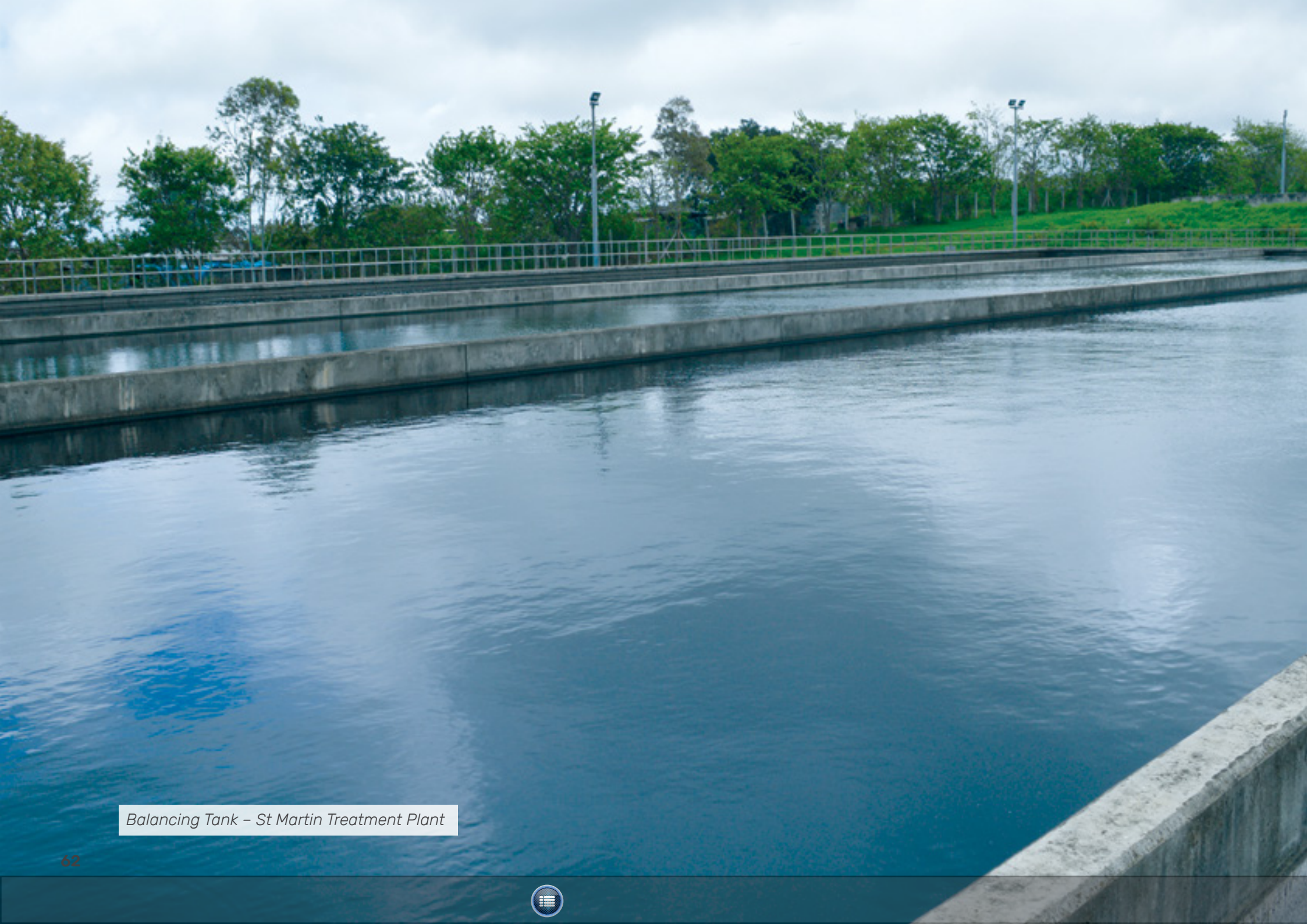
In my opinion, the disclosure in the Corporate Governance Report is consistent with the requirements of the Code.



K.C TSE YUET CHEONG (MRS)  
Director of Audit  
National Audit Office  
Level 14, Air Mauritius Centre  
Port Louis

28 November 2016





*Balancing Tank – St Martin Treatment Plant*



Statement of Financial Position as at 31 December 2015

ASSETS NON CURRENT ASSETS	Note	2015 Rs	2014 Reinstated Rs
Property, Plant & Equipment	7	66,469,463	67,221,121
Investment In Projects	8	1,091,310,150	213,820,064
Long Term Loan	9	8,232,821	7,927,219
CURRENT ASSETS		1,166,012,434	288,968,404
Inventories & Work in Progress	10	1,375,241,429	1,691,034,996
Receivables & Prepayments	11	217,299,115	243,683,015
Short Term Loan	9	2,751,496	5,046,974
Cash & Bank Balances		75,259,407	117,025,366
TOTAL CURRENT ASSETS		1,670,551,447	2,056,790,351
TOTAL ASSETS		2,836,563,881	2,345,758,755
EQUITY AND LIABILITIES			
EQUITY			
Retained Earnings		(265,912,340)	(119,750,004)
TOTAL EQUITY		(265,912,340)	(119,750,004)
NON CURRENT LIABILITIES			
Retirement Benefit Obligations	13	124,529,355	103,162,752
Long Term Loan (Capital Projects)	18	2,117,696,947	1,623,481,341
Deffered Income	12	15,857,462	13,698,919
Long term Employee Benefits	14	39,073,565	36,043,701
TOTAL NON CURRENT LIABILITIES		2,297,157,329	1,776,386,713



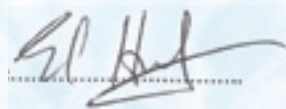
Statement of Financial Position as at 31 December 2015

	Note	2015 Rs	2014 Reinstated Rs
CURRENT LIABILITIES			
Trade & Other Payables	15	793,736,087	677,261,749
Short Term Employee Benefits	14	6,241,315	5,418,812
Deferred Income	12	5,341,490	6,441,485
TOTAL CURRENT LIABILITIES		805,318,892	689,122,046
TOTAL LIABILITIES		3,102,476,221	2,465,508,759
TOTAL EQUITY & LIABILITIES		2,836,563,881	2,345,758,755

Approved by the Wastewater Management Authority on 30 March 2016, revised on 28 october 2016 and signed on its behalf by:



(Chairman)



(Board Member)

The notes on pages **68** to **86** form an integral part of these Financial Statements.



Statement of Profit or Loss and Other Comprehensive Income  
for the Year Ended 31 December 2015

	Appendix	2015 Rs	2014 Restated Rs
<b>REVENUE</b>			
Wastewater Fees	I	395,896,449	389,309,529
Other Revenue		44,436,199	37,923,769
<b>TOTAL REVENUE</b>		<b>440,332,648</b>	<b>427,233,298</b>
<b>EXPENSES</b>			
Operation & Maintenance Costs	II	297,725,487	285,857,174
Administrative Costs		81,467,945	95,113,564
Commercial Costs		28,003,691	15,144,506
Finance Costs		103,359,149	76,703,871
Depreciation		45,255,140	21,161,311
<b>TOTAL EXPENSES</b>		<b>555,811,412</b>	<b>493,980,426</b>
Loss for the year		(115,478,764)	(66,747,128)
Other Comprehensive Income			
Actuarial loss on defined benefit plans	13	(18,246,538)	(5,481,186)
Decrease in revaluation reserve	7.2	(1,136,938)	(1,136,938)
<b>Total Comprehensive Loss</b>		<b>(134,862,240)</b>	<b>(73,365,252)</b>



# Statement of Changes in Equity for the Year Ended 31 December 2015

	Note	2015 Rs	Retained Earnings 2015 Rs	Stock Revaluation Reserve 2015 Rs	Total 2015 Rs	2014 Restated Rs	Retained Earnings 2014 Restated Rs
Balance as at 1 January			(119,750,004)	-	(119,750,004)		80,927,813
Changes in net assets/ equity for 2015							
Prior year expenses	17	(14,764,157)				(127,570,971)	
Revenue for prior years	17	753,711				258,406	
Net revenue /(expenses) recognised directly in net assets/equity			(14,010,446)		(14,010,446)		(127,312,565)
Loss for the year		(115,478,764)				(66,747,128)	
Actuarial loss on defined benefit plans		(18,246,538)				(5,481,186)	
Depreciation on revalued vehicles and transfer to Retained Earnings		(1,136,938)	(134,862,240)		(134,862,240)	(1,136,938)	(73,365,252)
Stock Revaluation				2,710,350	2,710,350		
Total recognised revenue/ (expenses) for the period			(148,872,686)	2,710,350	(146,162,336)		(200,677,817)
Balance at year end			(268,622,690)	2,710,350	(265,912,340)		(119,750,004)

# Statement of Cash Flows for the Year Ended 31 December 2015

	2015 Rs	2014 Restated Rs
Cash flows from operating activities		
Loss for the year	(115,478,764)	(66,747,128)
Non-cash movements		
Prior year adjustment	34,201,554	(172,363,926)
Amortisation of Government grants	(5,341,490)	(6,441,485)
Depreciation	45,255,140	21,161,311
Increase in provision relating to employee costs	6,972,431	2,669,226
(Profit) / Loss on sale of asset	(1,686,979)	-
Gain on exchange	(504,676)	-
Increase in payables	116,474,339	281,940,100
(Increase)/ Decrease in inventories	315,793,566	(818,227,354)
(Increase)/ Decrease in receivables	26,383,900	161,492,566
Net cash (used in)/ generated from operating activities	<b>422,069,021</b>	<b>(596,516,690)</b>
Cash flows from investing activities		
Loan from Government	494,215,606	702,488,725
Investment in Projects	(942,869,090)	(17,572,892)
Disposal of assets	2,186,873	-
Purchase of Equipment	(19,358,245)	(11,476,297)
Net cash (used in) / generated from investing activities	<b>(465,824,856)</b>	<b>673,439,536</b>
Cash flows used from financing activities		
Loan granted	(1,484,700)	(5,248,810)
Loan received	3,474,576	2,746,216
Net cash (used in)/ generated from financing activities	<b>1,989,876</b>	<b>(2,502,594)</b>
Net increase/ ( Decrease) in cash and cash equivalents	(41,765,959)	74,420,252
Cash and cash equivalents at beginning of year	117,025,366	42,605,114
Cash and cash equivalents at end of year	<b>75,259,407</b>	<b>117,025,366</b>



## Notes to the Financial Statements for year ended 31 December 2015

### 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 Delegee". 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 Delegation".

### 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 (Rs).

##### (iii) Reporting date

The financial statements cover a period of one year from 01 January 2015 to 31 December 2015.

### 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. 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 7 Financial Instruments: Disclosures- Deferral of mandatory effective date of IFRS 9 and amendments relating to transition disclosures.

#### ***4.2 New and revised IFRS in issue but not yet effective***

IFRS 15 Revenue from Contracts with Customers (effective 1 January 2017)

IAS 1 Presentation of financial statements- Amendments resulting from the disclosure initiative (effective 1 January 2016)

IAS 16 Property, Plant & Equipment- Amendments regarding the clarification of acceptable method of depreciation and amortisation (effective 1 January 2016)

IAS 16 Property, Plant & Equipment- Amendments bringing bearer plants into the scope of IAS 16 (effective 1 January 2016)

#### ***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%

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 realize 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.

## 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" plan. 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 2015. [The average remaining working lifetime of existing members is 23 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 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 Rs1,338,773 for the year 2015.

### ***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 Rs 454,520 has been contributed in 2015.

### ***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

2015 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 or 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.

### 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.

### 4.15.5 IAS 23- Borrowing cost

The standard requires immediate expenses of borrowing cost. IAS 23

allows for the capitalisation of any borrowing costs directly attributable to the construction of qualify assets. Any borrowing costs incurred by the WMA that are directly attributable to design construction, works and sewer are treated as an asset which is included in the cost of the asset , such borrowing costs are capitalised. The capitalisation of the borrowing costs cease when the capital projects are released for use. The effective date of adoption of such policies is January 2013 and WMA shall consistently comply with IAS 8- Accounting policies. The impact of such an adoption on the profits and retained earnings are displayed below:

Particulars	Adoption of IAS 23	
	2013 Rs	2014 Rs
Retained Earnings	65,931,611.00	(170,132,806)
Capitalisation of Borrowing Cost	14,996,202.00	50,382,802
After Adoption	80,927,813.00	(119,750,004)

## 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

Total number of employees as at 31 December	2015 Number 480	2014 Number 483
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**6.0 FINANCE COSTS**

	2015 Rs	2014 Restated Rs
Bank Charges	108,845	202,126
Interest on loan from Government	32,250,304	5,501,745
User fee	71,000,000	71,000,000
	<b>103,359,149</b>	<b>76,703,871</b>

**7.0 PROPERTY, PLANT & EQUIPMENT**

Cost/Valuation	Vehicles Rs	Equipement Rs	Property Rs	Total 2015 Rs
At 31 December 2014	74,363,746	96,152,984	-	170,516,730
Disposal	(5,349,078)	(88,730)	-	(5,437,808)
Additions		15,035,122	1,552,721	16,587,843
From grant	1,050,000	222,014	-	1,272,014
Adjustment	(422,810)	(366,175)	-	(788,985)
Cost as at 31 December 2015	69,641,858	110,955,215	1,552,721	182,149,794
Accumulated depreciation				
At 31 December 2014	40,797,775	62,497,834	-	103,295,609
Disposal	(4,364,181)	-	-	(4,364,181)
Charge for the year	7,633,507	8,425,754	46,582	16,105,843
Depreciation on revalued amount	643,060	-	-	643,060
Total depreciation as at 31 December 2015	44,710,161	70,923,588	46,582	115,680,331
<b>Carrying value as at 31 December 2015</b>	<b>24,931,697</b>	<b>40,031,627</b>	<b>1,506,139</b>	<b>66,469,463</b>



## 7.1 Additional disclosure on constructed roof at Caudan Sub Office

A fire broke out on 6 March 2016 and caused material damage to the roof. The carrying value as at December 2015 was Rs1,506,139. Necessary adjustment will be made on 30 June 2017.

## 7.2 Assets revalued

	2015 Rs	2014 Rs
Vehicles revalued	1,136,938	2,273,876
Less depreciation on revalued amount	(643,060)	(1,136,938)
Sale of vehicle	(493,878)	
Total as at 31 December	-	1,136,938

## 8. INVESTMENT IN PROJECTS

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

	Projects funded by WMA Rs	Projects funded through Loan from Government Rs	Total 2015 Rs	2014 Restated Rs
Cost/Valuation				
At 31 December 2014	85,045,315	140,644,043	225,689,358	933,223,497
Additions	-	546,813,078	546,813,078	762,207,558
Adjustment on inventory/valuation	-	-	-	88,856
Borrowing costs capitalised	-	55,284,502	55,284,502	50,382,802
Projects 2013/2014 capitalised	-	308,934,784	308,934,784	-
Transfer to WIP	-	-	-	(1,520,213,355)
At 31 December 2015	85,045,315	1,051,676,407	1,136,721,722	225,689,358
Accumulated depreciation				
At 31 December 2014	8,121,891	3,747,403	11,869,294	2,119,616
Charge for the year	2,480,488	26,172,217	28,652,705	5,613,078
Adjustment Depreciation	-	4,889,573	4,889,573	4,136,600
At 31 December 2015	10,602,379	34,809,193	45,411,572	11,869,294
Carrying value as at 31 December 2015	74,442,936	1,016,867,214	1,091,310,150	213,820,064



## 9. LOANS GRANTED TO STAFF

	2015 Rs	2014 Rs
Opening Balance	12,974,193	10,471,599
Loan Granted	1,484,700	5,248,810
Loan repaid	(3,474,576)	(2,746,216)
Closing Balance	10,984,317	12,974,193
Less amount failling due within one year	(2,751,496)	(5,046,974)
Amount failling due more than one year	8,232,821	7,927,219

Loan granted includes balances in respect of advances of Rs 10,984,317 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% & 4.4% per annum depending the time the loan is granted.

## 10. INVENTORIES

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

	2015 Rs	2014 Rs
Equipment from projects	19,434,510	14,901,049
Spare parts for maintenance	3,809,070	2,714,050
Chemicals	755,260	583,536
Other consumables	2,286,060	1,653,087
Work in Progress	1,348,956,529	1,671,183,274
Total	1,375,241,429	1,691,034,996

## 11. RECEIVABLES AND PREPAYMENTS

	2015 Rs	2014 Rs
Opening balance	278,031,006	410,705,129
Increase/(decrease) in Domestic and Non Domestic Debtors	(3,349,604)	(132,674,123)
	274,681,402	278,031,006
Less impairment of debt (see Note 11.2)	(134,493,239)	(112,515,951)
Bills rendered to Domestic and Non Domestic Customers	140,188,163	165,515,055
Other receivables and prepayments	76,405,820	77,512,728
Deposits receivable	705,132	655,232
Total	217,299,115	243,683,015

**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.

### 11.2 Movement in the impairment of debt

	2015 Rs	2014 Rs
Balance as at 1 January	112,515,951	103,391,595
Amount written off/recovered	(4,610,596)	(25,909,628)
Provision for the year	26,587,883	35,033,984
Balance as at 31 December	134,493,238	112,515,951



**12. DEFERRED INCOME**

	2015 Rs	2014 Rs
Opening Balance	20,140,404	22,194,903
Received/Disposed during the year	2,996,736	3,407,145
Adjusted during the year	3,403,302	979,841
Amortisation	(5,341,490)	(6,441,485)
Closing Balance	21,198,952	20,140,404
Less amount falling due within one year	(5,341,490)	(6,441,485)
Amount falling due more than one year	15,857,462	13,698,919

**13. RETIREMENT BENEFIT OBLIGATIONS FIGURES FOR IAS 19 ADOPTION FOR:  
FOR THE YEAR ENDING 31 DECEMBER 2015**

	Year ending 31 December 2015 Rs	Year ending 31 December 2014 Rs
Amounts recognised in the Statement of Financial Position at end of year:		
Defined benefit obligation	217,988,202	188,919,147
Fair value of plan assets	(93,458,847)	(85,756,395)
Liability recognised in the Statement of Financial Position at end of year	124,529,355	103,162,752
Amounts recognised in the Statement of Financial Performance:		
Service cost:		
Current service cost	10,128,804	9,256,283
Past service cost	-	-
(Employee Contributions)	(5,466,797)	(5,221,509)
Fund Expenses	78,812	407
Net interest expense/(income)	7,489,058	7,339,869
P&L Charge	12,229,877	11,375,050
Remeasurement		
Liability (gain)/loss	12,651,820	3,320,891
Asset (gain)/loss	5,594,718	2,160,295
Total Other Comprehensive Income(OCI) recognised	18,246,538	5,481,186
Total	30,476,415	16,856,236

## Notes to the Financial Statements for Year Ended 31 December 2015

### Movements in liability recognised in the Statement of Financial Position:

At start of year	103,162,752	95,012,340
Amount recognised in P&L	12,229,877	11,375,050
Actuarial reserves transferred in	-	(41,414)
(Contributions paid by employer)	(9,109,812)	(8,664,410)
Amount recognised in OCI	18,246,538	5,481,186
At end of year	124,529,355	103,162,752
<b>Actual return on plan assets:</b>	<b>1,140,872</b>	<b>4,349,460</b>

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

	Year ending 31 December 2015 Rs	Year ending 31 December 2014 Rs
Reconciliation of the present value of defined benefit obligation		
Present value of obligation at start of period	188,919,147	170,130,521
Current service cost	10,128,804	9,256,283
Interest cost	14,168,936	13,610,441
(Benefits paid)	(7,880,505)	(7,398,989)
Liability (gain)/loss	12,651,820	3,320,891
Present value of obligation at end of period	<b>217,988,202</b>	<b>188,919,147</b>
Reconciliation of fair value of plan assets:		
Fair value of plan assets at start of period	85,756,395	75,118,181
Expected return on plan assets	6,679,878	6,270,572
Employer contributions	9,109,812	8,664,410
Employee contributions	5,466,797	5,221,509
Actuarial Reserves transferred in	-	41,414
(Benefits paid + other outgo)	(7,959,317)	(7,399,396)
Asset gain/(loss)	(5,594,718)	(2,160,295)
<b>Fair value of plan assets at end of period</b>	<b>93,458,847</b>	<b>85,756,395</b>



## Notes to the Financial Statements for year ended 31 December 2015

### Distribution of plan assets at end of period:

Percentage of assets at end of year	December 15	December 14
Fixed Interest securities and cash	58.1%	57.1%
Loans	4.3%	4.1%
Local equities	15.9%	21.1%
Overseas bonds and equities	21.0%	17.0%
Property	0.7%	0.7%
Total	100%	100%

*Additional disclosure on assets issued or used by the reporting entity*

	December 15	December 14
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

Year	December 15	December 14
Currency	Rs	Rs
Asset experience gain/(loss) during the period	(5,594,718)	(2,160,295)
Liability experience gain/(loss) during the period	(12,651,820)	(3,320,891)
	(18,246,538)	(5,481,186)

Year	2016	2015
Expected employer contributions	9,446,661	9,081,765

(Estimate to be reviewed by Wastewater Management Authority)

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.

## Notes to the Financial Statements for Year Ended 31 December 2015

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

	Year ending 31 December 2015	Year ending 31 December 2014
Discount Rate	7.50%	8.00%
Future salary increases	5.00%	5.50%
Future pension increases	3.00%	3.50%
Mortality before retirement	A 6770 Ultimates Tables	
Mortality in retirement	PA (90) Tables Rated down by 2 years	
	PA(90) Tables	
Retirement age	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 Rs31.6M (increase by Rs 41.M) if all other assumptions were held unchanged.

If the expected salary growth would increase (decrease) by 1%, the defined benefit obligation would increase by Rs23.5M (decrease by Rs19.4M) if all assumptions were held unchanged.

If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs5.1M (decrease by Rs 5.1M) if all assumptions were held unchanged.



#### 14. EMPLOYEE BENEFITS

WMA has provided for the employee benefits as under:

##### 14.1 PROVISION FOR SICK LEAVE

	2015 Rs	2014 Rs
Opening Balance	32,968,791	29,819,658
Adjustment	39,178	270
Payment during the year	(3,667,571)	(3,216,196)
Provision for the year	6,933,734	6,365,059
Closing Balance	36,274,132	32,968,791
Less Amount falling due within one year	(3,310,515)	(3,025,690)
Amount falling due after more than one year	32,963,617	29,943,101

##### 14.2 PROVISION FOR PASSAGE BENEFITS

	2015 Rs	2014 Rs
Opening Balance	8,493,722	7,679,070
Adjustment	(14,091)	(3,404)
Payment during the year	(2,664,311)	(2,175,565)
Provision for the year	3,225,428	2,993,621
Closing Balance	9,040,748	8,493,722
Less amount falling due within one year	(2,930,800)	(2,393,122)
Amount falling due after more than one year	6,109,948	6,100,600
Total Short Term Employee Benefits	6,241,315	5,418,812
Total long Term Employee Benefits	39,073,565	36,043,701
Total Employee Benefits	45,314,880	41,462,513

**15. TRADE AND OTHER TRADE PAYABLES**

	2015 Rs	2015 Rs	2014 Rs
Accruals:- User fee	412,000,000		672,482,642
Interest on loan	159,834,167		
Recurrent and capital expenditure	217,074,996	788,909,163	
Other Payables		4,826,924	4,779,107
		793,736,087	677,261,749

**16. CONTINGENT LIABILITY**

During the financial year WMA has provided for an amount of Rs17,762,650 as bank guarantee for acquiring way-leaves as follows:-

	2015 Rs	2014 Rs
Municipal Councils	11,742,650	11,535,000
Road Development Authority	6,000,000	6,000,000
Mauritius Revenue Authority	20,000	20,000
Total	17,762,650	17,555,000

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

At the statement of financial position date, WMA has contingent liability in respect of:

- (a) bank guarantees issued in ordinary course of business from which it is anticipated that no material, material liabilities will arise.
- (b) For cases pending before the Court where WMA is being sued. The total amount claimed to WMA is Rs18,210,891 and no provision has been made in the accounts.



**17. STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 DECEMBER 2015**

Changes in equity for 2015	Rs	Rs
Revenue for prior years		
Adjustment of gratuity	248,048	
Adjustment of sick leave	11,785	
Revalued asset	493,878	
Total Revenue for prior years		753,711
Prior year expenses		
Contribution to NSF for previous years	(3,358,390)	
Adjustment of depreciation on vehicles	(77,143)	
Adjustment of depreciation on projects through loan	(3,905,328)	
Domestic Debtors	(431,448)	
Adjustment of grant	(3,403,302)	
Non Domestic Debtors	(2,280,672)	
Overpayment written off	(115,532)	
Refund of Wastewater Charges	(30,855)	
Stock Grand Bay	(12,711)	
Stock Montagne Jacquot	(164,530)	
Prior year depreciation on borrowing costs	(984,246)	
Total prior year expenses		(14,764,157)
Net revenue/(expenses) recognised directly in statement of changes in equity		(14,010,446)

Figures for 2014 have been omitted owing to change in item of expenses and revenue.

## 18. LONG TERM LOAN

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

	2015 Rs (M)	2014 Rs (M)
Opening Balance	1,623,481,341	920,872,560
Loan from Government	494,215,606	702,488,725
Adjustment on valuation	-	120,056
Total	2,117,696,947	1,623,481,341

## 19. CAPITAL COMMITMENTS

WMA has contracted capital expenditure amounting to Rs1,976,159 for the purchase of equipment at the statement of financial position date which has been recognised in the financial statement.

## 20. DIRECTORS OR EMPLOYEES INTEREST

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

## 21. 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. 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

	2015 Rs	2014 Rs
Directors	1,795,000	2,198,500
Key Personnel Management	6,643,094	9,291,097
	8,438,094	11,489,597

### 22.2 Loans to Managers for the purchase of vehicles

Opening balance	782,856	1,021,428
Add loan granted during the year	-	-
Less loan repaid	(308,571)	(238,572)
Closing balance	474,285	782,856

# APPENDIX

*SLUDGE DIGESTOR - St Martin Treatment Plant*





INCOME	2015 Rs	2014 Rs
Domestic Tariff (Fees)	156,283,263	154,118,136
Non Domestic Tariff (Fees)	239,613,186	235,191,393
<b>Total Tariff -23 (i)</b>	<b>395,896,449</b>	<b>389,309,529</b>
<b>OTHER INCOME</b>		
Surcharge	6,252,594	7,709,349
Septic Tank Emptying	-	7,082
Sale of tender documents	59,000	301,000
Tanker License Fees	875,603	749,808
Bank Interest Received	708,005	1,820,959
Industrial Discharge Permit	8,300	9,000
Sundry Income	2,410,611	1,802,874
Verification of Design of Sewer, Treatment Plant	25,200	27,200
Clearing Blockages	212,293	268,360
Disposal of effluent at Roche Bois Pumping station	21,821,244	16,034,771
Clearance for building permit	2,591,704	1,979,481
Attendance to Meetings and Site Visits	4,600	7,800
Witnessing of Percolation Tests	43,300	23,200
Wastewater Clearance for Morcellement permits	1,890,600	741,400
Profit on Disposal of Fixed Asset	1,686,979	-
Amortisation of Government Grant	5,341,490	6,441,485
Gain on exchange rate	504,676	-
<b>Total Other Income 23(ii)</b>	<b>44,436,199</b>	<b>37,923,769</b>
<b>TOTAL INCOME</b>	<b>440,332,648</b>	<b>427,233,298</b>

## Expenditure for the Year Ended 31 December 2015

## Appendix- 2

**OPERATION AND MAINTENANCE COSTS**

	2015 Rs	2014 Rs
Staff costs and other related costs	147,775,390	139,920,667
Travel and Transport	16,376,310	16,488,067
Telephone	851,855	831,086
Electricity	51,852,321	46,680,844
Water Rates	939,143	1,238,624
Security Services	4,929,450	4,891,465
Repair and Maintenance costs	9,635,566	8,893,683
Motor Vehicle Costs	14,925,178	17,329,790
Contract Operating Agreement	50,398,026	49,440,338
Advertising Costs	42,248	142,610

**Sub-Total****A****297,725,487 285,857,174****ADMINISTRATIVE COSTS**

Staff costs and other related costs	50,039,315	58,864,708
Travel and Transport	3,890,593	4,362,535
Postage	323,929	378,117
Telephone	1,318,739	1,409,500
Rent	15,028,972	15,028,500
Electricity	1,466,024	1,467,886
Printing and Stationery	2,766,712	2,898,651
Insurance	475,054	370,762
Security Services	433,987	474,730
Hired and Contracted Service	934,568	1,086,575
Consultancy Services	40,500	531,125
Seminars and Hospitality	215,614	413,913
Legal Fees	2,054,517	5,235,471
Audit Fees	275,000	325,000
Other Fees	1,795,900	2,198,500
Advertising costs	408,521	62,287
Unserviceable stock written off	-	5,304

**Sub-Total****B****81,467,945 95,113,564**



		2015 Rs	2014 Restated Rs
<b>COMMERCIAL COSTS</b>			
Income Collection Fee		6,026,403	6,020,150
Bad Debts Provision		21,977,288	9,124,356
<b>Sub-Total</b>	<b>C</b>	<b>28,003,691</b>	<b>15,144,506</b>
Depreciation		45,255,140	21,161,311
<b>Sub-Total</b>	<b>D</b>	<b>45,255,140</b>	<b>21,161,311</b>
<b>FINANCE COSTS</b>			
Bank Charges		108,845	202,126
Interest on Loan		32,250,304	5,501,745
User fee		71,000,000	71,000,000
<b>Sub-Total</b>	<b>E</b>	<b>103,359,149</b>	<b>76,703,871</b>
<b>TOTAL EXPENDITURE</b>		<b>555,811,412</b>	<b>493,980,426</b>
<b>SUMMARY</b>			
Total Income		440,332,648	427,233,298
Total expenditure		555,811,412	493,980,426
<b>Profit /(Loss) for the year</b>		<b>(115,478,764)</b>	<b>(66,747,128)</b>

Title of Project		Project Value	Cumulative expenditure up to 31.12.14	Actual expenditure as at 31.12.15	Cumulative expenditure up to 31.12.15	Remaining Balance
S/N		Rs M	Rs M	Rs M	Rs M	Rs M
1.	Plaines Wilhems Sewerage Project Stage I	9,419	7,503	418	7,921	1,498
2.	House Service Connections	835	619	29	648	187
3.	Grand Baie Sewerage Project	5,673	1,254	15	1,269	4,404
4.	Rehabilitation in CHA Estates and Low Cost	1,908	1,267	-	1,267	641
5.	Vallee Des Pretres/Tranquebar	6	3	1	4	2
6.	Parisot	75	27	33	60	15
7.	Camp Caval	5	2	2	4	1
8.	Bain Des Dames	3	3	0	3	-
9.	Verger Bissambar	64	-	48	48	16
10.	Baie Du Tombeau Sewerage Project	3,232	1,715	-	1,715	1,517
11.	Environment West and Sanitation Project	2,687	2,142	-	2,142	545
12.	Pailles Guibies Sewerage Project	2,220	28	-	28	2,192
13.	Port Louis Rehabilitation	26	-	-	-	26
14.	Upgrading of wastewater infrastructure	899	484	25	509	390
15.	Neotown Project	184	-	-	-	184
<b>GRAND TOTAL</b>		<b>27,236</b>	<b>15,047</b>	<b>571</b>	<b>15,618</b>	<b>11,618</b>
Less Vat for 2015				(75)		
<b>Total 2015</b>				<b>496</b>		











Wastewater Management Authority

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The Celicourt, Sir Celicourt Antelme Street, Port-Louis, Mauritius.  
Tel: (230) 206 3000 | Hotline (230) 800 1300 | Fax: (230) 211 7007 | Email: [wma@intnet.mu](mailto:wma@intnet.mu)  
Website: <https://www.wmamauritius.mu>

