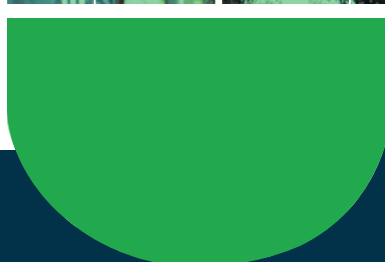




Wastewater Management Authority



**ANNUAL
REPORT**
2022 - 2023





VISION

To protect our environment, public health and vitality of our population and to contribute to the socio-economic growth for a sustainable island.



MISSION

To modernise the Organisation and protect public health and enhance the environment by collecting and treating wastewater while recycling valuable resources for the socio-economic development of the Republic of Mauritius.



VALUES

Integrity, Ethical, Respect, Achieving Excellence, Professionalism, Team Work, Trust, Safety.

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Our Engagement to Sustainable Environment



Strategic Direction

Sector Strategic Goals

- Implementation of projects in critical areas where the existing disposal system is creating inconvenience and represents health hazards to inhabitants.
- Ensure reliability of infrastructure.
- “Zero Overflow” policy through adequate operation and maintenance and preventive actions.
- Improved sanitation and limit health risks of the population.

Current Situation

On-site sanitation systems are gradually being replaced by sewerage networks. As at June 2023, 94,966 households are connected to public sewer network, about 755 km of sewer lines of 200 mm diameter are in operation and some 52 million m³ of wastewater is being treated on a yearly basis by the 10 Wastewater Treatment Plants around the island.

Strategic Direction

A. Extension of the Sewerage Network by implementing the following projects in the Financial Year 2023/2024

The Authority is implementing the following wastewater projects in the regions prone to overflow as follows:-

- Sewerage Project at Morcellement Goolamally
- Sewerage Project at Morcellement Goolamally - Phase 2
- Sewerage Project at La Source, Quatre-Bornes and Environs - Phase 1
- Sewerage Project at Bain des Dames, Cassis and Caro Lalo, Vallée des Prêtres
- Consultancy Services for Review of Feasibility Study, Detailed Design and Preparation of Bidding Documents for Sewerage Project at Camp Cavale and Robinson, Curepipe
- Rehabilitation/Provision of Sewerage Infrastructure at Residence Vallée des Prêtres and Bernardin de St Pierre
- Feasibility Study and preliminary Design for Rodrigues Sewerage Project
- Contract WW488C - Sewerage Project Pointe-aux-Sables - Consultancy Services for Detailed Design and Preparation of Bidding Document
- Wastewater Project at Bambous near La Ferme Reservoir
- Sewerage Works along Avenue Sivananda (Opposite Vacoas Market)

B. Future Projects

(i) Continuation of the Grand Baie Sewerage Project and the Pailles Guibies Sewerage Project

The Authority is also contemplating to complete the remaining works under the Grand-Baie Sewerage Project Phase 1B and Pailles Guibies Sewerage Project Phase 2A subject to availability of funds.

(ii) Implementing sewerage projects in the regions of Caro Lalo (Vallée des Prêtres), Camp Caval (Curepipe), Bain des Dames (Port Louis), Wooton (Curepipe), Palma (Quatre-Bornes)

The aim is to solve the sanitary and environmental nuisances resulting from wastewater overflow from saturated, deficient or ageing disposal systems. The projects will also contribute to add flows in the sewer network and in turn generate revenues for the WMA. No funds approved for Financial Year 2023/2024 in PSIP.

However, a Project Request Form for implementing the works at Caro Lalo, Vallée des Prêtres and Palma (Quatre-Bornes) have already been submitted to the Ministry for securing funds.

(iii) Installation of 9 MWp Solar PV cells at St Martin Wastewater Treatment Plant

The project forms part of the CEB Greenfield Renewable Energy Scheme for the implementation of renewable energy production through renewable resources and this could be a gateway to bring its share of contribution aligned to the objectives of the Government Vision 2030 and SDG 7 of the United Nations to ensure access to affordable, reliable, sustainable and modern energy for all. In addition, the WMA will contribute to the Government's aim to reduce overall GHG emissions by 40% by 2030.

C. Key Performance Indicators

Key Actions	Key Performance Indicators				
	2022/2023		2023/2024	2024/2025	2025/2026
	KPI	Actual			
House Connections	1,563	993	1,300	1,765	2,085
Volume of Wastewater Treated (Million m ³)	51	46.86	56	58	60

SUSTAINABLE SOLUTIONS FOR TOMORROW



Statement of Chairman



I am pleased to present the Annual Report for the Wastewater Management Authority for the fiscal year ending June 2023. As I reflect on the past year, I am proud of the progress we have achieved in advancing our mission.

Sustainability and Innovation

According to United Nation (UN) Office, climate change is not just a distant future threat, it is the main driver behind rising humanitarian need. Wastewater treatment is one of the main environmental issues for the twenty-first century. Wastewater challenges not only depend on legislations for controlled effluent. There is a need for implementation of cost-effective and high-performance waste treatment system and public awareness. Improper treatment of wastewater from industries and houses before disposal poses severe environmental as well as health issues to the surrounding communities.

Our focus on sustainability remains at the core of our operations, despite the fact that the wastewater tariff has not been increased since more than a decade and consequently, the Authority has been operating with an increasing deficit over the years. In this regard, we thank the Government for approving our short/medium term measures to cover and review expenses incurred by the Authority in delivery of its services. The long term measures are presently being considered at the level of the parent Ministry.

The Grand Baie and St Martin Wastewater Treatment Plants are treating wastewater to the tertiary level which is being used for irrigation. We have also initiated action for the provision of a photovoltaic farm and are envisaging to replace the gas generator used for producing electricity at the St Martin WTP.

Performance and Achievements

Collaboration is the critical component to achieving and sustaining high performance, and trust is at the heart of collaboration. My relentless efforts since my nomination as Chairman have been fruitful. Among others, today, there is an effective working relationship between the Board and the General Manager and a climate of trust at the Authority ensuring the engagement of our employees. I would like to give recognition to our employees. They deserve credit for what we have achieved. With the ever expanding sewerage network, it's their dedication, care and consideration for customers and each other, as well as their passion for their work, that has enabled us to deliver another year of good performance. On behalf of the Board, I thank you all, and we are proud of what you do.

We are listening to our customers, stakeholders and regulators. We all share the same view; this is a multi-generational challenge, and one that will take time to achieve sustainably. We can and must make progress in the short term too. This remains a key area for the Board. The effects of climate change have also been felt severely in our island, given our topography. We have experienced extreme weather patterns, from intense cyclones to colder temperatures and sustained periods of drought. It is clear we all need to do more to safeguard the planet for future generations.

Regulatory and Compliance

Adhering to regulatory standards is crucial and I am proud to report that WMA has maintained compliance with all relevant regulations including corporate governance. Our proactive approach to regulatory changes ensures that we not only meet but exceed required standards, thereby safeguarding public health and environmental quality.

Challenges and Strategic Outlook

In our quest to innovate and expand the sewerage network, we are mindful of the challenges ahead, among others, collection and treatment of wastewater require massive funding. Our strategic priorities for the coming year include expanding service areas, investing in new technologies and enhancing customer engagement. We are confident that our well-defined strategy and dedicated team will enable us to address these challenges effectively.

Culture

Central to ensuring long-term delivery is developing a culture which rewards high performance but also seeks to build on the values of the Authority. The Board is pleased to see employees support this, with a marked increase in employee engagement.

Board engagement

With a view to improving its performance, Board members are provided with training on corporate governance. Also, regular Board evaluation offers an opportunity to reflect on Board members' overall effectiveness and address any gaps that may arise, thus reinforcing its commitment to excellent corporate governance and improvement. Our progress has been significantly enriched by the invaluable insights from our experienced Board members to whom I wish to express my sincere gratitude.



Mr. Louis Jean Bernard PERRINE

Chairman, Wastewater Management Authority Board

Date : 30 August 2024

A portrait of a middle-aged man with a shaved head, wearing a grey blazer over a blue and white patterned shirt. He is standing with his hands in his pockets, looking directly at the camera. The background is a blurred outdoor setting with green foliage and a light blue sky.

Mr. Navindranath JOWAHEER

General Manager

“ Our outreach programs and engagement with the civil society to promote environmental awareness and importance of wastewater projects made project implementation progress without major hindrance. ”

Statement of General Manager

WMA's annual report depicts the various activities of the Authority for financial year 2022-2023 which was marked by notable achievements and significant challenges. Our efforts for a more resilient wastewater sector have laid a strong foundation for future progress. We are strongly engaged to provide adequate wastewater infrastructure to more regions which are faced with sanitary nuisance.

Four (4) wastewater projects around the island have been completed in the amount of MUR 373.1M during the year. Furthermore, works requiring public investment to the tune of MUR 1.35 billion are ongoing in various regions of the country.

Along with the construction of wastewater infrastructure, the WMA is operating and maintaining nine (9) Wastewater Treatment Plants, 70 Pumping Stations, maintaining around 755 km of street sewer. Ensuring the proper maintenance and operation of wastewater treatment facilities has been challenging with the increasing frequency of extreme weather events, such as heavy rains and flooding which continuously strain the wastewater management systems.

Addressing the ageing infrastructure also remains a priority for the WMA. The planned replacement of old pumps, refurbishment of small wastewater treatment plants as well as that of the Montagne Jacquot Wastewater Treatment Plant is well underway and would be completed soon.

The integration of specialised equipment and process optimisations have been crucial in improving service reliability and reducing operational costs. We have prioritised essential upgrades of our IT infrastructure and managed resources judiciously with a view to balancing immediate needs with long-term goals.

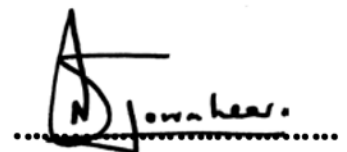
Actions have been initiated to reduce our energy consumption through the use of renewable energy sources. The reuse of treated effluent for irrigation of non-food crop and upcoming project for the installation of PV panels at the St Martin Wastewater Treatment Plant is in line with our sustainability goals. We are also investing in energy-efficient technologies during wastewater treatment processes to reduce energy consumption.

Despite financial constraints, the Authority is maintaining high levels of service and addressing community needs.

Our outreach programs and engagement with the civil society to promote environmental awareness and importance of wastewater projects made project implementation progress without major hindrance. In the same spirit, the setting up of a Complaints Response Team has resulted in resolving customer complaints very quickly. As compared to the year 2020, the number of complaints has reduced by more than 35%.

The WMA Board, Management and staff from all departments worked as a team with full dedication and commitment thus achieving tangible results.

We shall continue to invest in technological advancements, enhance our regulatory frameworks, pursue careful resource management and foster public awareness.



Mr. Navindranath Jowaheer
General Manager

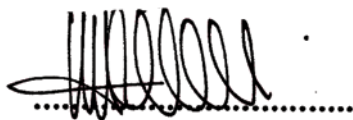
Statement of Compliance

Name of PIE: Wastewater Management Authority

Reporting Period:

We, the Directors of Wastewater Management Authority, confirm that to the best of our knowledge the Authority has complied with all of its obligations and requirements under the Code of Corporate Governance.

Signed by:



Mr. Louis Jean Bernard
PERRINE
CHAIRPERSON



Mr. Laval Jean Claude
RAMASAWMY
BOARD MEMBER

Date 30 Aug 2024

Date 30.08.24

TRANSPARENCY AND OPENNESS



Corporate Governance Report

Corporate governance addresses “*the problems that result from the separation of ownership and control*”. In this regard, WMA promotes a corporate culture of consciousness, transparency and openness through a combination of laws, rules, regulations, procedures and voluntary practices to maximise stakeholders long-term value & wealth and customer satisfaction.

There is a strong and healthy relationship between the Board and Management, which is founded on mutual trust and respect. The Board steers the direction of the Authority while Management is responsible for administering the day-to-day affairs. The Board directs the Authority while allowing Management to operate within clear parameters, guidelines, processes and structures and does not stray from its governance oversight role into operational matters.

We provide below the actions and measures of compliance adopted to ensure the closest adherence to the inspiring principles of the National Code of Corporate Governance for Mauritius (2016).

Compliance with the National Code of Corporate Governance for Mauritius (2016)

The Annual Report with links to specific reports are accessible on the WMA website https://www.wmamauritius.mu/annual_reports/.

Principle 1: Governance Structure

- WMA Board set up is as per WMA Act.
- WMA has its mission and vision statements.
- To ensure that WMA complies with the highest standard of governance and has an effective system of controls in place, the Board has set up the Corporate Governance Committee and the Audit & Risk Committee.
- A Quarterly Progress Report is sent to all stakeholders regularly to communicate material information to our stakeholders.
- The Board has its Board Charter, Code of Conduct for Board Members, Code of Ethics, Position statements for the Chairpersons of the Board and Sub Committees, a Scheme of Service for each post at the WMA and its Organisational Chart which is updated regularly.

Principle 2: The Structure of the Board and its Committees

- Board's composition is as per the WMA Act. To be in line with the Code of Corporate Governance which stipulates that the CEO should be an ex-Officio member of the Board, Section 8 of the WMA Act needs to be amended to comply with this part.
- Though the Board Chairman and the General Manager/Officer-in-Charge are collectively responsible for the leadership of the Authority and for promoting the highest standards of integrity and probity, there is a clear distinction of accountability and responsibility between them. Each plays a distinctive role but complementing each other to ensure that there is a balance of power and authority and no individual has unfettered powers of decision and control.
- The Chairman plays a pivotal role in creating a boardroom culture that is conducive to quality decision-making processes. He leads the Board, encourages independence and diversity of thought in the boardroom and establishes a collegiate culture that is not subject to group think.

The Chairman also promotes effective relationships between Government, the Board and Management. He ensures that the Authority interacts effectively with Government, is mindful of the Government's policy objectives while at the same time balancing the public interest.

- The General Manager/Officer-in-Charge has the primary responsibility for the management of the business and affairs of the Authority. He provides leadership and vision to the senior management team in managing the Organisation. He regularly reports to the Board on the status of decisions taken as well as policies, strategies, directions and plans set or approved by the Board and also regularly meets and consult with the Chairman on all such matters.
- The Secretary to the Board is key to the efficient and effective functioning of the Board and provides independent guidance, trusted advice and support to the Board. He reports to the Board through the Chairman on all statutory duties and functions and to the General Manager/Officer-in-Charge, on administrative matters.
- Whilst the Board retains overall responsibility, it delegates certain roles and responsibilities to its Board Committees. Committees devote the necessary time and resources to issues for which the full Board doesn't have time.

- Board Committees' terms of references allow each Committee to focus on specific issues more deeply and report to the Board on matters discussed as well as, where appropriate, make recommendations to the Board on matters requiring its approval. The membership and constitution of each Committee is a matter for the Board.
- The Board has set up the following Sub-Committees:
 - Finance and Project Monitoring Committee
 - Staff Committee
 - Corporate Governance Committee
 - Audit & Risk Committee
- The Sub Committees, comprising of Board Members only, submit formal reports to the Board regularly. All Sub Committees have 4 members and none of them are chaired by the Board's Chairperson. The General Manager/ Officer-in-Charge is not a member of the Audit & Risk Committee as recommended by the Code.
- All the Subcommittees have their Terms of Reference.



Committee	Committee Members	Key Responsibilities
Finance and Project Monitoring Committee	Chairperson Mr L. Juggoo Members Mrs B. Kissoon-Luckputtya (up to Feb 2023) Mrs R.D. Bissessur (as from March 2023) Mr H. Urdhin Mr L.J.B Perrine (up to 24 Aug 2022) Dr C. Bokhoree (as from Sept 2022)	Provide the Board with advice and guidance on issues pertaining to projects, finance and procurement including: <ul style="list-style-type: none"> • Examinations of annual estimates of the WMA. • Monitoring of the implementation of projects within the approved capital budget. • Examination of Bid Evaluation Reports in respect of Procurement exercises. • Overseeing of procurement strategies.
Staff Committee	Chairperson Mrs B. Kissoon-Luckputtya (up to Aug 2022) Mrs Z Guness-Goolbar (as from Sept 2022) Members Dr C. Bokhoree Mr L.J.C. Ramasawmy Mr S. Khuntoo	<ul style="list-style-type: none"> • Make recommendations to the Board on provisions governing the conditions of service of the employees of the Authority, particularly appointment, dismissal, discipline, pay and leave.
Audit & Risk Committee	Chairperson Mr D. Dassaye (up to Aug 2022) Mr L.J.C. Ramasawmy (as from Sept 2022) Members Mr L. Juggoo Mr D.Dassaye (as from Sept 2022) Mr A. Reekhaye (as from Sept 2022) Dr C. Bokhoree (up to Aug 2022) Mr L.J.C. Ramasawmy(up to Aug 2022)	<ul style="list-style-type: none"> • Examine and review the quality and integrity of the financial statements. • Compliance with accounting standards, local and international and legal requirements. • Review the content of the annual report and accounts and advise. • Review the adequacy and effectiveness of the organisation's systems of internal control.
Corporate Governance Committee	Chairperson Mr L.J.B Perrine (up to 24 Aug 2022) Mr. D. Dassaye (As from Sept 2022) Members Mr D. Dassaye (Up to Aug 2022) Mr H. Urdhin Mr S. Khuntoo Mr A. Reekhaye (as from Sept 2022)	<ul style="list-style-type: none"> • Ensure that the reporting requirements on Corporate Governance, on an ongoing basis, are in accordance with the principles of the Code. • Ensure that disclosures are made in the annual report in compliance with the disclosure provisions in the code of Corporate Governance. • Compliance with the requirements of the WMA Act, the law and regulations of any other applicable statute and of controlling bodies.

Principle 3: Director Appointment Procedures

- Chairperson and Board Members are appointed as per Section 8 of WMA Act.

Principle 4: Director Duties, Remuneration and Performance

- The Chairman and Board members are fully aware of their responsibilities, both individually and collectively and their responsibilities in managing the Authority and delivering good customer service whilst having regard to other stakeholder interests.
- Each Director ensures that no decision or action is taken that places his interests in front of the interests of the business. The Authority operates a process whereby each Board member is required to disclose any actual or potential conflict of interest.
- The Board has a Register of Interests.
- The Board is responsible for WMA's information governance system including IT.
- Board/Subcommittees documents are submitted to Board/Subcommittees Members regularly in a timely manner.
- Individual Board Members have the right to obtain independent professional advice, where appropriate and WMA provides an insurance coverage against the possibility of legal action against them.
- A workshop was organised in October 2022 for training the Board on Evaluation of Board/Subcommittees and Directors by the Mauritius Institute of Directors (MIoD).
- The Secretary to the Board is aware of the governance duties contained in the Code.
- The Secretary to the Board manages the provision of timely, accurate and considered information to the Board/Subcommittees and ensures that the Board maintains its awareness of the corporate governance environment. All Board Members have access to the advice and services of the Secretary to the Board who is responsible for providing detailed guidance to them and the Chairperson on their duties, responsibilities and powers.
- The remuneration of the Board is determined by the Minister in accordance with Section 8.8 of the WMA Act.

Principle 5: Risk Governance and Internal Control

- Risk is monitored on a regular basis by the Audit and Risk Committee/Board.
- The reports of the Internal Auditor are submitted for the consideration of the Board through the Audit & Risk Committee.

Principle 6: Reporting with Integrity

- WMA Annual Report is published regularly and copies are forwarded to the Parent Ministry to be tabled at the National Assembly and to its main stakeholders.

Report on compliance with the ESG factors

Reducing Carbon footprint

Proposals made for use of renewal energy, among others, through photovoltaic systems and micro turbines.
Use of biogas generated from sludge treatment for on-site for co-generation of electricity.
Use of energy efficient equipment at the WWTPs to save energy.

Digitalisation of the processes

Many of the Authority's processes have been digitalised, among others, Enterprise Resource Planning system, e-HR tools, Customer Management System and Projects Digital Register.
The digitalisation have resulted in increased efficiency and productivity, reduction in use of paper and the cost thereof, easy access to information and improved customer service.

Data privacy protection and confidentiality

The confidentiality, integrity and availability of information and its processing facilities are essential to the successful operations of WMA. We ensure that data is managed in an ethical manner in line with the Data Protection Act (2017).

Wastewater treatment

About 140,000 m³ of wastewater is treated per day as follows:

Tertiary level (St Martin and Grand Baie WTPs): 62,000 m³ daily which can be used for non-food crops and green areas. 1900 m³ daily is supplied for golf course irrigation and up to 20,000 m³ can be supplied for sugar cane irrigation.

Secondary level: 8000 m³ daily.

Preliminary and primary level: 70,000 m³ daily.

Pollution Control

WMA ensures that industries comply with the standards prescribed for discharging effluent into the public wastewater system in line with Waste Water (Miscellaneous Waste Water Services) (Fees) (Amendment) Regulations 2022. 100 industries had been licensed and are being monitored with penalties applied in case of non-compliance with standards.

Safe and Healthy Workplaces

Our strategy and programs are tailored to support the wellbeing of our people and to meet occupational health and safety requirements for our offices. Awareness campaigns are organised on topics such as bullying, harassment, prevention against substance abuse and safe working procedures. Medical screening is also provided to all staff exposed to conditions hazardous to health as well as vaccination against the risk of occupational diseases due to constant interaction with wastewater.

Sport and Welfare activities

WMA encourages its staff to engage in sports and welfare activities to promote both physical and social health within the work place. WMA's affiliation with the "Federation Mauricienne des Sports Constitues" (FMSC) provides opportunities for WMA staff to participate in various sports competition such as football, badminton and beach soccer. Other activities organised are blood donation, indoor games competition and foot five competition.

Employee Engagement

We consider our people as our greatest asset. We are committed to driving a culture where our people feel valued, have a sense of belonging and are recognised and rewarded for their contributions. We support a high-performance and people-focus culture where our people are developed and motivated to deliver excellent client service.

Customer Service

Customer service is at the heart of our business and we are committed to providing excellent services to them. Our dedicated staff promptly responds to our stakeholders, communicating required information via phone (206 3000 and Hotline 800 1300) and email.

Governance

WMA complies almost fully with the National Code of Corporate Governance for Mauritius following the internal evaluation of the Board carried out in January 2023.

Principle 7: Audit

- The internal audit function is being monitored by the Board through the Audit & Risk Committee. The reports of the Internal Auditor are submitted to the Audit & Risk Committee regularly.

Principle 8: Relations with Shareholders and Other Key Stakeholders

- Regular meetings with the Permanent Secretary/Minister of the Parent Ministry, Consultant and Contractors and inhabitants/Force Vives where wastewater projects are being implemented. The PR team meets our customers regularly to attend to request for information and complaints.



Board Members Attendance and Remuneration

Board Members	Board and Committees Attendance for the Period 01 July 2022 to 30 June 2023						Remuneration for period July 2022 to June 2023
	Board Meetings (including Special Board meetings)	SC*	FPMC*	ARC*	CGC*	Special Project Monitoring Committee for PAILLES GUIBIES SEWERAGE PROJECT PHASE 2	
Mr N. Veerapa Chairman (up to 24 Aug 2022)	1/13						81,290.32
Mr L.J.B. Perrine as Chairman (as from 25 Aug 2022)	12/13						713,548.39
Mr L.J.B. Perrine as member (up to 24 Aug 2022)	1/13		2/13		2/12		54,000
Mrs B. Kissoon- Luckputtya	2/13	2/12	9/13				108,000
Mrs Z.Guness -Goolbar	10/13	10/12					170,000
Mrs R.D. Bissessur			4/13			1/1	24,000
Mr H. Urdhin	13/13		13/13		12/12	1/1	276,000
Mr L. Juggoo	13/13		13/13	12/12		1/1	302,000
Mr D. Dassaye	13/13			12/12	12/12	1/1	326,000
Dr C. Bokhoree	13/13	12/12	11/13	2/12		1/1	290,000
Mr S. Khuntoo	13/13	12/12			12/12		276,000
Mr L.J.C. Ramasawmy	13/13	12/12		12/12		1/1	308,000
Mr A. Reekhayee	11/13			10/12	10/12		220,000

SC : Staff Committee

FPMC : Finance and Project Monitoring Committee

ARC : Audit and Risk Committee

CGC : Corporate Governance Committee

PMC : Special Project Monitoring Committee for PAILLES GUIBIES SEWERAGE PROJECT PHASE 2



Statement of Directors' Responsibilities for the Financial Statements

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

Responsibilities of the Board of Directors

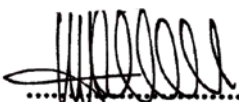
The fundamental statutory responsibilities of the Board of Directors are to lay down the overall policies regulating the various business/activities of the Authority; it oversees the WMA's strategic direction and its organisational structure. The Board discharges the above responsibilities either directly or through Board Committees for more in-depth analysis and review of various issues while retaining its responsibility for all policy matters. The Chairperson 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 fulfil their responsibilities, Board Directors have unhindered access to accurate, relevant and timely information.

Internal Control

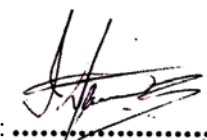
Directors' responsibilities include designing, implementing and maintaining internal control relevant to the preparation and presentation of financial statements that are free from material misstatement; selecting and applying appropriate accounting policies and making accounting estimates that are reasonable 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 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 Louis Jean-Bernard PERRINE
CHAIRPERSON

Signature: 

Mr Laval Jean Claude RAMASAWMY
BOARD MEMBER

BOARD MEMBERS





Profile of Board Members

MR LOUIS JEAN BERNARD PERRINE

Chairman

Mr Louis Jean-Bernard Perrine is a registered Architect and Town Planner. He holds a Master in Architecture DPLG (France) and is registered with the Professional Architect Council (PAC) and is a member of Professional Association of Architect (MAA). He also has wide experience in environmental matters.

MR HEMNISH RAM URDHIN

Representative of the Ministry responsible for finance

Mr Hemnish Ram Urdhin is the representative of the Ministry of Finance and Economic Development. He is currently occupying the post of Lead Analyst at the Ministry of Finance and Economic Development with focus on the Energy and Public Utilities Sector. Mr Urdhin holds a Masters Degree with Merit in Banking and Finance, and a BSc (Hons) in Banking and International Finance (First Class Honours) from the University of Technology, Mauritius. He is also serving as Board Member at the Mauritius Renewable Energy Agency.

MRS BHOONESHWARI KISSOON-LUCKPUTTYA

Representative of the Ministry responsible for wastewater (Up to February 2023)

Mrs Bhooneshwari Kisson-Luckputtya is a Deputy Permanent Secretary at the Ministry of Energy and Public Utilities. She holds a Master's Degree in Public Sector Management, University of Technology, Mauritius and a Master's Degree with Merit in International

Human Resource Management from the University of Greenwich, U.K. She reckons a wide experience in the public infrastructure, technology, communication and innovation sectors. Mrs Kisson-Luckputtya has also been a Member of various Boards and Committees.

MRS ZEENAT GUNESS-GOOLBAR

Representative of the Ministry responsible for wastewater (as from September 2022)

Mrs Zeenat Guness-Goolbar is the Permanent Secretary of the Ministry of Energy and Public Utilities. She holds a Diploma in Administration and Management with Distinction from the University of Technology, Mauritius, a BSc (Hons) Economics with 1st Class from the University of Mauritius, and an MBA (Executive) with Distinction from the University of Birmingham, UK. She has extensive experience in public sector Management and has previously served on the Board of several state-owned organisations.

MR LOMUSH JUGGOO

Representative of the Ministry responsible for Water Resources (Water Resources Unit)

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 DOONUNJOY DASSAYE

Representative of the Ministry responsible for Health

Mr Doonunjoy Dassaye is a Deputy Permanent Secretary at the Ministry of Health and Quality of Life. 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 Wellness, he also serves as board member on the National Women Council and National Children Council.

DR CHANDRADEO BOKHOREE

Representative of the University of Technology, Mauritius

Dr Chandradeo Bokhoree is an Associate Professor at 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.

MR LAVAL JEAN CLAUDE RAMASAWMY

Member having wide experience in consumer interests

Mr Laval Jean Claude Ramasawmy reckons experience in logistics services. He was Municipal Councillor at the Municipal Council of Port Louis and Board Member at the Central Electricity Board.

MR SEEWORAM KHUNTOO

Member having wide experience in consumer interests

Mr Seewooram Khuntoo is an Insurance Advisor at the National Insurance Company (NIC) Ltd. He was Municipal Councillor and Deputy Mayor of the Town Council of Beau Bassin and Rose Hill. He is also Board Member of the Gambling Regulatory Authority.



Management Profile

MR NAVINDRANATH JOWAHEER

General Manager

Mr Navindranath Jowaheer holds a Master of Business Administration (Edinburgh Business School/Heriot Watt University) and is a fellow member of the Institute of Chartered Secretaries and Administrators (UK) now known as the Governance Institute. 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, and was appointed Deputy General Manager (Administration) in December 2011. He is an executive member of the Institute of Chartered Secretaries and Administrators (Mauritius Branch).

MR JACQUES ALEXIS RADHAY

Divisional Manager (Pollution Control Unit)

Mr Jacques Alexis Radhay holds the post of Divisional Manager and heads the Pollution Control Unit. He is registered with the Council of Registered Professional Engineers of Mauritius and is a Member of the Institution of Engineers of Mauritius. He holds a Bachelor of Technology in Civil Engineering and a Master's of Science in Sanitary Engineering from IHE Delft, Netherlands. He reckons 32 years of experience in the field of engineering and utilities management. He has also contributed as National Wastewater Expert for the UNEP under the UNEP-GEF WIO-Lab Project.

MR MOHAMED SAJID PEEROO

Divisional Manager (Project Management Unit)

Mr Sajid Peeroo graduated with honours in Civil Engineering from UK (London) and has an MBA from Leicester, UK. He has over 25 years' experience in the construction industry and also holds a certificate of achievement in Contract Law from Harvard University. He is a member of the American Society of Civil Engineers and member of the Structural Engineering Institute (USA). He joined WMA in 2000 as Engineer (Civil) and was appointed Divisional Manager in May 2014.

MR PREEYADEV SOOKRAM

Divisional Manager (Mechanical & Electrical Unit)

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

MR HAIDAR ALLY KINOO

Divisional Manager (Planning and Design Unit)

Mr Haidar Ally Kinoo graduated with a BTech (Civil Engineering) and completed a MBA in Operations Management. He joined the WMA as Engineer (Civil) in 2002. He has more than 25 years' experience in civil engineering works in the private and public sectors. He was formerly working in the Pollution Control Unit, and is now heading the Wastewater Projects Implementation Unit at the WMA.



MR SHAMEEN MEETHOO

Divisional Manager (Operation and Maintenance - Civil)

Mr Shameen Meethoo holds a BEng (Hons) in Civil Engineering and worked as Engineer, Senior Engineer and Works Manager (Civil) in the Operations and Maintenance Department and Pollution Control Unit after joining the WMA in 2003. He has more than 20 years' experience in civil engineering works in the public sector and is presently heading the Operations and Maintenance Department of the WMA.

DR BANISHTA BULLYRAZ-KUREEMAN

Information Technology Manager

Dr Banishta Bullyraz-Kureeman holds a Doctor of Business Administration from Leeds Beckett University, UK, as well as a Masters in E-Business and Honours Degree in Information Technology, from the University of Mauritius. As a certified IT professional, she joined the Authority in 2007 in the IT cadre and was appointed as IT Manager in August 2016. Dr B. Kureeman is responsible for the implementation of IT projects and infrastructure of the WMA.

MR MARIO PONEN

Human Resources Manager

Mr Mario PONEN holds a BSc (Hons) in Management with specialisation in Human Resources and has over 25 years of experience working in progressive Human Resources roles in various sectors, namely manufacturing, engineering, BPO-ITO and tourism sectors. He also has an extensive experience in continuous improvement program and aims to contribute to the implementation of best HR practices at WMA. Mr Ponen joined the WMA as Human Resources Manager on 2nd June 2020.

MRS RANJEETA JOYSURY

Laboratory Manager

Mrs Ranjeeta Joysury holds a MSc and a BSc in Chemistry. She joined the WMA as Scientific Officer in 2007. She was appointed as Laboratory Manager in February 2020. She is a qualified and registered Technical Assessor for Laboratories in the Chemical and Environmental field and is also a co-opted member of the Technical Sub-Committee of the Accreditation Committee at MAURITAS with regards to ISO 17025.

MRS MARIE JENNIFER AH-CHOON

Acting Financial Manager

Mrs Marie Jennifer Ah-Choon is a fellow member of the Association of Chartered Certified Accountant. Before joining the WMA, she was working as Assistant Finance Officer at the Ministry of Education. She was permanently transferred to the WMA as Finance Officer in February 2003 and was appointed Accountant in 2010, Senior Accountant in November 2013 and is acting as Financial Manager since 1 June 2020. She has more than 20 years' experience in the finance sector.

MR JOSEPH GILBERT ROLAND BIBI

Internal Auditor

Mr Roland Bibi is a fellow member of the Association of Chartered Certified Accountant (ACCA), and, holds a MBA (with specialization in Finance). Before joining WMA in May 2021 he has been working as Internal Auditor at SADC (Southern African Development Community) Secretariat for 12 years. Prior to this overseas position, he has worked at the Ministry of Finance and Economic Development for 16 years.

EXPANDING THE SEWER NETWORK



PROJECT MANAGEMENT

Managing the implementation of projects has always presented many challenges to the WMA. From securing the necessary budget all the way up to the realization of the works, each and every step is an achievement on its own. Through decades of project implementation, the WMA gathered a wealth of experience which is put into good use for every new project.

Even with the best strategy, sometimes project implementation do not go as planned. It is a fact that although many projects were completed successfully, the WMA was faced with unprecedented events where it's two major projects in Grand Baie and Pailles Guibies came to an abrupt end. Dealing with the termination of these two major contracts tested the core of WMA to new limits. Fortunately, with a dedicated team and with the help of all stakeholders, there was a swift reaction time to put back those two projects into implementation under new tenders. This will enable the WMA to minimize any negative impact on the infrastructure already laid under the terminated contract and to keep its promise to provide new infrastructure to those regions.

Apart from major capital projects, the WMA also provides individual house connections in areas that are already served by its network. Provision to extend sewer lines to capture a group of houses, is also provided by WMA where there is a need or request. The Framework Agreement has proved to be a very effective tool to achieve quick response to public demands for connection or for extension of sewer lines.

Another component which forms an integral part of project implementation is communication and handling of complaints. Working in highly residential and commercial regions requires a good communication strategy between the inhabitants, Force Vives, business owners, educational institutions and the WMA team.

ACHIEVEMENTS

During the period under review the following projects have been completed:

1.0 Residence Atlee (Curepipe) Sewerage Project

Project Objective:

The aim of the rehabilitation works is to improve the existing sewerage network in order to abate sanitation problem caused by frequent overflows especially during heavy rainfall.

Project Area:

Within Residence Atlee, Gustave Colin Street, Derby Street and other roads in the environs namely St Clement/Avrillon/ Desjardins/Collier/B. Séquard/Commerford and Dupin streets.

Contract Amount: MUR 134,549,281.25 (incl. VAT)

Contractor/Consultant: Sotravic Limitée

Award Date: 12 November 2020

Start of Works: 11 January 2021

Contractual Completion Date: 11 January 2023

Revised Completion Date: 13 April 2023

Upon completion of the project, 189 houses were rehabilitated.

2.0 Camp Rouillard Sewerage Project

Project Objective:

The provision of a proper wastewater disposal systems which will abate the nuisances caused by pits overflow and help to protect groundwater from being polluted.

Project Area:

Engrais Martial Road, Camp Rouillard Road, La Meilleraye Road, Engrais Martial Street, Cathan Lane, Gauttray Street, Pats Lane, Sauriders Street, Golamhossen Lane and other associated laterals.

Contract Amount: MUR 124,948,431.21 (incl. VAT)

Revised project Value: MUR 135,084,975.48 (incl. VAT)

Contractor: Joint Venture Square Deal/ Serveng-WW334W

Award Date: 08 September 2020

Start of Works: 06 October 2020

Contractual Completion Date: 05 October 2022

225 houses were connected to the public sewer.

3.0 Route Bassin (Quatre-Bornes) Sewerage Project

Project Objective:

The project will contribute to the improvement in the living condition of the inhabitants including the protection of the groundwater. The project shall directly contribute to add flows to the existing sewer network for which it is designed and in turn generate monthly revenues for WMA.

The main goal is to complete part of the remaining works under the previous Plaines Wilhems Sewerage project, whereby works have been left uncompleted with pipe partly laid, inspection chambers constructed along some laterals and inside private premises.

Project Area:

Ramdennee Avenue, Nehru Road, Lotus Lane, Manick Avenue, Seetloo Avenue and other associated laterals. The works will concern laterals off Nehru Road (Route Bassin), i.e. some 18 laterals and street sewers in the environ more specifically along Ramdennee Avenue, Lotus Lane, Manick Lane and all the associated laterals and house connections.

Contract Amount: MUR 88,713,551.85 (incl. of VAT)

Contractor: Onix Co Ltd

Project Start Date: 22 April 2021

Project Completion Date: 22 July 2022

Revised Completion Date: 21 October 2022

Start of Defects liability period: 22 October 2022

End of Defects liability period: 21 October 2023

With completion of the project, 224 houses were connected to the public sewer.

4.0 Flat Guillard (Pointe-aux-Sables) Sewerage Project

Project Objective:

To resolve the sanitary issues being faced by inhabitants living in the Flat Guillard apartments mainly due to overflow of their on-site wastewater disposal system, by rehabilitating the existing internal sewer reticulation network of the Flat Complex and connecting to the existing public sewer network of the SLDC via the construction of gravity main sewer line, and construction of a prefabricated pumping station with laying of rising main up to its connection with the existing manhole of the SLDC sewer network.

Award Date: 21 December 2021

Project Start Date: 19 January 2022

Project Completion Date: 18 January 2023

Contract Amount: MUR 25,085,076.50 (VAT Inclusive)

Contractor: H. Padiachy Contractor Ltd

64 apartment were connected.

Ongoing Projects

As part of its responsibility to expand the sewer network across the island, there are numerous projects that are presently being implemented. The projects' size and complexity range from the simple household connection to the large catchment areas where new infrastructure are being constructed which sometimes require other M&E components such as pumping stations. The following projects are well under way and are managed by in-house technical cadre:

1. Sewerage Project at Morcellement Goolamally, - Phase 1
2. Sewerage Project at Morcellement Goolamally, - Phase 2
3. Wastewater Project at Quatre-Bornes, Route Bassin - Phase 1
4. Sewerage Project at La Source, Quatre-Bornes and Environs - Phase 1
5. Consultancy Services for Review of Feasibility Study, Detailed Design and Preparation of Bidding Documents for Sewerage Project at Bain-des-Dames, Cassis and Caro Lalo, Vallée-des-Prêtres
6. Consultancy Services for Review of Feasibility Study, Detailed Design and Preparation of Bidding Documents for Sewerage Project at Camp Caval and Robinson, Curepipe
7. BOT Project for new Roche-Bois Pumping Station and new Baie-du-Tombeau Wastewater Treatment Plant
8. Framework Agreement for House Connections in the sewer areas of Mauritius
9. Framework Agreement for Sewer Extension Works
10. Sewer Maintenance Works
11. Rehabilitation/Provision of Sewerage Infrastructure at Résidence Vallée-des-Prêtres and Bernardin de St Pierre
12. Feasibility Study and preliminary Design for Rodrigues Sewerage Project
13. Sewerage Project at Pointe-aux-Sables - Consultancy Services for Detailed Design and Preparation of Bidding Document
14. Sewerage Project at Cité La Ferme, Bambous
15. Sewerage Diversion Works along Avenue Sivananda (Opposite Vacoas Market)

SUSTAINABLE SUCCESS THROUGH TEAMWORK IN EVERY PROJECT



PLANNING AND DESIGN

Kicking off a project with an appropriate budget, an accurate schedule, and a clearly defined design plan is crucial to the success of any construction project. This process helps ensure that the designs are translated efficiently into a successful project.

Following its setting up in 2021, the Planning and Design Unit (P&D) continued with its objectives for projects preparation.

ACHIEVEMENTS

During the Financial Year 2022/23, the total contract value of the projects awarded cumulate to around **MUR 215 million (excl. VAT)**. The concerned projects are listed hereunder:

- 1. Contract WW 263 W: Sewerage Project at Cité La Ferme, Bambous**
- 2. Contract WW 488 C: Sewerage Project at Pointe-aux-Sables - Consultancy services for Detailed Design and Preparation of Bidding Documents**
- 3. Contract WW 500 W: Sewerage Diversion Works along Avenue Sivananda (Opposite Vacoas Market Road)**

ONGOING PROJECTS UNDER SUPERVISION OF P&D

In addition to the above mentioned projects, the Planning and Design Unit is also monitoring the following Consultancy Projects:

i. BOT Project for new Roche-Bois Pumping Station and new Baie-du-Tombeau WWTP

The Development Bank of South Africa (DBSA) is assisting the Authority for the selection of a Transaction Advisor. Funding to the tune of USD 1.7 million has been granted by the Southern African Development Community. Following a procurement exercise for Transaction Advisory Services for a Build Operate and Transfer (BOT) Project for the Roche-Bois Wastewater Pumping Station and Baie-du-Tombeau Wastewater Treatment Plant, a Transaction Advisor has already been appointed.

The TA presented the Feasibility Study Report to the key stakeholders including WMA Board members. Moreover, the Final Draft Feasibility Study Report has been submitted to the WMA Board for comments in order to finalise same and submit to the Cabinet for approval to proceed further on the project.

Following approval of the WMA Board and the MEPU, a benchmarking trip was effected from 16 April 2023 to 20 April 2023.

ii. Consultancy Services for Review of Feasibility Study, Detailed Design and Preparation of Bidding Documents for Sewerage Project at Camp Caval & Robinson, Curepipe

The Consultancy Services was awarded in June 2022. The Scope of the services are as follows:-

- To effect the detailed topographical survey of the project site.
- To review the Feasibility report and Preliminary Design Report and to provide comments/recommendations thereon, particularly in view of finding alternative solutions to avoid the use of pumping stations as far as practically possible.
- To carry out the detailed design and prepare the Bidding Documents for the Works with recommendations on the best implementation schedules and contract splitting.
- To assist the Client during the Bidding Stage of the Works Contracts (Tentative scope of works for Works Contract: 18 km of gravity main sewers, 2 km of rising mains, construction of 3 Nos. pumping stations and connection of 2,000 houses).

iii. Consultancy Services/Feasibility Study and Preliminary Design for Rodrigues Sewerage Project

The aim of this consultancy contract is to find a long term solution to the actual sanitation problem being faced by (around 6,000) inhabitants of Port-Mathurin, Rodrigues.

The Consultancy Services (Pre-Award services) will comprise mainly the following:

- To delimitate the site, in concert with the Client; the primary site being the Port-Mathurin Centre and including the adjoining villages in order to develop the project area for the Works Contract;
- To effect the detailed topographical survey of the project site;
- To prepare the Feasibility Report, which will have to enumerate all the possible alternative solutions, and to provide comments/recommendations thereon, based on economic, technical and social reasonings. The cost estimates for the various options shall also be worked out to assist the Client and Government in decision making;

- To carry out the detailed design of the best acceptable options for the project and any recommended Phases for the Works;
- To prepare the e-Bidding Documents (for different phases, if required) for the Works with recommendations on the best implementation schedules and contract splitting (if applicable) under each phase;
- To assist the client during the Bidding Stage of the Work including challenge relevant to the procurement exercise, if any.

FORTHCOMING PROJECTS

The Planning and Design Unit has embarked on the following wastewater projects necessitating an estimated investment of **MUR 501 million** (excl. VAT):

A. Contract WW 489W : Wastewater Project at Palma, Quatre-Bornes & Environs - Phase 1

B. Contract WW 512 W : Sewerage works at Caro Lalo, Vallée-des-Prêtres



HOUSE CONNECTION WORKS



HOUSE CONNECTION

The unit is continuing its innovative approach to House Connections and Sewer Extension works under the Framework Agreement which has been adopted by the Authority in August 2016 and August 2017 respectively. More households are now being connected to the public sewer within a shorter timeframe and at a lower cost, to the satisfaction of WMA stakeholders.

Achievement under Framework Agreement

2,962 house connections have been completed as at end June 2023.

250 Extension works have been completed as at end June 2023.

Environmental Nuisance

The House Connection Unit has successfully solved a long pending environmental nuisance being faced by the Deen-E-Islam mosque found at Modern Square, Vacoas.

The Mosque was facing nuisances due to overflowing of its absorption pit inside the toilets of the mosque. The WMA had to provide a long term solution to eliminate this nuisance. An investigation was carried out and it was found that an extension of sewer line of 70 m was required to connect the mosque and 3 houses falling under the alignment of the proposed sewer line. The extension works had to be carried out along the Candos Vacoas Road (B70) which is a highly trafficked road and is the main road access to the Victoria Hospital. The works had to be carried out at night to avoid disruption to the traffic. Moreover, the works were complicated due to the presence of several existing services (mainly CWA pipes supplying the hospital) along the alignment of the proposed sewer line and the sewer works had to be implemented expertly and with the utmost care as any damage to the existing CWA pipes would have caused a major issues with the water supply of the Victoria Hospital. The WMA and its Contractor worked together very closely to implement the works and succeeded in connecting the mosque and relieving the nuisances caused due to the overflowing of the existing absorption pit.

MAINTAINING AND OPERATING



OPERATION AND MAINTENANCE

Mauritius has enjoyed economic growth over the past few years, which has helped making considerable progress in water and sanitation services, most notably in urban areas. This rapid increase creates greater demand for public infrastructure and services, and improved infrastructure planning and investments are key to sustaining growth in our country.

As wastewater management systems are becoming more widespread in Mauritius, and with a few projects in the pipeline, it is important that the Wastewater Management Authority, which is responsible for operating and maintaining these systems, are equipped with the right tools and knowledge. Appropriate Operation & Maintenance helps protecting the initial capital investment, prolongs the life on the systems and ensures smooth operations avoiding negative impacts on humans and the environment.

Necessity of Maintenance helps to protect the capital investment and ensures an effective and economical expenditure in operating and maintaining the sewerage facilities. It also helps to build up and maintain cordial relations with the public, whose understanding and support are essential for the success of the facility. The Organisation has its role to ensure that sewerage systems are given their due importance to improve the sanitation in the country.

There are three types of maintenance of a sewerage system - preventive, routine and emergency. Preventive and routine maintenance should be carried out to prevent any breakdown of the system and to avoid emergency operations to deal with clogged sewer lines or over flowing manholes or backing up of sewage into a house or structural failure of the system. Preventive maintenance is more economical and provides for reliability in operations of the sewer facilities.

The Operation & Maintenance Section has its programme of Preventive Maintenance and attends to blockages. Due to rapid intervention, the number of complaints has reduced considerably during the period under report.

OPERATION & MAINTENANCE FIGURES FOR THE PERIOD UNDER REPORT

Average annual volume of wastewater collected and treated	48M m ³
Number of wastewater pumping stations	70
Number of wastewater treatment plants	10
Length of sewer main jetted as a part of preventive maintenance	12,238 m
Number of sewer blockages cleared	10,994
Number of wastewater operators	94
Number of trips of wastewater disposal by private carriers	3,325
Volume of seepage carted away	907,169 m ³

Around 789 kilometres of sewer lines are in operation throughout the island.

Since the implementation of Shift Teams (workers on shift system) there has been a decrease in outstanding complaints.

ENGINEERING AND POWERING THE FUTURE



MECHANICAL AND ELECTRICAL

The effects of extreme weather conditions as a result of climate change are clearly visible. Prolonged droughts and flash floods are being witnessed at an increased frequency.

In this new era, there has been a paradigm shift in several sectors and wastewater, through safe treatment, disposal and reuse, should no longer be considered as a waste but a valuable resource in the water ecosystem.

The pumping stations and wastewater treatment plants, sewer networks and infrastructures are the flagship of the WMA and their maintenance management is the foundation to maintain reliability, sustainability and accountability. Presently, the WMA assets include 69 pumping stations, 4 major treatment plants and 6 small treatment plants designed to safely transport and treat wastewater from households, commercial, industrial and other premises. These assets are essential requirements towards contributing to a thriving environment. In this post-pandemic period, the fast growing pace of large housing developments at national level will bring its additional share of public sewered pockets with numerous pumping stations and additional flows to existing treatment plants.

Electro-mechanical and structural assets are not immune to ageing and their reliability poses as major challenges. Their maintainability should be sustained through rigorous preventive maintenance and proactive decision making. Ongoing asset upgrading and refurbishment programme has already set the backdrop for the future. Innovative measures, together with revised design criteria and introduction of new technology will ensure more reliability of the electromechanical installations.

The challenge remains to continuously improve operations, utilise resources efficiently and effectively, and above all, to deliver a wastewater service level that citizens expect.

Achievements 2022/23

1. Water Balance

1,192,969 m³ of treated effluent were supplied to Compagnie de Mont Choisy Ltée – This is an initiative of the WMA to contribute to the national water balance.

2. Upgrading of Montagne Jacquot WWTP

The identified upgrading works started in Year 2022 and has an estimated 40% overall progress as at June 2023. Individual projects milestones are:

- Inlet works and primary clarifiers – 95% completion and full completion by August 2023
- Sludge re-engineering works – 60% completed and full completion by September 2023
- Sludge dewatering works – Bidding procedures ongoing and expected to be completed during FY 2023/24

3. Upgrading of Pumping Stations

- Works for upgrading of 8 pumping stations at a cost of MUR 30M have been awarded and will be completed in August 2023 and November 2023.
- Bids for the upgrading of additional 12 pumping stations have been issued and awaiting award. Works will be completed within FY 2023/24.

4. Refurbishment of small TPs

Bids for the refurbishment of small TPs have been issued and works at 5 small TPs will be completed within FY 2023/24.

5. Refurbishment of sand filters at St Martin WWTP

Works at a cost of MUR 12M completed and and commissioned; tertiary treatment restored and reuse of treated effluent for irrigation can now be resumed.

6. Support to other sections

The M&E Section provides support to other sections of the WMA

- PMU/PND for ongoing Capital projects
- Grand-Baie Phase 1B Project
- Wastewater Project at Flat Guillard
- Consultancy Services - Caro Lalo, Bain-des-Dames, Pointe-aux-Sables, Rodrigues Sewerage Project and Camp Caval amongst others
- PCU and O&M
- Assist in granting wastewater clearances for sewered and un-sewered regions, including technical assistance for proposed electromechanical installations and treatment facilities.

New Initiatives

Wastewater transport and treatment are no longer to be viewed remotely, but need revalorisation. Examples of potential avenues contemplated are:

1. Renewable Energy Schemes

The WMA has initiated procedures to implement solar photovoltaic (PV) farms at 3 major wastewater treatment plants. As a pilot basis and in line with the Government's aim of developing renewable energies by public sector entities, a 9 MWac PV farm will be implemented at St. Martin WWTP.

The full project feasibility has been submitted and an Expression of Interest will be issued during FY 2023/24. The energy produced will contribute to the national energy mix, reduce greenhouse gases in the long term and be a source of additional revenue towards reducing the overall cost of electricity for the WMA.

2. Refurbishment of St Martin WWTP

The plant has been in operation for more than 18 years and warrants upgrading and introduction of new technology.

The identified upgrading works to be implemented in the short term are:

- Upgrading and re-design of primary sludge system.
- Replacement and full design review of sludge treatment line, specially sludge thickening and dewatering systems.
- Provision for the installation of a 0.8MW biogas generator at St. Martin WWTP, which account for electricity co-generation representing at least 15% of the total energy needs of the plant.

3. New Technology

Automatic vertical screens will be introduced during FY 2023/24 at a minimum of 5 pumping stations. This will reduce manual interventions.

4. Planned refurbishment and upgrading

The roadmap laid for the refurbishment of existing electromechanical equipment will progress and it is expected that 18 Pumping Stations will be additionally redesigned in the next three financial years.

Conclusion

Despite that the effects of the Covid-19 pandemic are still being felt, the WMA will not restrict itself within its cocoon of wastewater only. Instead, innovations and a complete rethinking should be the new motto.

Renewable energy solutions and effluent reuse options will be stepping stones for the protection of surface and underground water resources towards a better environment for future generations.

**PRESERVING TODAY AND PROTECTING
TOMORROW**



POLLUTION CONTROL

The Pollution Control Unit is geared towards achieving the WMA's visionary objectives to:

- Protect the water and marine environment of Mauritius;
- Provide an excellent quality of wastewater services for residential and business customers;
- Achieve financial sustainability;
- Forge a reliable partnership with all stakeholders sensitive to the cause of the environment.

Apart from monitoring industrial discharges into the public wastewater system, the PCU deals with all development clearances in the unsewered areas of the Republic of Mauritius. Therefore, the PCU deals with wastewater disposal issues from about 80% of the Republic of Mauritius, including the outer islands forming part of the Republic of Mauritius.

2. CORE ACTIVITIES

With an overall objective to preserve public health and ensure a sustainable and clean environment for Mauritius, the Pollution Control Unit oversees that wastewaters from infrastructural and industrial developments are properly treated and disposed of thereby contributing to the provision of a high standard of sanitation. This is done through the following activities which form part of the core activities of the PCU.

1. Monitoring of industrial effluent discharges into the wastewater system and effluent discharges from wastewater treatment plants under WMA's jurisdiction.
2. Licensing of industries discharging effluent into the wastewater system.
3. Updating and maintaining databases for industries' effluent quality and licensing details.
4. Processing applications for new developments and recommending the mode of wastewater disposal.
5. Checking and approving or prescribing designs of wastewater systems proposed for each development subject to WMA's clearance.
6. Submitting views, clearances and recommendations for each development subject to WMA's clearance.
7. Collection of fees for the processing of applications for development clearances and effluent discharge licences to contribute to the financial sustainability of the WMA.
8. Application of penalties for non-compliant industrial discharges, which acts as an incentive for industries to pre-treat their effluent and also contributes to the financial sustainability of the WMA.
9. Investigating into nuisances caused by wastewater disposal, submitting reports thereon to the ministries concerned and recommending solutions.
10. Participating in forums on sustainable development, cleaner environment and climate changes, such as the Climate Change Committee, Industrial Waste Audit Committee, National Ramsar Committee, Lagoonal Monitoring Committee, Environmental Impact Assessment Committees/Preliminary Environmental Report Committees, Water Observatory Committee, Morcellement Board, and Building Plans Committee.

3. MAJOR ACHIEVEMENTS OF PCU FOR THE PERIOD JULY 2022 TO JUNE 2023

The major achievements of the PCU for the above period are as follows.

3.1 Summary of core activities

Table 1: Clearances and Licences to discharge industrial effluent into a wastewater system issued and assessments for Industrial Waste Audits carried out

SN	Category	Number
1	Preliminary Environmental Report	18
2	Environmental Impact Assessment	47
3	Building and Land Use Permit	2,797
4	National Housing Development Co. Ltd	6
5	Morcellement	350
6	Licence to discharge industrial effluent into a wastewater system (New)	8
7	Industrial Discharge Permit (Renewal)	88
8	Disposal of expired liquid products	6
9	Industrial Waste Audits	25
TOTAL		3,345

Table 2: Site visits carried out

SN	Category	Number
1	Applications at Table 1 above	581
2	Nuisances	34
3	Post monitoring of Industries	163
4	Post monitoring of Wastewater Treatment Plants	27
5	Post monitoring of EIA/PER	15
6	Others	265
TOTAL		1,085

Table 3: Revenue generated from activities of the PCU

SN	Activity	Revenue (MUR) (July 2022 to June 2023)
1	Witnessing of Percolation Tests	860,900
2	Clearance for Land Subdivision (Morcellement)	12,416,300
3	Fees for vetting of design of wastewater treatment plants	521,500
4	Monitoring of Industrial wastewater discharges into the wastewater system (licence fees and penalties)	7,510,890
5	Disposal of Expired Liquid Products	56,950
TOTAL		21,366,540

3.2 Enhancement and streamline of work processes

In an endeavour to ease out the clearance process for the housing projects involving several sites by the National Social Living Development Ltd. (NSLD), the PCU prepared the Guidelines for Obtaining WMA's Clearance in Unsewered Regions for NSLD projects, which have been set on a fast track basis by the Government.

Furthermore, with the aim to enhance its work processes, the PCU prepared the PCU Operations Manual for its core activities.

COMPLIANCE WITH ENVIRONMENTAL NORMS



WASTEWATER LABORATORY

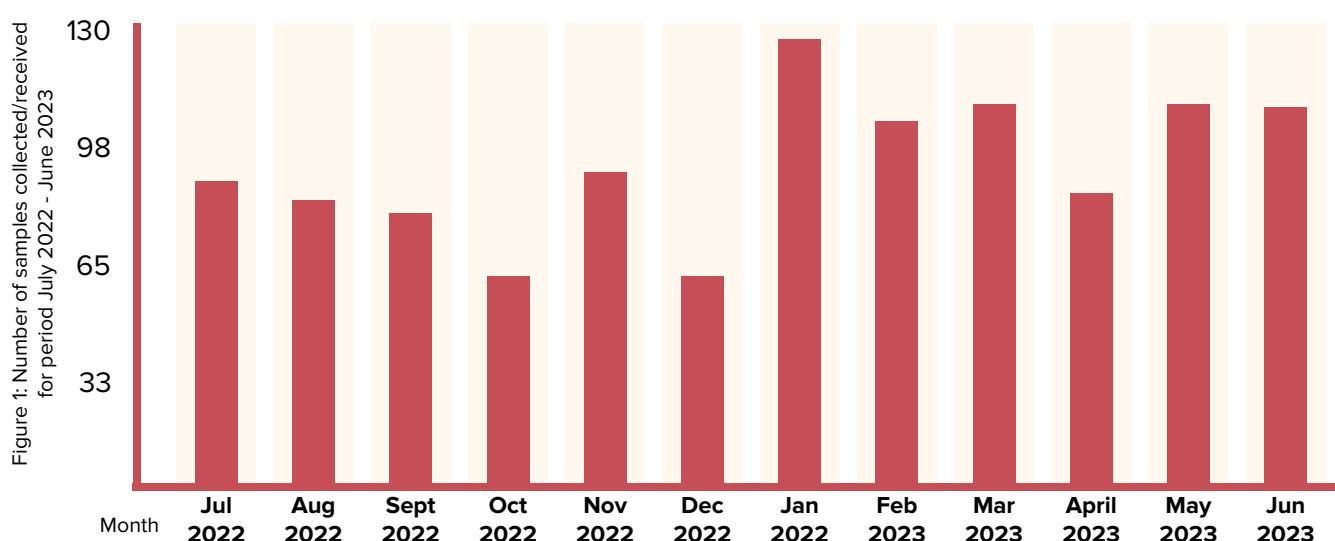
The Wastewater Laboratory has forged an important position at the WMA and for playing a vital role in the protection of the environment of Mauritius. In collaboration with the Pollution Control Unit, a monitoring exercise for period July 2022 to June 2023 was followed to ensure compliance with various regulations and standards in force as per Environment Protection Act 2002 and WMA Act 2000.

The laboratory is organized and managed in such a way that the quality assurance system adopted in this laboratory meets the requirements of the International Standard ISO/IEC 17025:2017.

1. MAJOR ACHIEVEMENTS/PROGRESS OF THE LABORATORY

1.1. Sampling

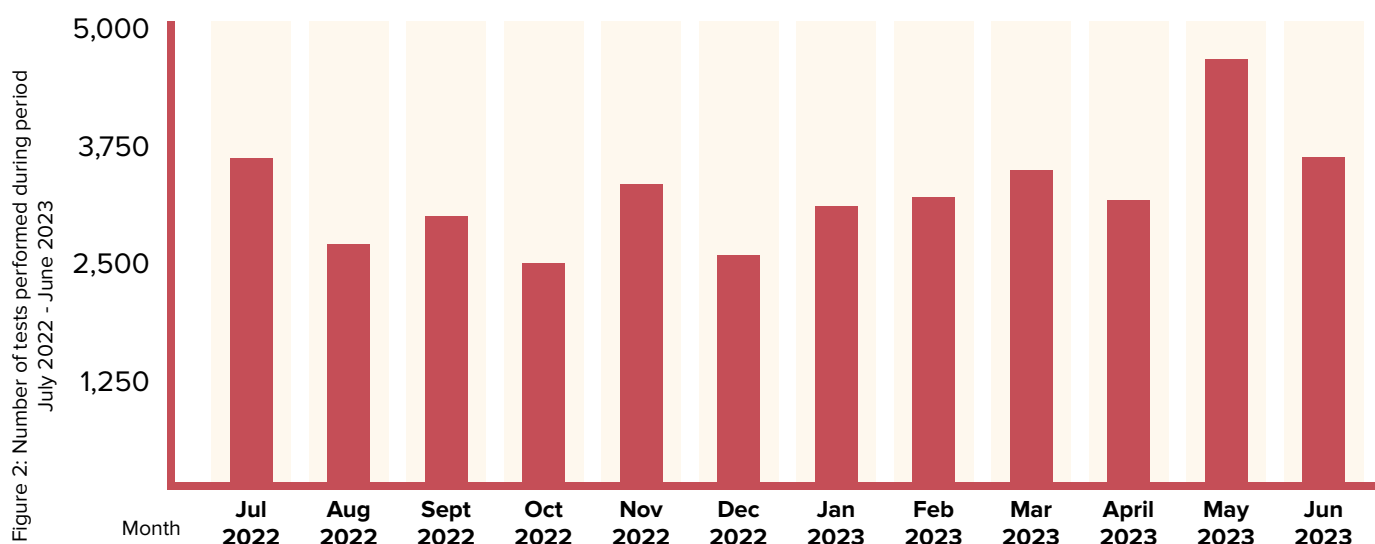
Throughout the period July 2022 - June 2023, the Laboratory collected/received some 1,135 samples. The samples were from WMA Wastewater Treatment Plants (WWTPs), industries, hospitals and requests with regard to complaints and disposal of nonconforming liquid products. Some of the organizations also subcontracted some of the tests to our lab. Figure 1 below shows the number of samples collected/received at the wastewater lab for testing purposes.



1.2. Testing

The Laboratory has the capability to test samples of water, wastewater and effluents. The samples have been tested as per relevant standard test methods of APHA/HMSO/ISO or other prescribed standard test methods. During the period July 2022 to June 2023, the test methods were reviewed to ensure their continued adequacy with respect to customer requirements, Wastewater Laboratory objectives, regulatory requirements and facilities and resources available.

The figure below depicts the number of tests performed.



1.3. Implementation and maintaining accreditation to ISO/IEC 17025:2017

Being accredited to ISO/IEC 17025, the Wastewater Laboratory has successfully met all the requirements for demonstrating its competency level in terms of testing and generating valid test results. Throughout the year, several audit exercises were planned and completed whereby all the nonconformities have been addressed to improve the management system.

During the audit exercise carried out in December 2022, **MAURITAS** highlighted the good team work and competent staff as the strength of the Laboratory. This successful achievement represents the team works and hard tasks of all the laboratory staff, the encouragement and facilities provided by the management and their commitment.

2. WAY FORWARD

The future intent for the laboratory are as follows:

- Implement and maintain ISO 17025:2017 throughout the incoming years.
- Review/Develop test methods for the examination of wastewater/effluent.
- Empowering the human resource capabilities.
- Widen the number of test parameters to be accredited/validated.



PEOPLE ENGAGEMENT



HUMAN RESOURCES

The Human Resources (HR) section continued to deliver on its ambitious transformation during period July 2022 to June 2023 through laying more emphasis on Training and Development, Recruitment and Labour Relations. This was only possible with the collaboration of the Civil Service College, the Ministry of Health and Wellness, the Ministry of Labour, Human Resource Development and Training, Head of Sections and to level up the commitment, skills and capabilities of our people serving the organisation every day.

We are committed to creating a positive and productive environment in which our people are enabled to perform their best and are healthy, resilient and happy at work.

Our people strategy is designed along three pillars that guide us in our people practices:

Optimised workforce: Putting the right talent in the right roles at the right time and act as Facilitator with other Sections to improve efficiency of service/operational teams through counselling, training and workshops

Leaders of the future: Developing leaders who inspire, empower and role model the right behaviours. Leaders take ownership and create the environment in which employees act and have the influence to increase people engagement.

Empowered employees: Hiring, retention and growth of diverse talent/skills. High levels of enthusiasm, energy, and motivation are essential in achieving greater job performance, creativity, productivity, and innovation. Attaining this goal is our major objective at the WMA.

The HR section is also oriented towards the following long-term strategic HR-focused areas.

People & Leadership

“People & Leadership” spotlights the development of all employees at all levels and Managers at the WMA. We have embarked on a series of workshops and training sessions that will help employees develop their own potentials, skills and specifically be more confident in what they do. Further training sessions related to Conflict Management, Communication and Stress Management are being elaborated for the lower grades at the Sub Offices.

HR Processes & Infrastructure

With the support of the IT section there is an on-going development of the HR operations through the TAMIS and E-Leave platforms. The priorities here are to make the functionality more user-friendly and to standardise HR processes and systems. This entails driving automation as well as the continued evolution of the HR department.

These activities will take HR to the next level and actively contribute to our business strategy. To succeed on this journey, it's crucial that everyone in the HR organisation play an active role and understand what they can do differently today in order to support tomorrow's organisation.

Recruitment of Staff

Post filled from 1st July 2022 to 30th June 2023

External Recruits	Number
Assistant Works Inspector	4
Technical Assistant (Electronic/Instrumentation)-Shift	3
Technical Assistant (Electrical)-Shift	4
Technical Assistant (Mechanical)-Shift	7
Laboratory Technician	3
Scientific Officer	1
General Worker (Day & Night)	14

Internal Appointment	Number
Head Operative	1
Human Resource Officer	2
Systems Administrator	1
Cashier	2

Training and Development

To enhance the ability of staff members to contribute to their sections and to provide career satisfaction for productive employees, we are committed to supporting ongoing staff development. It is in fact defined as growth in an individual's knowledge, skill, and personal effectiveness.

Our goal is for all staff members to make the maximum contribution to their sections, while having opportunities to develop their talents, to acquire and use new skills, and thus to achieve greater career effectiveness and satisfaction.

	Course Title	Number of Officers
1	Online Training on Emerging Contaminants and Water Reuse, ITEC, India	1
2	Environmental Management System Lead Implementer Course	2
3	Training on 'Cyber security Techniques: A Hands-On Approach'	2
4	Training on 'HPE Edge to Cloud Event'	1
5	Launch of the SADC Regional Hygiene Strategy (2021-2025)	1
6	8 th annual Edition of the IDC Mauritius CIO Summit 2022	1
7	Half Day Workshop On Alcohol, Drug And Other Substances At The Workplace	1
8	ISO 45001:2018 - Occupational Health & Safety Lead Implementer	1
9	Workshop on Anti-Corruption Empowerment Programme for New Recruits	37
10	Workshop on Digital Transformation and Modernisation workshop	1
11	Full Day conference on Project Management and Sustainability @ Hennessy Park Hotel	5
12	Half Day Workshop on Role and Responsibilities of the resident Engineer in the FIDIC Contracts	1
13	Tender Preparation and Evaluation, Civil Service College	1
14	Public Sector Financial Management	3
15	Workshop on Road to Net Zero Mauritius: Driving Innovation and Sustainability through ESG Disclosure & Performance	1
16	Validation Workshop for the Project Implementation Plan for the Fourth National Communication for the Republic of Mauritius organized by Ministry of Environment	1
17	Workshop on the MauNDC Registry-NAMA Project (Mitigation and Adaptation Session)	1
18	Participation in the National Productivity and Quality Excellence Award 2022/23	1
19	GCF Phase II-Inception Workshop by MEPU	1
20	Conference on Corruption Prevention in Public Procurement in the Post Covid Era - ICAC	1
21	Inception Workshop on the Disaster Resilience Scorecard for Cities and 10 Essentials for making cities resilient	2
22	Seminar on Occupational Safety and Health	1
23	Conference on Protecting personal data across all economic sectors	1
24	Public Sector Financial Management	3
25	Seminar on Forensic Science for the 21 st Century (Rajiv Gandhi Science Centre)	1
26	2 Days Training Course on Safe Handling and Operation of Chlorine Tonners/ Cylinders	2
27	Capacity Building on the Greenhouse Gas Abatement Cost Model Methodology	1
28	Aruba Edge Event	1
29	Workshop on Project Management (MOFED in collaboration with PPO and UTM)	1
30	Training session on the Scorecard and the findings of the first Scorecard Assessment Exercise (NCCG)	1

Course Title		Number of Officers
31	ERPNext Mauritius Conference	1
32	ITCON Mauritius 2023 Conference	1
33	Cyber security Drill Exercise	2
34	Symantec and Veritas Workshop	2
35	Validation Workshop on the draft Local disaster Risk Reduction and Management Action Plan	2
36	SIL Cyber security Workshop	1
37	ICSA Conference 2023	6
38	Mauritius CIO Association Launch Event	1
39	Workshop on Gender Mainstreaming and Elimination of Gender Based Violence	9
40	Training on IFRS Updates by MIPA	3
41	Aruba Edge Event SD Wan Customer Event	5
42	ABB Technology Day	1
43	Online Training (China) on Leadership Improvement of Senior Executives of State Owned Enterprises in Developing countries	1
44	Training Course in China on Technology of Low Carbon Treatment, Green and Emission Reduction of Sewage for Developing Countries	1
45	Validation of the Human Resource Development Strategy and Capacity Building Plan	1
46	Half Day Workshop On Alcohol, Drug And Other Substances At The Workplace	1
47	Workshop organised by the Construction Industry Development Board (CIDB)	5
	Internal Training/Workshop	
1	Workshop on Harassment and Violence at work	112
2	Prevention against substance abuse	139
3	Effective Communication	20
4	Conflict Management	19
5	Leadership and Supervisory skills	15
	TOTAL	426

The Creative Insight

SAFETY AND HEALTH FIRST



HEALTH & SAFETY

Promoting health and safety culture, improving working conditions and raising team awareness has always been the priority for the WMA. As a responsible employer, the WMA endeavours to provide, as far as is reasonably practicable, a hazard free work environment.

In conformity with the Occupational Safety and Health Act 2005 and its subsidiary legislation, the WMA has robust framework in place to ensure the safety, health and wellbeing of all its staff and stakeholders in a comprehensive manner.

The areas covered include the following:

Medical Surveillance

The medical screening, including the health surveillance program, is carried out once yearly for all WMA staff who by nature of their work are exposed to conditions hazardous to life. The objectives of the medical screening is for an early detection of ill-health effects. This is mainly done in order to introduce better control measures so as not to aggravate the illness of our staff in the course of their occupation.

The medical test include laboratory tests, standard chest X-Ray and hearing test (Audio metric test). During period under review, some 515 staff attended the medical surveillance program and no occupational diseases were diagnosed.

Pre-Employment Medical Examination

During period 2022-2023, 33 new recruits joined the WMA and underwent a pre-employment medical examination. This consist of a comprehensive medical examination to determine the aptitude or non- aptitude of new candidates. Following the medical tests, all were found fit for duty.

Vaccination

Immunisation program

As a preventive measure to reduce any risk of occupational health diseases or any other disease due to constant interaction with wastewater by WMA staff, the Authority has since 2005 embarked on a regular vaccination program for some 525 staff on a planned basis.

The vaccination sessions were carried out at C-Care (Clinique Darné) vaccination centre. From July 2022 to May 2023, some 275 staff have been vaccinated. The vaccination plan and the number of staff vaccinated during period under review are as per table below:

S.No	Diseases	Name of vaccines	Vaccination Plan	Number of staff Vaccinated
1	Hepatitis A	Avaxim	2 doses within a period of six to twelve months intervals	143
2	Typhoid Fever	Typhim	Every three (3) years	198
3	Tetanus	Tetavax	Every five (5) years	43

Fire Safety

i. Fire Certificate for WMA Sites

In conformity with the Mauritius Fire & Rescue Service (MFRS) Act 2013 and its associated Regulations, additional fire safety requirements such as emergency lights, fire extinguishers, hose reel and fire safety signs have been implemented on various WMA sites.

The table below shows WMA sites that have a fire certificate in compliance with the MFRS.

S.No	Site	Date of issue	Valid until
1	La Brasserie Sub Office	08/11/2021	08/11/2024
2	St-Martin Treatment Plant	01/07/22	30/06/25
3	Curepipe Head Office	30/08/22	29/08/25
4	Grand-Baie Treatment plant	06/12/22	06/12/25
5	Beau-Bassin Sub Office	18/07/23	17/07/26
6	Montagne Jacquot Treatment Plant	17/04/23	16/04/26
7	Caudan Sub Office	19/05/23	19/05/26

ii. Fire drills exercises

Fire drills exercises were carried out at different Sub Offices and Treatment Plants respectively as per table below:

S.No	Sub Office / Treatment Plant	Date of Fire Drill	Number of Participants
1	La Brasserie Sub Office	13 October 2022	19
2	Caudan Sub Office	21 October 2022	13
3	Montagne Jacquot Treatment Plant	07 November 2022	15
4	Grand-Baie Treatment Plant	15 November 2022	10
5	Beau-Bassin Sub Office	16 November 2022	20

Contract Maintenance

(a) Fire extinguishers

Maintenance of fire extinguishers on all WMA sites is ongoing by Special Fire Solution Services Ltd.

(b) Examination of chains, lifting machines, cranes and air receivers

Examination of the above mentioned equipment is carried out on a planned basis by a Machinery Inspector (on contract).

Training on safe working procedures

Training on manual handling to educate employees on manual handling/lifting technique so as to recognise the risks of unsafe practices involved in manual handling, the importance of personal protective equipment and awareness sessions on safe working procedures have been carried out at various sites. Moreover, sensitisation on personal hygiene etiquette for a healthy life has been carried out at various WMA sites.

Welfare Activities

Being conscious that a healthy workforce helps in the fulfilment of the organisation's objectives, the Authority is continuing its efforts to encourage its staff to engage in sports and welfare activities.

The affiliation with the Federation Mauricienne des Sports Corporatifs (FMSC) has provided opportunities for WMA staff to participate in various sports competitions and won in the following disciplines:-

Welfare Activities

FMSC Tournament

WMA staff took part in the following FMSC competitions during period under review:

SN	Event	Date	Status
1	FMSC Badminton Championship 2022	21 and 28 August 2022	The WMA Team won the 3 rd place in the double competition
2	FMSC Football Super Cup Championship	August & September 2022	Won the Runner-up Trophy
3	FMSC Swimming Championship 2022	26 November 2022	Won the following medals Gold medal in 50 m Breaststroke (H3) Silver medal in 50 m Freestyle (H3) Bronze medal in 4×50 m Freestyle
4	FMSC Athletics Championship 2022	Held on 13 & 16 October 2022	Won the following medals Gold Medal in the Men's 400 m run Silver Medals in the Men's Relay 4×400 m – Category H1 Silver Medal in the Men's 200 m – Category H2 Silver Medal in the Men's Long Jump – Category H Silver Medal in the Men's High Jump – Category H2 Bronze Medal in the Men's 80 m – Category H3
5	FMSC Futsal Championship 2023	26 February 2023	The WMA Team A won the Futsal Championship Team B the Runner-up

Internal Sports and Wellness activities

The following internal sports and wellness activities were organised:

SN	Event	Date	Status
1	Blood donation activity in collaboration with the National Blood Transfusion Service of the (MoH)	20 October 2022	128 WMA staff participated in the activity and 78 pints of blood were collected.
2	Sensitisation campaign on the prevention against substance abuse in collaboration with the Harm Reduction Unit of the MoH	During the month of October 2022	Some 145 staff attended the sessions.
3	Awareness Campaign on Bullying/Harassment and Violence at the Workplace in collaboration with the Ministry of Labour, Industrial Relations, Employment and Training	During the month of May 2023	Some 127 staff attended the sessions.
4	Inter-section Futsal Tournament at the Paillotte Omnisports Complex	Sunday 7 May 2023	Some 100 WMA staff participated in the event.
5	An inter-section bowling competition at Strike City Bagatelle	Sunday 4 June 2023	Some 110 WMA employees participated.

Sports Activities at the Paillotte Ominisport Complex

The following Sports activities were ongoing on Saturdays at the Paillotte Onmisport Complex;

- (i) Badminton from 15:30 hrs to 16:30 hrs
- (ii) Futsal from 16:30 hrs to 17:30 hrs



ADDING VALUE TO DELIVERABLES



ADMINISTRATION

The Administration Section provides administrative and logistical support to the entire organisation and acts as a facilitator to ensure that daily operations are well organised and coordinated while ascertaining the efficient and judicious use of assets.

The following activities are relevant for the smooth operations flow across WMA:

- Facilities Management;
- Property Management;
- Insurance of assets and staff;
- Adequate working space and office to staff;
- Registry;
- Transport – Vehicle Fleet Management;
- Security, Safety & Welfare;
- Any other administrative service which will contribute in achieving financial savings and increase the operational efficiency and effectiveness through better monitoring.

Year 2022, has been a year of continued progress made by the Administration Section by implementing realistic timeline plans and a commitment to offer suitable working environment to WMA employees and their activities. And also periodic re-evaluation of changes for continuous improvement to cut waste, make change more effectively and deliver better results to ensure all parties are satisfied with actions provided. Our mission, vision and corporate values are the principles that guide the way we work, drive our behaviour and help us to achieve our objectives.

Transport - Vehicles Fleet Management

The WMA operates a fleet of 67 vehicles representing an asset worth around Rs 75 million to carry out its normal day-to-day operations. Fleet management is the function that oversees, coordinates and facilitates various transport and transport-related activities. The Unit also ensures that the fleet of vehicles is managed in a way to reduce and minimise overall costs through cost-effective utilisation of WMA resources such as vehicles, fuel, spare-parts and maintenance.

The main functions of the Transport Unit includes:

- Day-to-day management and operation of vehicles;
- Monitoring and control of fuel consumption;
- Insurance of WMA Vehicles;
- Repairs and maintenance of all vehicles;
- Procurement and disposal of vehicles;
- Managing parking facilities;
- Daily monitoring of GPS.

ENHANCING PROCESSES THROUGH DIGITAL SOLUTIONS



INFORMATION TECHNOLOGY

In the present day, we are living in an era of ubiquitous technology. It engulfs every aspect of our lives, both at home and in the office. Technology is evolving at such a rapid pace that it is facilitating faster change and bringing more and more innovative progress in the world. However, changes are not happening just in terms of technology trends and emerging technologies, but with the outbreak of Covid-19, businesses in general, including the WMA, have had to realise that their way of operating will not stay the same in the contactless world. Consequently, the WMA IT Unit has been constantly on the lookout for new IT solutions, which can contribute to the further advancement of the Authority, and ensure continuity of services in respect of wastewater management.

In view of modernising the Authority and enhancing connectivity within the WMA, access points were installed in the new building, for the provision of Wi-Fi. The Wi-Fi connectivity is secured, as it is controlled and monitored by a firewall; and it is restricted, as it has been segregated for staff and guests only. It is worth highlighting that various sub-offices and wastewater treatments plants also have Wi-Fi connectivity, to facilitate communication and sharing of information.

Ensuring security in all WMA premises has always been at the top agenda of the Management. Therefore, to enhance security at the new Head-Office, an access control system was installed, whereby staff have to use RFID cards to access the different floors within the premises, while visitors are provided with a visitor's pass. In addition, a room alert system (RAS) was installed in the server room in the IT Unit. The RAS serves as a proactive temperature and humidity monitoring system that enables the installation of sensors across multiple hotspots in the server room and automation of alerts when predefined thresholds are breached. Furthermore, BT5 Pumping Station at Baie-du-Tombeau was equipped with a new CCTV system, to enable better monitoring and control; while the CCTV systems at Beau-Bassin Sub-Office and Montagne Jacquot Treatment Plant were replaced as they were outdated.

Technology today is evolving at a rapid pace, enabling faster change and progress, causing an acceleration of the rate of change. However, it is not only technology trends and emerging technologies that are evolving, a lot more has changed this year to the outbreak of Covid-19 making IT professionals realise that their role will not stay the same in the contactless world tomorrow. And an IT professional in 2023-24 will constantly be learning, unlearning, and relearning (out of necessity if not desire).

Some of the major upcoming IT projects include replacement of the mailing system with a modern one for better communication and collaboration with internal and external stakeholders, upgrading of the PABX system as the system has reached end of life, and replacement of dated CCTV system in other Sub-Offices and WTPs to enhance security.

ENHANCING THE CUSTOMER EXPERIENCE



PR & CUSTOMER CARE

For the period under review, the Public Relations and Customer Care Unit has demonstrated its dedication through effective service delivery and exemplary public relations efforts. The commitment to educate customers towards environmental sustainability, community engagement, and transparent communication has resulted in strong public support and trust.

PUBLIC RELATIONS

Wastewater Projects were successfully implemented and brought to completion both from a Public Relations and technical perspective. These projects are:

1. Wastewater Project at Bassin Road, Quatre-Bornes
2. Upgrading works at Nyon Street, Port-Louis
3. Atlee and surroundings Rehabilitation Works
4. Camp Rouillard Sewerage Project
5. Flat Guillard Sewerage Project

Pailles-Guibies Sewerage Project

During the month of November 2022, the A1 crossing of the Port-Louis – St Jean motorway, which consisted of closing and excavating one of the busiest roads of the country in the context of the Pailles-Guibies Sewerage Project, was made possible by the seamless collaboration of all stakeholders involved. Since works were executed in several phases, the PR team liaised with the media for a good press coverage and radio communiqués. The proactive PR exercise done to sensitise road users about the forthcoming works was positively welcomed and everyone collaborated during the excavation works.

Grand-Baie Sewerage Project

Whilst the Grand-Baie Sewerage Project was put on hold, there were some upheaval between the execution team and residents. With a proper two-way communication, residents were reassured and updated on the course of action. This strengthen the relationships with the community and acted as a driving force to enhance WMA's corporate image.

Emergency works at Roche-Bois Pumping Station

The PR team conducted a communication activity with private wastewater carrier owners regarding the temporary closure of the Roche-Bois Pumping Station (RBPS) in June 2023. Some major Mechanical & Electrical works were due, namely on the pumps. It was also noted that the RBPS access road was in a bad state. WMA not only initiated remedial works on the pumps and equipment but, following several complaints from private wastewater carrier owners concerning the state of the access road, the Authority used the temporary closure period to effect asphaltting and consolidation works on the said access road to RBPS. During that period, private wastewater carrier owners discharged their wastewater loads at the Montagne Jacquot Treatment Plant.

An awareness campaign was also carried out downstream from Montagne Jacquot Treatment Plant to inform inhabitants about the upcoming disruption in traffic flow.

Ongoing Activities

In addition to reinstatement works on the two major sewerage projects, the PR team is currently monitoring and conducting PR activities at several locations, namely Morcellement Goolamally Phase 1 & Phase 2, Terre-Rouge; Cité Roma, Terre-Rouge; Vallée-des-Prêtres; La Source – Palma, Quatre-Bornes and Cité La Ferme, Bambous.

CUSTOMER CARE

WMA, Towards Customer Excellence!

Optimistic and determined, the Public Relations & Customer Care Unit operates as a strategic frontline section of the WMA, valuing CUSTOMERS through inclusive customer approach focused on shared progress.

Caring Is Central to Achieve Satisfaction of Our Customers!

We pride ourselves on our innovative systematic abilities to carry out our activities in integration, with resulting optimal efficiency and customer excellence.

An Inspiration for Sustainable Development in Our Operations!

In a bid to constructively engage with our customers and actively support them whilst meeting the challenges of improving their quality of life, we leave no stone unturned in the pursuit of environmental transformation.

Cultivating Collective Mindfulness!

In living up to our Vision and Mission, we strive to profoundly develop and provide proficient outcome to meet the needs of our Customers. We have consciously developed judicious solidarity among Officers in the Unit, while embracing comprehensive mechanisms to develop resilience and achieve fulfilment in our endeavours.

Our Activities Towards A More Fulfilling Customer Experience

• Effective Complaint Handling Via CAPER (O&M, Billing, House Connection)

The CAPER (Core Activities Planning & Execution Review) automated mechanism, a crucial tool for our Customer Care Strategy, has, since its implementation, been a welcomed innovation for the Customer Care Unit in terms of complaints' handling. A number of 11,930 complaints have been solved during the period under review, more essentially with the implementation of the Complaint Response Team, which relentlessly cater for grievances after working hours with an aim to improve the living conditions of our Customers.

• Handling Complaints Received on CSU Portal

A digital platform, the Citizen Support Unit portal, an initiative of the Prime Minister's Office, allows citizens to directly transmit their requests and ideas to Ministries and Departments. The CSU portal enriches and revitalises the Government's quest for continuous innovation and progress in view of problem solving and attending to the needs of the population. The CSU portal has its share of relieving our Customers from predicaments with a closer monitoring of concerns. Some 196 complaints related to the WMA were resolved to the satisfaction of our Customers.

A monthly Report of Statistics was forwarded to the parent Ministry and during a meeting held by same, the WMA topped the list of most complaints solved among other Ministries.

• Registration and Follow-Up of House Connection Applications

Some 693 House Connection Applications have been received and follow-ups conducted in a much shorter timeframe than earlier. It has been noticed that customers are now more conscious on the significance and importance of the sewer system.

We noticed an obvious willingness from more and more inhabitants to get their premises connected to the sewer network. Our contribution for a Better Environment has lived up to the expectation of our Customers.

• Registration and Follow-Up on Applications for Private Wastewater Carriers

In a bid to safeguard a cleaner and greener environment, the WMA encourages the distribution of wastewater carriers across the island. The purpose of private wastewater carriers is to fundamentally assist customers in their quest for a better waste water management, from the collection to the disposal of wastewater.

87 private wastewater carriers were in operation during the period under review.

• Issuing of Wastewater Carrier Permits / Scheduling of Inspection

Some 10 wastewater carrier permits have been delivered and owners attended to inspection on time scheduled.

• Releasing Monthly E-Newsletter

Sharing the little as well as the big successes of our employees and announcing the upcoming events concerning the WMA were the main objectives of our monthly E-Newsletter, 'Connected'. This newsletter has created a sense of belonging and engagement among employees, which facilitates efficient communication between management and staff. Moreover, 'Connected' has turned into a platform to share updates, celebrate employee achievements, and keep everyone aware regarding organisational developments at the WMA.

12 editions of same were released during the period and they engaged employees in conveying information on our major ongoing activities, news on Projects, HR and other departmental news, employees, customers & wellness corners.

• Updating & Developing the WMA Website

Establishing our corporate image by letting our customers know who we are and what we represent is the essence of our website, www.wmamauritius.mu. We aim to offer reliable information to our stakeholders concerning the sector.

During the period, Projects' Status, House Connection Statistics, the WMA Factsheet and the main data on the Homepage were updated accordingly, albeit with a view to communicate fresh information to our Stakeholders.

• Coordinating the WMA Quarterly Progress Report

The WMA Quarterly Progress Report is intended to project the Authority's efforts related to Project Performance, Staffing and progress on technical activities, albeit in a precise and brief style. The Report provides a strategic view of long and short-term Projects which undoubtedly instigate change within the Authority.

During the period under review, four Quarterly Progress Reports have been issued.

• Formulating Write-Up and Coordinating the WMA Annual Report

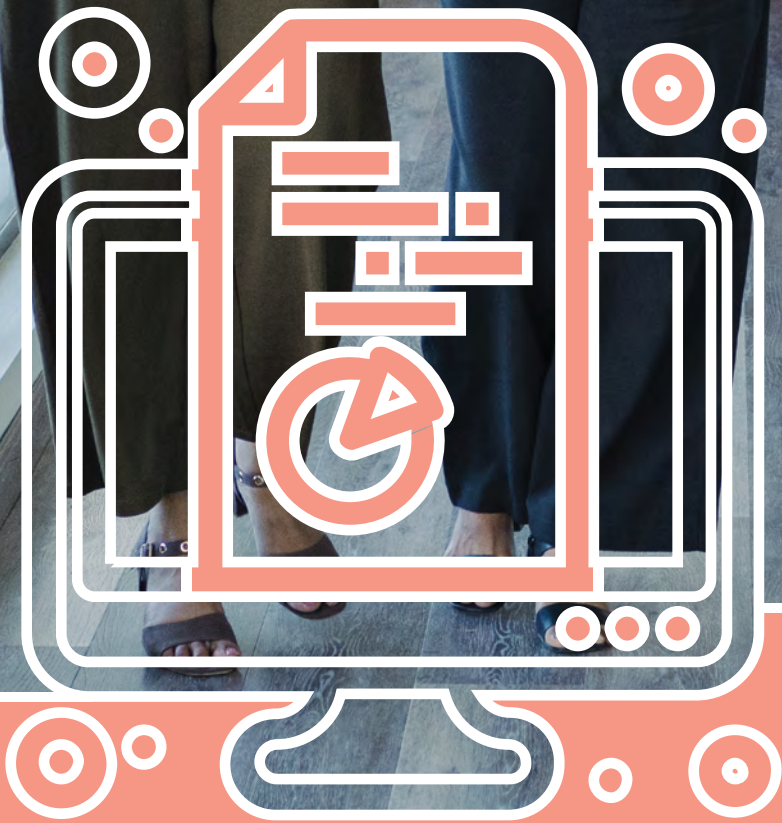
Like many well established organisations, the WMA regularly works on and issues different categories of publications for the information and benefits of its Stakeholders, justifying its Mission, Vision and Commitment to all concerned.

The WMA Annual Report determines the Authority's achievements. The most recent publication, July 2021 - June 2022, has been freshly uploaded on the WMA website.

Summary of Activities during the Period under Review (July 2022 - June 2023)

Statistics For The Period	
Application For House Connection	693
Operations And Maintenance Complaints	11,930
Citizen Support Unit Portal Complaints	196
Private Wastewater Carriers	87
Distribution of Brochures (General)	525
Distribution of Localised Flyers	1,215
Brochure (Better Usage)	335
PR & Complaints Committee	32
Meetings with Stakeholders	76

TRANSPARENT MANAGEMENT: FOSTERING TRUST, DRIVING RESULTS



INTERNAL AUDIT

The main responsibilities of Internal Audit are to provide professional advice and assurance services on risk management, internal controls and governance issues.

Its scope encompasses audit reviews, investigations, examination and evaluation of the adequacy and effectiveness of WMA's governance, risk management process, system of internal control or any other management systems. The scope extends to all departments, activities and budget programmes of WMA. Internal Audit performs different types of audits, i.e. financial, compliance, performance and follow up audits.

Internal Audit plan

For the financial year 2022/23, the internal audit department, which comprises one Internal Auditor and three staff (1 SICO, 1 ICO and 1 ag. ICO), has planned to carry out 12 assignments in the following areas:

Capital Expenditure (Projects)	4 audits namely: Camp Rouillard, Eau Coulée; Grand-Baie Sewerage Project Phase 1B; Morcellement Goolamally, Terre-Rouge; and Refurbishment of Montagne Jacquot Treatment Plant.
Finance (Recurrent)	3 audits namely Payroll, Cash Book and creditors.
Procurement	2 assignments namely Annual Inventory and audit on the Procurement Process.
Departments	2 assignments, i.e Pollution Control Unit and HR (Recruitment process).
Outdoor Station	1 audit namely Caudan Sub Office.

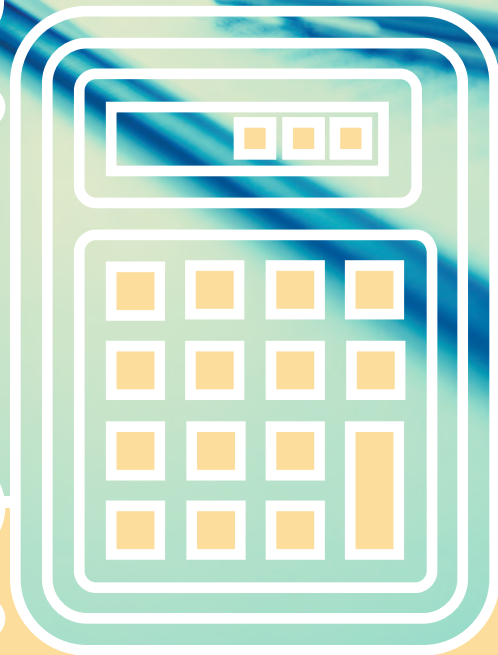
Achievements

Based on the above Internal Audit Plan, we have succeeded to complete 11 assignments out of 12. The only assignment remaining pending concerns the Pollution Control Unit which will be completed by the end of August 2023 and submitted to Audit Risk Committee in September 2023.

Besides the planned audit assignments for FY 22/23, we also carried out a follow up audit of our previous audits for FY 2021/22 to verify that the observations and recommendations made have been implemented within a reasonable timeframe and give Management the status of the implementation (i.e. fully, partial or not implemented).

The setting up of a Risk Management Framework approved by the Board is also being followed by our Unit and we are in the process of launching the bid in the present financial year 2023/24, subject to availability of funds.

FINANCIAL OVERVIEW



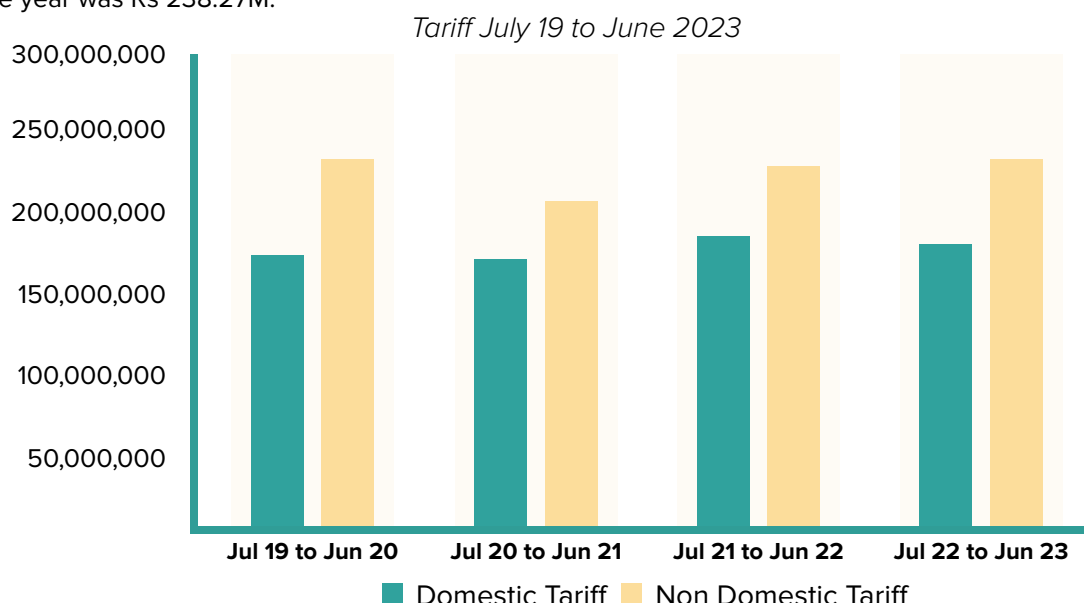
FINANCIAL REVIEW

The financial year 2022/2023 has been a difficult financial year as the after effect of the Covid-19 Pandemic, war in Ukraine and the global economy affected Mauritius. In spite of the challenging operating environment hugely impacted by these effects, the WMA has been able to manage its operations with curtailed overall economic activity. Since the year under review was difficult for the authority, its operational surplus has changed from Rs 27.68M in 2021/2022 to a deficit of Rs 96.49M in 2022/2023.

This financial analysis provides our stakeholders an overview on the financial status of the WMA for the period 2022-2023. It also examines how the financial resources of the Authority have been utilised and how funds have been derived.

WMA Revenue

The Domestic income for the year 2022/2023 amounted to Rs 172.53M, while for the Non-Domestic income, the inflow of fund for the year was Rs 238.27M.

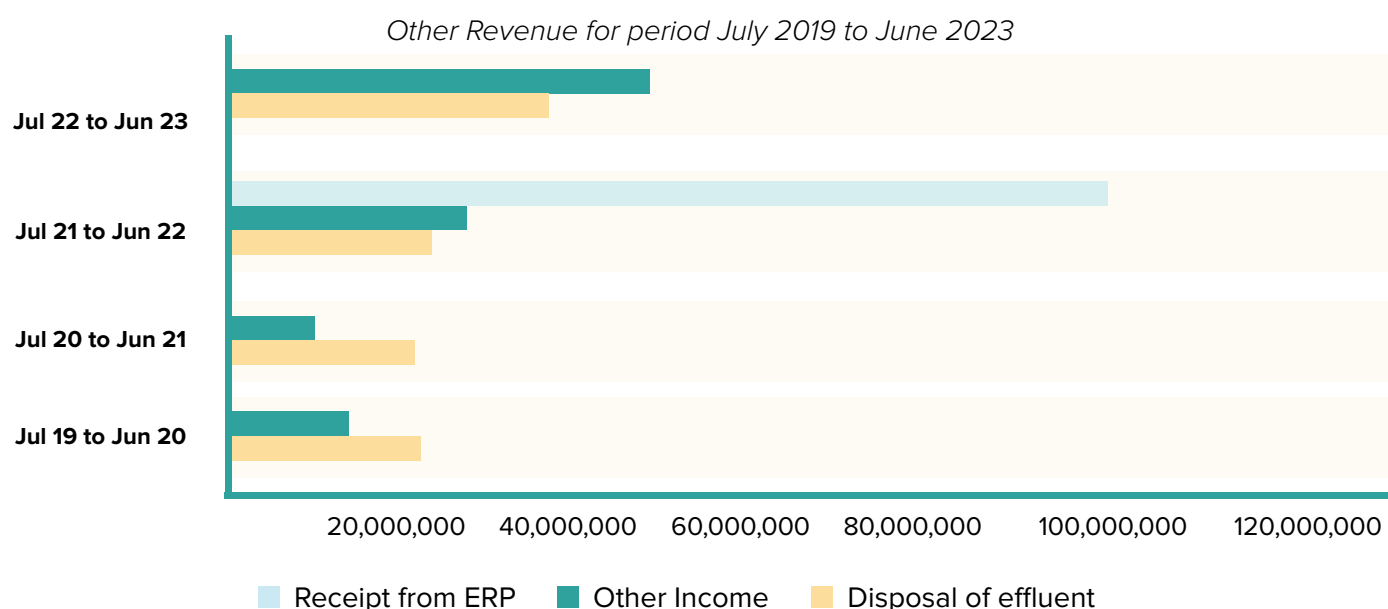


There was a decrease in revenue from Domestic tariff due to an increase in the number of bills for consumption of water within the range 1 to 6 m³ which is exempted from wastewater charges.

The total number of Domestic customers stood at 78,443 and Non Domestic customers was 4,913 for the period under review.

Other Revenue

Other revenue derived from (disposal of effluent, permits, clearing blockages and others) for the Authority amounted to Rs 88.53M for the year ended 30 June 2023.



The increase in other income is mainly due to an increase in revenue derived from Waste Water (Miscellaneous Waste Water Services) (Fees) 2022 which was revised and became effective on 21 November 2022. This increase has brought an additional revenue of Rs 22.64M.

Expenses

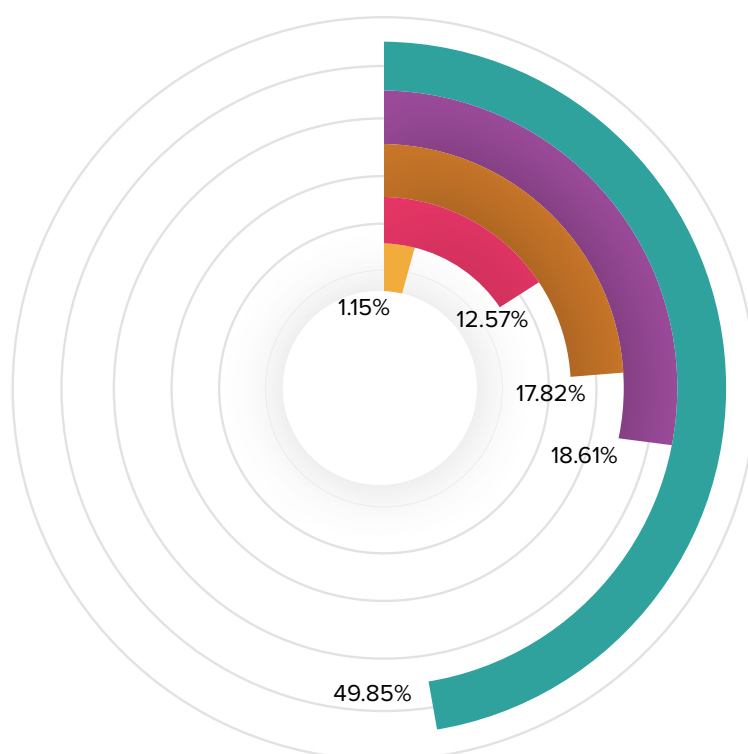
The total expenditure for the year ended June 2023 excluding provisions for hereunder items amounted to Rs 599.28M as compared to Rs 539.50M in 2021/2022.

Provision for depreciation/ amortisation amounting to Rs 168.03M.

Provision for interest on loan amounting to Rs 175.49M.

The total operational and maintenance costs have absorbed 49.85% of the financial resources of the WMA. The interest obligation occupies 18.61% of the Authority's expenditure and 18.97% represent the non cash item under the items of depreciation of assets and bad debts, while the Administration and commercial cost have absorbed 12.57% of the total expenditure.

Total expenditure 2022/2023



■ O & M Costs ■ Adm Costs ■ Commercial Costs ■ Dep/Amortisation Costs/Bad debts ■ Interest Obligations

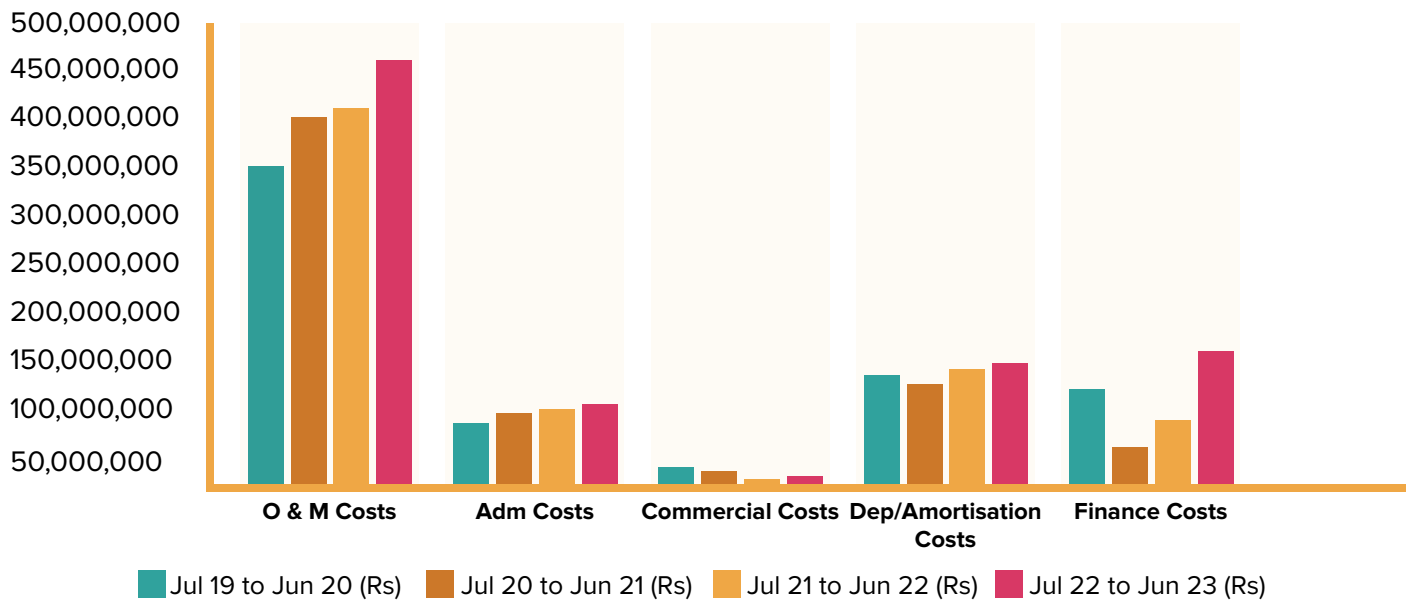
Total Expenses

The expenses for the financial year ended 30 June 2023 have experienced an increase of Rs 167.64M as compared to the year 2021/2022. The increase is mainly due to interest obligations.

Total Recurrent Expenditure

The Authority total recurrent expenditure for the last 4 years has increased by 29.26% to reach Rs 595.81M in 2022/2023.

Expenditure July 2019 to June 2023



Operating Surplus/Deficit

The operating deficit for the financial year 2022/2023 amounts to Rs 96.48M. The evolution over the last 4 years is as follows:-

Items	2019/2020 Rs M	2020/2021 Rs M	2021/2022 Rs M	2022/2023 Rs M
Wastewater Tariff	408.95	382.60	413.86	410.80
Other Income excluding receipt for projects under Economic Recovery Programme	35.98	32.22	53.98	88.53
Recurrent Expenses	460.95	517.76	538.12	595.81
Surplus/(Deficit)	(16.02)	(102.94)	(70.28)	(96.48)
Receipt for projects under Economic Recovery Programme treated as grant as per IPSAS 23	-	-	97.96	-
Total Operating Surplus/(Deficit)	(16.02)	(102.94)	27.68	(96.48)

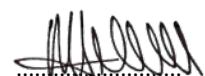
FINANCIAL

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

Restated

	Notes	30 June 2023	30 June 2022
		Rs	Rs
ASSETS			
CURRENT ASSETS			
Cash & Cash Equivalent	5	43,587	10,055,224
Receivables & Prepayments	6	171,327,273	185,039,069
Inventories	7	52,609,412	44,434,899
Short Term Loan	8	4,292,889	3,827,920
TOTAL CURRENT ASSETS		228,273,161	243,357,112
NON CURRENT ASSETS			
Long Term Loan	8	10,192,976	9,881,875
Property, Plant & Equipment	9	5,560,213,771	5,097,743,208
Intangible Assets	10	7,768,348	8,653,843
TOTAL NON CURRENT ASSETS		5,578,175,095	5,116,278,926
TOTAL ASSETS		5,806,448,256	5,359,636,038
LIABILITIES			
CURRENT LIABILITIES			
Bank overdraft	5	73,381,351	10,404,996
Trade & Other Payables	11	284,192,492	444,485,285
Interest on loan	11	181,043,441	84,563,333
Short Term Employee Benefits	12	23,372,486	14,904,000
Short Term Repayment of loan	13	318,823,560	297,113,019
TOTAL CURRENT LIABILITIES		880,813,330	851,470,633
NON CURRENT LIABILITIES			
Long Term Loan(Capital Projects)	13	2,985,929,650	2,789,731,515
Interest on loan	11	565,421,658	480,858,325
Retirement Benefit Obligations	14	430,881,690	351,912,159
Long Term Employee Benefits	12	112,368,161	117,469,742
TOTAL NON CURRENT LIABILITIES		4,094,601,159	3,739,971,741
TOTAL LIABILITIES		4,975,414,489	4,591,442,374
NET ASSETS		831,033,767	768,193,664
NET ASSETS/EQUITY			
General Fund		(1,246,733,184)	(747,910,846)
Revaluation Reserve		3,677,767	3,677,767
Capital Contribution		2,074,089,184	1,512,426,743
TOTAL NET ASSETS /EQUITY		831,033,767	768,193,664

FS were approved for issue by Board of Directors on 30 August 2024.



(Chairman)



(Member)

Notes on pages 78 to 98 form an integral part of these Financial Statements.

STATEMENT OF FINANCIAL PERFORMANCE

For the year ended 30 June 2023

(Restated)			
		30 June 23	30 June 22
	Notes	Rs	Rs
REVENUE			
Revenue from Exchange Transactions	18.1	484,732,724	452,829,285
Revenue from Non Exchange Transactions	18.2	14,593,339	112,968,861
Total Revenue		499,326,063	565,798,146
EXPENSES			
Operation & Maintenance Costs	19.1	469,974,157	425,949,869
Administrative Costs	19.2	115,079,028	110,178,814
Commercial Costs	19.3	10,760,344	1,988,421
Total Recurrent Expenses		595,813,529	538,117,104
Operating Surplus/(Deficit)		(96,487,466)	27,681,042
Depreciation of Assets/Amortisation cost	19.4	(168,025,519)	153,128,419
Deficit after Depreciation/Amortisation and before Finance costs		(264,512,985)	(125,447,377)
Finance Costs	19.5	(178,954,029)	83,901,249
Deficit for the year		(443,467,014)	(209,348,626)

Statement of Changes in Net Assets and Equity for the year ended 30 June 2023

	General Fund	Loan Waived Off	Revaluation Reserve	Capital Contribution	Total
	Rs	Rs	Rs	Rs	Rs
Balance as at 1 July 2022	(1,133,043,594)	385,132,748	3,677,767	1,512,426,743	768,193,664
Prior year adjustment in respect of employee benefits & others	393,856	-	-	-	393,856
Deficit for the year	(443,467,014)	-	-	-	(443,467,014)
Actuarial loss Note 14	(55,749,180)	-	-	-	(55,749,180)
Received/waived off during the year)		-		561,662,441	561,662,441
Sub Total	(498,822,338)	-	-	561,662,441	62,840,103
Balance as at 30 June 23	(1,631,865,932)	385,132,748	3,677,767	2,074,089,184	831,033,767

Note:

1.0 The amount of Rs 385,132,748 in respect of loan taken from Government was waived off through the Estimates of Supplementary Expenditure 2020-2021 (No 2) of 2021, part of capital due by the Authority to the Government has been written off as at 31 May 2021 and the corresponding arrears of interest and penalties also have been waived off.

2.0 Adjustment was made in respect of employee benefit and cancellation of prior year creditors.

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

	30 June 2023	30 June 2022
	Rs	Rs
Cash Flows from Operating Activities		
Deficit for the year	(443,467,014)	(209,348,626)
Adjustments for:		
Depreciation/Amortisation	168,025,519	153,128,419
Net provision for bad debts	-	(2,876,093)
(Gain)/Loss on sale of PPE	(2,899,574)	(7,272)
Gain on exchange	(2,419)	(5,080)
Interest on capital loan	175,489,397	82,518,609
Adjustment for Pension	23,220,351	14,585,166
Movement in working Capital		
Increase in provision for Employee Benefits	3,366,905	8,454,305
(Increase)/Decrease in inventories	(8,174,512)	617,472
(Increase)/Decrease in receivables	17,876,325	654,054
Increase/(Decrease) in payables	(13,278,311)	(6,536,623)
Net Cash Flows generated from Operating Activities	(79,843,333)	41,184,331
Cash Flows from Investing Activities		
Purchase of Property, Plant and Equipment	(22,661,856)	(31,857,487)
Capital Projects	(752,464,199)	(539,633,090)
Proceeds from Sale of Property, Plant & Equipment	3,186,350	-
Net Cash Flows from Investing Activities	(771,939,705)	(571,490,577)
Cash Flows From Financing Activities		
Loan granted to staff	(5,480,050)	(4,738,850)
Repayment of Loan by staff	4,703,979	4,346,867
Loan received from Government	217,908,676	76,244,033
Funds received as Capital Contribution	561,662,441	423,453,872
Net Cash Flows generated from Financing Activities	778,795,046	499,305,922
Net increase/(Decrease) in Cash and Cash Equivalents	(72,987,992)	(31,000,324)
Cash and Cash Equivalents at start	(349,772)	30,650,552
Cash and Cash Equivalents at end of year	(73,337,764)	(349,772)

Notes to the Cash Flow Statement

(a) Cash and Cash Equivalent

Cash and Cash equivalents consist of cash in hand and balance with bank and comprise the following statement of financial position amounts.

	30 June 2023	(Restated) 30 June 2022
	Rs	Rs
Cash at bank	42,737	10,052,474
Cash in hand	850	2,750
Bank Overdraft	(73,381,351)	(10,404,996)
Total	(73,337,764)	(349,772)

Cash and Cash equivalents for financial year 2021/2022 has been restated to show the amounts at bank, in hand and overdraft at bank.

(b) Property Plant & Equipment, Intangible Assets and Other Long Term Assets

During the Financial year ended 30 June 2023, WMA acquired property, plant and equipment amounting to Rs 22,661,856 which was financed by cash. The amounts of Rs 217,908,676 and Rs 561,662,441 funded by Government in terms of loan and capital contribution respectively were spent on infrastructural projects.

(c) Reconciliation of liabilities arising from Financing Activities

	30 June 2022	Cash flows	30 June 2023
	Rs	Rs	Rs
Long term Liabilities	3,086,844,534	217,908,676	3,304,753,210
Long term debt	3,086,844,534	217,908,676	3,304,753,210

Statement of Comparison of Budget and Actual Amounts for the Year ended 30 June 2023

(A) Capital Projects - Original Budget and Revised Budget vs Actual 2022/23

LOAN Capital Projects	Original Budget July 22-June 23 (Rs) (i)	Approved Revised Budget Jul 22-Jun 23 (Rs) (ii)	Actual Jul 22-Jun 23 (Rs)	Difference- Revised and Actual (Rs) (iii)
LOAN				
Kensington Pte Aux Sables works	31,760,000	42,840,000	42,845,073	(5,073)
House Service Connections	65,000,000	77,000,000	76,921,167	78,833
Repairs/Maintenance/Upgrading of Sewerage Infrastructure	160,240,000	137,160,000	120,727,442	16,432,558
Total funded by Loan	257,000,000	257,000,000	240,493,682	16,506,318
SHARES & EQUITY PARTICIPATION				
Pailles Guibies Sewerage Project	202,000,000	143,360,000	121,789,481	21,570,519
Grand Baie Sewerage Project	204,200,000	113,990,000	104,716,079	9,273,921
Rehabilitation in CHA Estates & Low Cost Housing	56,640,000	50,000,000	41,245,163	8,754,837
Refurbishment at St Martin	65,000,000	7,500,000	6,616,467	883,533
Others	495,160,000	418,790,000	304,023,890	114,766,110
Total funded by Shares & Equity	1,023,000,000	733,640,000	578,391,080	155,248,920
Total Loan & Shares & Equity	1,280,000,000	990,640,000	818,884,762	171,755,238
Economic Recovery Programme	-	-	32,136,254	Budget c/f from previous year
Grand total	1,280,000,000	990,640,000	851,021,016	171,755,238

(B) Revenue: Original Budget and Revised Budget vs Actual 2022/2023

Items	Original Budget Jul 22-Jun 23 (Rs) (Note i)	Approved Revised Budget Jul 22 - Jun 23 (Rs) (Note ii)	Actual Revenue Jul 22-Jun 23 (Rs)	Difference Revised and Actual Revenue (Rs) (Note iii)
	Rs	Rs	Rs	Rs
Domestic Tariff	198,000,000	200,000,000	153,804,693	46,195,307
Non-Domestic Tariff	280,000,000	295,000,000	230,707,040	64,292,960
Sub-Total (A)	478,000,000	495,000,000	384,511,733	110,488,267
Surcharge	6,000,000	7,000,000	6,569,736	430,264
Disposal of wastewater in treatment plant	34,000,000	41,000,000	34,388,079	6,611,921
Other revenue	19,715,000	30,655,000	34,432,782	(3,777,782)
Sub-Total (B)	59,715,000	78,655,000	75,390,597	3,264,403
Total Revenue (A+B)	537,715,000	573,655,000	459,902,330	113,752,670

(C) Expenditure: Approved Budget and Revised Budget vs Actual 2022/2023

Description of items	Approved Budget Jul 22-Jun23 (Note i)	Approved Revised Budget Jul 22-Jun 23 (Note ii)	Actual Expenditure July 22-Jun 23	Difference between Revised Budget and Actual (Note iii)
	Rs	Rs	Rs	Rs
Staff and other Related Costs	356,676,100	344,363,100	339,770,008	4,593,092
Other Recurrent Costs				
Fees to Board Members	3,200,000	3,200,000	2,994,839	205,161
Professional Fees	5,380,000	4,916,200	2,488,328	2,427,872
Utilities	55,402,400	54,262,000	54,739,741	(477,741)
Rent	3,000,000	2,250,000	2,246,097	3,903
Other Administrative Expenses	16,693,300	20,703,400	12,715,368	7,988,032
Security Services	16,660,000	7,620,000	6,128,492	1,492,008
Repairs and maintenance cost - Equipment & Building	35,847,000	7,620,500	15,506,432	17,906,268
Running of St Martin TP	87,000,000	109,468,500	50,248,029	59,220,471
Repairs and maintenance cost - vehicles	17,757,000	27,831,000	15,600,054	12,230,946
Sub Total	240,939,700	263,664,300	162,667,380	100,996,920
Total recurrent Expenditure	597,615,800	608,027,400	502,437,388	105,590,012
NON FINANCIAL ASSETS				
Purchase of Vehicles	5,000,000	5,000,000	4,934,000	66,000
Equipment for O&M/M&E & St Martin	19,460,000	13,339,600	3,477,945	9,861,655
Integrated IT-Softwares & Hardwares	7,335,000	6,640,990	2,930,065	3,710,925
Office & Health & safety Equipment	505,000	1,761,235	2,267,525	(506,290)
Improvement to Building/Sewer System/House Service Connection	23,711,700	18,478,970	1,300,895	17,178,075
Office Furniture & Fixtures	485,000	3,461,625	3,950,656	(489,031)
TOTAL NON FINANCIAL ASSETS	56,496,700	48,682,420	18,861,086	29,821,334
FINANCIAL ASSET- Loan to staff	14,085,800	8,433,300	5,480,050	2,953,250
GRAND TOTAL	668,198,300	665,143,120	526,778,524	138,364,596

Note:

- (i) Represents the original budget of the Authority for the financial year ended 30 June 2023 approved on 28 March 2022.
- (ii) Represents the revised budget of the Authority for the financial year ended 30 June 2023 approved on 15 March 2023.
- (iii) Represents the difference between revised budget for the financial year ended 30 June 2023 and actual revenue and expenses on a comparable basis.
- (iv) The budget for Capital projects was approved by the National Assembly on 07 July 2023.
- (v) The Financial Statements are prepared on an accrual basis while the budget is prepared on a cash basis.

Remarks on variances between Revised Budget and Actual amounts

B (iii) Wastewater Fees: The decrease is due to the drought season, regular cuts in water supply and closure of some industries/commercial premises, increase in the number of bills in the range 0-6 m³ presently free.

B (iii) Other Revenue: Decrease due no amount received from Economic Recovery Programme. However it is to be noted that with the revision in the Waste water Miscellaneous wastewater fees 2022, as from 21 November 2022, this has brought an additional revenue of Rs 22.64 million.

C (iii) Staff and Related costs: The increase is due to recruitment of some minor grades and other associated costs.

C (iii) Other Recurrent Expenditure: There was an increase in the followings:-

Security Services due to new rates applied following new contract;

Increase in the price of fuel and diesel and maintenance costs vehicles;

Bank Charges due to interest charged on overdraft facilities and issue/renewal of bank guarantee.

C (iii) Non- Financial Assets: The reduction caused as a result of retendering exercise of bids for some quotations.

A (iii) Capital Projects: The reduction is mainly caused by retendering exercise of bids for new projects.

** Reconciliation in respect of figures for capital projects at A (iii)		Rs
Loan received in financial year 2022/2023		217,908,676
Equity received in financial year 2022/23		561,662,441
Fluctuation amount		(48,633)
Funded from VAT recovered		39,363,928
ERP received		32,134,604
Total		851,021,016

Remarks on variance between Original Budget and Revised Budget

The Original Budget for the Financial Year ended June 2023 approved by the Board of WMA in February 2022 as per statutory requirement, was based on information available at that time. Thereafter, in February 2023, the document was revised based on actual data available and updated figures.

Statement of Reconciliation of Actual Cash Flow with Statement of Financial Performance for the year ended 30 June 2023

1. Revenue	Rs
Actual amount on comparable basis as presented in the Budget & Actual comparative Statement	459,902,330
<i>Basis Differences</i>	
Non cash items	
Income fee commission deducted by CWA	6,900,000
Adjustments for receivables of Domestic and Non domestic tariff	19,387,106
Adjustments for receivables of Domestic and Non domestic tariff surcharge	510,295
Adjustments for receivables for disposal of water treatment plant	11,586,632
Other Receivables	(749,874)
Profit on disposal accrued	1,789,574
Actual amount in the Statement of Financial Performance	499,326,063

2. Expenditure	Rs
Actual expenditure as per Statement of Comparison	502,437,388
Non cash items	
Income fee paid to CWA deducted at source	5,500,000
Depreciation	168,025,519
Provision for sick leave, vacation leave and passage benefits	19,360,265
Provision for bad debts	4,436,750
Increase in pensions costs	23,220,351
Accrued interest on loan	175,489,397
Adjustment	(9,822,005)
Accrued recurrent expenditure	50,676,985
Prepayments	3,468,427
Actual expenditure as per Statement of Financial Performance	942,793,077

Notes to the Financial Statements for the year ended 30 June 2023

1. General Information

(i) Legal Entity

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. A committee has been set up to review legal framework of WMA Act and other standing legal instruments.

(ii) Entity Operation

The WMA is responsible for all matters relating to collection, treatment and disposal of wastewater. It operates under the aegis of the Ministry of Energy and Public Utilities with specific functions. The WMA is responsible for the implementation of Capital Projects on behalf of the Government.

(iii) Domicile Address

Activities of WMA are spread over Mauritius and its main office address is Jerningham Street, Curepipe.

(iv) Controlling Entities

The Ministry of Energy and Public Utilities as the Parent Ministry has the power to delegate WMA to act on its behalf to construct and to operate public sewer network throughout Mauritius. The Ministry of Finance and Economic Development is another entity that controls the activities of WMA by funding all the capital projects under PSIP.

(v) Authorisation Date

The Financial Statements were approved by Board of Directors on 27 September 2023.

The operational and financial activities started in September 2001.

2. Summary of Significant Accounting Policies

(i) Statement of Compliance

The Financial Statements have been prepared on an accrual and going concern basis. The accounting policies have been applied consistently throughout the period. The Financial Statements have been prepared in accordance with International Public Sector Accounting Standards (IPSAS). The measurement base applied is historical cost adjusted for revaluation of assets.

The Financial Statements comply with the Statutory Bodies (Account and Audit) Act. The preparation of the Financial Statements in conformity with IPSAS requires management to make estimates and assumptions that affect the reported amounts of revenues and expenses during the reporting year. Actual results could differ from those estimates.

(ii) Basis of Preparation

The Financial Statements have been prepared in accordance with the International Public Sector Accounting Standards (IPSASs) issued by the International Public Sector Accounting Standards Board (IPSASB) which is a Board of the International Federation of Accountants Committee (IFAC). Where an IPSAS does not address a particular issue, the appropriate International Financial Reporting Standards (IFRSs) and International Accounting Standards (IASs) of the International Accounting Standards Board (IASB) are applied. The Financial Statements have been prepared under the historical cost and on a going concern basis and the accounting policies have been applied consistently throughout the year. The preparation of the Financial Statements is in conformity with IPSAS and generally accepted accounting practices which require the use of estimates and assumptions about the carrying amounts of assets and liabilities at the date of the Financial Statements and the reported amounts of revenues and expenses during the reported period. In the application of the WMA's accounting policies, which are described in Note 3, management is required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources.

The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis.

Notes to the Financial Statements for the year ended 30 June 2023

The WMA Financial Statements for the financial year ended 30 June 2023 adopting the accrual basis IPSAS include:

- (a) One Statement of Financial Position as at 30 June 2023;
- (b) One Statement of Financial Performance for the year ended 30 June 2023;
- (c) One Statement of changes in net assets/equity for the year ended 30 June 2023;
- (d) One Cash Flow Statement for the year ended 30 June 2023;
- (e) A comparison of budget and actual amounts for the current year as a separate additional Financial Statements and
- (f) Related notes and the disclosure of narrative information about material adjustments.

WMA has adopted the International Public Sector accounting Standards (IPSAS) issued by the International Public Sector Accounting Standards Board (IPSASB) that is relevant to its operations and effective for accounting period beginning on 1st July 2017.

Adoption of New and Revised Standards

In the current financial year, WMA has adopted all of new and revised International Public Sector accounting Standards (IPSAS) that are relevant to its operations and effective for annual reporting periods beginning on 1st July 2019 namely:

Current and Revised IPSAS

IPSAS 1 - Presentation of Financial Statements
IPSAS 2 - Cash Flow Statements
IPSAS 3 - Accounting Policies, Changes in Accounting Estimates and Errors
IPSAS 4 - The Effects of changes in Foreign Exchange Rates
IPSAS 5 - Borrowing Costs
IPSAS 9 - Revenue from Exchange Transactions
IPSAS 11 - Construction Contracts
IPSAS 12 - Inventories
IPSAS 13 - Leases
IPSAS 14 - Event after the Reporting Date
IPSAS 16 - Investment Property
IPSAS 17 - Property, Plant and Equipment
IPSAS 18 - Segment Reporting
IPSAS 19 - Provisions, Contingent Liabilities and Contingent Assets
IPSAS 20 - Related Party Disclosures
IPSAS 21 - Impairment of Non- Cash- Generating Assets
IPSAS 23 - Revenue from Non Exchange Transactions
IPSAS 24 - Presentation of Budget Information in Financial Statements
IPSAS 25 - Employee Benefits
IPSAS 26 - Impairment of Cash-Generating Assets
IPSAS 28 - Financial Instruments: Presentation
IPSAS 29 - Financial Instruments: Recognition and Measurement
IPSAS 30 - Financial Instruments: Disclosures
IPSAS 31 - Intangible Assets
IPSAS 39 - Employee Benefits
IPSAS 33 - First - time Adoption of Accrual Basis IPSASs

In addition to the above mentioned standards, the following standards have been issued but not adopted by the Authority:-

IPSAS 6 - Consolidated and Separate Financial Statements
IPSAS 7 - Investment in Associates
IPSAS 10 - Financial reporting in Hyperinflationary Economies
IPSAS 22 - Disclosure of Financial Information about the General Government Sector
IPSAS 34 - Separate Financial Statements
IPSAS 35 - Consolidated Financial Statements
IPSAS 36 - Investment in Associates and Joint Ventures
IPSAS 37 - Joint Arrangements
IPSAS 38 - Disclosure of Interests of Other Entities
IPSAS 40 - Public Sector Combinations
Revenue: Approach to IFRS 15
Revenue: Update of IPSAS 23

Notes to the Financial Statements for the year ended 30 June 2023

Standards issued but not applicable in the Financial Statements

At the date of preparation of the Financial Statements, the following standards, amendments to existing standards and interpretations were in issue but not yet effective. They are mandatory for accounting periods beginning on the specified dates, but the WMA has not early adopted them.

IPSAS	Pronouncement	Effective Date
IPSAS 43	Leases	01 January 2025
IPSAS 44	Non current assets held for sale and discontinued operations	01 January 2025

(iii) Reporting Currency (Rs)

The WMA Financial Statements are prepared in the domicile currency and any foreign transactions are converted to rupees and differences recorded as gain or losses in exchange rate.

(iv) Reporting Period

The current reporting period is 12 months Financial Statement ending 30 June 2023.

3. Accounting Policies

3.1 Property, Plant and Equipment (PPE)

The initial recognition of PPE is at cost which includes all necessary cost to get the assets ready for its intended use. Subsequent accounting transactions are determined by the carrying value, depreciation charged and any impairment loss/gain. Depreciation is charged to WMA books on a full basis in the month the assets are brought into its intended use and none in the month of disposal. Land, Building, Pumping Stations and Treatment Plant presently used by WMA for its operational activities are owned by the Government. A residual value of 10 percent is kept when depreciation is calculated. Capital Projects disclosed on the face of the financial position has been re classified under the Plant Property Equipment as from July 2020 and shall be disclosed as Plant Property Equipment. As from the year 2021/2022 Mechanical and Electrical (M&E) equipment funded by Government previously disclosed under projects funded by Government has been accounted separately under M&E projects. For assets under construction, no depreciation is charged until completion/ commissioning. Items having a lifetime of more than one year and which costs Rs 2,000 above (excluding VAT) are capitalised.

3.1.1 The Annual Depreciation is as follows:

Asset Classification	Depreciation Rate
Office & O&M Equipment	10-20%
Motor Vehicles	12.5%
Building	2.5-20%
Furniture and Fixtures	20-50%
Capital Projects - Consultancy	20%
Capital Projects: - Civil Works (90%) - M&E Works (10%)	2.5% 6.67%

3.1.2 Derecognition

The PPE carrying must be derecognised:

- 1) On disposal
- 2) No future economic benefits
- 3) Reach economic life and unserviceable

3.1.3 Impairment of PPE

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 carrying amount is greater than recoverable amount and the losses are recognised in the books of WMA.

3.1.4 Revaluation of PPE

The policy for WMA for revaluation of each class of assets are based on their fair market value, conditions and judgment. It was carried out by internal or external valuer every 3 to 5 years. The last revaluation for vehicles was carried out by a Motor Surveyor in the financial year 2017/2018 while for property, plant and equipment, the revaluation was done internally in the year 2016. Increase/decrease in carrying amount of a class of assets is credited directly to revaluation in General Fund.

3.1.5 Borrowing Cost

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised as part of the cost of that asset. Borrowing cost is amortised over 40 years. Borrowing costs are recognised as an expense in the period in which they are incurred.

For completed projects, interest is accounted as an expense in the Statement of Financial Performance and is capitalised for ongoing projects.

3.2 Intangible Assets

Intangible assets are carried at cost less accumulated amortisation and impairment losses. Computer software costs are the main items and are recognised as intangible assets for WMA and or assets developed or created by WMA.

- Software cost for E-Leaves
- Roche Bois Voucher System and DRU
- CRM-PR: CAPER-Core Activities Planning Execution Review
- ERP - Enterprise Resource Planning, attendance system

The cost shall be identifiable and separable in the process assets and is created and developed so that it will generate future economic benefits.

Policy for amortisation is on straight line basis at the rates of 10-25% with a residual value of 10%. Amortisation is charged to WMA books on a full basis in the month the intangible assets are brought into its intended use and none in the month of disposal.

3.3 Inventories

3.3.1 Inventories are required to be measured at cost using Weighted Average basis for the followings items:

- Office Consumables
- Chemical products
- Health & Safety Equipment
- Spare Parts

3.3.2 Stock items returned from projects are measured at historical cost and comprise of the followings:

- Manhole Covers
- Pipelines
- Other Items

Clearly identifiable items are directly classified to usable items or assets with carrying value.

WMA main inventory items are of specialised nature and the market prices are not readily available.

Notes to the Financial Statements for the year ended 30 June 2023

3.4 Revenue Recognition

The prescribed accounting treatment for revenue recognition from exchange of transactions, services and events:

- Rendering of services
- Sales of goods
- Use of other assets yields interest

Revenue is to be measured on accrual basis considering recurrent or receivable. The amount of revenue can be measured reliably.

Revenue Recognition Principles

Revenue	Recognition
Wastewater Charges	Rate as per regulation/Accrual less commission
License Fees	Actual when license issued
Disposal of Waste	As per regulation/Accrual basis
Interest	Accrual basis, pro rata to yield period
Gain/Loss on exchange	Cash basis (difference between market rate and spot rate)
Other Income	Cash/Accrual basis

3.5 Defined Contribution Plan

WMA has adopted the defined contribution plan for all permanent and pensionable members of staff who joined the Authority after January 2013. Defined contribution plan is a pension plan where WMA contributes 12% and the staff 6%. The benefits depend of the contributions and benefits attributed to plan in terms of profit/interest. For the year ended 30 June 2023 WMA contributed an amount of Rs 8,050,882 and the cumulative amount is Rs 36,939,333.

3.5.1 Provision for Retirement Benefits

The Authority contributes to a pension scheme, which is a 'Defined Benefit' plan. The assets of the fund are held independently and administered by the State Insurance of Mauritius Ltd (SICOM).

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.

3.5.2 Contributions to the National Pension Scheme/Contribution Sociale Generalisee (CSG)

The contributions of the National Pension Scheme on behalf of temporary and contract employees are expensed in the Statement of Financial Performance in the period in which they fall due. As from September 2020 with the introduction of CSG, contract officers do no more contribute towards NPS, the Authority contributes 4.5% for officers with gross salary below Rs 50,000 and 9% for officers drawing salary Rs 50,000 and above.

3.6 Employee Benefits

Employee benefits are recognised in period the entity receives the services from the employees rather than when the benefits are paid or are payable.

The employee benefits cover a short term benefit that is to be settled within a year or 12 months after the services are rendered and recognised as expenses in the period in which an employee renders the services.

Employee entitlements to bank sick leave, passage benefits and vacation leaves as defined in the PRB Report (the regulatory body for remuneration of WMA employees) are recognised as and when they accrue to employees. An accrual is made for the estimated liability for bank sick leave, passage benefits and vacation leaves. It is to be noted that the bank balance of 110 days and unutilised sick leave of 16 days for year 2020 has been accrued.

Provision for vacation leave has been made in 2018/2019 for the first time in compliance with IPSAS 39.

3.6.1 Car Loan

WMA's officers are entitled for car loan as per PRB. The interest is recognised as revenue and the amount outstanding for car loan as receivable. The amount of loan repayable is shown on the face of the Statement of Financial Position within one year as current asset and advance payable more than one year as non-current asset.

Notes to the Financial Statements for the year ended 30 June 2023

3.6.2 Travelling and Car Benefits

Travelling by bus, travelling allowances and car benefits are major elements of travelling benefits paid to the employees of WMA as per PRB conditions.

3.6.3 Duty Exemption

Officers who have reached defined salary scale or due to their duties are entitled to duty remission. This benefit is one off and automatic and has no liability to carry in the books of WMA.

3.6.4 Motor Vehicles/ Cycle Loan

Officers are entitled to car loan or cycle loan at the rate of 4% and 4.65% as prescribed by PRB.

The total amount falling due within one year and amount falling due for more than one year have been disclosed as WMA financial assets.

3.6.5 Travelling Allowances, Other Travel Expenses

Travelling allowances, travel grants and refund of travelling are treated as benefits to employees and expenses to WMA. There are no long term liabilities with such events.

3.7 Related Parties

The Financial Statements shall disclose the existence of related party relationships and transactions between WMA and related parties. The related parties that control or have significant influence over the WMA:

Related Parties	Interest	Influence
Ministry of Energy and Public Utilities	Delegated power to WMA	Approve budgets and regulate tariff
Ministry of Finance and Economic Development	None	Funding Project
Central Water Authority	Management of customer account	None
Individual	None	None

Any entities or individual having related party transaction shall be disclosed and its impact measured in financial terms.

3.8 Presentation of Budget

Public Bodies running its operational and financial activities with public funds have to ensure that they comply with the approved budgets and at the same time prepare the Financial Statement on the same basis.

3.8.1 Approved Budget

WMA recurrent budget is absorbed through its own fund to operate its operational and financial activities. The said budget is approved by the WMA Board and thereafter approval of the Minister is obtained while for the capital projects, it is approved at the National Assembly. The budget was prepared on a cash basis.

3.8.2 Revised Budget

The revised budget is the result of actual amount spent and the remaining forecast at end of the financial year. At this locus point the budget owner can reengineer its budget based on the update of facts available.

3.8.3 Compared Approved Budget with Revised Budget

- The first variation or deviation from the approved budget shall be disclosed and explained.
- Disclose the capital efficiency planning by type and overall.
- Compute the variances.
- Explanation and justification of the variances.
- Remedial action thereof.
- Disclose the capital efficiency spending by category and overall.

Notes to the Financial Statements for the year ended 30 June 2023

3.8.4 Reconcile with Financial Statement

- Reconcile the actual amount spent with the amount shown in the Financial Statement.

3.9 Report Material Element after Reporting Date

WMA is to report any fundamental element occurring after the reporting date and to disclose if any other transactions that are less likely to have an impact on the reporting entity.

3.10 Revenue from exchange transactions

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

Other Revenue includes:-

1. Revenue derived from ancillary services that are listed at note 18 .
2. Interest income is recognised on an accrual basis with the substance of the relevant agreement made at the time of investment.
3. All supply of goods and services by the WMA established under WMA Act 2000 are to be zero rated by virtue of the Value Added Tax (Amendment bill) no XL11 of 2001.

3.11 Revenue from Non Exchange Transactions

Revenue from Non Exchange Transactions are those where the Authority receives an inflow of resources but provides no or nominal direct consideration in return. It includes Gain and Loss on foreign transactions, surcharge, penalty under WMA Regulations 2019, amount received under Economic Recovery Programme from Government and items returned to the Authority when projects funded by the Government through Capital Contribution are completed.

Gain on exchange is the result of negotiating with the bank for payments to be effected in foreign currency. Gain or loss on exchange is recognised in the Statement of Financial Performance. It is the difference between the market rate and spot rate.

3.12 Leases

Rental payable under operating leases is charged to the Statement of Financial Performance on an accrual basis.

- (a) The future minimum lease payments under non-cancellable operating leases in the aggregate and for each of the following periods are as follows:

- Within one year:- MUR 2,246,097
- Later than one year and not later than three years:- MUR 4,117,844

- (b) Total rents recognised in the Statement of Financial Performance during the Financial Year ended 30 June 2023: MUR 2,246,097.

- (c) A general description of the lessee's leasing arrangements:-

As at reporting date the Authority has one lease agreement for its office on level 3 which comprise of Finance, Operation and Maintenance and PR & Customer Care, at Port Louis. The lease is effective as from 01st May 2022 for a period of three years and will expire on the 30th April 2025. It is an operating lease.

3.13 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.

3.14 Trade Receivables

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

Notes to the Financial Statements for the year ended 30 June 2023

3.15 Trade Payables

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

3.16 Investments

Investments are short-term highly liquid investments that are readily convertible to cash and subject to insignificant risk of changes in value. For the year under review, no investment was done.

3.17 Loans

As from the year 2013, Loan was given to WMA in respect of capital projects which were previously funded through grant. The interest rate is based on the repo rate and a moratorium period of five years is given to refund the loan in instalments. Loans were measured at amortised cost.

3.18 Capital Contribution

As from the financial year 2017/2018 funding of capital projects by the Government is partly through loan and Equity and Shares Participation also referred as Capital Contribution.

3.19 Economic Recovery Programme

As from the financial year 2019/2020 three (3) capital projects are funded by the Government under Economic Recovery Programme namely:

- Wastewater works at Nicolay, Port Louis and Coromandel;
- Maintenance and repair works in sewerage regions (Port Louis, Baie Du Tombeau, Grand-Baie, Coromandel & Plaine Lauzun, Beau Bassin, Rose Hill, Quatre-Bornes, Vacoas, Phoenix and Curepipe);
- Sewer extension works in the regions (Port Louis, Baie Du Tombeau, Grand-Baie, Coromandel & Plaine Lauzun, Bambous, Beau Bassin, Rose Hill, Quatre-Bornes, Vacoas, Phoenix and Curepipe).

3.20 Cash Flow Statement

The Cash Flow Statement is prepared using the indirect method.

4. Risk Management Policies

A description of the various risks to which the authority is exposed is shown below as well as the approach taken by management to control and mitigate those risks.

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.

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 to identify any shortage of funds. The expenditure of the Authority is also matched against budgeted estimates to be within targeted limits.

Interest rate risk

The interest payable by the WMA for each interest period depends on the Key Repo Rate, as published by the Bank of Mauritius. However, WMA's policy is to maximise returns on interest-bearing assets.

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.

Notes to the Financial Statements for the year ended 30 June 2023

5. Cash & cash equivalent

(Restated)

	30 June 2023	30 June 2022
	Rs	Rs
Cash at Bank	42,737	10,052,474
Cash in hand	850	2,750
Bank Overdraft	(73,381,351)	(10,404,996)
Total	(73,337,764)	(349,772)

6. Receivables and Prepayments

	30 June 2023	30 June 2022
	Rs	Rs
Opening balance	192,093,959	229,809,030
Increase/(decrease) in Domestic and Non Domestic Debtors	(10,520,805)	(37,715,071)
	181,573,154	192,093,959
Less impairment of debt	(134,012,784)	(138,177,312)
Bills rendered to Domestic and Non Domestic Customers	47,560,370	53,916,647
Other receivables and prepayments	122,636,150	129,678,822
Deposits receivable	1,130,753	1,443,600
Total	171,327,273	185,039,069

6.1 Bills rendered to customers are shown at a net basis. The average credit period taken by consumers 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 late payment.

6.2 Movement in the impairment of debt

	30 June 2023	30 June 2022
	Rs	Rs
Balance as at 30 June	138,177,312	176,068,908
Amount write off	(8,601,278)	(36,470,763)
Provision/(recovered)	4,436,750	(1,420,833)
Total	134,012,784	138,177,312

6.3 Other Receivables

	30 June 2023	30 June 2022
	Rs	Rs
Amount due by CWA-Wastewater Charges	22,029,810	27,740,254
Disposal of effluent	9,588,587	4,365,906
Others Debtors	37,200,466	67,663,596
Debtors-retention allowance	386,514	262,143
Prepayment General	3,594,427	1,989,375
Vat Input	49,836,346	27,657,548
Total	122,636,150	129,678,822

Notes to the Financial Statements for the year ended 30 June 2023

7. Inventories

Equipment from Jin Fei and other Capital Projects.

	30 June 2023	30 June 2022
	Rs	Rs
Equipment from projects	45,106,814	32,667,246
Spare parts for Maintenance	4,377,887	8,314,734
Chemicals	653,332	623,710
Other consumables	2,471,379	2,829,209
Total	52,609,412	44,434,899

8. Loan granted to staff

	30 June 2023	30 June 2022
	Rs	Rs
Opening Balance	13,709,794	13,317,811
Loan granted	5,480,050	4,738,850
Loan repaid	(4,703,979)	(4,346,867)
Closing balance	14,485,865	13,709,794
Less amount falling due within one year	4,292,889	3,827,920
Amount falling due more than one year	10,192,976	9,881,874

9. Property, Plant & Equipment (PPE)

Summary of PPE	30 June 2023	30 June 2022
	Rs	Rs
Property, Plant & Equipment	172,827,491	185,234,071
Capital Projects	3,990,368,527	3,584,126,486
Assets under construction	1,397,017,753	1,328,382,651
Total	5,560,213,771	5,097,743,208

9.1 Property, Plant & Equipment

Cost/Valuation	Building	IT Equipment	O&M Equipment	Office Equipment	Office Furniture	Motor Vehicles	Total
	Rs	Rs	Rs	Rs	Rs	Rs	Rs
As at 1 July 2022	109,144,612	25,301,888	89,570,399	12,269,539	14,742,609	71,673,801	322,702,848
Additions	13,218,644	2,966,965	3,477,945	2,267,525	3,950,656	4,934,000	30,815,735
Adjustment	(20,000,000)	-	-	-	-	-	(20,000,000)
Stock	-	268,080	2,357,878	41,490	106,767	-	2,774,215
Disposal	-	(54,746)	-	-	-	(3,052,118)	(3,106,864)
As at 30 June 2023	102,363,256	28,482,187	95,406,222	14,578,554	18,800,032	73,555,683	333,185,934

Notes to the Financial Statements for the year ended 30 June 2023

Cost/Valuation	Building	IT Equipment	O&M Equipment	Office Equipment	Office Furniture	Motor Vehicles	Total
	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Depreciation							
As at 1 July 22	974,812	17,620,822	55,965,274	9,486,526	9,498,918	43,922,425	137,468,777
Charge for the year	4,234,845	3,577,958	9,967,250	1,002,847	1,652,712	5,246,718	25,682,330
Depreciation on disposal	-	(27,322)				(2,765,342)	(2,792,664)
As at 30 June 2023	5,209,657	21,171,458	65,932,524	10,489,373	11,151,630	46,403,801	160,358,443
NBV as at 30 June 2023	97,153,599	7,310,729	29,473,698	4,089,181	7,648,402	27,151,882	172,827,491
NBV as at 30 June 2022	108,169,800	7,681,066	33,605,125	2,783,013	5,243,691	27,751,376	185,234,071

9.2 Capital Projects

	Projects funded by WMA	Projects funded by Government	M&E equipment funded by Government	Borrowing costs	Total
	Rs	Rs	Rs	Rs	Rs
As at 1 July 2022	88,889,298	3,898,747,526	38,347,040	273,951,992	4,299,935,856
Additions for the year	90,282	540,821,039	5,084,663	5,554,044	551,550,028
As at 30 June 2023	88,979,580	4,439,568,565	43,431,703	279,506,036	4,851,485,884
Depreciation					
As at 01 July 2022	26,940,443	629,390,577	10,910,929	48,567,421	715,809,370
Charge for the year	2,600,285	129,269,233	6,450,818	6,987,651	145,307,987
As at 30 June 2023	29,540,728	758,659,810	17,361,747	55,555,072	861,117,357
NBV as at 30 June 23	59,438,852	3,680,908,755	26,069,956	223,950,964	3,990,368,527
NBV as at 30 June 22	61,948,855	3,269,356,949	27,436,111	225,384,571	3,584,126,486

9.3 Assets under construction

Capital Projects under construction classified as work in progress under Inventory has been reclassified under Plant, property and Equipment. No depreciation is charged until completion/commissioning..

	30 June 2023	30 June 2022
	Rs	Rs
As at 01 July	1,328,382,651	960,086,854
Funded by Government	713,100,567	680,526,962
Funded by WMA	4,829,256	182,170
To Additions Capital Projects	(586,319,821)	(281,350,991)
To Additions-Building	(11,128,911)	(31,062,344)
To Additions-Equipment	(5,084,663)	-
Adjustment WW302W	(46,761,326)	-
As at 30 June	1,397,017,753	1,328,382,651

Notes to the Financial Statements for the year ended 30 June 2023

10. Intangibles Assets

	30 June 2023	30 June 2022
	Rs	Rs
As at 01 July	11,042,680	11,042,680
Additions	89,100	-
As at 30 June	11,131,780	11,042,680
Amortisation		
As at 1 July	2,388,838	1,342,835
Amortisation	974,595	1,046,002
As at 30 June	3,363,432	2,388,837
NBV as at 30 June	7,768,348	8,653,843

11. Trade and Other Payables

	30 June 2023	30 June 2022
	Rs	Rs
Interest on loan	565,421,658	480,858,325
Interest for the year	181,043,441	84,563,333
	746,465,099	565,421,658
Recurrent and capital expenditure	270,744,304	433,344,942
Other payables	13,448,188	11,140,343
	284,192,492	444,485,285
Total	1,030,657,591	1,009,906,943
Current-Interest on loan	181,043,441	84,563,333
Non Current-Interest on loan	565,421,658	480,858,325

12. Employee Benefits

	30 June 2023	30 June 2022
	Rs	Rs
Long Term Benefits	112,368,161	117,469,742
Short Term Benefits	23,372,486	14,904,000
Total Employee Benefits	135,740,647	132,373,742

Notes to the Financial Statements for the year ended 30 June 2023

WMA has provided for the employee benefits as under:

12.1 Provision for Sick Leave

	30 June 2023	30 June 2022
	Rs	Rs
Opening Balance	54,161,076	51,917,756
Adjustment	185,783	123,725
Payment during the year	(799,177)	(960,887)
Transfer to Accruals	(168,598)	(130,761)
Reversal to Accruals	(2,324,452)	(2,096,236)
Provision for the year	7,239,393	5,307,479
Closing Balance	58,294,025	54,161,076
Less amount falling due within one year	7,642,800	7,469,000
Amount falling due more than one year	50,651,225	46,692,076

12.1.1 Provision for Unutilised Sick leave 2020

	30 June 2023	30 June 2022
	Rs	Rs
Opening Balance	4,392,551	3,824,384
Provision	176,140	152,248
Adjustment	-	523,516
Payment during the year	(87,663)	(107,597)
Closing Balance	4,481,028	4,392,551
Less amount falling due within one year	125,000	100,000
Amount falling due more than one year	4,356,028	4,292,551

12.2 Provision for Passage Benefits

	30 June 2023	30 June 2022
	Rs	Rs
Opening Balance	14,556,089	13,448,541
Adjustment	164,365	(61,631)
Payment during the year	(5,473,797)	(4,535,968)
Accrual	(15,947)	(25,190)
Provision for the year	5,772,776	5,730,337
Closing Balance	15,003,486	14,556,089
Less amount falling due within one year	15,003,486	6,335,000
Amount falling due more than one year	-	8,221,089

Notes to the Financial Statements for the year ended 30 June 2023

12.3 Provision for Vacation Leave

	30 June 2023	30 June 2022
	Rs	Rs
Opening Balance	59,264,026	54,728,756
Adjustment	(6,903,350)	(186,876)
Payment during the year	(543,742)	(797,154)
Accrual	-	(279,555)
Provision for the year	6,145,174	5,798,855
Closing Balance	57,962,108	59,264,026
Less amount falling due within one year	601,200	625,700
Amount falling due more than one year	57,360,908	58,638,326

13. Long Term Loan

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

	30 June 2023	30 June 2022
	Rs	Rs
Opening Balance	3,086,844,534	3,010,600,501
Loan from Government	217,908,676	76,243,033
Total	3,304,753,210	3,086,843,534
Repayment within 1 year	318,823,560	297,113,019
Repayment > 1 year	2,985,929,650	2,789,731,515
Total	3,304,753,210	3,086,844,534

Notes to the Financial Statements for the year ended 30 June 2023

14. Retirement Benefit Obligations

Figures for IPSAS 39 adoption for period ending 30 June 2023

	30 June 2023	30 June 2022
Amounts recognised in balance sheet at end of year:	Rs	Rs
Defined benefit obligation	588,468,299	501,949,088
Fair value of plan assets	(157,586,609)	(150,036,929)
Liability recognised in balance sheet at end of year	430,881,690	351,912,159
Amounts recognised in income statement		
Service cost:		
Current service cost	21,217,881	19,278,830
(Employee contributions)	(6,598,921)	(7,281,113)
Fund Expenses	708,853	444,344
Net Interest expense/(revenue)	18,890,741	14,276,641
P&L Charge	34,218,554	26,718,702
Remeasurement		
Liability (gain)/loss	54,513,579	43,745,010
Assets (gain)/(loss)	1,235,601	7,804,434
Net Assets/Equity (NAE)	55,749,180	51,549,444
Total	89,967,734	78,268,146
Movements in liability recognised in balance sheet:		
At start of year	351,912,159	285,777,549
Amount recognised in P&L	34,218,554	26,718,702
(Actuarial reserves transferred in)		
(Contributions paid by employer)	(10,998,203)	(12,133,536)
Amount recognised in NAE	55,749,180	51,549,444
At end of year	430,881,690	351,912,159

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

Notes to the Financial Statements for the year ended 30 June 2023

Reconciliation of the present value of defined benefit obligation

	30 June 2023	30 June 2022
	Rs	Rs
Present value of obligation at start of period	501,949,088	435,624,851
Current service cost	21,217,881	19,278,830
Interest cost	27,157,044	21,781,243
(Benefits paid)	(16,369,293)	(18,480,846)
Liability (gain)/loss	54,513,579	43,745,010
Present value of obligation at end of period	588,468,299	501,949,088

Reconciliation of fair value of plan assets

Fair value of plan assets at start of period	150,036,929	149,847,302
Expected return on plan assets	8,266,303	7,504,602
Employer contributions	10,998,203	12,133,536
Employee contributions	6,598,921	7,281,113
Actuarial reserves transferred in (Benefits paid + other outgo)	(17,078,146)	(18,925,190)
Asset gain/(loss)	(1,235,601)	(7,804,434)
Estimated Fair value of plan assets at end of period	157,586,609	150,036,929

Distribution of plan assets at end of period

Percentage of assets at end of year	30 June 2023	30 June 2022
Fixed Interest securities and deposits	53.9%	58.0%
Loans	2.8%	2.9%
Local equities	14.0%	13.6%
Overseas bonds and equities	28.8%	25.0%
Property	0.5%	0.5%
Total	100%	100%

Additional disclosure on assets issued or used by the reporting entity

	30 June 2023	30 June 2022
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 NAE

Year	30 June 2023	30 June 2022
Currency	Rs	Rs
Asset experience gain (loss) during the period	(1,235,601)	(7,804,434)
Liability experience gain (loss) during the period	(54,513,579)	(43,745,010)
	(55,749,180)	(51,549,444)
Year		2021/2022
Expected employer contributions		14,180,572
Year	2023/2024	
Expected employer contributions (Estimate to be reviewed by Wastewater Management Authority)	11,622,372	
Weighted average duration of the defined benefit obligation (Calculated as a % change in PV of liabilities for a 1% change in discount rate)		18 yrs

Notes to the Financial Statements for the year ended 30 June 2023

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.

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 30 June 2023	Year ending 30 June 2022
Discount rate	6.07%	5.50%
Future salary increases	4.5%	3.50%
Future pension increases	3.5%	2.50%
Mortality before retirement	Nil	
Mortality in retirement	PA (90) Tables rated down by 2 years	
Retirement age	65 years	

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

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

- If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs 93.1 million (increase by Rs 120.6 million) if all other assumptions were held unchanged.
- If the expected salary growth would increase (decrease) by 1%, the defined benefit obligation would increase by Rs 58.7M (decrease by Rs 49.1M) if all assumptions were held unchanged.
- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 16.8 million (decrease by Rs 16.7 million) if all assumptions were held unchanged.

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

14.1 Defined Contribution Pension Scheme

The Defined Contribution Pension Scheme was set up after the amendment to Statutory Bodies Pension Funds Act 1978 and further to recommendations of the PRB Report 2013. As from January 2013, all new entrants who joined a statutory body must also join the Defined Contribution Pension Scheme with employee contribution amounting to 6% and employer contribution at 12%. Under this pension scheme, the reporting entity's obligation for each period is determined by the amounts contributed for that period. Consequently, no actuarial assumptions are required to measure the obligation or the expense and there is no actuarial gain or loss. As per Sicom statement, the cumulative balance as at 30 June 2023 is Rs 55.44 million in respect of Defined Contribution Pension Scheme and the amount contributed for the financial years ended 30 June are as follows:-

Balance as at	30 June 2023	30 June 2022
	Rs	Rs
Employer Contribution	8,050,882	7,164,716
Employee Contribution	4,031,366	3,582,358
Total	12,082,248	10,747,074

Notes to the Financial Statements for the year ended 30 June 2023

15. Contingent Liability

WMA has contingent liability in respect of:

- Bank guarantees issued in ordinary course of business from which it is anticipated that no material liabilities will arise.
- For cases pending before the Court where WMA is being sued. The total amount claimed to WMA is Rs 21.94M and no provision has been made in the accounts.
- There is a claim from the contractor amounting to Rs 279.8M excluding VAT for contract WW80F –Plaines Wilhems Sewerage Project.
- Contract WW302W-Grand-Baie Sewerage Project –Phase 1B was terminated on 6th September 2022. The contractor invoked the contractual clauses for termination and the procedures for contract closure is ongoing, including finalisation of account which is being done jointly with the Consultant.
- WW260W -Pailles Guibies Sewerage Project Phase 2. Notification of termination was issued on 23 June 2023 which was effective as from 07 July 2023.

16. Events after the reporting date

The Contract WW260W-Pailles Guibies Sewerage Project-Phase 2 was terminated on 07 July 2023 and subsequently the WMA encashed the Performance Security No PEBPTL190409 in the amount of Rs 85,151,169 on 08th August 2023 as the Contractor was in breach of its obligations under the contract. The valuation at date of termination has not yet been finalised.

17. Remuneration of Directors and Key Personnel Management

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

17.1 Remuneration

	30 June 2023	30 June 2022
	Rs	Rs
Directors	3,148,839	3,246,400
Key Personnel Management	13,579,211	16,461,479
Total	16,728,050	19,707,879

The Key Personnel Management includes 8 officers in substantive posts and 1 on contract.

Notes to the Financial Statements for the year ended 30 June 2023

18. REVENUE

18.1 Revenue from exchange transactions

	30 June 2023	30 June 2022
	Rs	Rs
Domestic Tariff (Fees)	172,526,090	179,344,939
Non Domestic Tariff (Fees)	238,272,750	234,510,243
	410,798,840	413,855,182
Other Revenue		
Tanker License Fees	1,025,000	1,235,000
Bank Interest Received	18	15
Industrial Discharge Permit	986,794	678,980
Sundry Income	3,054,799	1,921,749
Sale of treated effluent – Choisy & Bagatelle	2,948,367	1,425,159
Verification of Design of Sewer, Treatment Plant	521,500	43,200
Clearing Blockages	32,634	93,905
Disposal of effluent at Roche Bois Pumping station	38,382,998	24,431,993
Attendance to Meetings and Site Visits	5,000	2,000
Witnessing of Percolation Tests	860,900	182,200
Wastewater Clearance for Morcellement permits	12,416,300	852,630
NHDC revenue	10,800,000	8,100,000
Profit On Disposal of Fixed Asset	2,899,574	7,272
Total Other Revenue	73,933,884	38,974,103
Total Revenue from exchange transactions	484,732,724	452,829,285
18.2 Revenue from Non exchange Transactions		
Surcharge	7,080,030	7,652,282
Receipt for projects under Economic Recovery Programme**	-	97,963,693
Penalty under WMA Regulations 2019	7,510,890	7,347,806
Gain on Exchange	2,419	5,080
Total Revenue from Non exchange Transactions	14,593,339	112,968,861
Total Revenue	499,326,063	565,798,146

** As per IPSAS 23, revenue from Economic Recovery Programme has been treated as Grant.

19. EXPENDITURE

19.1 Operation and Maintenance Costs

	30 June 2023	30 June 2022
	Rs	Rs
Staff costs and other related costs	257,182,867	241,056,187
Travel and Transport	30,251,175	24,435,217
Telephone	1,820,162	1,360,794
Electricity	56,246,858	49,764,383
Water Rates	822,337	833,411
Security Services	5,930,200	3,456,784
Repair and Maintenance costs	14,530,419	12,443,666
Motor Vehicle Costs	22,333,892	15,330,101
Contract Operating Agreement	80,670,706	76,934,315
Advertising Costs	185,541	335,011
Total	469,974,157	425,949,869

Notes to the Financial Statements for the year ended 30 June 2023

19.2 Administrative Cost

	30 June 2023	30 June 2022
	Rs	Rs
Staff costs and other related costs	84,471,472	72,242,417
Travel and Transport	5,561,179	4,179,169
Postage	402,805	515,190
Telephone	2,200,444	1,986,531
Rent	2,246,097	11,645,724
Electricity	157,560	1,373,224
Printing and Stationery	6,074,487	4,903,561
Insurance	436,169	630,948
Security Services	791,967	373,403
Hired and Contracted Service	4,010,580	3,921,526
Consultancy Services	65,000	74,000
Seminars and Hospitality	703,478	362,582
Legal Fees	2,631,788	2,714,500
Audit Fees	500,000	425,000
Other Fees	4,749,056	4,686,117
Advertising costs	76,945	144,922
Total	115,079,028	110,178,814

19.3 Commercial Costs

	30 June 2023	30 June 2022
	Rs	Rs
Income Collection Fee	6,323,594	6,285,347
Bad Debts Written Off	-	(2,876,093)
Bad Debts Provision	8,465,567	-
Bad Debts (recovered)	(4,028,817)	(1,420,833)
Sub-Total	10,760,344	1,988,421

19.4 Depreciation/Amortisation

	Rs	Rs
Depreciation of Assets	160,063,274	145,302,263
Amortisation Intangible Assets	974,594	1,046,002
Amortisation Borrowing cost	6,987,651	6,780,154
Sub-Total	168,025,519	153,128,419

19.5 Finance Costs

	Rs	Rs
Bank Charges	3,464,632	1,382,640
Interest on Loan	175,489,397	82,518,609
Sub-Total	178,954,029	83,901,249
TOTAL EXPENDITURE	942,793,077	775,146,772

Notes to the Financial Statements for the year ended 30 June 2023

19. Capital Projects

Capital Projects Expenditure as at 30 June 2023

Projects	Cumm total as at 30 June 2023 (Rs)	%
Plaines Wilhems	8,908,438,108	45.61
Environmental Sewerage & Sanitation	1,886,465,343	9.66
St Martin	1,366,343,619	6.99
Baie Du Tombeau	1,256,259,995	6.43
Grand Baie	1,583,335,702	8.11
Rehabilitation in CHA Estates	1,167,064,325	5.97
House Service Connection	960,648,888	4.92
Upgrading of Wastewater Infrastructure	594,124,590	3.04
Pailles Guibies	519,173,666	2.66
Highlands Phase I	113,849,370	0.58
Parisot	70,754,702	0.36
Cipaye Brulée, Vallée-des-Prêtres	69,710,812	0.36
Verger Bissambar	63,757,939	0.33
Kensington, Pointe Aux Sables	85,003,619	0.44
Bangladesh, Tranquebar	55,859,203	0.29
Rural Areas Sewerage Projects	34,194,862	0.18
Jawaharlall Nehru, Phoenix	27,025,500	0.14
Raoul Rivet, Port Louis	18,334,222	0.09
Marcel Cabon	5,667,927	0.03
Others	747,140,470	3.81
	19,533,152,862	100
Economic Recovery Programme	32,136,254	
Grand Total	19,565,289,116	



Wastewater Management Authority

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