



Ensuring Access to Quality Water Services for All

REPORTING GUIDELINES

WATER REGULATION INFORMATION SYSTEM (WARIS)

Version 2/2007

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ACRONYMS

The following abbreviations are frequently used in the Document.

WSRB	Water Services Regulatory Board.
WSB	Water Services Boards
WSP	Water Service Provider
WARIS	Water Regulation Information System
CD	Compact Disc

Obligation and purpose of reporting

1.1 Legal Obligations

The Water Services Regulatory Board (WSRB) under section 47 of the Water Act 2002 is mandated to:

- (d) Monitor compliance with established standards;
- (h) Provide advice on cost effective and efficient management of Water services;
- (j) Monitor the operations of the Service Provision Agreements (SPAs);
- (l) Disseminate information about water services;
- (q) Gather and maintain information on water services
- (s) Advise the Minister

The Water Services Boards (WSBs) and the Water Service Providers (WSPs) are required to report their activities under section 50(1-4) of the Water Act, 2002 which states that:-

- (1) The national water service strategy shall provide for national monitoring and information systems on water services.
- (2) The systems shall provide for
 - a. The collection and management of data and information regarding water services; and
 - b. Procedures for gathering data and the analysis and dissemination of information on water services.
- (3) For the purposes of any systems established under this section, the Regulatory Board may by order require any person, within a reasonable time or on a regular basis, to provide it with information, documents, samples or materials.
- (4) Rules made under this Act may specify requirements for the keeping of records and the furnishing of information to the Regulatory Board.

The Regulatory Board, under clause 12 of the licence to the WSBs has further specified the contents, quality and frequency of reports to be delivered by the Water Services Boards and the Water Service Providers.

The Annual Report should be a summary of WSBs and WSPs annual reports that have been prepared during the year.

1.2 Other obligations for reporting

All WSBs and WSPs have obligations to report to:

- their owner(s), (WSBs for the WSPs and the government for the WBSs)
- their customers
- other interested parties
- and to WSRB

The kind of information required by each stakeholder differs considerably in terms of information details or the level of aggregation. For example, an ordinary Customer is interested in knowing whether:

- the price for water and sanitation that is charged is appropriate and will be stable

- over time;
- the quality of water is safe for drinking;
- the services will be maintained in a satisfactory manner (as agreed in the service level guarantee that should be known to the customers); and
- the business practices are transparent (controls are in place to avoid corruption).

Other stakeholders (Ministries, private and public companies) have different views and may require further information such as:-

- whether sufficient endeavours are made to improve the water and sanitation services, extending them to peri-urban areas affordability of the services to the poor.
- whether the availability of water at a certain quality is maintained continuously and that the services are sustainable;
- whether the management of the WSP is efficient, meets its obligation towards other players and that no unjustified costs are incurred in the provision of services;
- whether contracts with third parties (subcontractors, private sector participation) contribute to an increased efficiency;

The Regulatory Board requires more detailed information in order to fulfil its role of:

- stimulating competition by constantly comparing costs and efficiencies among similar WSPs and WSBs;
- safeguarding the long-term sustainability of the services;
- increasing the reputation of the Water and Sanitation services and
- contributing to the sector information system, the sector investment plan and the sector development in general.

1.3 Purpose of reporting guidelines

The purpose of the reporting guidelines is to enable the Water Services Boards and the Water Service Providers to provide a certain quality of information on a regular basis in a standardized form to the Regulatory Board. Quarterly reports will be required by the Regulator for tracking fees and levies while annual reports will be required for preparation of sector reports. In addition, the Regulator reserves the right to ask for additional information if necessary.

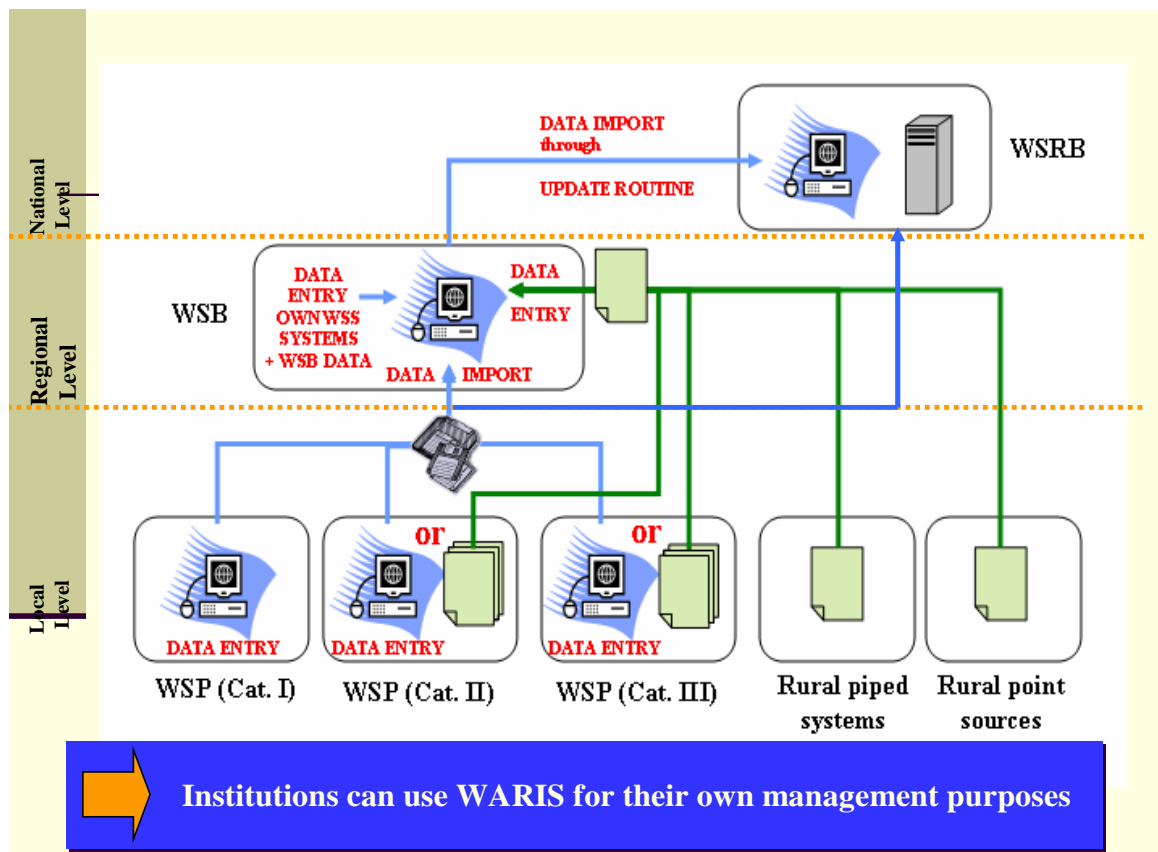
In short this guideline serves the following purposes:

- a) Provide a common framework for reporting;
- b) Establish standardized procedures
- c) Harmonise information collection from the WSBs and WSPs
- d) Set the rules for the use of the Water Regulation Information system(WARIS)
- e) Give the WSBs and WSPs an orientation for the set-up of an internal Management Information System (MIS) where none exists and,
- f) Ensure compliance with the law

1.4 Procedures for Reporting

The responsibility of the various institutions with regard to information capture for the Water Regulation Information System (WARIS) is as follows:

- a) Water Services Boards (WSBs)
 - Data collection (WSB data, WSP data)
 - Data entry
 - Confirm accuracy / Validate data provided by WSPs and from own source
 - Create electronic export file with WARIS
 - Submit data by Email and CD to WSRB
- b) Water Service Providers (WSPs)
 - Data collection (WSP data)
 - Data entry
 - Confirm accuracy / Validate data
 - Create electronic export file with WARIS
 - Submit data by Email and CD to both WSB & WSRB
- c) Illustration of reporting procedure under WARIS;



1.5 Special Regulatory Regime

Although the WSBs and WSPs shall be required to report on their activities annually in order to limit the cost of reporting, the frequency will however be determined by their performance. In the event that the performance of the WSBs or /WSPs is below the set standard, the Regulatory Board reserves the right to put them under a Special Regulatory Regime (SRR) which allows for closer monitoring and more intensive reporting requirements.

1.6 Reporting time and frequency

- a) Annual report – The annual report shall comply with the requirements of WARIS and should be submitted within 3 months after the end of financial year and not later than 30th September of each financial year.
- b) Quarterly reports: The quarterly report shall contain information on the billing and collection of all WSPs and schemes operated by WSBs¹ in order to calculate the WSP's income, WSB fees and the Regulatory Levy, which are defined as a percentage of the billing volume. WBSs have to complete a separate form (like a WSP) for each scheme still operated under them. The deadlines for submission of quarterly reports shall be as follows:
 - Quarter I: 15th October
 - Quarter II: 15th January
 - Quarter III: 15th April
 - Quarter IV: 15th July

2 Structure of the Report (WARIS)

WARIS is a database application Software established to facilitate data entry, aggregation and evaluation of data for the WSPs, WSBs and WSRB. In this system information can be easily entered and processed automatically, while the three different levels (WSRB, WSB, WSP) are connected. The system generates reports on three different levels, allowing each of the players to benefit from the system by receiving their own automated report. To facilitate the use of the Software, installation and user manuals are distributed and updated regularly.

The Software is designed and is compatible to other information systems in the sector.

2.1 Required information

The annual report complies with the requirements of internationally accepted standards of structuring and contains information not limited to the following areas:

1. General Information (WSBs and WSPs)
2. Financial Management (WSBs and WSPs)
3. Commercial Management (WSPs only)
4. Technical information (WSPs only)
5. Personnel information (WSBs and WSPs)

¹ Schemes directly operated by WSBs still exist and is therefore mentioned. The operation of services is ought to be transferred to professional providers.

The bulk of the information is collected by the WSPs and in some cases by the WSBs for schemes still managed by them.

2.1.1 General Information

The general information required should include contact details of the WSBs/WSPs and profile of Directors of the Board and management.

Additional Information required here includes:

- The number of board meetings during the reporting period
- Objectives and achievement of the business and investment planning
- Overview of service areas including information on total population, average service hours, water and sanitation coverage on scheme and on sub location level.

2.1.2 Financial Management

WSBs and WSPs have legal obligations to provide financial statements.. These statements are relied on by third parties (e.g. international development donors, banks) as key instruments on which to base their financing decisions.

The Financial Management information should cover at least:

- Revenues (including subsidies)
- Expenditures
- Balance Sheet (fixed and current assets, debtors and prepayments, cash and bank balances, current liabilities, long term liabilities, grants)
- Profit or Loss
- Cash Flow and debt management
- Investments and financial sources

2.1.3 Commercial Management

The information required on commercial management should include atleast:-

- metering, customer service and complaints
- water connections (domestic, yard taps, communal water points, point sources)
- sewerage and sanitation (domestic, tanks, latrines)
- billing and customer categories (domestic, institutional, commercial, industrial and communal)
- connection and reconnection details
- Collection efficiency
- Water tariffs, tariff structure, rates and other fees
- Sewer tariffs

More information on billing, collection and tariff setting can be found in the Guideline on Tariff Adjustments.

2.1.4 Technical Information

Under this heading activities related to production and distribution of water and to sanitation should appear. These include at least:

- Production and distribution details (from raw water abstraction, water production volume and chemicals for purification to length of network etc.)

- Water quality: monitoring an compliance with different standards
- Sewerage: treatment capacity, volume treated, network length

2.1.5 Personnel Information

This section should at least give an overview of the most important information related to Human Resources, like:

- Staff composition (per department including gender information)
- Connection metered per meter reader
- No. of staff per 1000 connections
- Type of employment contract
- Staff qualification
- Training measures
- Accidents

2.2 Outlay of the Reports under WARIS

Reports from WARIS are generated by filling different entry masks in the system. The masks collect the information required in a systematic way. The following reports can be generated by the system:

- Progress Reports* - Comparison of different indicators of a single WSP/WSB over time
- Single Indicator Reports* - Comparison of one indicator of several WSPs/WSBs over time
- Comparison Reports* -Comparison of several indicators of several WSPs/WSBs in a certain year
- Sector Summary Reports (regional and national)* - Accumulated indicators and totals (e.g. billing, personnel, number of connections) for the whole WSB area or countrywide
- Completeness Reports* - WSPs/WSBs not having delivered their quarterly and yearly data sets
- Quarterly Reports* - Summary of information reported by WSPs/WSBs on a quarterly basis (Billing and payment of levies and fees)
- WSB Cross-Check Reports* -Report comprising mixed figures from WSPs and respective WSBs

2.3 Accuracy of Information

All information contained in the reports must be reliable. If there is a doubt with respect to the accuracy of the information, the reporting agency needs to indicate this in an accompanying letter to the WSRB. The Managing Director of the WSPs and the CEO of the WSBs are liable and must confirm in writing the correctness and accuracy of the data entered when sending the reports to WSRB.

In the event that a WSB or WSP knowingly submits manipulated information the WSRB reserves the right to proceed to prosecution.

2.4 Benefits of WARIS

The use of WARIS enables the different institutions (WSPs, WSBs and WSRB) to produce certain reports reflecting on the performance and efficiency of their operations.

2.4.1 Benefits of WARIS at WSP Level

The system automatically calculates the most important performance indicators of the WSP. The WSP can produce progress reports, giving an overview of the indicators including the possibility of yearly comparison. If the WSP has not developed an internal MIS, the overview of the indicators can become a useful management instrument.

WARIS also helps the WSPs to fulfil its obligation of providing standardised reports automatically to WSBs and WSRB. The automatic production of reports and the use of the software reduces the unnecessary effort to provide the required information to a minimum.

2.4.2 Benefits of WARIS at the WSB-Level

The WSB can produce the same reports as WSPs and additionally it can produce comparison and regional reports including rural point sources. The information of all WSPs is aggregated in the regional report and gives the WSBs a clear picture of the performance in the whole region. Thereby, allowing for comparison of performance of the WSPs within a Board's area. This gives the WSBs a powerful management tool.

2.4.3 Benefits of WARIS at the WSRB-Level

The WSRB can produce all reports of the WSB and WSP levels and in addition aggregate the information on a national level. It is for example possible to compare several indicators of several WSPs/WSBs in a certain year or compare one indicator of several WSPs/WSBs over time.

The WSRB will analyze and evaluate the submitted information of all WSPs and WSBs. The outcome will be an Annual Water and Sanitation sector report. This report will be published annually and will increase transparency in the WSS sector for all stakeholders and the public. It will indicate the weaknesses and strength of the WSS-Sector and its institutions.

2.5 Submission of errors

In case a WSP or WSB recognizes the submission of erroneous data, it should contact WSRB immediately to start a correction process. Once the data entry is finalized and the data is exported and send to the WSRB, no further changes are possible in the system through WSPs and WSBs.

2.6 Non-compliance with submission deadlines

In case a WSB or WSP does not submit the information within the stipulated timeframe the WSRB will consider this to be an offence under the Water Act 2002 and will be obliged to take actions such as pronouncing penalties, publishing the default or placing the provider under the Special Regulatory Regime with more intensive reporting.

Annex 1: Certification by the MD on the accuracy of the information submitted.

Water Service Provider Entry Mask

General | Financial | Commercial | Technical | Personnel

WSP | Management | Board | WSP Objectives | Service Areas

Name of the WSP

Physical Address

Postal Address

WSP Category (WARIS) SPA Category

Financial Year Asset Holding Organisation

Telephone Numbers:

Reception

Managing Director

Managing Director Mobile

Customer Service

Fax Numbers:

Reception

Managing Director

Customer Service

Email & Internet

General Email

Managing Director Email

Homepage

Service Provision Agreement

Begin of SPA (DD/MM/YYYY)

End of SPA (DD/MM/YYYY)

The accuracy of this report must be attested by the Managing Director of the WSP (Equivalent to a Signature) :

I certify, that I have examined this report and that to the best of my knowledge and belief, all information and statements contained in this report are true