

Mobilizing Resources for Sanitation

Finding effective ways to promote and pay for urban sanitation remains a major challenge. Burkina Faso, in West Africa, has made substantial progress through the careful use of a small surcharge on the water bill.



Burkina Faso in West Africa has adopted an approach to stimulate demand for sanitation, and then meet that demand through small scale providers. This strategy aims to develop a sustainable urban sanitation industry by creating and developing the capacity to meet long-term demand.

Executive Summary

Financing urban sanitation is a global challenge with few sustainable success stories in developing countries. Burkina Faso has achieved more positive results than most countries through its policy of adding a sanitation services levy on all water bills since 1985.

Utilization of these fees to support on-site sanitation in two cities of Burkina Faso started in the 1990s, and showed how leveraging is effective in facilitating household investment in the sector. The following aspects of the surcharge have contributed to the success in spurring sanitation investment:

- The levy and use of the surcharge by an operationally and financially viable organization
- The direct transfer of surcharge revenues to a dedicated sanitation account, without the intervention of central government
- The focus on sanitation promotion rather than provision
- The existence of clear indicators of the surcharge's 'performance' in stimulating demand.

This field note concludes with valuable lessons from Burkina Faso's experience for other countries.

Introduction

About two billion people in the world lack access to sanitation. Among the most commonly cited explanations are that sanitation costs too much and that poor people will only pay for water but not sanitation. These arguments have often led to governments assuming full financial responsibility for sanitation projects and initiating centrally funded programs that essentially grind to a halt when the central government budgets run low.

This field note describes the success of a different response to the challenge of financing urban sanitation. Burkina Faso in West Africa has adopted an approach to stimulate demand for

sanitation, and then meet that demand through small scale providers. This strategy aims to develop a sustainable urban sanitation industry by creating and developing the capacity to meet long-term demand.

The field note focuses on one key and unique element of the strategy: how the seed money to stimulate demand has been raised from a small surcharge added to the water bill. This source of funding is both sustainable and administratively easy to direct towards its intended purpose.

Some recommendations are made, both to those in Burkina Faso working with the surcharge and to those in other countries who want to establish a sound basis for similar initiatives.

Background to Burkina Faso

Currently, 7.2 million (61%) of Burkina Faso's 11.8 million people have access to water supply and 3.4 million (29%) have access to sanitation. To achieve the Millennium Development Goals (MDG) by 2015 and therefore reduce by half the number of people without access to water and sanitation services, 5.8 million more people would need to obtain access to water and 7.3 million to sanitation. This would still leave 3.1 million without water and 5.4 million without proper sanitation. Currently about 500-1,000 rural and 10-15 town water supply systems are being constructed every year, and 100,000 new users have access to urban water services.

Map of Burkina Faso



Source: *The World Factbook*, 2004

History of the sanitation surcharge

The creation and implementation of the sanitation surcharge in Burkina Faso has evolved over the last 20 years. Many lessons have been and can be learnt from this valuable experience.

Creation of the sanitation surcharge

In August 1984, Burkina Faso established a Ministry of Water to improve access to urban and rural drinking water and sanitation. Faced with an institutional void and no mechanism to finance the management of wastewater and excreta, the Government transformed the National Water Office (ONE) into the National Water and Sanitation Office (ONEA) in 1985 and gave it the task of creating and managing all infrastructure related to urban or semi-urban sanitation.

At the same time, the Council of Ministers responded to a Ministry for Water report by authorizing fees for sanitation services to be levied on water bills issued by ONEA. These fees were intended to support all activities undertaken in the management of wastewater and excreta.

Although the issue of sanitation funding had been considered since

Country Specific Data	
Total area	274,000 km ²
Population (2001)	11.8 million
Urban population	30%
Rural population	70%
Life expectancy at birth	46.7 years
GNP per capita (PPP, 2000)	US\$ 976
GNP per capita (Atlas, 2002)	US\$ 230
GDP growth rate (91-01)	4.6%
Human Dev. Index (2000)	0.325 (169th)
Demographic growth rate	2.40%
- Rural growth rate	1.70%
- Urban growth rate	4.75%

1982, the establishment of these new authorities in sanitation was the main driver in creating the surcharge in 1985. Furthermore, learning from difficulties experienced by other countries in raising sanitation charges through tax collection, the Government chose to levy the charges directly on water invoices.

The tag 'fees for sanitation services' was officially adopted, rather than the unofficial but widely accepted term 'sanitation tax' or 'sanitation surcharge'. This terminology allowed ONEA to receive and manage revenues directly, whereas any inference to taxation would have required that revenue collection be undertaken through the public

treasury. From 1985 to 1993, the revenues were pooled with those of the entire water agency and consequently used for various purposes such as cleaning of open drains, cleaning up of neighborhoods and minor improvements to the city's appearance. This made it difficult to channel the sanitation surcharge effectively.

Use of the Surcharge in Strategic Sanitation Plans

The major challenge was to devise a strategy that would allocate the collected funds exclusively for sanitation. The breakthrough came in 1994 when the sanitation surcharge's account, opened in 1991, was separated from other ONEA accounts. This enabled the surcharge to become a dedicated resource focused entirely on sanitation.

¹ Sanitation surcharge is used throughout this publication, instead of fees for sanitation services.

² Institutionally speaking, the administrative supervision over ONEA was carried out between 1985 and 2002 by both the Ministry of Water and the Ministry of Environment and Water. In July 2002, the ministerial supervision was handed to the Ministry of Agriculture, Hydraulics and Water Resources. However, these institutional changes did not delay the activities financed by the surcharge.

The tariff policy aims at recovering sanitation costs to maintain financial stability and autonomy in the sanitation sub-sector.

At the same time, the government began working with WSP-AF (Water and Sanitation Program-Africa) and UN Development Program (UNDP) funding in 1990 to develop a Strategic Sanitation Plan for Ouagadougou (PSAO). The plan, adopted in 1994 at a cost of US\$ 14.6 million, aimed to achieve:

- On-site sanitation for most of Ouagadougou;
- Construction of latrines for schools; and,
- A sewerage network for the city center and industrial area.

Construction of on-site sanitation was to be funded largely by households, but it was decided that other essential sanitation activities could not be charged to the households. Operations of the Directorate of Sanitation, promotion of demand and training of masons in construction of on-site sanitation in Ouagadougou were all funded by the sanitation surcharge. The sewerage network, however, was and remains separately funded.

How the surcharge works

Policy principles

The tariff policy aims at recovering sanitation costs to maintain financial stability and autonomy in the sanitation sub-sector. The tariff is calculated by taking into consideration the need to maintain a balance between the level of the

³ Order dated January 30, 2002 (1-1- 2002 pc).

sanitation surcharge and the willingness of households to pay. The fee for sanitation services is a small surcharge applied to all water sold by ONEA, according to the rate schedule shown in Table 1. Revenues from this surcharge are paid into a dedicated sanitation fund, which is operated using the following principles:

- Avoiding an excessive burden on water bills that would limit the access of poor people to domestic water. The sanitation billing system makes a technological distinction between a household that is connected to a sewer and one that is not. This allows for a two-tier pricing structure that ensures high consumption users using a more expensive sanitation technology, are not financed by low-consumption customers. Similarly, broader aspects of sanitation such as storm water and solid waste management are not included in the sanitation surcharge, as this would make the price of water prohibitive to most households.

- Promoting on-site sanitation as opposed to having a large capital subsidy. The sanitation tax goes towards the costs of sanitation promotion, and a relatively small capital subsidy, with the understanding that the bulk of capital costs for on-site sanitation must be paid by the households themselves. The capital costs of on-site sanitation are thus covered by the households and the sanitation surcharge on consumers, without drawing from national tax income. The high capital costs of the limited sewerage networks are financed separately through concessionary national loans.

Structure of the surcharge

The level of sanitation surcharge was the subject of a 1993 study that estimated the surcharge threshold that could be afforded by poorer households to be US\$ 2.6/month (FCFA 1500/month) or US\$ 0.10/m³ (FCFA 60/ m³). This threshold still serves as a basis for setting the surcharge rate.

Table 1: Rate structure of the surcharge since January 2002

Rate category	Tariffs ³
Drinking water sold from public taps and stand-alone water posts	FCFA 10/m ³
Drinking water sold to connected customers (households)	FCFA 21/m ³
Drinking water sold to connected customers (commercial rate)	FCFA 21/m ³
Untreated water sold to commercial consumers	FCFA 52/m ³



Revising the surcharge to promote equity

Different levels of service are required by consumers using the sewerage network compared to those with on-site sanitation. The sanitation surcharge is therefore differentiated according to the type of sanitation service received.

For those connected to the sewerage network, or in the industrial area served by ONEA, the sanitation surcharge will be revised after the sewerage system is constructed. The US\$ 0.10/m³ (FCFA 60/m³) rate proposed in the 1993 organizational study is likely to be increased to US\$ 0.17/m³ (FCFA 100/m³).

The surcharge paid by these users will finance the short-term capital costs and operating costs of the equipment in the sewerage network, but not the long-term investments supported by external financing.

By contrast, individuals and administrative units not connected to sewerage will continue to be charged an average of US\$ 0.03/m³ (FCFA 21/m³) for all drinking water from ONEA. The surcharge contained in this rate is about a fifth of that paid by those connected to the sewerage network. These surcharges represent 12 percent of the price of water in the social tariff band (US\$ 0.31/m³ = FCFA 180/m³) and 5 percent of the 6- 30 m³ consumption band (US\$ 0.66/m³= FCFA 377/m³).

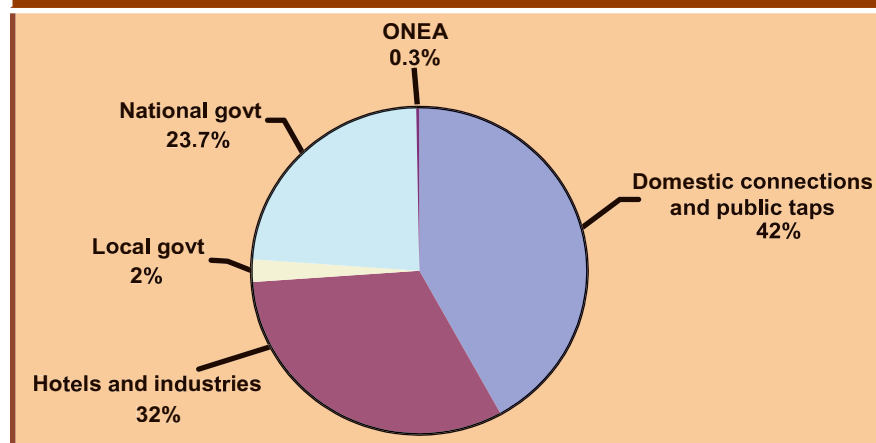
Collection of the sanitation surcharge

As the sanitation surcharge is linked to water consumption, revenues are collected with the water bill. Each user receives a single bill, which is paid at the ONEA offices. This method keeps the cost of surcharge collection to a minimum and yields a high rate of recovery, as customers must pay to avoid suspension of their water service. The joint billing of water and sanitation greatly improves cost recovery and supports the financing of sanitation services.

Two key factors in the success of the program have been collecting the surcharge as part of the water bills, and using an administrative body which is capable of managing funds.

In fact, in recent years some 83 percent of the budget has been used and implemented and the surcharge recovery rate has averaged 87 percent over the period 1996-2000.

Figure 1: Sanitation surcharge revenues by customer category



Most of the surcharge revenue (81.5 percent) comes from those consumers with direct connections to the water distribution network.

Sanitation surcharge revenues

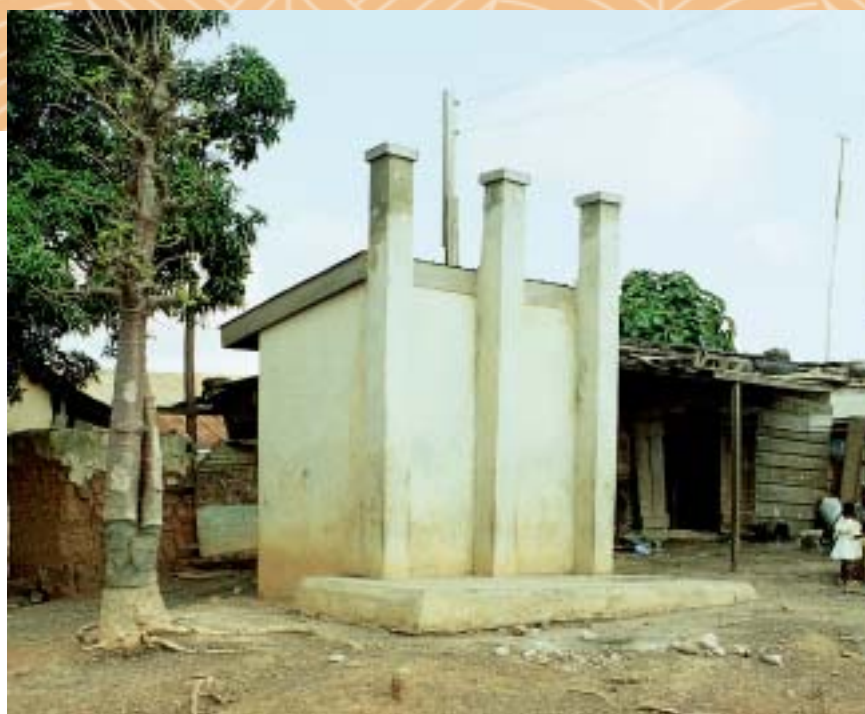
A special account for sanitation, funded solely by the sanitation surcharge, has been functioning since 1994. Since then, all the sanitation surcharges have been exclusively used for funding sanitation activities. In 1999, the sanitation surcharge collected amounted to FCFA 308 million (US\$ 0.5 million).

Surcharge revenues by types of customers

Large consumers such as public institutions (administrative centers, hospitals, hotels, etc), industries and government contribute about 58 percent of the revenue, while households and other users contribute about 42 percent.

Surcharge revenues by type of water distribution

Most of the surcharge revenue (81.5 percent) comes from those consumers with direct connections to the water distribution network. Public taps and stand-alone waterpoints bring in only 11 percent of surcharge revenue,



while raw water sales account for 7 percent.

Uses of the sanitation surcharge

Initial framework of the Ouagadougou Strategic Sanitation Plan (PSAO)

Initial financial plans of the PSAO (see Table 3) expected the sanitation surcharge to meet 30 percent of the

budgeted expenditure, which included costs of on-site sanitation promotion, the school sanitation component, and 17 percent of the cost of the sewerage network and construction of the stabilization pond. It was proposed that users pay for about 72 percent of the on-site sanitation component (48 percent of the total cost of the PSAO). External financing was intended to cover 22 percent of the total cost of the PSAO, which mainly

Table 2: Sanitation surcharge billings (in million FCFA) by type of water supply

Year	Distribution network	Network public taps	Stand-alone water points	Raw water	TOTAL
1996	267	32	1	37	337
1997	291	36	0.5	18	346
1998	292	38	0.9	24	355
1999	285	41	1	26	353
2000	292	45	0*	23	360
TOTAL	1427	192	3.4	128	1750

* The stand-alone waterpoints in Ouagadougou have been replaced by public taps connected to the network

Source: ONEA

Table 3: Initial financing plan for sanitation investments (City of Ouagadougou)

	% of financing of total program	% of financing for sewerage network	% of financing for on-site sanitation	% of financing for school sanitation
ONEA (sanitation surcharge)	30	22	28	100
Users	48	-	72	Maintenance
External Funds	22	78	0	0

comprised costs of the sewerage network and oxidation pond construction.

Implementation of this plan, which is based largely on financial self-sufficiency, has been made possible by limiting the sewerage network and by earmarking the total revenues for sanitation services directly to ONEA.

This initial plan was modified during the implementation phase (see Table 4), mainly as a result of budget overruns. Expenses for promotion activities were higher than planned and the cash contribution of ONEA to individual works also increased for on-site sanitation (36 percent against 28 percent), implying a decrease in the proportion of household contributions. Contributions from the funding bodies for the financing of the total program also increased,

from the planned 28 percent to 36 percent.

To date, the sanitation surcharge has been used largely to serve the households of Burkina Faso's two largest cities; Ouagadougou and Bobo Dioulasso. Revenues from the surcharge have been used as follows:

- 53 percent of the surcharge revenue is used to promote on-site sanitation. Most of these funds are used for the promotion campaigns and social mobilization to stimulate demand for sanitation, and only about a quarter is used for construction subsidy. The construction costs of on-site sanitation infrastructure are recognized by all to be largely the responsibility of the beneficiaries. To motivate people to build sanitation facilities conforming to

PSAO standards, ONEA has financed awareness campaigns, training of artisans, and the supply of various materials for construction, including slabs and ventilation pipes for household VIP latrines, cover slabs for soak-aways for sullage disposal and basins, slabs and water seals for pour-flush latrines.

Hygiene education in schools and the construction of school latrines is financed entirely by ONEA from the school sanitation charge (estimated in 1993 at US\$ 0.0035/m³ or 2 FCFA/m³ of consumed drinking water). Parents themselves are expected to finance the maintenance of school latrines. The subsidies from the surcharge are available to all Ouagadougou households, whether or not they are connected to the water supply network.

Table 4: Current financing plan for sanitation investments (City of Ouagadougou)

	% of financing total program	% of financing for sewerage	% of financing for on-site sanitation	% of financing for school sanitation
ONEA (sanitation surcharge)	32.7	0.8	53.4	100
Users	31.0	11.5	46.6	Maintenance
External finance ⁴	36.3	88	0	0

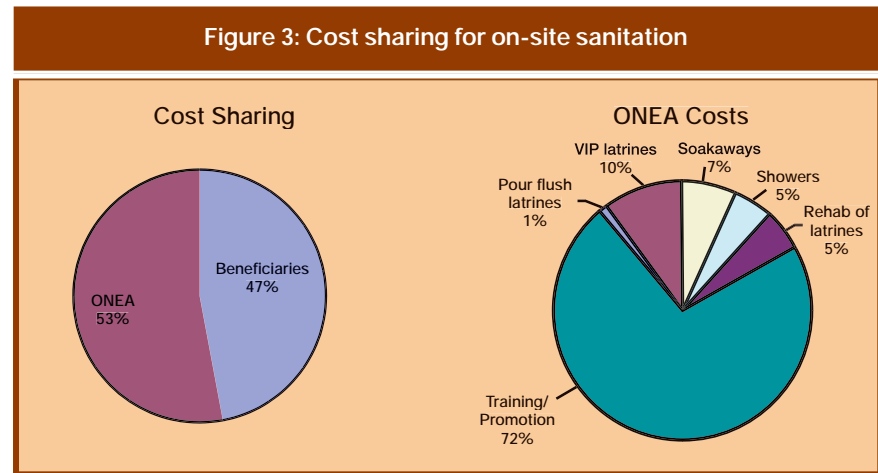
⁴ More than 80% of these finances are grants

The experience of Burkina Faso over the last 17 years in the initiation, development and use of a sanitation surcharge offers a model of sanitation that could be adapted by other countries needing to match limited financial capacity and resources with household demand for improved sanitation.

- Operational costs of the Directorate of Sanitation consume about 32 percent of the sanitation surcharge revenues on expenditures such as staff, transportation, surcharges and duties, supplies, and maintenance and repair of facilities.
- About 14 percent of surcharge revenues are applied to ONEA service investments such as building construction, land purchase and fences.

Completed works

The Strategic Sanitation Plan, funded by the sanitation surcharge, enabled a program of environmental improvements based on household demand, appropriate technology and the mobilization of local resources. In the City of Ouagadougou, over 38,000 works have been carried out on 20,386 plots (see Table 5). With an average of almost eight people per



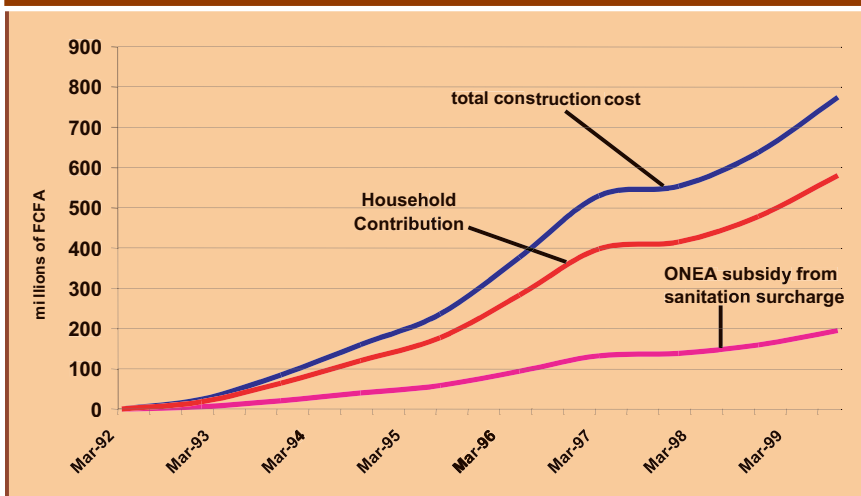
plot, the program is estimated to have given 160,000 people access to better sanitation. This represents over 15 percent of the 920,000 people estimated to be living in Ouagadougou.

Use of the on-site sanitation subsidy by households

The sanitation surcharge does not subsidize the construction of septic

tanks or dwellings with more than two water points. The highest proportion of the subsidy is given to soak-aways – the option chosen by most low-income households – as the total cost is the lowest of all options. While latrines have been granted a subsidy amounting to 18 percent of their cost, soak-aways are subsidized up to 30 percent and cost the household over FCFA 100,000 (\$US 175) less. This difference naturally reduces the demand for latrines.

Figure 2: On-site sanitation construction costs since March 1992



Source: Ouedraogo, 2001

Lessons for other countries

The experience of Burkina Faso over the last 17 years in the initiation, development and use of a sanitation surcharge offers a model of sanitation that could be adapted by other countries needing to match limited financial capacity and resources with household demand for improved sanitation.

The following list of recommendations emerge from this experience and could be of value to decision-makers elsewhere.

Affiliate the provision of sanitation services with an institution capable of managing revenues

When creating such a surcharge, it is crucial to work with a structure that is both committed to sanitation and capable of collecting and managing the surcharge revenues. Both these qualities should also be taken into account when considering other aspects of sanitation such as solid waste management and storm water drainage. ONEA has played an important role in the collection and use of the surcharge. It has also simplified the process by which surcharge revenues are put to use, thus speeding up the implementation of sanitation plans.

Ensure autonomous management of the surcharge

Location of the surcharge management structure within an institution with some autonomy within its ministry is key to the

Table 5: Works achieved from 1992 to April 2002 in Ougadougou

Type of works	Number	%
Pour-flush toilets	129	0.3%
Soak-aways	22,303	58%
Rehabilitations	7,959	21%
Showers (bathrooms)	3,846	10%
Ventilated-improved pit latrines	4,168	11%
Total	38,405	

sustainability of services made possible by the surcharge.

It is wise to design an autonomous financial management system before setting up both the user service accounts and specific accounting system.

The challenge of capital recovery for the sewerage network remains unresolved. It appears that the high costs of such systems can only be covered by the national resources of the state. Largely for this reason, the government has deliberately chosen

to limit the application of sewerage in Burkina Faso.

Focusing on certain aspects of sanitation

The feasibility study for implementing a sanitation surcharge should review potential interventions and target groups so that ad hoc, untargeted and unfocused interventions are avoided. Tax collection is often difficult in developing countries and requires major financial resources and can still sometimes yield poor results. There are few examples of

Table 6: Construction costs, household contributions and ONEA financial incentives

Work Types		Households		Financial Incentive		Total		% of Financial Incentive
		FCFA	\$US	FCFA	\$US	FCFA	\$US	
VIP	Average	130,813	229	29,072	51	159,885	281	18
	Std Dev.	82,556	145	19,501	34			
Pour-flush toilet	Average	84,183	148	15,060	26	99,243	174	15
	Std Dev.	51,561	90	12,599	22			
Rehabilitation	Average	12,031	21	2,558	4	9	25	18
	Std Dev.	22,897	40	2,582	5			
Soak-away	Average	17,238	30	7,349	13	24,588	43	30
	Std Dev.	22,357	39	3,594	6			
Shower	Average	50,610	89	663	1	51,273	90	1.29
	Std Dev.	53,441	94	4,483	8			

Source: World Bank, 2002

A sanitation surcharge should be used for well-defined objectives rather than just for general sanitation purposes. Performance indicators should also be applied to measure the success of the strategies in reaching these objectives.

successful funding mechanisms for sanitation that have led to effective service delivery.

The sanitation surcharge keeps intermediaries to a minimum and offers the most transparent possible distribution of resources. This direct mechanism offers the public a better guarantee of effective services than the usual centralized route of tax collection. It is therefore important to identify similar financial mechanisms for the other aspects of sanitation (e.g. storm drainage and solid waste management), and other institutions – besides ONEA – to manage them.

To try to meet these other costs through the sanitation surcharge would raise the price of water beyond the means of poor households. In addition, the coordination of water and solid waste services would be difficult to manage. Financial mechanisms for such services could be sought through taxing consumables such as hydrocarbons or electricity in the same way as the surcharge on the water bill.

Define performance indicators for the surcharge, and measure whether objectives are reached

A sanitation surcharge should be used for well-defined objectives rather than just for general sanitation purposes. Performance indicators should also be applied to measure the success of the strategies in reaching these objectives.

Burkina Faso experienced a major shift in the effectiveness of its sanitation surcharge revenues once

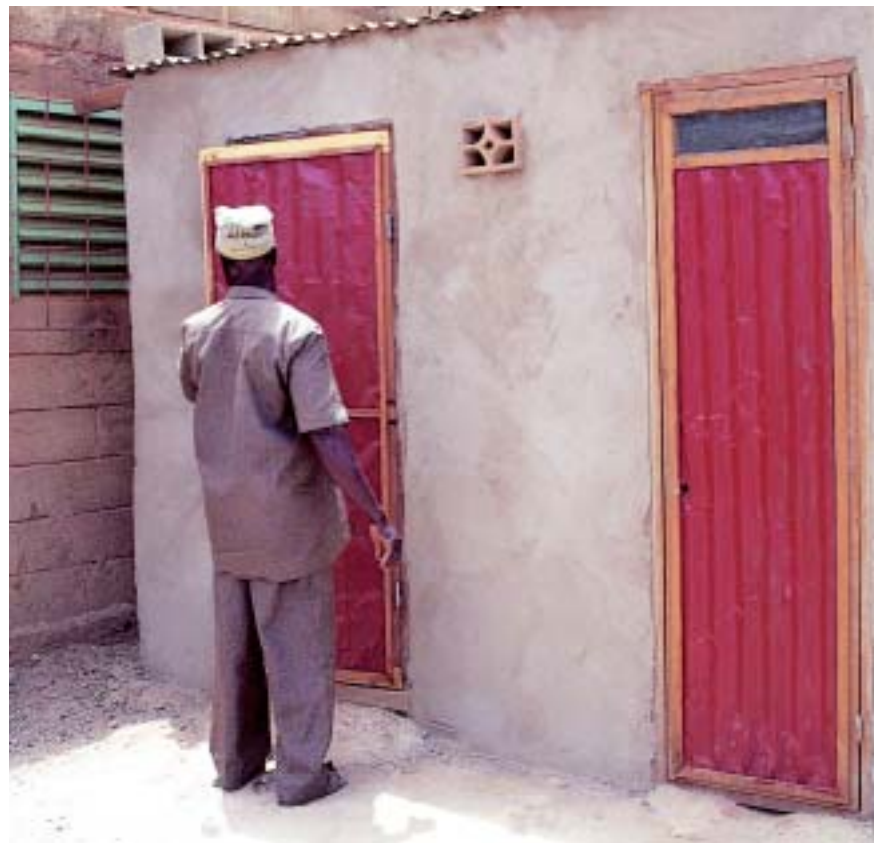
the Directorate of Sanitation specified exactly how the surcharge was to be used in supporting on-site sanitation in Ouagadougou and Bobo Dioulasso. Indicators of these types of impact should be defined at the outset and used as tools for monitoring and evaluation by stakeholders, who can then track the performance of the surcharge in achieving its objectives.

Inform stakeholders carefully about the use of the surcharge

A persistent conflict exists between the nominal recipient of the surcharge (the Government) and the structure responsible for its management and implementation (ONEA). In fact, there

is a fundamental difference in interpretation between the term 'fees for sanitation services' (which is a surcharge on the price of water managed by ONEA) and 'sanitation tax' which implies that the funds belong to the Treasury.

Other players in the sanitation surcharge arrangements (Treasury and other government officials) feel that they are not well informed about use of the surcharge. An Administrative Council, composed of representatives from the most affected ministries, exists to oversee the surcharge, but annual reports on use of the sanitation surcharge fail to satisfy many stakeholders. Audits of the



Contract Plan between ONEA and the State, and the use of the sanitation surcharge, are carried out annually by an international auditor.

Establish partnerships between towns and water utilities

Since 1998, Burkina Faso has been involved in a decentralization process which has given local authorities (the province and the commune) more responsibility for sanitation. This institutional framework will, in the short run, help to define ONEA's mission in the national sanitation strategy. A partnership will be established between ONEA and the communes based upon performance requirements for use of the sanitation surcharge. It is important to ensure that the surcharge continues to be used for wastewater and excreta management and that its funds can be readily accessed.

Improve the targeting of the subsidy beneficiaries

The information needed to estimate the annual surcharge revenue is now available within ONEA. This information concerns the annual quantity of water sold as well as the billing and collection rates among the various categories of customers. This data may now be used to improve planning and to target interventions among ONEA's poorer customers, especially for the construction of latrines. Such targeting of the subsidy should remain compatible with the overall strategy and should not conflict with the short-term and long-term roles of the private sector (local artisans).



Keep sanitation costs to a minimum, and learn from demand

The high uptake of soak-aways relative to latrines reflects the subsidy policy, the cost of the works and prior existence of some sort of latrine in many households. Where a strategy is driven largely by consumer demand, it is imperative that costs to the household be kept to an absolute minimum, and that the costs of technology and the magnitude of

the subsidy do not needlessly distort the priorities and decisions of the household.

Improve environmental protection

The surcharge should also be used to mitigate the impact of septage (septic tank sludge and pit latrine contents) on the environment from inappropriate dumping without treatment. This is important in ensuring the coherence of the overall Strategic Sanitation Plan.

ABOUT THE SERIES

WSP Field Notes describe and analyze projects and activities in water and sanitation that provide lessons for sector leaders, administrators, and individuals tackling the water and sanitation challenges in urban and rural areas. The criteria for selection of stories included in this series are large-scale impact, demonstrable sustainability, good cost recovery, replicable conditions, and leadership.

Ensure maintenance of works financed by the surcharge

Construction of school latrines from the sanitation surcharge does not, by itself, encourage teachers and parents to set up an efficient system to manage the toilets. Rather, the construction phase should be initiated by an application by parents' associations, and the agreement include their participation in the construction. Promotion of hygiene should also be systematically developed in parallel with the latrine construction programs.

Recognize the true cost of on-site sanitation promotion

While the construction cost of a latrine is a major household investment, it is not the only cost of sanitation. Nearly three-quarters of ONEA's commitments to on-site sanitation have been spent on promotion and training, and these make up over a third of the total cost of on-site sanitation. While households are willing to pay for the tangible benefits of on-site sanitation, ONEA uses its funds to establish the industry and stimulate the overall demand. These costs have been substantial, but reflect a long-term investment in a sustainable future.

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1 US\$ dollar = FCFA 577

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