

**CHATTOGRAM WATER SUPPLY
AND
SEWERAGE AUTHORITY (CWASA)
AUDITOR'S REPORT & FINANCIAL STATEMENTS
AS AT AND FOR THE YEAR ENDED 30 JUNE 2022**



**INDEPENDENT AUDITOR'S REPORT
TO THE BOARD OF
CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)**

Qualified Opinion

We have audited the financial statements of "CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)", which comprise the statement of financial position as at 30th June 2022, the statement of profit or loss and other comprehensive income, the statement of changes in equity, the statement of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the basis for qualified opinion of our report, the accompanying financial statements present fairly, in all material respect the financial position of the authority as at 30th June 2022, its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standard (IFRSs).

Basis for Qualified Opinion

- i. "Fixed Assets Register" has not been maintained to enable us to ascertain the ownership, custody, control and existence of the assets appearing in the accompanying Financial Statements under the head Property, Plant and Equipment amounting taka 31,620,052,670 (Note no: 05.00 to the financial statements). No physical verification of Property, Plant and Equipment as at 30th June, 2022 was done as our appointment was post-dated. Hence, we were unable to verify the physical existence as well as value of those assets as on 30th June 2022.
- ii. The organization is unable to provide appropriate supporting documents to verify the Equity amounting taka 860,662,329 (disclosed under note no. 14.02 to the Financial Statements) and therefore we were unable to verify the amount.

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organization in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance these requirements and with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Emphasis of Matter

Without qualifying our opinion, we draw attention to the following:

- i. CWASA did not provide any provision for Deferred Income Tax as required by IAS 12: Income Taxes. No disclosure was made in the financial statements in this regard.
- ii. Actuarial valuation was not performed at a regular interval to value the Gratuity as at 30th June, 2022. The adequacy of provision for Gratuity fund has not been made. Moreover, the authority has followed cash basis of accounting in this regard.
- iii. We were not provided with the audited Financial Statements of Provident Fund to ascertain whether the requirement of Financial Reporting Council circular # 179/FRC/FRM/Gazette/2020/2, dated July 07, 2020 have been complied with in the context of forfeiture Income.
- iv. We were unable to verify if there were any bad or doubtful balances under Accounts Receivable (Note: 10.00 to the Financial Statements) as no ageing schedule were produced before us.

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Other information

Management is responsible for other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditors' report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements that give a true and fair view in accordance with IFRSs, the Securities and Exchange Rules, 1987 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the authority ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the authority financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the authority internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the authority ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

We also report the following:

- a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- b) in our opinion, proper books of account as required by law have been kept by the CWASA so far as it appeared from our examination of those books;
- c) the statement of financial position and the statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account and returns.

Chattogram,
Dated: 23rd June 2025

For and on behalf of
Rahman Mostafa Alam & Co.
Chartered Accountants



Arafat Kamal FCA
Partner
ICAB Enrollment No: 1184
DVC: 2506231184AS299690



CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022

	Note(s)	Amount in Taka	
		30 June 2022	30 June 2021
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	5.00	31,620,052,670	52,677,430,880
Capital Work in Progress	6.00	41,852,938,645	12,232,793,906
Total Non-Current Assets		73,472,991,315	64,910,224,786
Current Assets			
Reimbursable Expenses	7.00	297,794	297,794
Inventory	8.00	350,657	350,657
Investments	9.00	1,950,956,472	1,675,042,904
Accounts Receivable	10.00	1,109,979,746	821,483,822
Other Receivable	11.00	37,737,387	30,701,865
Advance, Deposits & Pre-payments	12.00	2,597,931,244	2,914,402,584
Cash and Cash Equivalents	13.00	1,216,451,758	737,124,280
Total Current Assets		6,913,705,058	6,179,403,905
TOTAL ASSETS		80,386,696,373	71,089,628,691
EQUITY & LIABILITIES			
Equity			
Capital Fund	14.00	18,652,421,558	12,969,265,846
Revaluation Reserve	15.00	45,753,399	45,753,399
Retained Earnings	16.00	(5,951,305,357)	(5,358,146,763)
Total Equity		12,746,869,600	7,656,872,482
LIABILITIES			
Non- Current Liabilities			
Long Term Liabilities	17.00	61,051,605,540	58,191,217,831
Current Liabilities			
Accounts Payable	18.00	962,196,237	143,994,055
Creditors for Expenses	19.00	4,555,145,136	4,228,710,649
Creditors for Other Finance	20.00	1,070,879,860	868,833,674
Total Current Liabilities		6,588,221,233	5,241,538,378
Total Liabilities		67,639,826,773	63,432,756,209
TOTAL EQUITY & LIABILITIES		80,386,696,373	71,089,628,691

The annexed notes from 01 to 27 and annexure A to E form an integral part of these financial statements

Deputy Managing Director (Finance)

Managing Director

Signed in terms of our separate report of even date

Chattogram,

Dated: 23 JUN 2025

For and on behalf of
Rahman Mostafa Alam & Co.
Chartered Accountants

Arafat Kamal FCA
Partner

ICAB Enrollment No. : 1184
DVC : 2506231184AS299690





**CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2022**

	Note(s)	Amount in Taka	
		01 July 2021 to 30 June 2022	01 July 2020 to 30 June 2021
Operating Revenue	21.00	1,760,543,511	1,550,377,997
Other Income	22.00	124,025,722	107,892,957
Financial Income	23.00	145,914,989	192,403,065
Total Income		2,030,484,222	1,850,674,019
Operating Expenses	24.00	(2,089,219,257)	(2,179,192,680)
Administrative & General Expenses	25.00	(403,506,751)	(390,759,781)
Collection Expenses	26.00	(143,952,779)	(108,888,846)
Financial Expenses	27.00	(185,703,177)	(185,990,998)
Total Expenses		(2,822,381,964)	(2,864,832,304)
Net Profit /(Loss) before Tax		(791,897,742)	(1,014,158,285)
Income Tax @ 0.60% on Gross Receipts		(12,182,905)	(11,104,044)
Net Profit /(Loss) after Tax Transferred to Retained Earnings		(804,080,648)	(1,025,262,329)

The annexed notes from 01 to 27 and annexure A to E form an integral part of these financial statements

Deputy Managing Director (Finance)

Managing Director

Signed in terms of our separate report of even date

Chattogram,

Dated: 23 JUN 2025

For and on behalf of
Rahman Mostafa Alam & Co.
Chartered Accountants

Arafat Kamal FCA

Partner

ICAB Enrollment No. : 1184

DVC : 2506231184AS299690





CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2022

Note(s)	Capital Fund	Revaluation Reserve	Retained Earnings	Total Capital Fund
Balance as on 01 July 2021	12,969,265,846	45,753,399	(5,358,146,763)	7,656,872,482
Prior year Adjustment	16.01	-	210,922,054	210,922,054
Adjusted Balance as on 01 July 2021	12,969,265,846	45,753,399	(5,147,224,709)	7,867,794,536
Net Income/(Loss) after Tax for the year	-	-	(804,080,648)	(804,080,648)
Grant Received from Government and Others	5,683,155,712	-	-	5,683,155,712
Balance as at 30 June 2022	18,652,421,558	45,753,399	(5,951,305,357)	12,746,869,600
Balance as on 01 July 2020	10,094,202,646	45,753,399	(4,311,811,251)	5,828,144,794
Prior year Adjustment	16.01	-	(21,073,182)	(21,073,182)
Adjusted Balance as on 01 July 2020	10,094,202,646	45,753,399	(4,332,884,434)	5,807,071,612
Net Income/(Loss) after Tax for the year	-	-	(1,025,262,329)	(1,025,262,329)
Grant Received from Government and Others	2,875,063,200	-	-	2,875,063,200
Balance as at 30 June 2021	12,969,265,846	45,753,399	(5,358,146,763)	7,656,872,482

Deputy Managing Director (Finance)

Managing Director





CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022

	Amount in Taka	
	01 July 2021 to 30 June 2022	01 July 2020 to 30 June 2021
A. Cash Flows from Operating Activities		
Net Income/ (Loss) after Tax for the year	(804,080,648)	(1,025,262,329)
Adjustment		
Depreciation	1,219,252,379	1,432,141,318
Prior Year Adjustment	210,922,054	(21,073,182)
	626,093,785	385,805,806
Increase/ (Decrease) In Current Assets		
Inventory	-	(70,590)
Accounts Receivable	(288,495,924)	(8,614,532)
Other Receivable	(7,035,522)	10,290,102
Advance, Deposits and Prepayments	316,471,340	(65,041,740)
	20,939,894	(63,436,760)
Increase/ (Decrease) In Current Liabilities		
Accounts Payable	818,202,182	57,447,538
Creditors for Expenses	326,434,487	236,447,434
Creditors for Other Finance	202,046,186	(126,029,327)
	1,346,682,855	167,865,644
Net Cash Provided/ (Used by) Operating Activities	1,993,716,534	490,234,690
B. Cash Flows from Investing Activities		
Investment in FDR	(200,000,000)	(40,000,000)
Interest Re-Invested in FDR (Net)	(91,666,747)	(129,701,936)
Sales Proceeds of Investment	15,753,179	241,412,619
Addition to Property Plant & Equipment (Net)	20,792,305,660	24,557,410
Capital Work in Progress	(30,574,324,569)	(8,696,671,393)
Net Cash Used By Investing Activity	(10,057,932,477)	(8,600,403,300)
C. Cash Flows from Financing Activities		
Capital Grant Received During the Year	5,683,155,712	2,875,063,200
Long Term Liabilities	2,860,387,709	4,066,269,563
Net Cash Provided by Financing Activities	8,543,543,421	6,941,332,763
D. Net Increase/(decrease) in Cash & Cash Equivalents (A+B+C)	479,327,478	(1,168,835,847)
E. Opening Cash & Cash Equivalents	737,124,280	1,905,960,127
F. Closing Cash & Cash Equivalents (D+E)	1,216,451,758	737,124,280

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Deputy Managing Director (Finance)

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Managing Director





CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
NOTES TO THE FINANCIAL STATEMENTS
AS AT AND FOR THE YEAR ENDED 30 JUNE 2022

1.00 GENERAL

1.01 General Status

Chattoqram Water Supply & Sewerage Authority (CWASA) has been established under of the then East Pakistan Water Supply & Sewerage Authority Ordinance 1963.

2.00 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

2.01 Statement of Compliance

The financial statements have been prepared in accordance with International Accounting Standards (IAS), International Financial Reporting Standards (IFRS) and interpretations of IASs & IFRSs. The financial statements of the organization have been prepared on accrual basis under historical cost convention except for certain categories of property, plant and equipment that are carried at revalued amount.

Components of Financial Statements

The financial statements are prepared and presented by the organization in accordance with identified financial reporting framework. Presentation has been made in compliance with the requirement of IAS 1- "Presentation of Financial Statements".

The financial statements comprise :

- (a) A Statement of Financial Position as at June 30, 2022;
- (b) A Statement of Profit or Loss and other Comprehensive Income for the year ended June 30, 2022;
- (c) A Statement of Changes in Equity for the year ended June 30, 2022;
- (d) A Statement of Cash Flows for the year ended June 30, 2022;
- (e) Notes, comprising a summary of significant accounting policies and other explanatory information.

2.03 Reporting Period

This financial statements of the organization covers a period of twelve months from 01 July 2021 to 30 June 2022.

2.04 Reporting Currency and Level of Precision

The figure in financial statements represent Bangladeshi Currency (Taka), which have been rounded off to the nearest Taka except where indicates otherwise.

2.05 Comparative Information and Comparative Figures

Comparative information has been disclosed in respect of the year ended June 30, 2022 for all numerical information in the financial statements and also narrative and descriptive information where it is relevant for the understanding of the current year's financial statements. Figures for the financial year ended June 30, 2021 have been rearranged/ regrouped/ reclassified, wherever necessary, to correspond with the current financial year's classification /disclosure.

2.06 Compliance with Local Laws

The financial statements have been prepared in compliance with requirement to the relevant local laws and rules.

2.07 Authorization for Issue

These Financial Statements have been authorized for issue by the board of Directors' on **23** June, 2025

3.00 SIGNIFICANT ACCOUNTING POLICES

3.01 Principal Accounting Policies

Specific accounting policies were selected and applied by organization's management for significant transactions and events that have a material effect within the framework of IAS-1 "Presentation of Financial Statement " in preparation and presentation financial statements. The pervious period's figures were presented according to the same accounting principles.





3.02 Property, Plant & Equipment (PPE)

3.02.01 A. Recognition and Measurement

Property, Plant & Equipment are stated at cost less accumulated depreciation except the assets revalued in the year 1980 and 1993 respectively. The cost of PPE includes costs incurred up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date. Machinery spares which can be used only in connection with an item of fixed assets and whose use is expected to be irregular are capitalized and depreciated over the useful life of the principal item of the relevant assets. Subsequent expenditure relating to fixed assets is capitalized only if such expenditure results in an increase in the future economic benefits from such assets beyond its previously assessed standard of performance. The organisation had revalued its fixed assets in the year 1980 and 1993 respectively. The physical verification of fixed assets had been taken by the management on 31 December, 1979 and the assets had revalued at current replacement cost as of 30 June, 1980 to fulfil the precondition of credit number 1001-BD imposed by IDA vide Aid Memoire dated 12 June, 1979. The revaluation had been approved by the board of members in their 105th General Meeting held on 19 June, 1980. The revaluation in the year 1993 represent excess value of furniture & stores based on physical verification of assets conducted on 30 June, 1993.

3.02.02 B. Depreciation and Amortization

The organization has recognized depreciation in "Statement of profit or loss and other Comprehensive Income" on Straight Line Method over the estimated useful life of property, plant and equipment. Depreciation has been charged off 85% on Operating Expenses and 15% on Administrative & General Expenses in view of

The annual rates of Depreciation applicable to the Property Plant & Equipment (PPE) are :

Types of Assets	Depreciation Rate
Building	2%
Pump House	10%
Pipe Line	2%
Water Reservoir	5%
Tube Well	6%
Boundary wall	2%
Meters (Own Use)	10%
Furniture & Fixture	10%
Computer	15%
Sundry Equipment	6%
Other Construction	2%
Electric Line	10%
Vehicles	20%
Plant & Machinery	6%
Intangible Asset	15%

3.03 Valuation of Current Assets

3.03.01 Inventories

Inventories consists of materials, loose tools, machinery tools which are used for repair work on frequent basis and have been valued at cost which is recorded in the books at the time of purchase.

3.03.02 Accounts Receivable

These are carried forward at their original billing amount and net realizable value (NRV). All the receivables are considered as good and is collectable even though the average collection period is more than six months.

3.03.03 Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, demonetized notes and balance with banks on current and short term deposit (STD) accounts which are held and available for use by the organization without any significant restriction. Cash equivalents are short term balance, highly liquid investment that are readily convertible into known amounts of cash and which are subject to insignificant risk of change in value.

3.03.04 Statement of Cash Flows

Cash flows are reported as per IAS-7 using the indirect method, whereby profit/(loss) before tax is adjusted for the effects of transactions of non-cash nature and any deferred or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the organization are segregated based on the available information.





3.04 Revenue Recognition

Sales of water supply

Sales are recognized, net of returns and trade discounts, on transfer of significant risk and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers.

3.05 Other Income

The organization's other income consists of reconnection fees, meter testing fees, new connection fees, sale of forms and documents etc. It is recognized as and when the service are rendered and the related costs are

3.06 Interest Income

Interest income consists of Investments in FDR and other bank interest. Interest income is accounted on accrual basis.

3.07 Government Grants and Subsidies

CWASA receives foreign government grants and also receives grants from Government of Bangladesh (GOB) for specific capital related projects. Government Grants and subsidies are recognized in the capital fund as a part of capital contribution.

3.08 Borrowing Costs

Borrowing costs include interest, amortization of ancillary costs incurred to the extent they are regarded as an adjustment to interest cost. Borrowing cost, allocated to and utilized for qualifying assets, pertaining to the period from commencement of activities related to construction/ development of the qualifying assets up to the date of capitalization of such assets is added to the cost assets as per IAS - 23 "Borrowing cost". has been added with "Capital work-in-progress" instead of Interest expenses.

3.09 Investments

Current investments consists of investment in FDR which have maturity of 12 months or less than 12 months. Investments are carried individually at cost.

3.10 Provisions and Contingencies

A provision is recognized when the organization has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimated required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not disclosed in the notes as not seemed to be existed at the balance sheet date.

3.11 Financial Risk Management

The organization management has overall responsibility for the establishment and oversight of the organization risk management framework. Risk management policies, procedures and systems are reviewed regularly to reflect changes in market conditions and the organizations activities. The organization has exposure to the following risks from its use of financial instruments.

- Credit Risk
- Liquidity Risk
- Market Risk

Credit Risk

Credit risk is the risk of a financial loss to the organization if a customer or counterparty to a financial instrument fails to meet its contractual obligations and arises principally from the organizations receivables. Management has a credit policy in place and exposure to credit risk is monitored on an ongoing basis. Risk exposure from financial assets, i.e., Cash at Bank and other external receivables are nominal.

Liquidity Risk

Liquidity risk is the risk that the organization will not be able to meet its financial obligations as they fall due. Typically, the organization ensures that it has sufficient cash and cash equivalents to meet expected operational expenses, including financial obligations through preparation of the cash flow forecast, prepared based on timeline of payment of the financial obligation and accordingly arranged for sufficient liquidity/fund to make the expected payment within due date.



In extreme stressed conditions, the organization may get support from the related organization in the form of short term financing.

Currency Risk

As at 30 June 2022 there was exposure to currency risk as there were foreign currency transactions made during the year under review.

Interest Rate Risk

Interest rate risk is the risk that arises due to changes in interest rates on borrowing. There was no loan which is subject to floating rates of interest. The organization has not entered into any type of derivative instrument in order to hedge interest rate as at the reporting date.

4.00 Income Tax

According to under Section 82(C) Income Tax Ordinance 1984 the entity has to pay minimum Tax at 0.60% on the gross receipts as it is incurred loss.



CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
SCHEDULE OF PROPERTY, PLANT & EQUIPMENT
FOR THE YEAR ENDED 30 JUNE 2022

6.00 PROPERTY, PLANT & EQUIPMENT (PPE)

Particulars	Notes	C O S T			Ratio of Dep.	D E P R E C I A T I O N			WDV as at 30.06.2022
		As on 01.07.2021	Addition during the year	Adjustments		Total as at 30.06.2022	As on 01.07.2021	Charged during the year	
Land & Land Development	5.01	2,212,571,959	112,888,968	-	2,325,460,927	0%	-	-	2,325,460,927
Building and Civil Construction	5.02	3,740,032,142	230,758,988	-	3,970,791,130	2%	149,211,614	-	998,627,542
Plant and Machinery	5.03	53,450,626,161	403,814,787	20,714,605,312	33,139,835,936	6%	1,002,341,938	103,632,200	6,967,632,230
Vehicles	5.04	1,076,634,312	25,272,693	-	1,101,907,005	20%	86,075,795	-	960,474,728
Furniture and Fixtures	5.05	24,575,136	111,845	-	24,686,981	10%	1,600,082	-	15,001,623
Transportation & Equipment	5.06	4,573,707	-	-	4,573,707	6%	4,573,691	-	4,573,691
Intangible Assets	5.07	153,000	-	-	153,000	15%	22,950	-	45,900
Grand Total 2021-2022		60,509,166,417	772,847,281	20,714,605,312	40,567,408,385		1,219,252,379	103,632,200	8,947,355,714
For the year 2020-2021		37,686,920,850	22,822,245,567	-	60,509,166,417		1,432,141,318	-	7,831,735,537

6.01 Land & Land Development

Particulars	Notes	C O S T			Rate of Dep.	D E P R E C I A T I O N			WDV as at 30.06.2022
		As on 01.07.2021	Addition during the year	Adjustments		Total as at 30.06.2022	As on 01.07.2021	Charged during the year	
Land & Land Development(1st Phase)		17,973,715	-	-	17,973,715	-	-	-	17,973,715
Land & Land Development(2nd Phase)		20,432,542	-	-	20,432,542	-	-	-	20,432,542
Land & Land Development (KWSP)		739,555,978	-	-	739,555,978	-	-	-	739,555,978
Land & Land Development (2nd IWSRP)		6,968,828	-	-	6,968,828	-	-	-	6,968,828
Land & Land Development (3rd IWSRP)		36,769,445	-	-	36,769,445	-	-	-	36,769,445
Vandaljhuri project		691,963,689	-	-	691,963,689	-	-	-	691,963,689
Land & Land Development (Non project)		323,270,097	92,576,271	-	415,846,368	-	-	-	415,846,368
Land & Land Development (MWSP)		13,621,417	-	-	13,621,417	-	-	-	13,621,417
Land (CWSISP)		362,016,248	20,312,697	-	382,328,945	-	-	-	382,328,945
Sub Total		2,212,571,959	112,888,968	-	2,325,460,927	-	-	-	2,325,460,927

6.02 Building and Civil Construction

Particulars	Notes	C O S T			Rate of Dep.	D E P R E C I A T I O N			WDV as at 30.06.2022
		As on 01.07.2021	Addition during the year	Adjustments		Total as at 30.06.2022	As on 01.07.2021	Charged during the year	
Water Reservoir tank (do)		19,406,777	-	-	19,406,777	2%	11,889	-	19,216,535
Building & other Construction		4,296,196	-	-	4,296,196	2%	604,928	-	4,102,865
Building (2nd Phase)		31,398,592	-	-	31,398,592	2%	627,972	-	22,929,645
Water Reservoir tank (do)		35,466,612	-	-	35,466,612	2%	1,364,393	-	31,156,481
Civil work & Boundary wall (do)		15,060,381	-	-	15,060,381	2%	12,593,961	-	12,742,573
Aluminium Net (2nd IWSRP)		1,988,976	-	-	1,988,976	2%	39,110	-	190,218
Functional Building (Non Project)		210,552,784	-	-	210,552,784	2%	11,539,358	-	12,088,028
Residential Building (do)		15,691,558	-	-	15,691,558	2%	313,831	-	6,081,212
Industrial Building (do)		244,650,264	189,998,760	-	434,649,024	2%	21,457,296	-	29,977,376
Construction (do)		1,247,425	-	-	1,247,425	2%	11,585	-	813,357
Industrial Building (MWSP)		190,001	-	-	190,001	2%	3,800	-	28,919
Water Reservoir tank (KWSP)		2,433,685,345	-	-	2,433,685,345	5%	121,684,267	-	790,301,901
Boundary Wall (EWSRP)		3,000,634	-	-	3,000,634	2%	528,193	-	588,206
Boundary Wall (EWSP)		14,455,253	-	-	14,455,253	2%	289,105	-	2,214,913
Boundary Wall (3rd IWSRP)		14,976,795	-	-	14,976,795	2%	299,536	-	2,017,863
Building (Vandaljhuri project)		898,890	134,834	-	1,033,724	2%	-	-	134,834
Capacity Building (CWSISP)		375,871,253	20,312,697	-	396,183,950	2%	7,923,679	-	33,576,001
Other Construction work (do)		317,194,405	20,312,697	-	337,507,103	2%	6,750,142	-	30,466,616
Sub Total		3,740,032,142	230,758,988	-	3,970,791,130		149,211,614	-	988,627,542



5.03 Plant and Machinery

Particulars	Notes	C O S T			Ratio of Dep.	D E P R E C I A T I O N			WDV as at 30.06.2022
		As on 01.07.2021	Addition during the year	Adjustments		Total as at 30.06.2022	Charged during the year	Adjustments	
Pump House (Phase-1)		21,717,805	-	-	10%	21,487,356	67,406	-	21,574,761
Tube well (do)		8,468,401	-	-	6%	6,729,188	154,273	-	6,883,461
Water Main Line P.P.C (do)		181,187,187	-	-	6%	176,951,286	731,628	-	177,682,915
Meter (do)		568,777	-	-	2%	402,330	23,778	-	426,108
Plan & Machinery		20,564,308	-	-	6%	20,369,305	14,267	-	20,383,571
Mohora Water Treatment Plant (Phase-2)		526,932,618	-	-	6%	461,229,358	31,612,137	-	492,841,495
Booster Station Kalurghat (do)		61,145,755	-	-	6%	60,082,739	63,303	-	60,146,042
Tank & Distribution (do)		419,238,339	-	-	2%	278,997,409	6,384,767	-	285,382,176
Pump & Booster at Patenga (do)		10,852,905	-	-	6%	10,364,302	117,150	-	10,501,452
Pump & Booster at D.T.Road (do)		10,199,010	-	-	6%	10,199,008	-	-	10,199,008
Deep Tubewell (do)		13,134,599	-	-	6%	13,134,572	-	-	13,134,572
Pump House (do)		13,332,575	-	-	2%	9,209,235	266,652	-	9,475,886
Tubewell (1st IWSRP)		43,578,699	-	-	6%	38,056,465	404,064	-	38,460,529
Pump House (do)		46,220,180	-	-	10%	38,492,600	3,641,577	-	42,134,177
Pump House (do)		120,771,552	-	-	2%	59,355,569	2,353,939	-	61,709,508
Installation of pump & Transformer (do)		31,053,663	-	-	10%	26,339,570	673,440	-	27,013,010
Treatment Plant (MWSP)		741,037	-	-	6%	364,591	44,462	-	409,053
Tubewell (2nd IWSRP)		25,926,905	-	-	6%	22,598,028	380,590	-	22,978,621
Pump House (do)		18,471,797	-	-	10%	7,229,593	357,525	-	7,587,118
Pipe line (do)		103,500,571	-	-	2%	35,596,834	1,961,357	-	37,558,191
Iron Remover Plant (do)		7,164,406	-	-	6%	2,957,165	429,864	-	3,387,030
Tubewell Re-generation (do)		1,620,031	-	-	6%	1,523,877	9,946	-	1,533,823
Installation of pump Machinery (do)		26,881,233	-	-	10%	22,090,048	1,336,619	-	23,426,668
Loose tools (do)		1,979,963	-	-	10%	377,452	117,297	-	494,749
Tubewell (3rd IWSRP)		159,220,406	-	-	6%	102,478,834	9,280,825	-	111,759,659
Pump House Equipment (do)		73,285,270	-	-	10%	40,134,487	7,328,527	-	47,463,014
Computer (do)		15,486,461	-	-	15%	8,541,961	1,905,802	-	10,447,763
Transformer (do)		18,369,578	-	-	10%	8,445,624	1,635,358	-	10,080,982
Meter Installation (do)		13,766,677	-	-	10%	4,628,835	1,373,320	-	6,002,156
Pipe line Installation (do)		89,024,553	-	-	2%	14,364,047	1,780,491	-	16,144,538
Pipe line Installation (Non Project)		59,044,783	23,562,077	-	2%	13,740,171	1,652,137	-	15,392,308
Tubewell (do)		64,351,101	-	-	6%	35,336,873	2,812,904	-	38,149,777
Pump House (do)		29,420,051	-	-	10%	17,043,131	2,937,433	-	19,980,565
Tools & Equipment (do)		10,419,679	-	-	10%	9,351,910	158,245	-	9,510,154
Meter Installation at Pump station (do)		35,151,040	-	-	10%	25,571,666	3,150,852	-	28,722,518
Computer Installation (do)		13,923,697	880,081	-	15%	11,098,663	929,279	-	12,027,942
Pump & Motor (do)		71,622,070	9,677,467	-	10%	36,719,141	3,847,955	-	40,567,096
Intercom system (do)		932,431	-	-	10%	912,964	5,330	-	918,294
Electric line Installation (do)		33,719,038	-	-	10%	33,127,843	123,985	-	33,251,827
Digital Steel Camera (do)		24,564	-	-	15%	24,349	80	-	24,430
Huamdaï Type Video Camera (Do)		1,912,979	-	-	15%	1,844,615	68,299	-	1,912,914
Printer with Accessories (CWSISP)		289,603,142	20,312,697	-	15%	133,255,316	46,467,532	-	179,722,848
Installation (do)		290,908,848	20,312,697	-	6%	53,832,346	18,673,293	-	72,505,639
Pipeline installation (do)		295,861,332	20,312,697	-	2%	18,263,621	6,323,481	-	24,587,101
Construction Deep Tubewell (EWSRP)		13,035,208,719	308,687,246	-	6%	982,673,627	270,033,549	-	1,252,707,176
Pump House (do)		93,577,501	-	-	6%	33,595,415	5,614,650	-	39,210,065
Computer (do)		10,644,456	-	-	10%	5,422,078	1,064,446	-	6,486,523
Equipment (do)		1,412,340	-	-	15%	905,111	211,851	-	1,116,962
Equipment (do)		21,634,636	-	-	6%	5,026,706	1,298,078	-	6,324,784
Pipeline (do)		23,891,107	-	-	2%	1,901,012	477,822	-	2,378,834
Pipeline Installation (Pani Project)		2,310,140	-	-	2%	322,563	46,203	-	368,766



5.03 Plant and Machinery

Particulars	Notes	C O S T			Ratio of Dep.	D E P R E C I A T I O N			WDV as at 30.06.2022
		As on 01.07.2021	Addition during the year	Adjustments		Total as at 30.06.2022	Charged during the year	Adjustments	
Pump House (Phase-1)		21,717,605	-	-	10%	21,487,356	87,408	-	21,574,761
Tube well (do)		8,468,401	-	-	0%	6,729,188	154,273	-	6,883,461
Water Main Line P.C (do)		181,187,187	-	-	0%	176,951,286	731,828	-	177,682,915
Meter (do)		568,777	-	-	2%	402,330	23,778	-	426,108
Plan & Machinery		20,564,308	-	-	8%	20,369,305	14,287	-	20,383,571
Mohora Water Treatment Plant (Phase-2)		526,932,618	-	-	0%	481,229,358	31,612,137	-	492,841,495
Booster Station Kalurghat (do)		61,145,755	-	-	0%	60,082,739	83,303	-	60,146,042
Tank & Distribution (do)		419,238,339	-	-	2%	278,987,409	8,384,767	-	288,382,176
Pump & Booster at Patenga (do)		10,852,905	-	-	0%	10,384,302	117,150	-	10,501,452
Pump & Booster at D.T.Road (do)		10,199,010	-	-	6%	10,199,008	-	-	10,199,008
Deep Tubewell (do)		13,134,589	-	-	6%	13,134,572	-	-	13,134,572
Pump House (do)		13,332,575	-	-	2%	9,209,235	266,652	-	9,475,886
Tubewell (1st IVSRP)		43,578,699	-	-	6%	38,056,465	404,064	-	38,460,529
Pump House (do)		46,220,180	-	-	10%	38,492,600	3,641,577	-	42,134,177
Pump House (do)		120,771,552	-	-	2%	59,355,589	2,353,939	-	61,709,508
Installation of pump & Transformer (do)		31,053,663	-	-	10%	26,339,570	673,440	-	27,013,010
Treatment Plant (MWSP)		741,037	-	-	6%	364,591	44,462	-	409,053
Tubewell (2nd IVSRP)		25,926,905	-	-	6%	22,598,028	380,593	-	22,978,621
Pump House (do)		18,471,797	-	-	10%	7,229,593	357,525	-	7,587,118
Pipe line (do)		103,500,571	-	-	2%	35,586,834	1,961,357	-	37,558,191
Iron Remover Plant (d0)		7,164,406	-	-	6%	2,957,165	429,864	-	3,387,030
Tubewell Re-generation (do)		1,620,031	-	-	6%	1,523,877	9,946	-	1,533,823
Installation of pump Machinery (do)		26,881,233	-	-	10%	22,090,048	1,336,619	-	23,426,668
Loose tools (do)		1,979,963	-	-	10%	377,452	117,297	-	494,749
Tubewell (3rd IVSRP)		159,220,406	-	-	6%	102,478,834	9,280,825	-	111,759,659
Pump House Equipment (do)		73,285,270	-	-	10%	40,134,487	7,328,527	-	47,463,014
Computer (do)		15,486,461	-	-	15%	8,541,961	1,905,802	-	10,447,763
Transformer (do)		18,369,578	-	-	10%	8,445,624	1,635,358	-	10,080,982
Meter Installation (do)		13,766,677	-	-	10%	4,628,835	1,373,320	-	6,002,156
Pipe line Installation (do)		89,024,553	-	-	2%	14,364,047	1,780,491	-	16,144,538
Pipe line Installation (Non Project)		59,044,763	23,562,077	-	2%	13,740,171	1,652,137	-	15,392,308
Tubewell (do)		64,351,101	-	-	6%	35,336,873	2,812,904	-	38,149,777
Pump House (do)		29,420,051	-	-	10%	17,043,131	2,937,433	-	19,980,565
Tools & Equipment (do)		10,419,679	-	-	10%	9,351,910	158,245	-	9,510,154
Meter Installation at Pump station (do)		35,151,040	-	-	10%	25,571,666	3,150,852	-	28,722,518
Computer Installation (do)		13,923,697	880,081	-	15%	11,098,663	929,279	-	12,027,942
Pump & Motor (do)		71,622,070	9,677,467	-	10%	36,719,141	3,847,955	-	40,567,096
Intercom system (do)		932,431	-	-	10%	912,964	5,330	-	918,294
Electric line Installation (do)		33,719,038	-	-	10%	33,127,843	123,985	-	33,251,827
Digital Steel Camera (do)		24,564	-	-	15%	24,349	80	-	24,430
Huundai Type Video Camera (Do)		1,912,979	-	-	15%	1,844,615	68,299	-	1,912,914
Printer with Accessories (CWSISP)		289,603,142	20,312,697	-	15%	133,255,316	46,487,532	-	179,722,848
ment (do)		290,908,848	20,312,697	-	6%	53,832,346	18,673,293	-	72,505,639
Installation (do)		295,861,332	20,312,697	-	6%	18,263,621	6,323,481	-	24,587,101
Pipeline Installation (do)		13,035,208,719	308,687,246	-	2%	982,673,627	270,033,549	-	1,252,707,176
Construction Deep Tubewell (EWSRP)		93,577,501	-	-	6%	33,595,415	5,614,850	-	39,210,065
Pump House (do)		10,644,456	-	-	10%	5,422,078	1,064,446	-	6,486,523
Computer (do)		1,412,340	-	-	15%	905,111	111,851	-	1,116,962
Equipment (do)		21,634,636	-	-	6%	5,026,706	1,298,078	-	6,324,784
Pipeline (do)		23,891,107	-	-	2%	1,901,012	477,822	-	2,378,834
Pipeline Installation (Pani Project)		2,310,140	-	-	2%	322,563	46,203	-	368,766



Particulars	Notes	C O S T			Rate of Dep.	D E P R E C I A T I O N			WDV as at 30.06.2022		
		As on 01.07.2021	Addition during the year	Adjustments		Total as at 30.06.2022	As on 01.07.2021	Charged during the year		Adjustments	Total as at 30.06.2022
Sundry Assets (UAWMP)		5,576,090	-	-	5,576,090	2%	2,310,169	334,605	-	2,644,734	2,931,356
Mohora water supply project (MWSP)		5,095,903	-	-	5,095,903	6%	1,407,637	293,085	-	1,700,722	3,335,282
Pump (Mohora & Kalurghat Rehab Project)		20,787,757	-	-	20,787,757	6%	10,053,239	1,109,125	-	11,251,365	9,536,392
Pipeline (do)		20,536,189	-	-	20,536,189	2%	5,803,862	410,724	-	6,214,586	14,321,603
Meter (do)		20,044,404	-	-	20,044,404	2%	5,480,979	400,888	-	5,881,867	14,162,537
Mechanical Equipment (do)		762,306,812	-	-	762,306,812	6%	380,403,268	45,738,409	-	426,141,677	336,165,136
Electric Machinery (EPL)		152,142,750	-	-	152,142,750	10%	95,557,654	13,114,374	-	108,672,028	43,470,722
Computer (EWSP)		11,652,849	-	-	11,652,849	15%	6,077,415	1,557,483	-	7,634,898	4,017,950
Pipeline Installation (do)		39,007,047	-	-	39,007,047	2%	9,315,382	780,141	-	10,095,523	28,911,524
Pump House (do)		41,552,610	-	-	41,552,610	10%	19,940,409	4,155,261	-	24,095,670	17,456,940
Tubewell (do)		124,241,844	-	-	124,241,844	6%	49,770,807	7,454,511	-	57,225,317	67,016,527
Installation of Pipe Line (KWSP)		3,342,519,734	-	-	3,342,519,734	6%	990,048,991	200,551,184	-	1,190,600,175	2,151,919,560
Intake Installation (do)		1,239,446,116	-	-	1,239,446,116	6%	288,516,445	74,366,767	-	362,883,212	876,562,904
Pipeline Installation (do)		10,480,932,549	-	-	10,480,932,549	2%	1,176,753,625	209,618,651	-	1,386,372,276	9,094,560,273
Office & Laboratory Equipment (Vandal Junj project)		199,500	69,825	-	269,325	6%	69,825	-	-	69,825	199,500
Computer (EPL)		1,820,731	-	1,820,731	1,820,731	15%	68,277	-	68,277	-	-
Pipeline installation (do)		20,712,784,582	-	20,712,784,582	20,712,784,582	2%	103,563,923	-	103,563,923	-	-
Sub Total		53,450,626,160	403,814,787	20,714,605,312	33,139,835,635		6,068,922,492	1,002,341,938	103,632,200	6,967,632,230	26,172,203,406

5.04 Vehicles

Particulars	Notes	C O S T			Rate of Dep.	D E P R E C I A T I O N			WDV as at 30.06.2022		
		As on 01.07.2021	Addition during the year	Adjustments		Total as at 30.06.2022	As on 01.07.2021	Charged during the year		Adjustments	Total as at 30.06.2022
1st IWSRP		14,150,400	-	-	14,150,400	20%	11,456,637	1,346,880	-	12,803,517	1,346,883
2nd IWSRP		9,423,294	-	-	9,423,294	20%	8,641,986	390,649	-	9,032,635	390,559
Non Project		33,131,441	-	-	33,131,441	20%	29,212,855	1,707,523	-	30,920,378	2,211,063
3rd IWSRP		14,892,203	-	-	14,892,203	20%	9,853,508	2,519,347	-	12,372,854	2,519,349
CWSISP		339,119,797	20,312,697	-	359,432,494	20%	217,370,978	29,965,447	-	247,336,425	112,096,069
KWSP		583,633,320	-	-	583,633,320	20%	541,265,173	27,302,935	-	568,568,108	15,065,212
Common Fixed Assets		1,509,500	-	-	1,509,500	20%	1,509,480	-	-	1,509,480	20
Vandaljunj project		4,960,000	4,959,896	-	9,919,896	20%	4,960,000	-	-	4,960,000	4,959,996
EWSP		22,612,463	-	-	22,612,463	20%	18,594,509	2,008,973	-	20,603,483	2,008,980
Mohora Kalurghat Project (MWSP)		49,843,877	-	-	49,843,877	20%	48,180,073	831,901	-	49,011,974	831,904
Mohora Kalurghat Project (MKWTP)		2,193,613	-	-	2,193,613	20%	2,193,612	-	-	2,193,612	1
Pani Project		1,164,406	-	-	1,164,406	20%	1,160,123	2,141	-	1,162,264	2,142
Sub Total		1,076,634,312	25,272,693	-	1,101,907,005		894,398,933	66,075,795	-	960,474,728	141,432,277

5.05 Furniture and Fixtures

Particulars	Notes	C O S T			Rate of Dep.	D E P R E C I A T I O N			WDV as at 30.06.2022		
		As on 01.07.2021	Addition during the year	Adjustments		Total as at 30.06.2022	As on 01.07.2021	Charged during the year		Adjustments	Total as at 30.06.2022
SRP		13,760,191	-	-	13,760,191	10%	4,622,347	1,373,320	-	5,995,668	7,764,524
Project		4,955,391	111,845	-	5,067,236	10%	4,446,158	140,903	-	4,587,060	480,175
Office Equipment (Non project)		516,601	-	-	516,601	10%	407,302	20,416	-	427,718	88,883
EWSP		654,423	-	-	654,423	10%	238,509	65,442	-	303,951	350,472
Common Fixed Assets		4,688,530	-	-	4,688,530	10%	4,687,227	-	-	4,687,226	1,304
Sub Total		24,575,136	111,845	-	24,686,980		14,401,542	1,600,082	-	16,001,623	8,685,357



5.06 Transportation & Equipment

Particulars	Notes	C O S T		Rate of Dep.	D E P R E C I A T I O N		WDV as at 30.06.2022
		As on 01.07.2021	Addition during the year		Charged during the year	Adjustments	
Phase -2		4,573,707	-	20%	4,573,091	-	16
Sub Total		4,573,707	-		4,573,091	-	16

5.07 Intangible Assets

Particulars	Notes	C O S T		Rate of Dep.	D E P R E C I A T I O N		WDV as at 30.06.2022
		As on 01.07.2021	Addition during the year		Charged during the year	Adjustments	
Website & Software Development (Phase -1)		153,000	-	15%	22,950	-	107,100
Sub Total		153,000	-		22,950	-	107,100

Summary of Fixed Assets Project Wise

Particulars	Notes	C O S T		Rate of Dep.	D E P R E C I A T I O N		WDV as at 30.06.2022
		As on 01.07.2021	Addition during the year		Charged during the year	Adjustments	
2000 (1st Phase)		274,182,965	-		248,642,048	-	23,912,749
2010 (2nd Phase)		1,161,767,634	-		913,488,034	-	205,684,614
2020 (Non Project)		1,154,689,972	316,806,501		258,426,395	-	1,186,097,620
2030 (1st IWSRP)		255,774,493	-		173,700,841	-	73,653,752
2040 (UAWMP)		5,576,090	-		2,310,169	-	2,931,355
2050 (2nd IWSRP)		203,926,004	-		101,166,092	-	97,736,953
2060 (MWSP)		14,552,455	-		389,709	-	14,114,494
2070 (3rd IWSRP)		449,551,579	-		194,787,969	-	227,267,094
2080 (MWSP)		54,939,781	-		49,647,610	-	4,167,185
2090 (KWSP)		18,819,773,041	-		3,665,201,868	-	14,521,047,369
2100 (EPL)		152,142,750	-		95,557,554	-	43,470,822
2195 (MKWTRP)		2,193,613	-		2,193,612	-	1,30
2196 (EWSP)		253,522,065	-		105,024,330	-	121,869,804
2200 (Com. Fix. Asst)		6,198,030	-		6,196,707	-	1,323,31
2301 (Pani proj)		3,474,546	-		1,482,686	-	1,943,516.42
2312 (EWSRP)		154,815,098	-		47,617,023	-	56,405,772.39
2395 (MKRP)		823,675,162	-		401,741,348	-	449,489,494.72
2412 VandalJun project		698,022,079	5,164,654		5,164,659	-	5,164,659
2396 (CWSISP)		15,305,783,745	450,876,126		1,454,764,683	-	1,840,901,806
3110 (KWSP-2)		20,714,605,312	-		103,632,200	-	-
Grand Total		60,509,166,417	772,847,281		7,831,735,537	103,632,200	8,947,355,714

Depreciation Allocation Schedule		
Particulars	Basis of Allocation	Amount
Operating Expenses	85%	1,036,364,522
Administrative & General Expenses	15%	182,887,857
Total	100%	1,219,252,379



CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
SCHEDULE OF CAPITAL WORK IN PROGRESS
FOR THE YEAR ENDED 30 JUNE 2022

6.00 CAPITAL WORK-IN-PROGRESS

Particular	Balance as on 01.07.2021	Addition	Capitalized	Balance as at 30.06.2022
Bhandajuni Project	8,192,315,377	2,746,086,877	-	10,938,402,254
CWSISP	482,635,937	154,737,390	637,373,327	-
Karnafully Water Supply Project - 2	3,150,390,768	22,908,377,810	-	26,058,768,577
Non-Project (Revenue)	-	316,806,502	316,806,502	-
PESSCM-1	407,451,824	4,448,315,990	-	4,855,767,814
For the year 2021-2022	12,232,793,906	30,574,324,569	954,179,829	41,852,938,645
For the year 2020-2021	26,382,925,489	8,696,671,393	22,846,802,976	12,232,793,906





Note(s)	Amount in Taka	
	30 June 2022	30 June 2021
7.00 Reimbursable Expenses	297,794	297,794
8.00 INVENTORY		
1st Phase	198,100	198,100
Pani Project	154,557	154,557
	350,657	350,657
9.00 INVESTMENTS		
Investment in FDR	1,950,956,472	1,675,042,904
	1,950,956,472	1,675,042,904
Details have been shown in "Annexure - A"		
10.00 ACCOUNTS RECEIVABLE		
Opening Balance	821,483,822	812,869,289
Bill During the year	1,798,894,447	1,423,705,665
	2,620,378,269	2,236,574,954
Collection During the year	(1,510,398,523)	(1,415,091,133)
	1,109,979,746	821,483,822
11.00 OTHER RECEIVABLE		
Interest on FDR	37,737,387	30,701,865
	37,737,387	30,701,865
Details have been shown in "Annexure - B"		
12.00 ADVANCE, DEPOSITS & PRE-PAYMENTS		
Advance to Projects	12.01 1,647,548,566	2,035,786,856
Advance to Suppliers	12.02 12,449,107	12,006,437
Advance Against LC	12.03 33,986,955	33,986,955
Advance Income Tax	12.04 842,224,495	781,271,908
Advance to Staff	12.05 10,592,308	8,772,070
Loan to Employees	12.06 39,745,402	29,286,214
Other Advances	12.07 11,384,411	13,292,144
	2,597,931,244	2,914,402,584
12.01 Advance to Projects		
Advance to City Corporation (Mohora water supply project)	1,204,989	1,204,989
Advance to Contractors (1st INTERIM)	494,763	494,763
Advance to Contractors (1st phase)	16,653,594	16,653,594
Advance to Contractors (2nd INTERIM)	14,877,714	14,877,714
Advance to Contractors (2nd phase)	4,183,296	4,183,296
Advance to Contractors (3rd interim)	10,404,509	10,404,509
Advance to Contractors (Mohora)	1,214,746	1,214,746
Advance to D.C. Ctg (Modhunaghat	47,000,000	47,000,000
Commissioner of custom (CD VAT)-	94,019,950	498,381,092
Commissioner of custom (CD VAT)-	103,030,784	103,030,784
Commissioner of custom (CD VAT)-	772,866,902	818,739,986
Commissioner of custom (Govt. Duty)	519,571,764	519,571,764
Deposit and prepayments (2nd phase)	29,620	29,620
Chattoagram Water Supply & Improvement Sanitation Program	61,995,935	-
	1,647,548,566	2,035,786,856
12.02 Advance to Suppliers		
Advance to Suppliers (1st phase)	9,475,843	9,033,173
Advance to Suppliers (2nd IWSRP)	57,200	57,200
Advance to Suppliers (3rd interim)	1,860,366	1,860,366
Advance to Suppliers (EWSP)	181,470	181,470
Advance to Suppliers (Mohora project)	500,000	500,000
Advance to Suppliers(Mohora kalurghat project)	374,228	374,228
	12,449,107	12,006,437





Note(s)	Amount in Taka		
	30 June 2022	30 June 2021	
12.03 Advance Against LC			
Letter of credit (1st Interim)	730,298	730,298	
Letter of credit (2nd Interim)	2,113,058	2,113,058	
Letter of credit (3rd Interim)	284,404	284,404	
Letter of credit (KWSP)	1,734,197	1,734,197	
Letter of credit (MKRP)	29,145,002	29,145,002	
	33,986,955	33,986,955	
12.04 Advance Income Tax			
Advance Income Tax	128,914,147	124,581,819	
AIT for imported materials and vehicles	687,816,283	641,950,078	
Advance Income Tax against FDR	25,494,065	14,740,013	
	842,224,495	781,271,908	
12.05 Advance to Staff			
Advance to staff (BJWSP)	164,597	164,597	
Advance to staff (1st phase)	6,746,741	5,488,452	
Advance to staff (2nd IWSRP)	2,500	2,500	
Advance to staff (2nd phase)	7,973	7,973	
Advance to staff (3rd Interim)	183,728	183,728	
Advance to staff (Karnaphully Project)	475,102	475,102	
Advance to staff	33,636	33,636	
Advance to staff (KWSP-2)	266,468	225,111	
Advance to staff (Mohora Kalurghat Project)	27,358	27,358	
Advance to staff (MWSP)	11,578	11,578	
Advance to staff and officer (EWSP)	23,936	23,936	
Advance to staff and officer (EWSRP)	5,000	5,000	
Advance to staff for natural calamities	5,460	5,460	
Advance to staff/officer (CWSISP)	1,974,331	2,117,641	
Advance to staff provident fund	658,902	-	
Advance to staff Nurul Islam	5,000	-	
	10,592,308	8,772,070	
12.06 Loan to Employees			
Vehicle loan	2,518,084	4,098,086	
Computer loan	1,167,739	1,361,583	
House Building loan	36,059,579	23,826,545	
	39,745,402	29,286,214	
12.07 Other Advances			
Security Deposit to Other Organization (Debt. service charge)	2,731,453	2,731,453	
Store materials lend to other Organization	23,953	23,953	
Advance Gas Bill	496,659	291,584	
Advance Electricity Bill	-	4,700,478	
Prepaid Overtime	5,365,717	2,798,147	
Advance for Flood affected people	15,725	15,725	
Materials and goods in transit	2,730,804	2,730,804	
Deduct from salary	20,100	-	
	11,384,411	13,292,144	
13.00 CASH AND CASH EQUIVALENTS			
Cash in Hand	-	-	
Cash at Bank	13.01	1,216,451,758	
		737,124,280	
		1,216,451,758	
13.01 Cash at Bank			
Short Term Deposit (STD) Accounts	Branch	Accounts No.	
AB Bank Limited	Bahaddarhat	768283-430	8
AB Bank Limited	Anderkilla	79314-430	4,673,181
Agrani Bank Limited	Laldighi	1274	(38,321,756)
Agrani Bank Limited	Laldighi	4797	284
Agrani Bank Limited	Laldighi	STD-0067	1,116,425
Al Arafah Islami Bank Limited	Jubilee Road	5718	3,805,850
			8
			4,685,022
			8,039,865
			284
			1,098,558
			4,275,310





Short Term Deposit (STD) Accounts	Branch	Note(s) Accounts No.	Amount in Taka	
			30 June 2022	30 June 2021
Bangladesh Commerce Bank Limited	Muradpur	0017	-	10,249
Bangladesh Commerce Bank Limited	Agrabad	0041	2,596,891	2,413,696
Basic Bank Limited	Agrabad	0396	11,209,847	32,510,742
Basic Bank Limited	Agrabad	0492	113,130,135	8,080,516
Basic Bank Limited	Agrabad	0648	4,114,649	3,703,333
Basic Bank Limited	Agrabad	0680	(70,334)	(70,703)
Basic Bank Limited	Agrabad	3220	1	1
City Bank Limited	Agrabad	4193001	18	18
Dhaka Bank Limited	Khatungonj	0894	37,666	36,988
Dhaka Bank Limited	CDA Avenue	1784	1,992,112	1,364,803
Eastern Bank Limited	Agrabad	42800	1,019,429,440	15,981,975
Eastern Bank Limited	Agrabad	4946	488,209	784,633
First Security Islami Bank Limited	Probortak	STD-2653	1,610,134	117,570
Global Islami Bank Limited	Jubilee Road	0990	425,596	378,361
Islami Bank Bangladesh Limited	Anderkilla	2914	2,587,590	2,148,811
Janata Bank Limited	City Corporation	2920	1,096,645	-
Janata Bank Limited	Dewanhat Corporate	0936	564,761	551,831
Janata Bank Limited	Wasa Corporate	1724	9,483	9,251
Janata Bank Limited	Wasa Corporate	2277	53,815,018	24,315,233
Janata Bank Limited	Wasa Corporate	2501	50,239	50,073
Janata Bank Limited	Wasa Corporate	2595	711,576	5,857,312
Janata Bank Limited	Firingi bazar	2649	615,397	732,018
Janata Bank Limited	Wasa Corporate	2650	303,985	11,684,396
Janata Bank Limited	Wasa Corporate	2692	496,802	3,596,065
Janata Bank Limited	Wasa Corporate	3117	15,506,146	17,266,959
Janata Bank Limited	Wasa Corporate	3222	323,486	2,016,122
Janata Bank Limited	Wasa Corporate	3834	1,222,598	3,182,552
Janata Bank Limited	Wasa Corporate	3915	8,078,644	1,629,577
Janata Bank Limited	Wasa Corporate	3921	3,115	3,115
Janata Bank Limited	Wasa Corporate	3966	9,681,940	1,590,252
Janata Bank Limited	Sadharon Bima	44004	395	386
Janata Bank Limited	Wasa Corporate	5915	110,829	107,973
Janata Bank Limited	Wasa Corporate	7510	2,861,130	56,780,224
Janata Bank Limited	Kodomtali	7670	725,531	143,928
Janata Bank Limited	Muradpur	7899	7,194,117	1,737,101
Janata Bank Limited	Laldighi	8017	375,428	367,031
Janata Bank Limited	Sadarghat	8602	4,336,833	1,040,336
Janata Bank Limited	Wasa Corporate	8869	2,901,791	16,200,703
Janata Bank Limited	Jubilee Road	9335	47	47
Janata Bank Limited	Kajir Dewri	6081	3,272,584	3,272,584
Janata Bank Limited	Kornelhat	9507	1,224,263	1,306,340
Janata Bank Limited	Wasa Corporate	9821	8,598,094	41,494,791
Janata Bank Limited	Kalurghat	6274	3,503	3,417
Janata Bank Limited	Wasa Corporate	3729	153,745	5,972,629
Janata Bank Limited	Wasa Corporate	3788	10,604,033	11,594,961
Janata Bank Limited	Pahartali	6433	2,394,410	2,108,290
Janata Bank Limited	Wasa Corporate	2463	54,713	54,431
Janata Bank Limited	Wasa Corporate	2544	490,628	479,263
Janata Bank Limited	Wasa Corporate	2749	1,762	2,845
Janata Bank Limited	Wasa Corporate	2820	4,039,905	3,554,085
Janata Bank Limited	Wasa Corporate	3028	13,082,372	13,098,522
Janata Bank Limited	Wasa Corporate	3052	269,876	264,199
Janata Bank Limited	Wasa Corporate	3150	30,448	30,791
Janata Bank Limited	Wasa Corporate	3699	1,790	2,873
Janata Bank Limited	Wasa Corporate	3777	20,000	20,000
Janata Bank Limited	Wasa Corporate	5231	(89,798,828)	232,847,926
Janata Bank Limited	Wasa Corporate	7621	-	90,226,838
Janata Bank Limited	Wasa Corporate	8782	396,703	14,261,558
Janata Bank Limited	Laldighi	7614	57	6,805
Janata Bank Limited	Wasa Corporate	9774	-	384
Mercantile Bank Limited	Agrabad	3397	3,552,589	2,173,918





Short Term Deposit (STD) Accounts	Branch	Note(s) Accounts No.	Amount in Taka	
			30 June 2022	30 June 2021
Midland Bank Limited	CDA Avenue	1304	205,223	121,799
Mutual Trust Bank Limited	Muradpur	0395	193,573	3,334
National Bank Limited	Chawk Bzar	3352	3,663,097	2,065,638
NRB Bank Limited	O.R. Nizam	2513	387,860	71,122
NRB Bank Limited	O R Nizam Roac	3827	53,735,137	71,033,198
NCC Bank Limited	Hallshahar	0123	1,122,540	-
One Bank Limited	Chandgaon	0639	5,235,679	103,140
One Bank Limited	Jubilee Road	8006	6,997,832	6,875,956
Premier Bank Limited	O.R. Nizam	0685	3,330	297,271
Pubali Bank Limited	Mehedibag	0286	1,231,317	1,233,955
Shahjalal Islami Bank Limited	Agrabad	1164	2,541,499	334,169
Social Islami Bank Limited	Hallshahar	0681	12,099,849	14,116,688
Sonali Bank Limited	Laldighi	0467	1,700,264	3,321,669
Sonali Bank Limited	Agrabad	0815	73,919	72,896
South East Bank Limited	Momin Road	0337	2,918,614	2,443,069
Standard Bank Limited	Agrabad	1495	2,736,563	1,441,517
United Commercial Bank Limited	Dampara	0168	13,418,390	14,879,710
Union Bank Limited	Laldighi	0642	5,342,615	2,968,513
United Commercial Bank Limited	Agrabad	0048	2,133	2,102
United Commercial Bank Limited	Chawk Bazar	0067	5,665	5,483
Sub total - A			1,311,898,525	778,607,208
Current Deposit (CD) Accounts				
Janata Bank Limited	Wasa Corporate	CD-2	(114,318,216)	(36,345,751)
Janata Bank Limited	Wasa Corporate	STD-48/6	(1,113,745)	(1,122,372)
Janata Bank Limited	Wasa Corporate	CD-197	(14,806)	(14,806)
Janata Bank Limited	Wasa Corporate	2315	-	(4,000,000)
Janata Bank Limited	Wasa Corporate	7163	20,000,000	-
Sub total - B			(95,446,767)	(41,482,929)
Total - (A+B)			1,216,451,758	737,124,280
14.00 CAPITAL FUND				
Grant		14.01	17,791,759,228	12,108,603,517
Equity		14.02	860,662,329	860,662,329
			18,652,421,557	12,969,265,846
14.01 Grant				
Balance as on 01 July 2021			12,108,603,517	9,233,540,317
Receive During the year			5,706,100,000	2,875,063,200
			17,814,703,517	12,108,603,517
Payment During the year			(22,944,288)	-
Balance as at 30 June 2022			17,791,759,229	12,108,603,517
14.01.01 Grant				
Capital Grant			7,191,958	7,191,958
Grant for relief and rehabilitation from United States			899,393	899,393
Grant for Modunaghat water supply project			60,192,000	60,192,000
Grant for Mohora & Kalurghat Rehabilitation Project			866,356,708	866,356,708
Construction of Power Line and Procurement of Diesel, Generator Project			147,000,000	147,000,000
Grant for Pani Project			836,774	836,774
Grant for 2nd IWSRP			219,283,000	219,283,000
Govt. Grant KWSP-2			5,376,491,297	4,676,491,297
Return to Govt.			252,537,005	252,537,005
Grant for CWSISP			1,740,159,605	1,762,001,138
Govt. Grant EWSRP			142,249,000	142,249,000
PESSCM-1			4,798,733,488	418,836,244
Fund Receive from Govt.			4,171,800,000	3,546,700,000
Reimbursable Loan Sewer Feasibility			2,700,000	2,700,000
Unaccounted of Water Mnge. Prog.			5,329,000	5,329,000
			17,791,759,228	12,108,603,517





Note(s)	Amount In Taka	
	30 June 2022	30 June 2021
14.02 Equity		
Opening Balance	860,662,329	860,662,329
Received During the year	-	-
	<u>860,662,329</u>	<u>860,662,329</u>
Payments During the year	-	-
Closing Balance	<u>860,662,329</u>	<u>860,662,329</u>
14.02.01 Equity		
Equity Interest on 1st Phase	178,773,238	178,773,238
Equity Interest on CMC Loan	432,098	432,098
Equity 1st Phase	13,868,478	13,868,478
Equity- Principal on CMC Loan	596,650	596,650
Equity (2nd Phase)	565,777,869	565,777,869
Equity for Sewerage Feasibility Study	200,000	200,000
Equity for Mohora Water Supply Project	101,014,000	101,014,000
	<u>860,662,329</u>	<u>860,662,329</u>
15.00 REVALUATION RESERVE	<u>45,753,399</u>	<u>45,753,399</u>
Physical inventory of Fixed Assets was taken by the Management on 31 December 1979 and the Assets had been revalued at current replacement cost as of 30 June 1980 to fulfil the precondition of credit number 1001-BD imposed by IDA vide Aid Memoire dated 12 July 1979. The revaluation was approved by the Board of Members in their 105th General Meeting held on 19 June 1980.		
16.00 RETAINED EARNINGS		
Balance as on 01 July 2021	(5,358,146,763)	(4,311,811,252)
Prior year Adjustment	16.01 210,922,054	(21,073,182)
Adjusted Balance as on 01 July 2021	<u>(5,147,224,709)</u>	<u>(4,332,884,434)</u>
Net Income/(Loss) after Tax for the year	(804,080,648)	(1,025,262,329)
Balance as at 30 June 2022	<u>(5,951,305,357)</u>	<u>(5,358,146,763)</u>
16.01 PRIOR YEAR ADJUSTMENT		
Bank Interest	100,158,544	(21,500,257)
Dearness Allowance	34,377	-
Depeciation Adjustments KWSP-2 & Bandaljuri	108,796,854	-
Encashment Adjustment	195,860	63,857
Ex. Deduct House Rent	65,377	60,964
Extra Payment Deduction Salary	1,552,830	127,250
House Rent Deduction	-	4,832
Night Allowances	69,705	124,425
Overtime Salary	10,835	4,846
Petrol Cost Adjustment	-	2,222
Provident Fund Adjustment	-	5,027
Washing Allowance	22,883	31,352
Water Tax	14,790	2,300
	<u>210,922,054</u>	<u>(21,073,182)</u>
17.00 LONG TERM LIABILITIES		
1st Interim Water Supply & Rehalitation Project (IWSRP)-GOB	238,776,000	248,725,000
3rd Interim Water Supply & Rehalitation Project (IWSRP)-GOB	451,994,880	470,828,000
Karnafully Project, Donor-JBIC,FC (Japan Bank for International Corp.)	9,774,355,755	9,774,355,755
Karnafully Water Supply Project (GOB)	17.01 8,105,191,000	8,105,191,000
KWSP - 2	17.02 21,071,819,626	19,529,992,652
Chattogram Water Supply & Improvement Sanitation Project,(CWSISP Fund Receive From FC)	17.03 13,511,437,440	13,869,847,433
Fund Received From Korea EDFC Loan (Vandaljuri Project)	17.04 7,898,030,840	6,192,277,991
	<u>61,051,605,540</u>	<u>58,191,217,831</u>
17.01 Karnafully Water Supply Project (GOB)		
Opening Balance	8,105,191,000	8,128,881,000
Loan Received During the year	-	-
	<u>8,105,191,000</u>	<u>8,128,881,000</u>
Payment During the year	-	23,690,000
Closing Balance	<u>8,105,191,000</u>	<u>8,105,191,000</u>





Note(s)	Amount in Taka	
	30 June 2022	30 June 2021
17.02 KWSP-2		
Opening Balance	19,529,992,652	16,864,427,963
Loan Received During the year	1,541,826,974	2,665,564,889
	<u>21,071,819,626</u>	<u>19,529,992,852</u>
Payment During the year	-	-
Closing Balance	<u>21,071,819,626</u>	<u>19,529,992,852</u>
17.03 Chattogram Water Supply & Improvement Sanitation Project (CWSISP Fund Receive From FC)		
Opening Balance	13,869,847,433	13,151,190,883
Loan Received During the year	-	797,861,467
	<u>13,869,847,433</u>	<u>13,949,052,150</u>
Payment During the year	358,409,993	79,204,717
Closing Balance	<u>13,511,437,440</u>	<u>13,869,847,433</u>
17.04 Fund Received From Korea EDFC Loan (Vandaljuri Project)		
Opening Balance	6,192,277,991	5,486,539,866
Loan Received During the year	1,705,752,848	705,738,125
	<u>7,898,030,840</u>	<u>6,192,277,991</u>
Payment During the year	-	-
Closing Balance	<u>7,898,030,840</u>	<u>6,192,277,991</u>
18.00 ACCOUNTS PAYABLE		
1st Phase(1st Project)	305,928	112,961
2nd Phase(1st Project)	322,504	322,504
1st Interim Water Supply & Rehalitation Project (IWSRP)	90,742	90,742
2nd Interim Water Supply & Rehalitation Project (IWSRP)	542,470	542,470
3rd Interim Water Supply & Rehalitation Project (IWSRP)	36,883	36,883
Mohora Water Supply Project	449,615	449,615
Payable to Govt. (Mohora Phase-2)	-	13,924,280
Accounts Payable (Mohora & Kalurghat Rehabilitation Project)	5,448,183	5,448,183
Madhunaghat Water Supply project	14,285	14,285
Kamafully Water Supply Project (GOB)	456,173	456,173
Emergency Water Supply Project	199,695	199,695
Pani Project	1,209,974	1,209,974
EWSRP	1,054,926	1,054,926
Chattogram Water Supply & Improvement Sanitation Program (CWSISP)	-	120,131,365
Accounts Payable 1519	51,430	-
Accounts Payable 1524 (PESSCM)	952,013,429	-
	<u>962,196,237</u>	<u>143,994,055</u>
19.00 CREDITORS FOR EXPENSES		
Accrued Interest EDFC Loan Foreign	3,054,824	2,426,522
Accrued Interest on 1st IWSRP	313,097,224	310,709,464
Accrued Interest on 3rd interim	169,248,028	164,728,080
Accrued Interest on IDA Loan (2nd Phase)	776,714,846	776,714,846
Accrued interest on JBIC (KWSP F.C)	493,957,882	493,957,882
Accrued Interest on KWSP	715,655,670	536,860,202
Accrued Interest on KWSP (GOB)	891,362,430	891,362,430
Accrued Interest on KWSP -2	417,562,191	415,581,639
Accumulated Debt On Interest (CWSISP, W.B)	707,447,490	570,628,480
Audit Fee	120,000	120,000
Dep. Adjustment KWSP	14,555	14,555
Employee Provident Fund	-	6,929,793
External Audit Fee	637,500	460,000
Federal Insurance Co.	-	40,000
Insurance Payable	304,799	304,799
Group Insurance Demand	340,000	350,000





Note(s)	Amount In Taka	
	30 June 2022	30 June 2021
Income Tax Payable	55,516,199	43,333,294
KWSP-1	-	4,532,500
Misc. Payable	9,363,006	9,363,007
Salary & Allowance Payable (PESSCM)	1,000	1,000
Salary & Allowance Payable (KWSP-2)	431,296	27,746
Salary & Allowance Payable (Bhandal Juri)	10,694	-
Other Fine	291,099	264,410
Adjustment of Fixed Assets	11,900	-
Income Tax Consultant Payable	2,603	-
	4,555,145,136	4,228,710,649

20.00 CREDITORS FOR OTHER FINANCE

Advance Received Against Deposit Works	133,481,555	94,479,475
AIT at Source	527	10,460
Customers Security Deposits	115,349,355	110,174,855
Customers Security Deposits	115,659,300	87,110,800
Income Tax Deduction (KWSP)	142,228	142,228
Income Tax Deduction from Contractors & Suppliers (EWSP)	1,282,232	1,282,232
Income Tax Deduction from Contractors & Suppliers (Pani)	1,255	1,255
Income Tax Deduction from 1521	-	265
Income Tax Deduction from Contractors & Suppliers EWSRP	544,797	544,797
Income Tax Deduction from Contractors (Non Project)	10,000,400	8,633,865
Income Tax Deposit Work	41,094	12,656
Income Tax From Contractors & Suppliers (CWSISP)	3,128,172	5,503,980
Income Tax Deduction from 1512	942	-
Income Tax Deduction from 1526	53,793,920	-
Lease of Street Hydrant	24,217	24,217
Security Deduction from Contractors & Suppliers (CWSISP)	6,992,582	19,710,209
Security Deduction from Contractors & Suppliers (MKRP)	365,411	365,411
Security Deduction from Contractors & Suppliers EWSRP	160,711	160,711
Security Deduction from Contractors (1st IWSRP)	110,649	110,649
Security Deduction from Contractors (2nd IWSRP)	1,287,013	1,287,013
Security Deduction from Contractors (3rd IWSRP)	637,008	637,008
Security Deduction from Contractors (Modhunaghat)	590	590
Security Against Water & Electricity Bill	1,000	1,000
Security Deduction from Contractors (KWSP)	452,434,795	452,434,795
Security Deduction payable	7,946,397	208,793
Security Deposit (Deposit Work)	531,284	723,759
Security Deposit (Mohora Project)	10,927	10,927
Security Deposit and Other Deduction from Contractors & Suppliers	102,159,899	76,070,930
Security Deposit payable- BJWSP	1,523,618	37,565
Security Payable	-	331,314
Staff Welfare Fund	60	309,624
Suppliers L/C Commission	53,653	53,653
VAT Deduction from Contractors & Suppliers (CWSISP)	1,981,479	1,836,396
VAT Deduction from Contractors & Suppliers (1513)	32,000	2,000
VAT Deduction from Contractors & Suppliers (1522)	-	994
VAT Deduction from Contractors & Suppliers (EWSP)	306,212	306,212
VAT Deduction from Contractors & Suppliers (Pani)	32,565	32,565
VAT Deduction from Contractor & Suppliers (Non Project)	6,230,138	5,732,261
VAT Deduction from Contractors & Suppliers EWSRP	512,380	512,380
VAT Payable Deposit Work	231,417	36,230
VAT Payable 1527	53,888,078	-
	1,070,879,860	868,833,674





Note(s)	Amount in Taka	
	01 July 2021 to 30 June 2022	01 July 2020 to 30 June 2021
21.00 OPERATING REVENUE		
A) Revenue From Water (Annexure-C)		
Private	1,411,808,472	1,223,980,669
Government	229,260,234	194,250,998
Loose Water Sale	5,429,500	5,474,100
Sub Total - A	1,646,498,206	1,423,705,665
B) License and Renewal Fee of Tube well		
License & Renewal Fee	114,045,305	126,672,332
Sub Total - B	114,045,305	126,672,332
Total (A+B)	1,760,543,511	1,550,377,997
22.00 OTHER INCOME		
Departmental Charge	2,059,252	-
Development Charge Against New Water Connection	16,589,852	14,992,210
House Rent- Officers and Staff	4,196,302	3,814,567
Income From Recruitment	3,422,250	122,000
Interest on House Building and Motorcycle Loan	2,493,609	2,715,430
Meter Testing & Fittings Fee	36,950,253	40,100,114
New Connection Fee	15,629,910	27,938,448
Other Income Sundry income	961,541	6,362,560
Sale of Saddle	13,329,000	11,614,100
Transportation Fair	330,934	233,528
House Rent- From Tenants	669,600	-
Surcharge Against Water Bill	27,393,219	-
	124,025,722	107,892,957
23.00 Financial Income		
Interest on FDR	110,178,321	135,042,211
Bank Interest (Short-term)	35,736,668	57,360,854
	145,914,989	192,403,065
24.00 OPERATING EXPENSES		
Chemical Expense	84,218,216	90,839,006
Electricity Expense (Pump)	650,523,542	564,952,605
Internet Expense Operation	156,564	134,950
Depreciation	5.00 1,036,364,522	1,217,320,120
Salary & Allowances	242,412,343	236,908,782
Chemical Expense Mod-1	281,117	499,550
Leave Encashment	1,592,060	2,665,821
Printing & Stationery Mod-1	10,655	23,512
Printing & Stationery Mod-2 Office	2,600	3,600
Repair & Maintenance Gas Line	266,072	100,000
Repair Building Mod-1	2,834,821	1,029,019
Repair Building Mod-2	1,894,671	4,824,422
Repair & Main Mod-2	4,883,990	1,170,699
Repair & Main Pumps & Motors MOD-1 Office	2,688,526	2,983,775
Repair Pipe Line	5,767,724	9,568,179
Repair Pipe Line Mod-1	13,981,567	9,870,803
Spare Parts Office	83,584	86,885
Tubewell Repair	475,268	967,271
Tubewell Regeneration	2,342,841	942,801
Uniforms MOD-1 Office	465,683	521,118
Uniforms MOD-2 Office	495,788	385,716
Repair & Main.Pump House Booster Station	354,874	1,374,774



Note(s)	Amount in Taka	
	01 July 2021 to 30 June 2022	01 July 2020 to 30 June 2021
Repair & Main Office Equip Booster Station	1,616,933	680,504
Repair & Main Pump Line	819,717	548,016
Uniform Booster Station	-	7,092
Repairs of Building	1,270,939	-
Repair Building Mohora	1,564,320	880,748
Repair Pipeline Mohora	646,000	614,698
Repair Reservoir Mohora	1,644,123	370,776
Uniform Mohora	-	11,032
Repairs of Pumphouse & Reserver	2,880,119	3,148,072
Repair of Pump & Motor	13,637,895	13,016,716
Telephone Expense	99,559	128,308
Chemical Expense Mohora	7,475	89,700
Conveyance Expense Mohora	7,310	42,095
PF Contribution	5,186,733	5,338,646
Postal & Telegram MOD-2 Office	1,100	1,500
Printing & Stationery	17,900	20,180
Providend Fund Mohora	1,080,947	1,130,472
Repair Building MOD-2 Maint	48,503	8,035
Repair Furniture MOD-2 Office	-	1,193,535
Repair Pipe Line MOD-2 Source	-	859,716
Repair & Main. Pipeline	3,383,540	440,023
Repair & Main. Building Mod-1	48,093	13,990
Repair & Main. Of Pump House	-	1,254,768
Repair & Main. Equip.& Tools	11,595	820,154
Repair & Main. Pumphouse	1,407,162	286,025
Repair & Main. Building	35,018	15,367
Repair & Main.Pump House Mod-1 Maint.	-	96,527
Repair & Main. Pipe Line Mod-1	-	490
Repair & Main. Reserver MOD-1 Office	431,329	867,930
Transportation Expense Booster Station	-	5,170
Travel Allowance Nasirabad Booster	8,674	6,137
Travel & Conveyance (Shwtp)	11,418	32,580
Travelling & Conveyance Mod-1 Mait	15,752	29,345
Travelling & Conveyances MOD-1 Office	1,850	4,230
Travelling & Conveyances	10,815	38,690
Uniform	-	19,008
Miscelineous Expense	169,868	-
Personal Expense	63	-
Repairs & Main. Furniture Mohora	5,330	-
Repairs & Main. CWASA Road	220,766	-
Repairs & Main. Machinery	831,383	-
	2,089,219,257	2,179,192,680

25.00 ADMINISTRATIVE & GENERAL EXPENSES

Admin.Exp.(Salary/Overtime)	117,268,172	115,159,781
Advertisement Common Expenses	1,015,492	683,427
Audit Fee	302,859	230,000
Authority Income Tax	-	-
Bank Charge FDR	722,000	902,345
Bank Charge Common Exp.	774,915	525,417
Board Chairman & Member Honorium	26,504,130	1,190,500
Board Meeting Expenses	110,156	150,968
Books & Piriodicals Common	79,521	131,027
Cleaning Expenses	674,367	348,166
Consultancy Fee	12,998,618	-
Depreciation	182,887,857	214,821,198
Digital & Development Fair	335,243	-



Note(s)	Amount in Taka	
	01 July 2021 to 30 June 2022	01 July 2020 to 30 June 2021
Disaster Management Cost	351,840	279,204
Electrical Goods	300,000	294,038
Electricity Expenses Office	5,801,167	2,609,251
Entertainment Admin & General Expenses	475,499	217,351
Fuel Expenses Transport	8,422,648	7,910,784
General Expenses	-	488,360
Gratuity Expenses	10,030,770	12,989,959
Gift	53,307	33,705
Group Insurance Premium Common Expenses	605,475	700,000
Holding Tax	97,704	2,278,507
Leave Encashment	3,257,240	610,320
Legal & Consulting Common	886,985	401,105
Liason Office Expenses	268,222	343,124
Liason Office Dhaka Common Expenses	81,147	214,045
Maintenance Building Store	232,839	537,211
Medical Allowance Common Expenses	380,946	846,202
Mujib Barsho Celebration	1,071,526	4,113,103
Other Administrative Expenses	1,020,000	999,500
PF Contribution	5,034,826	5,100,528
Postage & Telegram	7,733	1,285
Printing & Stationeries	4,508,849	4,128,010
Project Improvement Cost	503,924	236,000
Recruitment & Appoinment	200,222	109,289
Rent & Tax Common Expenses	3,225,133	3,428,555
Repair & Main. Loose Tools	-	516,446
Repair & Main. (Admin)	3,445	-
Repair & Main. Of Equipment & Tools	74,748	3,045
Repair & Main. of Furniture & Fitting	35,373	193
Repair & Main. P&D Department	182,579	500
Repair & Main. of Computer P&D Department	2,053	14,497
Repair & Main. of Vehicle	2,767,880	1,958,914
Rest & Recreation	1,182,280	1,839,980
Road Tax & Fitness	746,407	118,969
Salary & Allowance Admin & General Expenses	-	64,830
Telephone Expenses Admin	189,441	347,683
Training Expenses P&D Department	195,985	285,615.00
Travel & Conveyance P&D	1,145,652	319,295
Uniform Store	890,983	676,655
Various Govt. Day Expenses	581,301	325,686
Vehicle Insurance P&D Department	-	30,420
Virtureness Cost	123,914	-
Water Tax Payment	1,262,162	1,224,787
Welfare & Recreation	2,028,391	40,000
New Connection Expenses Common	232,350	-
Vat Expenses for Sales of Wastages	1,370,475	-
	403,506,751	390,759,781

26.00 COLLECTION EXPENSES

Bangla New Year Bonus	305,309	-
Collection Expenses Salary/Overtime	28,628,229	30,198,232
Customer Collection & Meter Supply	96,543,467	-
Festival Bonus	4,513,170	3,259,417
Gratuity	6,462,340	5,476,800
Internet Expense Collection	93,200	204,731
Leave Encashment	573,053	889,670
Mobile Court Expense	33,500	103,082
PF Cont. Rev. Billing	1,872,700	1,900,510





Note(s)	Amount in Taka	
	01 July 2021 to 30 June 2022	01 July 2020 to 30 June 2021
Printing & Stationery	101,206	262,599
Purchase of saddal	59,539	58,262,552
Repair & Maintenance	445,575	3,517,552
Rest & Recreation	512,680	464,770
Revenue Stamp	1,663,268	1,965,528
Telephone Expense Collection	90,031	80,881
Transportation Cost Rev. Bill	177,955	81,524
Traveling Expense	19,900	6,300
Uniform Rev. Bill	334,295	212,114
Water Revenue Improvement Exp.	1,523,362	2,012,584
	143,952,779	108,888,846

27.00 FINANCIAL EXPENSES

1st Interim Water Supply & Rehabilitation Project(IWSRP)	2,387,760	2,487,250
3rd Interim Water Supply & Rehabilitation Project (IWSRP)	4,519,949	4,708,280
Interest on KWSP	178,795,468	178,795,468
	185,703,177	185,990,998



CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
SCHEDULE OF INVESTMENT IN FDR
FOR THE YEAR ENDED AS ON 30 JUNE 2022

Annexure-A

Particulars	Balance as on 01 July 2021	New Investments	Total Investments	Gross Interest	Source Tax	Excise Duty	Net Interest	Encashment	Balance as on 30 June 2022
1	2	3	4=(2+3)	5	6	7	8=(5-6-7)	9	10=(4+8-9)
FDR (Depreciation Fund)	1,604,632,009	60,000,000	1,664,632,009	97,902,328	9,913,092	677,000	87,312,236	15,753,179	1,736,191,066
FDR (General Fund)	26,164,758	-	26,164,758	1,569,885	156,989	30,000	1,382,897	-	27,547,655
FDR (Deposit Work)	44,246,137	60,000,000	104,246,137	3,670,586	683,973	15,000	2,971,614	-	107,217,751
FDR (Gratuity Fund)	-	20,000,000	20,000,000	-	-	-	-	-	20,000,000
FDR (Pension Fund)	-	60,000,000	60,000,000	-	-	-	-	-	60,000,000
Total	1,675,042,904	200,000,000	1,875,042,904	103,142,799	10,754,054	722,000	91,666,747	15,753,179	1,950,956,472



CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
SCHEDULE OF INVESTMENT IN FDR
FOR THE YEAR ENDED 30 JUNE 2022

Annexure:A-1

Sl. No.	Bank Name & Address	Account no	Principal	Addition during year	Gross Interest	Source Tax	Exlse Duty	Net Interest	Encashment	Closing Balance
01	AB Bank Limited, Anderkilla	3483754	12,957,740	-	907,042	90,704	15,000	801,338	-	13,759,078
02	AB Bank Limited, CDA Avenue	3654536	6,213,000	-	377,723	37,772	6,000	333,950	-	6,546,950
03	AB Bank Limited, CDA Avenue	3654537	7,249,000	-	440,722	44,072	6,000	390,650	-	7,639,650
04	AB Bank Limited, CDA Avenue	3654538	7,249,000	-	440,722	44,072	6,000	390,650	-	7,639,650
05	AB Bank Limited, CDA Avenue	3714765	-	10,000,000	162,500	16,250	3,000	143,250	-	10,143,250
06	AB Bank Limited, CDA Avenue	3714881	-	10,000,000	-	-	-	-	-	10,000,000
07	AB Bank Limited, Jublee Road	3556804	12,954,740	-	906,832	90,683	15,000	801,149	-	13,755,889
08	AB Bank Limited, Katungong	3458797	147,601,568	-	10,332,109	1,033,211	40,000	9,258,898	-	156,860,466
Sub Total			194,225,048	20,000,000	13,567,649	1,356,765	91,000	12,119,884	-	226,344,932
09	Agrani Bank Limited, Asadgong	200016532949	27,283,600	-	1,637,016	163,702	15,000	1,458,314	-	28,741,914
10	Agrani Bank Limited, Laldighi	2000016971270	36,691,085	-	2,646,198	264,620	-	2,381,578	-	39,072,662
Sub Total			63,974,685	-	4,283,214	428,321	15,000	3,839,892	-	67,814,577
11	Al Arafah Islami Bank Limited, Khantungonj	91330012966	-	10,000,000	-	-	-	-	-	10,000,000
Sub Total			-	10,000,000	-	-	-	-	-	10,000,000
12	Bangladesh Commerce Bank Limited, Khatungonj	2333001286	5,180,375	-	401,479	40,148	3,000	358,331	-	5,538,706
13	Bangladesh Commerce Bank Limited, Khatungonj	2333001287	5,180,375	-	401,479	40,148	3,000	358,331	-	5,538,706
Sub Total			10,360,750	-	802,958	80,296	6,000	716,662	-	11,077,412
14	Basic Bank Limited, Dewanhat	3018-01-0000166	74,594,589	-	5,445,405	544,541	40,000	4,860,865	-	79,455,454
Sub Total			74,594,589	-	5,445,405	544,541	40,000	4,860,865	-	79,455,454
15	First Security Islami Bank Limited, Jublee Road	10724600032265	35,923,773	-	2,513,614	251,361	15,000	2,247,253	-	38,171,025
16	First Security Islami Bank Limited, Jublee Road	10724600032263	53,904,819	-	3,770,537	377,054	40,000	3,353,483	-	57,258,302
17	First Security Islami Bank Limited, kadamtali	2124600000067	16,051,588	-	601,935	60,193	15,000	526,741	-	16,578,329
18	First Security Islami Bank Limited, kadamtali	2122460000115	49,524,732	-	1,857,177	278,577	40,000	1,538,601	-	51,063,333
Sub Total			155,404,911	-	8,743,263	967,185	110,000	7,666,078	-	163,070,989
19	Janata Bank Limited, WASA Branch	215795874	36,353,367	-	1,090,601	109,060	-	981,541	-	37,334,908
20	Janata Bank Limited, WASA Branch	100215593813	119,945,596	-	3,598,368	359,837	-	3,238,531	-	123,184,127
21	Janata Bank Limited, WASA Branch	100210138123	12,884,776	-	773,087	77,309	15,000	680,778	-	13,565,554
22	Janata Bank Limited, WASA Branch	100210138352	19,470,491	-	1,168,229	116,823	15,000	1,036,407	-	20,506,897



SL. No.	Bank Name & Address	Account no	Principal	Addition during year	Gross Interest	Source Tax	Exise Dufy	Net Interest	Encashment	Closing Balance
23	Janata Bank Limited, WASA Branch	100222814566	8,755,441	-	525,146	62,515	3,000	469,632	-	9,225,073
24	Janata Bank Limited, WASA Branch	100215800746	26,777,808	-	803,334	80,333	-	723,001	-	27,500,807
25	Janata Bank Limited, WASA Branch	100211813843	76,696,966	-	4,599,418	459,942	40,000	4,099,476	-	80,796,442
26	Janata Bank Limited, Mimi super market	196282232	26,628,521	-	1,596,811	159,681	15,000	1,422,130	-	28,050,651
27	Janata Bank Limited, WASA Branch	100210122049	100,646,103	-	6,038,766	603,877	40,000	5,394,889	-	106,040,992
28	Janata Bank Limited, WASA Branch	100211811263	4,691,939	-	281,516	28,152	-	253,364	4,945,303	-
29	Janata Bank Limited, WASA Branch	100210137704	14,647,844	-	878,871	87,887	15,000	775,984	-	15,423,828
Sub Total			447,498,850	-	21,354,147	2,135,415	143,000	19,075,733	4,945,303	461,629,279

30	Bangladesh krishi Bank Limited., Khatungonj	10254	13,385,875	-	870,082	87,008	15,000	768,074	-	14,153,949
31	Bangladesh Krishi Bank Limited.Chaktai	29020330009338	23,362,297	-	1,401,738	140,174	15,000	1,246,564	-	24,608,861
32	Bangladesh Krishi Bank Limited.,Chaktai	2902033000933	37,631,744	-	2,257,905	225,791	15,000	2,017,115	-	39,648,859
33	Bangladesh Krishi Bank Limited.,Chaktai	29020330010166	7,944,351	-	476,661	47,666	3,000	425,995	-	8,370,346
34	Bangladesh Krishi Bank Limited.,Chaktai	29020330010175	7,944,351	-	476,661	47,666	3,000	425,995	-	8,370,346
35	Bangladesh Krishi Bank Limited.,Chaktai	29020330010157	6,808,635	-	408,518	40,852	3,000	364,666	-	7,173,301
36	Bangladesh Krishi Bank Limited,Sholasahar	2931-0330010296	23,492,715	-	1,409,563	140,956	15,000	1,253,607	-	24,746,322
37	Bangladesh Krishi Bank Limited.Solashahar	2931-0330008665	85,903,110	-	5,154,187	515,419	40,000	4,598,768	-	90,501,879
Sub Total			206,473,079	-	12,455,315	1,245,532	109,000	11,100,784	-	217,573,862

38	National Bank Limited, Bhatary	1107002899659	6,257,777	-	425,509	42,551	3,000	379,958	-	6,637,735
39	National Bank Limited, Bhatary	1107002899910	6,257,777	-	425,509	42,551	3,000	379,958	-	6,637,735
40	National Bank Limited, Bhatary	1107002899932	6,257,777	-	425,509	42,551	3,000	379,958	-	6,637,735
41	National Bank Limited,CDA Avenue	1122002679363	15,560,205	-	1,088,902	108,890	15,000	965,012	-	16,525,217
42	National Bank Limited,CDA Avenue	112200267482	26,069,237	-	1,824,505	182,451	15,000	1,627,055	-	27,696,292
43	National Bank Limited,Chawkbazar	1102002899947	6,257,777	-	437,981	43,798	3,000	391,183	-	6,648,960
44	National Bank Limited,Chawkbazar	1102002899939	6,257,777	-	437,981	43,798	3,000	391,183	-	6,648,960
45	National Bank Limited,Chawkbazar	1102002899926	6,257,777	-	437,981	43,798	3,000	391,183	-	6,648,960
Sub Total			79,176,102	-	5,503,879	550,388	48,000	4,905,491	-	84,081,593

46	NRB Global Bank Limited,Agrabad Corporate	1240000014950	37,101,598	-	2,782,620	278,262	-	2,504,358	-	39,605,956
47	NRB Global Bank Limited,Agrabad Corporate	1240000012079	37,078,426	-	2,780,882	278,088	-	2,502,794	-	39,581,220
48	NRB Global Bank Limited,Agrabad Corporate	1240000003879	29,640,281	-	2,223,021	222,302	-	2,000,719	-	31,641,000
49	NRB Global Bank Limited,Agrabad Corporate	1240000009546	33,134,266	-	2,485,070	248,507	-	2,236,563	-	35,370,829
50	NRB Global Bank Limited,Agrabad Corporate	1240000014056	31,276,051	-	1,172,852	117,285	-	1,055,567	-	32,331,618
51	NRB Global Bank Limited,Agrabad Corporate	1240000008941	31,990,482	-	1,198,310	119,831	-	1,078,479	-	33,068,961
Sub Total			200,221,105	-	12,642,755	1,264,275	-	11,378,479	-	211,599,584

52	NRBC Bank Limited. OR Nizam Road br. Ctg	11871200000151	-	10,000,000	-	-	-	-	-	10,000,000
Sub Total			-	10,000,000	-	-	-	-	-	10,000,000

53	Rupali Bank Limited. Laldighi br. ctg	1271035001139	5,147,000	-	308,820	45,882	6,000	256,938	5,403,938	-
54	Rupali Bank Limited. Laldighi br. ctg	1271035001138	5,147,000	-	308,820	45,882	6,000	256,938	5,403,938	-
Sub Total			10,294,000	-	617,640	91,764	12,000	513,876	10,807,876	-



SL No.	Bank Name & Address	Account no	Principal	Addition during year	Gross Interest	Source Tax	Exise Duty	Net Interest	Encashment	Closing Balance
55	Union Bank Limited , D.T Road	322060000014	32,421,074	-	2,268,425	226,843	15,000	2,026,583	-	34,447,657
56	Union Bank Limited , D.T Road	322060000712	15,538,296	-	1,203,055	120,306	15,000	1,067,750	-	16,606,045
57	Union Bank Limited , D.T Road	322060000183	29,576,905	-	2,440,095	244,010	30,000	2,166,086	-	31,742,991
58	Union Bank Limited, Jubilee Road	712060001312	-	10,000,000	-	-	-	-	-	10,000,000
59	Union Bank Limited, Khatungonj	102060001437	84,872,615	-	6,574,528	657,453	40,000	5,877,075	-	90,749,691
Sub Total			162,408,891	10,000,000	12,486,103	1,248,610	100,000	11,137,493	-	183,546,383

60	SBAC Bank Limited, Jublee Road	18244002173	-	10,000,000	-	-	3,000	(3,000)	-	9,997,000
Sub Total			-	10,000,000	-	-	3,000	(3,000)	-	9,997,000

Grand Total			1,604,632,009	60,000,000	97,902,328	9,913,092	677,000	87,312,236	15,753,179	1,736,191,066
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General Fund FDR

SL No.	Bank Name & Address	Account no	Principal	Addition during year	Gross Interest	Source Tax	Exise Duty	Net Interest	Encashment	Closing Balance
1	Janata Bank Limited, WASA Branch	3006195	11,140,057	-	668,403	66,840	15,000	586,563	-	11,726,620
2	Janata Bank Limited, WASA Branch	3006207	15,024,701	-	901,482	90,148	15,000	796,334	-	15,821,035
Sub			26,164,758	-	1,569,885	156,989	30,000	1,382,897	-	27,547,655

Deposit Work FDR

SL No.	Bank Name & Address	Account no	Principal	Addition during year	Gross Interest	Source Tax	Exise Duty	Net Interest	Encashment	Closing Balance
01	First Security Islami Bank Limited , kadamtali	21224600000148	26,885,231	-	2,016,392	201,639	15,000	1,799,753	-	28,684,984
02	First Security Islami Bank Limited, Jubilee Road	10724400021689	-	10,000,000	-	-	-	-	-	10,000,000
Sub Total			26,885,231	10,000,000	2,016,392	201,639	15,000	1,799,753	-	38,684,985

03	NRB Global Bank Limited, Agrabad Corporate	124400379350	8,680,453	-	827,097	241,167	-	585,931	-	9,266,383
04	NRB Global Bank Limited, Agrabad Corporate	124400379348	8,680,453	-	827,097	241,167	-	585,931	-	9,266,383
Sub Total			17,360,905	-	1,654,194	482,333	-	1,171,861	-	18,532,766

05	AB Bank Limited, CDA Avenue	3714972	-	10,000,000	-	-	-	-	-	10,000,000
06	Union Bank Limited, OR Nizam Road	892040000994	-	10,000,000	-	-	-	-	-	10,000,000
07	Rupali Bank Limited, Majhirghat Road	1628035005104	-	10,000,000	-	-	-	-	-	10,000,000
08	Pubali Bank Limited, EPZ	1727104017916	-	10,000,000	-	-	-	-	-	10,000,000
09	Midland Bank Limited, Jubilee Road	55111710000177	-	10,000,000	-	-	-	-	-	10,000,000
Sub Total			-	50,000,000	-	-	-	-	-	50,000,000

Grand Total			44,246,137	60,000,000	3,670,586	683,973	15,000	2,971,614	-	107,217,751
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Gratuity Fund

SL No.	Bank Name & Address	Account no	Principal	Addition during year	Gross Interest	Source Tax	Exise Duty	Net Interest	Encashment	Closing Balance
01	National Bank Limited, Chawkbazar	1102004828586	-	10,000,000	-	-	-	-	-	10,000,000
02	Union Bank Limited, OR Nizam Road	8920600000366	-	10,000,000	-	-	-	-	-	10,000,000
Sub Total			-	20,000,000	-	-	-	-	-	20,000,000

Pension Fund

SL No.	Bank Name & Address	Account no	Principal	Addition during year	Gross Interest	Source Tax	Exise Duty	Net Interest	Encashment	Closing Balance
01	BRACK Bank Limited, Kazir Dewri	1107305135719001	-	10,000,000	-	-	-	-	-	10,000,000
02	IFIC Bank Limited, SM Road	0000410960200	-	10,000,000	-	-	-	-	-	10,000,000
03	IFIC Bank Limited, Khatungonj	8768410960200	-	10,000,000	-	-	-	-	-	10,000,000
04	Standard Bank Limited, Agrabad	00755030969	-	10,000,000	-	-	-	-	-	10,000,000
05	Union Bank Limited, Khatungonj	0102060013431	-	10,000,000	-	-	-	-	-	10,000,000
06	NRBC Bank Limited, OR Nizam Road	011871200000173	-	10,000,000	-	-	-	-	-	10,000,000

Sub Total			-	60,000,000	-	-	-	-	-	60,000,000
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Grand Total			1,675,042,904	200,000,000	103,142,799	10,754,054	722,000	91,666,747	15,753,179	1,950,956,472
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CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
SCHEDULE OF FDR ACCRUED INTEREST
FOR THE YEAR ENDED 30 JUNE 2022

Depreciation Fund

Annexure-B

SL. No.	Bank Name	Branch	FDR No.	Opening Date	Days	Period/ Months	FDR Amount	Interest Rate	Gross Interest	Source Tax	Net Interest
01	AB Bank Limited	Anderkilla	3483754	08/04/2022	84	12	13,759,078	6.50%	205,821	20,582	185,239
02	AB Bank Limited	CDA Avenue	3654536	20/09/2021	284	12	6,546,950	6.00%	305,644	30,564	275,080
03	AB Bank Limited	CDA Avenue	3654537	20/09/2021	284	12	7,639,650	6.00%	356,657	35,666	320,991
04	AB Bank Limited	CDA Avenue	3654538	20/09/2021	284	12	7,639,650	6.00%	356,657	35,666	320,991
05	AB Bank Limited	CDA Avenue	3714765	17/01/2022	165	12	10,143,250	6.50%	298,045	29,804	268,240
06	AB Bank Limited	CDA Avenue	3714881	13/12/2021	200	12	10,000,000	6.00%	328,767	32,877	295,890
07	AB Bank Limited	Jublee Road	3556804	08/04/2022	84	12	13,755,889	6.50%	205,773	20,577	185,196
08	AB Bank Limited	Khatungong	3458797/42/2016	13/04/2022	79	12	156,860,466	6.50%	2,206,790	220,679	1,986,111
09	Agrani Bank Limited	Asadgonj	200015000612	09/02/2022	142	12	28,741,914	5.50%	614,998	61,500	553,498
10	Agrani Bank Limited	Laldighi	200016971270	30/03/2022	93	12	39,072,662	5.50%	547,553	54,755	492,797
11	Al Arafa Islami Bank Limited	Khatungong	91330012966	13/12/2021	200	12	10,000,000	6.00%	328,767	32,877	295,890
12	Banagladesh commerce Bank Limited	Khatungong	202010/1286/	09/05/2022	53	12	5,538,706	7.00%	56,298	5,630	50,668
13	Banagladesh commerce Bank Limited	Khatungong	202011/1287/	09/05/2022	53	12	5,538,706	7.00%	56,298	5,630	50,668
14	Basic bank Limited	Dewanhat	3018-01-0000166	14/08/2021	321	12	79,455,454	6.00%	4,192,636	419,264	3,773,372
15	Bangladesh Krishi Bank	Khatungong	10254	16/03/2022	107	12	14,153,949	6.00%	248,954	24,895	224,059
16	Bangladesh Krishi Bank	Sholasahar	2931-033001029-6	29/06/2022	2	12	24,746,322	6.50%	8,814	881	7,932
17	Bangladesh Krishi Bank	Solashahar	2931-0330008665	28/06/2022	3	12	90,501,879	6.50%	48,350	4,835	43,515
18	Bangladesh Krishi Bank Limited	Chaktai	29020330009338	01/06/2022	30	12	24,608,861	6.00%	121,359	12,136	109,223
19	Bangladesh Krishi Bank Limited	Chaktai	956-1	21/06/2022	10	12	39,648,859	6.50%	70,608	7,061	63,547
20	Bangladesh Krishi Bank Limited	Chaktai	29020330010166	27/06/2022	4	12	8,370,346	6.50%	5,962	596	5,366
21	Bangladesh Krishi Bank Limited	Chaktai	29020330010175	27/06/2022	4	12	8,370,346	6.50%	5,962	596	5,366
22	Bangladesh Krishi Bank Limited	Chaktai	29020330010157	27/06/2022	4	12	7,173,301	6.50%	5,110	511	4,599
23	First security Bank Limited	Jublee Road	10724600032265	18/06/2022	13	12	38,171,025	7.00%	95,166	9,517	85,650
24	First security Bank Limited	Jublee Road	01072460003226-3	16/06/2022	15	12	57,258,302	7.00%	164,716	16,472	148,244
25	First security Bank Limited	Kadamtali	2124600000067	02/08/2021	333	12	16,578,329	7.00%	1,058,742	105,874	952,868
26	First security Bank Limited	Kadamtali	2122460000115	09/08/2021	326	12	51,063,333	7.00%	3,192,508	319,251	2,873,257
27	Janata Bank Limited	Wasa	495778	24/07/2021	342	6	37,334,908	6.00%	2,098,938	209,894	1,889,044
28	Janata Bank Limited	Wasa	849738	16/07/2021	350	12	123,184,127	6.00%	7,087,306	708,731	6,378,575
29	Janata Bank Limited	Wasa	255211	27/03/2022	96	12	13,565,554	5.75%	205,156	20,516	184,640
30	Janata Bank Limited	Wasa	1575	17/03/2022	106	12	20,506,897	5.75%	342,437	34,244	308,193
31	Janata Bank Limited	Wasa	1584	29/01/2022	153	12	9,225,073	5.75%	222,350	22,235	200,115
32	Janata Bank Limited	Wasa	708834	20/07/2021	346	6	27,500,807	6.00%	1,564,155	156,416	1,407,740
33	Janata Bank Limited	Wasa	708901	22/02/2022	129	12	80,796,442	5.75%	1,641,939	164,194	1,477,745
34	Janata Bank Limited	Mimi Super Market	3010258	27/03/2022	96	6	28,050,651	5.75%	424,218	42,422	381,796
35	Janata Bank Limited	Wasa	708881	30/03/2022	93	12	106,040,992	5.75%	1,553,573	155,357	1,398,216
36	Janata Bank Limited	Wasa	495770	18/03/2022	105	6	15,423,828	5.75%	255,127	25,513	229,614



SL. No.	Bank Name	Branch	FDR No.	Opening Date	Days	Period/ Months	FDR Amount	Interest Rate	Gross Interest	Source Tax	Net Interest
37	National Bank Limited	Bhaliary	1107002899659	06/04/2022	86	12	6,837,735	6.50%	101,657	10,166	91,492
38	National Bank Limited	Bhaliary	1107002899910	06/04/2022	86	12	6,837,735	6.50%	101,657	10,166	91,492
39	National Bank Limited	Bhaliary	1107002899932	06/04/2022	86	12	6,837,735	6.50%	101,657	10,166	91,492
40	National Bank Limited	Cda Avenue	1122002679363	05/04/2022	87	12	16,525,217	6.50%	256,028	25,603	230,425
41	National Bank Limited	Cda Avenue	112200267482	13/04/2022	79	12	27,696,292	6.50%	389,645	38,965	350,681
42	National Bank Limited	Chawkbazar	1102002899947	06/04/2022	86	12	6,648,960	6.50%	101,829	10,183	91,646
43	National Bank Limited	Chawkbazar	1102002899939	06/04/2022	86	12	6,648,960	6.50%	101,829	10,183	91,646
44	National Bank Limited	Chawkbazar	1102002899926	06/04/2022	86	12	6,648,960	6.50%	101,829	10,183	91,646
45	NRB global Bank Limited	Agrabad Corp	1240000014950	30/06/2022	1	12	39,605,956	7.50%	8,138	814	7,324
46	NRB global Bank Limited	Agrabad Corp	1240000012079	30/06/2022	1	12	39,581,220	7.50%	8,133	813	7,320
47	NRB global Bank Limited	Agrabad Corp	1240000003879	30/06/2022	1	12	31,641,000	7.50%	6,502	650	5,851
48	NRB global Bank Limited	Agrabad Corp	1240000009546	30/06/2022	1	12	35,370,829	7.50%	7,268	727	6,541
49	NRB global Bank Limited	Agrabad Corp	1240000014056	14/08/2021	321	12	32,331,618	7.00%	1,990,388	199,039	1,791,349
50	NRB global Bank Limited	Agrabad Corp	1240000008941	30/09/2021	274	6	33,068,961	7.00%	1,737,706	173,771	1,563,935
51	Union Bank Limited	D.T Road	3220600000014	01/06/2022	30	12	34,447,657	7.00%	198,192	19,819	178,373
52	Union Bank Limited	D.T Road	322060000712	30/01/2022	152	12	16,606,045	6.50%	449,501	44,950	404,551
53	Union Bank Limited	D.T Road	322060000183	11/08/2021	324	12	31,742,991	7.00%	1,972,414	197,241	1,775,172
54	Union Bank Limited	Khatungong	102060000471/0102060001437	24/01/2022	158	12	90,749,691	6.50%	2,553,423	255,342	2,298,081
55	Union Bank Limited	Jublee Road	712060001312	15/03/2022	108	12	10,000,000	6.50%	192,329	19,233	173,096
56	NRBC Bank Limited	OR Nizam Road	11871200000151	13/12/2021	200	12	10,000,000	6.00%	328,767	32,877	295,891
57	SBAC Bank Limited	Jublee Road	18244002173	14/12/2021	199	12	10,000,000	6.00%	327,123	32,712	294,411
TOTAL							1,736,194,065		41,518,167	4,151,817	37,366,350

General Fund

SL. No.	Bank Name	Branch	FDR No.	Opening Date	Days	Period/ Months	FDR Amount	Interest Rate	Gross Interest	Deduction	Net Interest
01	Janata Bank Limited	Wasa	255526/619	3/26/2021	97	12	11,140,057	6.00%	177,630	17,763	159,867
02	Janata Bank Limited	Wasa	255527/620	3/28/2021	95	12	15,024,701	6.00%	234,632	23,463	211,169
Total							26,164,758		412,263	41,226	371,037
Grand Total							1,762,358,823	-	41,930,429	4,193,043	37,737,387



Chittagong Water Supply and Sewerage Authority (CWASA)
MONTH WISE BREAKUP OF WATER REVENUE
FOR THE YEAR ENDED 30 JUNE 2022

Annexure-C

Month	Private		Private Total	Government		Government Total	Loose Water	Month Total	VAT
	(Domestic)	(Non-Domestic)		(Domestic)	(Non-Domestic)				
July, 2021	96,278,539	19,394,264	115,672,803	12,287,474	7,075,671	19,363,145	220,000	135,255,948	20,052,947
August, 2021	96,688,836	18,914,078	115,602,914	12,486,043	6,532,760	19,018,803	180,300	134,802,017	20,046,815
September, 2021	93,816,349	18,425,696	112,242,045	12,441,833	7,107,074	19,548,907	611,700	132,402,652	19,565,752
October, 2021	92,893,990	18,964,321	111,858,311	12,127,007	6,522,814	18,649,821	418,300	130,926,432	19,372,376
November, 2021	97,593,155	20,247,466	117,840,621	12,413,325	6,018,783	18,432,108	462,000	136,734,729	20,329,643
December, 2021	97,734,829	20,766,195	118,501,024	12,255,717	5,822,844	18,078,561	391,300	136,970,885	20,350,132
January, 2022	97,251,921	21,050,306	118,302,227	13,023,451	6,092,173	19,115,624	392,200	137,810,051	20,469,223
February, 2022	98,585,310	21,876,192	120,461,502	13,469,117	6,568,216	20,037,333	464,000	140,962,835	20,909,888
march, 2022	94,084,116	20,919,580	115,003,696	11,912,650	6,125,357	18,038,007	669,000	133,710,703	19,800,821
April, 2022	98,021,275	21,940,630	119,961,905	13,405,572	6,368,428	19,774,000	922,200	140,658,105	20,818,296
May, 2022	102,162,069	20,939,013	123,101,082	12,825,807	6,434,729	19,260,536	329,200	142,690,818	21,216,079
June, 2022	101,754,343	21,505,999	123,260,342	13,394,411	6,548,978	19,943,389	369,300	143,573,031	21,286,640
Total	1,166,864,732	244,943,740	1,411,808,472	152,042,407	77,217,827	229,260,234	5,429,500	1,646,498,206	244,218,612

Particulars	Taka
Private	1,411,808,472
Government	229,260,234
Loose water Sale	5,429,500
Total	1,646,498,206





CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)

COST SHEET AS AT 30 JUNE 2022

Annexure-D

Particulars	Percentage	Amount in Taka	
		30 June 2022	30 June 2021
Direct Expenses			
Direct Wages	8.59%	<u>242,423,938</u>	<u>220,496,984</u>
Other Direct Expenses			
Chemicals	2.99%	84,499,333	68,322,936
Electricity	23.05%	650,523,542	491,435,829
		<u>735,022,875</u>	<u>559,758,765</u>
Prime cost		<u>977,446,813</u>	<u>780,255,749</u>
Add: Production Overhead			
Depreciation	36.72%	1,036,364,522	1,082,500,263
Repairs & Maintenance	2.08%	58,759,917	50,075,090
Other Indirect Expenses	0.59%	16,648,005	10,221,246
		<u>1,111,772,444</u>	<u>1,142,796,599</u>
Production Cost		<u>2,089,219,257</u>	<u>1,923,052,348</u>
Operating Expenses			
Administrative & General Expenses	14.30%	403,506,751	367,853,399
Cost of Goods Sold		<u>2,492,726,008</u>	<u>2,290,905,747</u>
Selling & Distribution Expenses			
Collection Expenses	5.10%	143,952,779	46,730,980
		<u>2,636,678,787</u>	<u>2,337,636,727</u>
Non Operating Expenses			
Financial Expenses	6.58%	185,703,177	186,227,897
Total Cost	100.00%	<u>2,822,381,964</u>	<u>2,523,864,624</u>





CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
SCHEDULE OF COST
FOR THE YEAR ENDED 30 JUNE 2022

Annexure-E

Particulars	Amount In Taka	WATER (GALLON)		
		Production	Distribution	Billed
Unit (Gallon)				
Total Production cost	2,089,219,257	43,609,896,000	43,609,896,000	29,447,352,000
per Gallon		0.0479	0.0479	0.0709
per Thousand Gallon		47.9070	47.9070	70.9476
per Cubic Meter (Thousand Litre)		12.6557	12.6557	18.7424
Total Cost	2,822,381,964			
per Gallon		0.0647	0.0647	0.0958
per Thousand Gallon		64.7188	64.7188	95.8450
per Cubic Meter (Thousand Litre)		17.0969	17.0969	25.3196

