

CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
AUDITOR'S REPORT & FINANCIAL STATEMENTS
AS AT AND FOR THE YEAR ENDED 30 JUNE 2020



**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 30 June 2020, statement of profit or loss and other comprehensive income, statement of changes in equity, 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 Organization as at 30 June 2020, its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standard (IFRSs).

Basis for Qualified Opinion

01. "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 of Property, Plant and Equipment amounting taka 31,287,326,631 (Note no. 05.00 to the financial statements). No physical verification of Property, Plant and Equipment as at 30th June, 2020 or anytime during the period under audit 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 June 30, 2020. Further no impairment test has been performed by the management as required by IAS-36 on the assets under property, plant & equipment.
02. The organization is unable to provide appropriate supporting documents to verify the Equity amounting taka 860,662,329 (disclosed under note no. 15.02 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 Auditor's 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:

01. CWASA did not provide any provision for Deferred Income Tax as required by IAS 12: Accounting for Income Taxes. No disclosure were made in the financial statements in this regard.



02. Actuarial valuation was not performed at a regular interval to value the Gratuity as at 30 June, 2020. The adequacy of provision for Gratuity fund has not been made. Moreover, the authority has followed cash basis of accounting in this regard.

03. 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.

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 auditor's 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 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 Organization's 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 Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's 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 auditor's 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 Organization's 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 Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 auditor's report. However, future events or conditions may cause the Organization 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 statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account and returns.

Firm's Name : **Rahman Mostafa Alam & Co.**
Chartered Accountants

Signature :

Auditor's Name : **Arafat Kamal FCA**

ICAB Enrollment No. : 1184

Date : 09 February 2023

DVC : 2302091184AS767188

CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2020

	Note(s)	Amount in Taka	
		30 June 2020	30 June 2019
ASSETS			
Non- Current Assets			
Property, Plant and Equipment	5.00	31,287,326,631	31,051,861,092
Capital Work in Progress	6.00	26,382,925,489	17,880,278,813
Deferred Expenditure	7.00	-	85,514
Total Non-Current Assets		57,670,252,120	48,932,225,419
Current Assets			
Reimbursable Expenses	8.00	297,794	-
Inventory	9.00	280,067	154,557
Investments	10.00	1,746,753,587	1,698,816,461
Accounts Receivable	11.00	812,869,289	604,996,451
Other Receivable	12.00	40,991,967	38,274,351
Advance, Deposits & Pre-payments	13.00	2,849,360,844	2,414,883,845
Cash and Cash Equivalents	14.00	1,905,960,127	812,719,064
Total Current Assets		7,356,513,675	5,569,844,730
TOTAL ASSETS		65,026,765,795	54,502,070,149
EQUITY & LIABILITIES			
Equity			
Capital Fund	15.00	10,094,202,646	8,080,090,124
Revaluation Reserve	16.00	45,753,399	45,753,399
Retained Earnings	17.00	(4,311,811,251)	(3,214,764,029)
Total Equity		5,828,144,794	4,911,079,494
LIABILITIES			
Non- Current Liabilities			
Long Term Liabilities	18.00	54,124,948,267	44,673,110,114
Current Liabilities			
Accounts Payable	19.00	86,546,518	168,767,317
Creditors for Expenses	20.00	3,992,263,215	3,571,000,692
Creditors for Other Finance	21.00	994,863,001	1,178,112,532
Total Current Liabilities		5,073,672,734	4,917,880,541
Total Liabilities		59,198,621,001	49,590,990,655
TOTAL EQUITY & LIABILITIES		65,026,765,795	54,502,070,149

The annexed notes from 01 to 28 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, 09 February 2023

Rahman Mostafa Alam & Co.
Chartered Accountants

Arafat Kamal FCA
ICAB Enrollment No. : 1184
DVC : 2302091184AS767188



CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2020

	Note(s)	Amount in Taka	
		01 July 2019 to 30 June 2020	01 July 2018 to 30 June 2019
Operating Revenue	22.00	1,287,303,677	1,210,275,546
Other Income	23.00	77,452,243	57,563,311
Interest Income	24.00	182,760,444	154,497,660
Total Income		1,547,516,364	1,422,336,516
Operating Expenses	25.00	1,923,052,348	1,867,411,146
Administrative & General Expenses	26.00	367,853,399	379,262,367
Collection Expenses	27.00	46,730,980	59,518,151
Financial Expenses	28.00	186,227,897	186,227,898
Total Expenses		2,523,864,624	2,492,419,561
Net Profit /(Loss) before Tax		(976,348,260)	(1,070,083,045)
Income Tax @0.60% on Gross Receipt		(9,285,098)	(8,534,019)
Net Profit /(Loss) after Tax Transferred to Retained Earnings		(985,633,358)	(1,078,617,064)

The annexed notes from 01 to 28 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, 09 February 2023

Rahman Mostafa Alam & Co.
Chartered Accountants



Arafat Kamal FCA

ICAB Enrollment No. : 1184

DVC : 2302091184AS767188





**CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2020**

Note(s)	Capital Fund	Revaluation Reserve	Retained Earnings	Total Capital Fund
Balance as on 01 July 2019	8,080,090,124	45,753,399	(3,214,764,029)	4,911,079,494
Prior year adjustment	-	-	(111,413,864)	(111,413,864)
Adjusted Balance as on 01 July 2019	8,080,090,124	45,753,399	(3,326,177,893)	4,799,665,630
Net Income/(Loss) after Tax for the year	-	-	(985,633,358)	(985,633,358)
Grant Received from Government and others	2,014,112,522	-	-	2,014,112,522
Balance as at 30 June 2020	10,094,202,646	45,753,399	(4,311,811,251)	5,828,144,794
Balance as on 01 July 2018	6,741,705,464	45,753,399	(2,136,569,378)	4,650,889,485
Prior year adjustment	-	-	422,413	422,413
Adjusted Balance as on 01 July 2019	6,741,705,464	45,753,399	(2,136,146,965)	4,651,311,898
Net Income/(Loss) after Tax for the year	-	-	(1,078,617,064)	(1,078,617,064)
Grant Received from Government and others	1,338,384,660	-	-	1,338,384,660
Balance as at 30 June 2019	8,080,090,124	45,753,399	(3,214,764,029)	4,911,079,494

Deputy Managing Director (Finance)

Managing Director



CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2020

	Amount In Taka	
	30 June 2020	30 June 2019
A. Cash Flows from Operating Activities		
Net Income/ (Loss) after Tax for the year	(985,633,358)	(1,078,617,064)
Adjustment		
Depreciation	1,273,529,721	1,246,001,284
Prior Year Adjustment	(111,413,864)	422,413
Deferred Expenditure	85,514	55,000
	176,568,013	167,861,633
Increase/ (Decrease) In Current Assets		
Inventory	(125,510)	388,677,832
Accounts Receivable	(207,872,838)	(76,432,821)
Other Receivable	(2,717,616)	(794,594)
Advance, Deposits and Prepayments	(434,476,998)	1,666,551,960
Reimbursable Expenses	(297,794)	-
	(645,490,756)	1,978,002,377
Increase/ (Decrease) In Current Liabilities		
Accounts Payable	(82,220,800)	62,023,312
Creditors for Expenses	421,262,523	395,977,411
Creditors for Other Finance	(183,249,531)	23,495,271
	155,792,192	481,495,994
Net Cash Provided/ (Used by) Operating Activities	(313,130,551)	2,627,360,004
B. Cash Flows from Investing Activities		
Current Investment in FDR		
Investment in FDR made during the year	(80,895,030)	(175,000,000)
Interest Re-Invested in FDR(Net)	(129,881,025)	(110,332,352)
Sales Proceeds of Investment	162,838,929	134,392,862
Addition of Property Plant & Equipment (Net)	9,551,942	(364,137,011)
Capital Work in Progress	(10,021,193,876)	(9,190,128,289)
Net Cash Used By Investing Activity	(10,059,579,060)	(9,705,204,790)
C. Cash Flows from Financing Activities		
Capital Grant received during the year	2,014,112,521	1,338,384,661
Long Term Liabilities	9,451,838,153	5,562,659,541
Net Cash Provided by Financing Activities	11,465,950,674	6,901,044,202
D. Net Increase/(decrease) in Cash & Cash Equivalents (A+B+C)	1,093,241,063	(176,800,583)
E. Opening Cash & Cash Equivalents	812,719,064	989,519,647
F. Closing Cash & Cash Equivalents (D+E)	1,905,960,127	812,719,064

Deputy Managing Director (Finance)

Managing Director



CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
NOTES TO THE FINANCIAL STATEMENTS
AS AT AND FOR THE YEAR ENDED 30 JUNE 2020

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.

2.02 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, 2020;
- (b) A Statement of Profit or Loss and other Comprehensive Income for the year ended June 30, 2020;
- (c) A Statement of Changes in Equity for the year ended June 30, 2020;
- (d) A Statement of Cash Flows for the year ended June 30, 2020;
- (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 2019 to 30 June

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, 2020 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, 2019 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

2.07 Authorization for Issue

These Financial Statements have been authorized for issue by the board of Directors' on February, 2023

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 organization 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%

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 2020 there was no exposure to currency risk as there were no 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 Section 82(C) Of Income tax ordinance 1984 the entity has to pay minimum Tax at 0.60% on the gross receipt as it is incurred loss.

CHITTAGONG WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
SCHEDULE OF PROPERTY PLANT & EQUIPMENT
FOR THE YEAR ENDED 30 JUNE 2020

5.00 PROPERTY, PLANT & EQUIPMENT (PPE)

PARTICULARS	Notes	C O S T				Rate of Dep.	D E P R E C I A T I O N				WDV as at 30.06.2020
		As on 01.07.2019	Addition during the year	Adjustments	Total as at 30.06.2020		As on 01.07.2019	Charged during the year	Adjustments	Total as at 30.06.2020	
Land & Land Development	5 01	1,849,414,446	20,045,457	-	1,869,459,903	0%	-	-	-	-	1,869,459,903
Building and Civil Construction	5 02	3,138,717,262	266,408,540	-	3,405,125,802	2%	566,850,351	137,934,171	-	704,784,523	2,700,341,279
Plant and Machinery	5 03	30,169,424,508	1,198,459,054	-	31,367,883,562	6%	4,018,356,908	954,838,509	-	4,973,195,417	26,394,688,144
Vehicles	5 04	991,531,713	24,045,458	-	1,015,577,171	20%	525,070,250	179,158,229	-	704,228,479	311,348,691
Furniture and Fixtures	5 05	24,263,959	36,748	-	24,300,707	10%	11,213,298	1,598,812	-	12,812,110	11,488,597
Transportation & Equipment	5 06	4,573,707	-	-	4,573,707	6%	4,573,691	-	-	4,573,691	16
Grand Total 2019-2020		36,177,925,593	1,508,995,257	-	37,686,920,850		5,126,064,498	1,273,529,721	-	6,399,594,219	31,287,326,631
For the year 2018-2019		32,891,080,665	3,286,844,928	-	36,177,925,593		3,880,063,212	1,246,001,284	-	5,126,064,495	31,051,861,092

Details as under:

5.01 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 30.06.2020
		As on 01.07.2019	Addition during the year	Adjustments	Total as at 30.06.2020		As on 01.07.2019	Charged during the year	Adjustments	Total as at 30.06.2020	
Land & Land Development(1st Phase)		17,973,715	-	-	17,973,715	0%	-	-	-	-	17,973,715
Land & Land Development(2nd Phase)		20,432,542	-	-	20,432,542	0%	-	-	-	-	20,432,542
Land & Land Development (KWSP)		739,555,978	-	-	739,555,978	0%	-	-	-	-	739,555,978
Land & Land Development (2nd IWSRP)		6,968,828	-	-	6,968,828	0%	-	-	-	-	6,968,828
Land & Land Development (3rd IWSRP)		36,769,445	-	-	36,769,445	0%	-	-	-	-	36,769,445
Vandaljthury project		691,963,689	-	-	691,963,689	0%	-	-	-	-	691,963,689
Land & Land Development (Non project)		66,121,983	-	-	66,121,983	0%	-	-	-	-	66,121,983
Land & Land Development (MWSP)		13,621,417	-	-	13,621,417	0%	-	-	-	-	13,621,417
Land (CWSISP)		256,006,849	20,045,457	-	276,052,306	0%	-	-	-	-	276,052,306
Sub Total		1,849,414,446	20,045,457	-	1,869,459,903		-	-	-	-	1,869,459,903

5.02 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 30.06.2020
		As on 01.07.2019	Addition during the year	Adjustments	Total as at 30.06.2020		As on 01.07.2019	Charged during the year	Adjustments	Total as at 30.06.2020	
Water Reservoir tank (do)		19,406,777	-	-	19,406,777	2%	19,180,869	11,889	-	19,192,757	214,019
Building & other Construction		4,296,196	-	-	4,296,196	2%	2,286,197	605,870	-	2,892,067	1,404,129
Building (2nd Phase)		31,398,592	-	-	31,398,592	2%	21,045,729	627,972	-	21,673,701	9,724,890
Water Reservoir tank(do)		35,466,612	-	-	35,466,612	2%	27,062,858	1,364,838	-	28,427,695	7,038,917
Civil work & Boundary wall (do)		15,060,381	-	-	15,060,381	2%	12,266,294	159,054	-	12,425,348	2,635,033
Aluminium Net (2nd IWSRP)		1,988,976	-	-	1,988,976	2%	72,887	39,110	-	111,997	1,876,979
Functional Building (Non Project)		29,971,483	180,581,301	-	210,552,784	2%	10,442,017	548,670	-	10,990,687	199,562,097
Residential Building (do)		15,691,558	-	-	15,691,558	2%	5,139,718	313,831	-	5,453,549	10,238,008
Other Building (do)		48,045,929	-	-	48,045,929	2%	15,949,175	788,018	-	16,737,192	31,308,737
Road Construction (do)		1,247,425	-	-	1,247,425	2%	751,881	24,948	-	776,830	470,595
Functional Building (MWSP)		190,001	-	-	190,001	2%	17,519	3,800	-	21,319	168,682
Water Reservoir tank (KWSP)		2,392,892,935	40,792,410	-	2,433,685,345	5%	425,249,100	121,684,267	-	546,933,367	1,886,751,978
Boundary Wall (EWSRP)		3,000,634	-	-	3,000,634	2%	408,167	60,013	-	468,180	2,532,455
Boundary Wall (EWSP)		14,455,253	-	-	14,455,253	2%	1,347,598	289,105	-	1,636,703	12,818,550
Boundary Wall (3rd IWSRP)		14,976,795	-	-	14,976,795	2%	1,119,256	299,536	-	1,418,792	13,558,004



PARTICULARS	Notes	C O S T				Rate of Dep.	D E P R E C I A T I O N				WDV as at 30.06.2020
		As on 01.07.2019	Addition during the year	Adjustments	Total as at 30.06.2020		As on 01.07.2019	Charged during the year	Adjustments	Total as at 30.06.2020	
Building (Vandaljhu project)		898,890	-	-	898,890	2%	98,879	17,978	-	116,857	782,033
Capacity Building (CWSISP)		277,875,932	20,045,457	-	297,921,389	2%	12,176,468	5,958,428	-	18,134,896	279,786,493
Other Construction work (do)		231,852,893	24,989,372	-	256,842,265	2%	12,235,740	5,136,845	-	17,372,585	239,469,680
Sub Total		3,138,717,262	266,408,540	-	3,405,125,802		566,850,351	137,934,171	-	704,784,522	2,700,341,279

5.03 Plant and Machinery

PARTICULARS	Notes	C O S T				Rate of Dep.	D E P R E C I A T I O N				WDV as at 30.06.2020
		As on 01.07.2019	Addition during the year	Adjustments	Total as at 30.06.2020		As on 01.07.2019	Charged during the year	Adjustments	Total as at 30.06.2020	
Pump House (Phase-1)		21,717,605	-	-	21,717,605	10%	20,528,741	633,546	-	21,162,288	555,317
Tube well (do)		8,468,401	-	-	8,468,401	6%	6,370,242	185,033	-	6,555,275	1,913,126
Water Main Line P P C (do)		181,187,187	-	-	181,187,187	6%	174,736,213	1,194,455	-	175,930,678	5,256,509
Meter (do)		568,777	-	-	568,777	2%	354,775	23,778	-	378,552	190,224
Plan & Machinery		20,564,308	-	-	20,564,308	6%	20,340,772	14,267	-	20,355,039	209,269
Mohora Water Treatment Plant (Phase-2)		526,932,618	-	-	526,932,618	6%	398,002,729	31,614,493	-	429,617,221	97,315,397
Booster Station Kalurghat (do)		61,145,755	-	-	61,145,755	6%	59,956,133	63,303	-	60,019,436	1,126,319
Tank & Distribution (do)		419,238,339	-	-	419,238,339	2%	263,227,875	8,384,767	-	271,612,642	147,625,696
Pump & Booster at Patenga (do)		10,852,905	-	-	10,852,905	6%	10,150,002	117,150	-	10,267,152	585,753
Pump & Booster at D.T.Road (do)		10,199,010	-	-	10,199,010	6%	10,199,008	-	-	10,199,008	2
Deep Tubewell (do)		13,134,599	-	-	13,134,599	6%	13,134,572	-	-	13,134,572	27
Pump House (do)		13,332,575	-	-	13,332,575	2%	8,675,932	266,652	-	8,942,583	4,389,992
Tubewell (1st IWSRP)		43,578,699	-	-	43,578,699	6%	37,248,337	404,064	-	37,652,401	5,926,298
Pump House (do)		46,220,180	-	-	46,220,180	10%	29,287,871	4,602,364	-	33,890,235	12,329,944
Pump House (do)		120,771,552	-	-	120,771,552	2%	54,647,692	2,353,939	-	57,001,630	63,769,922
Installation of pump & Transformer (do)		31,053,663	-	-	31,053,663	10%	24,992,690	673,440	-	25,666,130	5,387,533
Treatment Plant (MWSP)		741,037	-	-	741,037	6%	275,666	44,462	-	320,128	420,908
Tubewell (2nd IWSRP)		25,926,905	-	-	25,926,905	6%	21,738,360	449,238	-	22,187,598	3,739,307
Pump House (do)		18,471,797	-	-	18,471,797	10%	6,514,543	357,525	-	6,872,068	11,599,729
Pipe line (do)		103,500,571	-	-	103,500,571	2%	31,674,121	1,961,357	-	33,635,477	69,865,094
Iron Remover Plant (d0)		7,164,406	-	-	7,164,406	6%	2,097,437	429,864	-	2,527,301	4,637,105
Tubewell Re-generation (do)		1,620,031	-	-	1,620,031	6%	1,503,984	9,946	-	1,513,930	106,100
Installation of pump Machinery (do)		26,881,233	-	-	26,881,233	10%	19,416,809	1,336,619	-	20,753,429	6,127,804
Loose tools (do)		1,979,963	-	-	1,979,963	10%	142,859	117,297	-	260,156	1,719,807
Tubewell (3rd IWSRP)		159,220,406	-	-	159,220,406	6%	83,372,385	9,553,225	-	92,925,610	66,294,797
Pump House Equipment (do)		73,285,270	-	-	73,285,270	10%	25,477,433	7,328,527	-	32,805,960	40,479,310
Computer (do)		15,486,461	-	-	15,486,461	15%	4,422,000	2,059,980	-	6,481,980	9,004,481
Transformer (do)		18,369,578	-	-	18,369,578	10%	5,174,908	1,635,358	-	6,810,266	11,559,312
Meter Installation (do)		13,766,677	-	-	13,766,677	10%	1,882,195	1,373,320	-	3,255,515	10,511,162
Pipe line Installation (do)		89,024,553	-	-	89,024,553	2%	10,803,064	1,780,491	-	12,583,556	76,440,997
Pipe line Installation (Non Project)		49,738,161	2,469,775	-	52,207,936	2%	11,515,580	1,044,159	-	12,559,739	39,648,197
Tubewell (do)		64,351,101	-	-	64,351,101	6%	28,990,474	3,254,322	-	32,244,796	32,106,305
Pump House (do)		29,420,051	-	-	29,420,051	10%	11,168,250	2,937,441	-	14,105,690	15,314,361
Tools & Equipment (do)		10,376,999	42,680	-	10,419,679	10%	8,940,855	207,339	-	9,148,194	1,271,485
Meter Installation at Pump station (do)		35,151,040	-	-	35,151,040	10%	19,233,638	3,171,291	-	22,404,929	12,746,111
Computer Installation (do)		12,888,763	493,000	-	13,381,763	15%	9,473,685	773,367	-	10,247,052	3,134,710
Pump & Motor (do)		56,646,159	5,169,461	-	61,815,620	10%	30,488,553	2,821,103	-	33,309,656	28,505,965
Intercom system (do)		932,431	-	-	932,431	10%	864,175	43,458	-	907,633	24,798
Electric line Installation (do)		33,719,038	-	-	33,719,038	10%	32,860,507	143,351	-	33,003,858	715,180
Digital Steel Camera (do)		24,564	-	-	24,564	15%	24,188	80	-	24,269	296
Hyundai Type Video Camera (Do)		1,912,979	-	-	1,912,979	15%	1,288,371	283,113	-	1,571,484	341,495



PARTICULARS	Notes	C O S T				Rate of Dep.	D E P R E C I A T I O N				WDV as at 30.06.2020
		As on 01.07.2019	Addition during the year	Adjustments	Total as at 30.06.2020		As on 01.07.2019	Charged during the year	Adjustments	Total as at 30.06.2020	
Computer Printer with Accessories (CWSISP)		209,205,544	20,045,457	-	229,251,001	15%	55,427,194	34,387,650	-	89,814,845	139,436,157
Equipment (do)		210,511,250	20,045,457	-	230,556,707	6%	22,544,413	13,833,402	-	36,377,816	194,178,892
Other installation (do)		215,463,734	20,045,457	-	235,509,191	6%	7,636,210	4,710,184	-	12,346,394	223,162,797
Pipeline Installation (do)		10,735,165,299	1,130,147,767	-	11,865,313,066	2%	484,663,191	237,306,261	-	721,969,452	11,143,343,614
Construction Deep Tubewell (EWSRP)		93,577,501	-	-	93,577,501	6%	22,366,114	5,614,650	-	27,980,765	65,596,736
Pump House (do)		10,644,456	-	-	10,644,456	10%	3,293,186	1,064,446	-	4,357,632	6,286,824
Computer (do)		1,412,340	-	-	1,412,340	15%	481,408	211,851	-	693,259	719,081
Equipment (do)		21,634,636	-	-	21,634,636	6%	2,430,549	1,298,078	-	3,728,628	17,906,009
Pipeline (do)		23,891,107	-	-	23,891,107	2%	945,368	477,822	-	1,423,190	22,467,917
Pipeline Installation (Pani Project)		2,310,140	-	-	2,310,140	2%	230,158	46,203	-	276,360	2,033,780
Sundry Assets (UAWMP)		5,576,090	-	-	5,576,090	2%	1,641,038	334,565	-	1,975,604	3,600,487
Mohora water supply project (MWSP)		5,095,903	-	-	5,095,903	6%	881,368	293,085	-	1,174,452	3,921,451
Pump (Mohora & Kalurghat Rehab Project)		20,787,757	-	-	20,787,757	6%	7,640,609	1,214,504	-	8,855,114	11,932,643
Pipeline (do)		20,536,189	-	-	20,536,189	2%	4,982,415	410,724	-	5,393,138	15,143,050
Meter (do)		20,044,404	-	-	20,044,404	2%	4,679,203	400,888	-	5,080,091	14,964,314
Mechanical Equipment (do)		762,306,812	-	-	762,306,812	6%	288,926,451	45,738,409	-	334,664,859	427,641,953
Electric Machinery (EPL)		152,142,750	-	-	152,142,750	10%	65,129,006	15,214,275	-	80,343,281	71,799,470
Computer (EWSP)		11,652,849	-	-	11,652,849	15%	2,722,889	1,695,534	-	4,418,423	7,234,426
Pipeline Installation (do)		39,007,047	-	-	39,007,047	2%	7,755,100	780,141	-	8,535,241	30,471,806
Pump House (do)		41,552,610	-	-	41,552,610	10%	11,629,887	4,155,261	-	15,785,148	25,767,462
Tubewell (do)		124,241,844	-	-	124,241,844	6%	34,861,785	7,454,511	-	42,316,296	81,925,548
Installation of Pipe Line (KWSP)		3,342,519,734	-	-	3,342,519,734	6%	588,946,623	200,551,184	-	789,497,807	2,553,021,928
Intake Installation (do)		1,239,446,116	-	-	1,239,446,116	6%	139,782,911	74,366,767	-	214,149,678	1,025,296,438
Pipeline Installation (do)		10,480,932,549	-	-	10,480,932,549	2%	757,516,323	209,618,651	-	967,134,974	9,513,797,575
Office & Laboratory Equipment (Vandal Jun project)		199,500	-	-	199,500	6%	45,885	11,970	-	57,855	141,645
Sub Total		30,169,424,508	1,198,459,054	-	31,367,883,562		4,018,356,908	954,838,509	-	4,973,195,417	26,394,688,144

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 30.06.2020
		As on 01.07.2019	Addition during the year	Adjustments	Total as at 30.06.2020		As on 01.07.2019	Charged during the year	Adjustments	Total as at 30.06.2020	
1st IWSRP		14,150,400	-	-	14,150,400	20%	8,762,877	1,346,880	-	10,109,757	4,040,643
2nd IWSRP		9,423,294	-	-	9,423,294	20%	7,860,689	390,649	-	8,251,338	1,171,956
Non Project		28,426,441	4,000,000	-	32,426,441	20%	24,867,602	2,637,728	-	27,505,329	4,921,111
3rd IWSRP		14,892,203	-	-	14,892,203	20%	4,814,815	2,519,347	-	7,334,161	7,558,042
CWSISP		258,722,198	20,045,458	-	278,767,656	20%	93,921,488	55,753,530	-	149,675,019	129,092,638
KWSP		583,633,320	-	-	583,633,320	20%	315,915,013	112,675,081	-	428,590,094	155,043,226
Common Fixed Assets		1,509,500	-	-	1,509,500	20%	1,509,480	-	-	1,509,480	20
Vandaljhyr project		4,960,000	-	-	4,960,000	20%	2,976,000	992,000	-	3,968,000	992,000
EWSP		22,612,463	-	-	22,612,463	20%	14,576,563	2,008,973	-	16,585,536	6,026,927
Mohora Kalurghat Project (MWSP)		49,843,877	-	-	49,843,877	20%	46,516,272	831,901	-	47,348,173	2,495,705
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%	1,155,840	2,141	-	1,157,982	6,424
Sub Total		991,531,713	24,045,458	-	1,015,577,171		525,070,250	179,158,229	-	704,228,479	311,348,691



8.05 Furniture and Fixtures

PARTICULARS	Notes	C O S T				Rate of Dep.	D E P R E C I A T I O N				
		As on 01.07.2019	Addition during the year	Adjustments	Total as at 30.06.2020		As on 01.07.2019	Charged during the year	Adjustments	Total as at 30.06.2020	WDV as at 30.06.2020
3rd IWSRP		13,760,191	-	-	13,760,191	10%	1,675,707	1,373,329	-	3,249,027	10,511,164
Non Project		4,644,213	36,748	-	4,680,961	10%	4,177,342	139,697	-	4,316,440	264,522
Medical Equipment (Non project)		516,601	-	-	516,601	10%	365,397	20,952	-	386,349	130,252
IWSRP		654,423	-	-	654,423	10%	107,624	65,442	-	173,067	481,356
Common Fixed Assets		4,688,531	-	-	4,688,531	10%	4,687,227	-	-	4,687,227	1,304
Sub Total		24,263,959	36,748	-	24,300,707		11,213,298	1,598,812	-	12,812,109	11,488,597

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				
		As on 01.07.2019	Addition during the year	Adjustments	Total as at 30.06.2020		As on 01.07.2019	Charged during the year	Adjustments	Total as at 30.06.2020	WDV as at 30.06.2020
Phase -2		4,573,707	-	-	4,573,707	20%	4,573,691	-	-	4,573,691	16
Sub Total		4,573,707	-	-	4,573,707		4,573,691	-	-	4,573,691	16

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				
		As on 01.07.2019	Addition during the year	Adjustments	Total as at 30.06.2020		As on 01.07.2019	Charged during the year	Adjustments	Total as at 30.06.2020	WDV as at 30.06.2020
2000 (1st Phase)		274,182,965	-	-	274,182,965		243,797,809	2,668,847	-	246,466,656	27,716,309
2010 (2nd Phase)		1,161,767,634	-	-	1,161,767,634		828,294,821	42,598,227	-	870,893,049	290,874,586
2020 (Non Project)		489,826,917	192,792,965	-	682,619,883		216,541,409	19,152,268	-	235,693,676	446,926,206
2030 (1st IWSRP)		255,774,493	-	-	255,774,493		154,939,466	9,380,687	-	164,320,154	91,454,340
2040 (UAWMP)		5,576,090	-	-	5,576,090		1,641,038	334,565	-	1,975,604	3,600,487
2050 (2nd IWSRP)		203,926,004	-	-	203,926,004		91,021,689	5,091,605	-	96,113,294	107,812,711
2060 (MWSP)		14,552,455	-	-	14,552,455		293,185	48,262	-	341,447	14,211,008
2070 (3rd IWSRP)		449,551,579	-	-	449,551,579		138,941,762	27,923,104	-	166,864,866	282,686,713
2080 (MWSP)		54,939,781	-	-	54,939,781		47,397,640	1,124,985	-	48,522,625	6,417,156
2090 (KWSP)		18,778,980,631	40,792,410	-	18,819,773,041		2,227,409,970	718,895,950	-	2,946,305,920	15,873,467,122
2100 (EPL)		152,142,750	-	-	152,142,750		65,129,006	15,214,275	-	80,343,281	71,799,470
2195 (IMWTRP)		2,193,613	-	-	2,193,613		2,193,612	-	-	2,193,612	1
2196 (EWSP)		253,522,065	-	-	253,522,065		72,893,822	16,383,525	-	89,277,347	164,244,718
2200 (Com. Fix. Asst)		6,198,031	-	-	6,198,031		6,196,707	-	-	6,196,707	1,323
2301 (Pani proj)		3,474,546	-	-	3,474,546		1,385,998	48,344	-	1,434,342	2,040,204
2312 (EWSRP)		154,815,098	-	-	154,815,098		30,032,418	8,792,302	-	38,824,721	115,990,377
2395 (MKRP)		823,675,162	-	-	823,675,162		306,228,677	47,764,525	-	353,993,202	469,681,960
2412 Vandalun project		698,022,079	-	-	698,022,079		3,120,764	1,021,948	-	4,142,712	693,879,367
2396 (CWSP)		12,394,803,699	1,275,409,882	-	13,670,213,581		688,604,706	357,086,301	-	1,045,691,007	12,624,522,574
Grand Total		36,177,926,593	1,508,995,257	-	37,686,920,850		5,126,064,498	1,273,529,721	-	6,399,594,219	31,287,326,631

Particulars	Basis of Allocation	Amount
Operating Expenses	85%	1,082,500,263
Administrative & General Expenses	15%	191,029,458
Total	100%	1,273,529,721



CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
SCHEDULE OF CAPITAL WORK IN PROGRESS
FOR THE YEAR ENDED 30 JUNE 2020

6.00 CAPITAL WORK-IN-PROGRESS

Particular	Balance as on 01.07.2019	Addition	Adjusted/ Capitalized	Balance as at 30.06.2020
Non-Project (Revenue)	-	193,286,641	192,792,965	493,676
Karnafully Water Supply Project	-	40,792,410	40,792,410	-
Karnafully Water Supply Project - 2	17,580,277,029	2,556,061,929	27,448	20,136,311,511
CWSISP	2,562,221	1,336,710,639	1,284,916,400	54,356,461
Bhandaljuri Project	295,103,319	5,793,676,208	17,977	6,088,761,550
(PESSCM-1)	2,336,244	100,666,049	-	103,002,293
For the year 2019-2020	17,880,278,813	10,021,193,876	1,518,547,200	26,382,925,489
For the year 2018-2019	11,612,858,440	9,190,128,289	2,922,707,917	17,880,278,813



7.00 DEFERRED EXPENDITURE

The expense was made for stationery purpose since 1983. The above amount represents bill amount of Bill Books.

Note(s)	Amount in Taka	
	30 June, 2020	30 June, 2019
	-	85,514

8.00 Reimbursable Expenses

	297,794	-
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9.00 INVENTORY
1st Phase
Pani Project

	125,510	-
	154,557	154,557
	280,067	154,557

10.00 INVESTMENTS
Investment in FDR

	1,746,753,587	1,698,816,461
	1,746,753,587	1,698,816,461

Details have been shown in Annexure - A.

11.00 ACCOUNTS RECEIVABLE

Opening Balance
Add Bill during the year

	604,996,451	528,563,630
	1,199,574,727	1,087,980,059
	1,804,571,178	1,616,543,689
	991,701,889	1,011,547,238
	812,869,289	604,996,451

Less Collection during the year

12.00 OTHER RECEIVABLE
Interest on FDR

	40,991,967	38,274,351
	40,991,967	38,274,351

Details have been shown in Annexure - B.

13.00 ADVANCE, DEPOSITS & PRE-PAYMENTS

Advance to Projects
Advance to Suppliers
Advance Against LC
Advance Income Tax
Advance to staff
Loan to Employee
Other Advances

13.01	2,051,848,792	1,735,581,615
13.02	11,595,876	9,305,091
13.03	33,986,955	33,986,955
13.04	712,746,837	601,563,236
13.05	6,828,989	6,244,363
13.06	26,753,113	22,716,375
13.07	5,600,282	5,486,210
	2,849,360,844	2,414,883,845

13.01 Advance to Projects

Advance to City Corporation (Mohora water supply project)
Advance to Contractors (1st INTERIM)
Advance to Contractors (1st phase)
Advance to Contractors (2nd INTERIM)
Advance to Contractors (2nd phase)
Advance to Contractors (3rd interim)
Advance to Contractors (Mohora Kalurghat)
Advance to D.C. Ctg (Modhunaghat project)
Commissioner of custom (CD VAT)-BJWSP
Commissioner of custom (CD VAT)-CWSISP
Commissioner of custom (CD VAT)-KWSP-2
Commissioner of custom (Govt. Duty)
Deposit and prepayments (2nd phase)

	1,204,989	1,204,989
	494,763	494,763
	16,653,594	16,653,594
	14,877,714	14,877,714
	4,183,296	4,183,296
	10,404,509	10,404,509
	1,214,746	1,214,746
	47,000,000	47,000,000
	403,031,432	-
	119,694,152	114,725,122
	913,488,213	1,005,221,498
	519,571,764	519,571,764
	29,620	29,620
	2,051,848,792	1,735,581,615

13.02 Advance to Suppliers

Advance to Suppliers (1st phase)
Advance to Suppliers (2nd IWSRP)
Advance to Suppliers (3rd interim)

	8,622,612	6,331,827
	57,200	57,200
	1,860,366	1,860,366

Note(s)	Amount in Taka	
	30 June, 2020	30 June, 2019
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
	<u>11,595,876</u>	<u>9,305,091</u>
13.03 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
	<u>33,986,955</u>	<u>33,988,955</u>
13.04 Advance Income Tax		
Advance Income Tax	115,413,278	95,892,015
AIT for imported materials and vehicles	597,333,561	505,671,221
	<u>712,746,837</u>	<u>601,563,236</u>
13.05 Advance to staff		
Advance to staff (BJWSP)	2,475	2,475
Advance to staff (1st phase)	3,846,126	3,231,077
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	493,102
Advance to staff	24,000	-
Advance to staff (KWSP-2)	223,338	216,716
Advance to staff (Mohora Kalurghat Project)	27,356	27,356
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 (CVSISP)	1,985,416	2,033,462
Advance to staff (KWSP-2)	5,000	-
	<u>6,828,989</u>	<u>6,244,363</u>
13.06 Loan to Employee		
Vehicle loan	3,559,859	3,393,623
Computer loan	1,124,615	853,302
House Building loan	22,068,639	18,469,450
	<u>26,753,113</u>	<u>22,716,375</u>
13.07 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	98,347	-
Advance for Flood affected people	15,725	-
Materials and goods in transit	2,730,804	2,730,804
	<u>5,600,282</u>	<u>5,486,210</u>
14.00 CASH AND CASH EQUIVALENTS		
Cash at Bank	1,905,960,127	812,425,945
Imprest Cash	-	293,119
	<u>1,905,960,127</u>	<u>812,719,064</u>
14.01		

14.01

Cash at Bank

Short Term Deposit (STD) Accounts	Branch	Accounts No.	Amount in Taka	
			30 June, 2020	30 June, 2019
AB Bank Ltd	Bahaddarhat	768283-430	717	717
AB Bank Ltd	Anderkilla	795314-430	16,036,203	3,214,314
Agrani Bank Ltd.	Artillary	4528044	-	959,347
Agrani Bank Ltd.	Laldighi	813218	1,068,376	1,038,552
Agrani Bank Ltd.	Laldighi East	6251274	105,891,540	4,276,665
Al-Arafa Islami Bank	Agrabad	-	-	1,472,987
Al-Arafa Islami Bank	Jublee Road	220005718	7,440,420	-
Al-Arafa Islami Bank	O R. Nizam	-	-	3,880,175
Bangladesh Commerce Bank Ltd.	Agrabad	632000041	4,911,120	1,581,762
Bangladesh Commerce Bank Ltd.	Agrabad	32000017	18,290	15,381
Basic Bank Ltd.	WASA	01-0000680	1,394,776	70,916
Basic Bank Ltd.	Agrabad	01-0000396	16,576,315	9,035,903
Basic Bank Ltd.	Agrabad	01-0000492	2,684,021	2,881,539
Basic Bank Ltd.	Agrabad	01-0000648	5,804,835	45,806
City Bank Ltd.	Agrabad	1004193001	18	17
Dhaka Bank Ltd.	CDA Avenue	1500001784	1,766,810	657,594
Dhaka Bank Ltd.	Khatunganj	1500000894	36,219	35,259
First Security Islami Bank	Pabartak Mor	3100002653	658,405	7,888
Eastern Bank Limited	Agrabad	21142800	15,532,296	-
Eastern Bank Limited	Agrabad	41094946	972,408	-
Islami Bank Ltd.	Anderkilla	900012914	693,457	-
Janata Bank Ltd.	WASA	14542277	7,893,171	7,827,601
Janata Bank Ltd.	Baizid Bostarr	21358082	1,996,048	1,937,500
Janata Bank Ltd.	WASA	14542501	49,562	49,053
Janata Bank Ltd.	WASA	204697510	10,808,777	-
Janata Bank Ltd.	Chaktai	STD 065	8,966	8,687
Janata Bank Ltd.	Chawk Bazar	STD 043	-	7,198,109
Janata Bank Ltd.	Anderkilla	STD 282	275,465	10,421
Janata Bank Ltd.	Dewanhat	19550936	535,447	521,405
Janata Bank Ltd.	Firingi Bazar	22462649	1,873,972	5,144,972
Janata Bank Ltd.	WASA	7425915	104,451	101,013
Janata Bank Ltd.	WASA	153927621	801,855,880	211,920,535
Janata Bank Ltd.	WASA	14542692	14,557,535	1,524,232
Janata Bank Ltd.	Jubilee Road	(STD-65)	47	-
Janata Bank Ltd.	Kadamtali	29887670	1,458,517	737,543
Janata Bank Ltd.	Kajirdewri	21266081	3,272,584	3,229,599
Janata Bank Ltd.	Kalurghat	21756274	3,312	3,209
Janata Bank Ltd.	Kornelhat	(STD 182)	1,234,636	1,072,523
Janata Bank Ltd.	Laldighi East	1208017	356,330	345,872
Janata Bank Ltd.	Mohammadpur	(STD 156)	-	1,269,265
Janata Bank Ltd.	Muradpur	20247899	4,174,642	1,630,329
Janata Bank Ltd.	Pahartali	22176433	5,473,639	11,553,928
Janata Bank Ltd.	Sadarghat	34968602	3,558,243	3,800,230
Janata Bank Ltd.	Chowmuhoni	5344004	374	362
Janata Bank Ltd.	WASA	14543915	227,265	1,978,567
Janata Bank Ltd.	WASA	14543966	1,011,435	4,433,142
Janata Bank Ltd.	WASA	14469821	15,812,808	6,817,173
Janata Bank Ltd.	WASA	14543729	430,720	4,050,671
Janata Bank Ltd.	WASA	14543788	6,922,700	1,868,337
Janata Bank Ltd.	WASA	14543117	3,367,450	3,070,909
Janata Bank Ltd.	WASA	(STD 3-2)	2,161,316	4,157,034
Janata Bank Ltd.	WASA	(STD 37-3)	6,375,463	2,642,048
Janata Bank Ltd.	WASA	14542650	782,388	7,146,702
Janata Bank Ltd.	Mohora	202848782	7,084,962	-
Janata Bank Ltd.	WASA	41318869	5,940,338	754,089
Janata Bank Ltd.	WASA	STD 442	(4,000,000)	(4,000,000)
Janata Bank Ltd.	WASA	7425231	819,301,577	514,471,605
Janata Bank Ltd.	Laldighi	1207614	6,583	6,366
Janata Bank Ltd.	Wasa	14543648	1,494	2,568

	Note(s)	Amount in Taka	
		30 June, 2020	30 June, 2019
Janata Bank Ltd.	Wasa 14543150	30,910	31,015
Janata Bank Ltd.	Wasa 14543699	3,902	4,896
Janata Bank Ltd.	Wasa 14543052	256,852	249,668
Janata Bank Ltd.	Wasa 14543028	36,804,672	36,955,322
Janata Bank Ltd.	Wasa 14542820	7,631,096	857,961
Janata Bank Ltd.	Wasa 14542749	3,875	4,870
Janata Bank Ltd.	Wasa 14542463	53,779	53,131
Janata Bank Ltd.	Wasa 14542544	464,901	450,870
Janata Bank Ltd.	Wasa 18094872	(1,133,357)	(1,144,093)
Mercantile Bank Ltd.	Agrabad (STD-701)	3,400,100	1,148,145
Midland Bank Ltd.	CDA Avenue (STD 1304)	78,027	-
Mutual Trust Bank Ltd.	Muradpur 320000395	123,786	-
National Bank Ltd.	Chawkbazar (STD-3352)	3,645,921	1,150,125
NRB Bank Ltd.	O R Nizam Rr 22050053827	79,641,174	40,392,764
NRB Bank Ltd.	O R Nizam Rr 21030062513	62,755	-
NRB Bank Ltd.	Jublee Road 13000363001	365,867	-
One Bank Ltd.	CDA Avenue 0000639	1,740,001	63,000
One Bank Ltd.	Jublee Road 5193248006	6,721,107	6,521,118
Premier Bank Limited	O R Nizam Rr 3100000685	637,486	-
Pubali Bank Ltd	Mehedibag 1102000286	1,594,164	793,084
Rupali Bank Limited	Sadarghat (STD 29-372)	-	-
Sahajalal Islami Bank	Agrabad 3100001164	3,212,578	17,991
Social Islamic Bank Ltd.	Halishahar 91360000681	12,204,461	2,658,244
Sonali Bank Ltd.	Agrabad 9036000467	51,447	266,249
Sonali Bank Ltd.	Agrabad 1136000815	71,280	70,296
Southeast Bank Ltd.	Momin road 3100000337	5,501,670	1,481,711
UCBL	Agrabad (STD-1390)	2,067	2,024
UCBL	Chawkbazar (STD-661)	5,392	5,224
UCBL	Dampara (2623/75)	19,509,499	8,452,563
Union Bank Ltd.	Laldighi (STD 642)	1,549,863	-
Sub total - A		2,090,639,593	936,946,603

Current Deposit (CD) Accounts

Janata Bank Limited	WASA	CD-94226	(184,688,750)	(124,531,037)
Agrani Bank Limited	Laldighi	CD- 4797	284	284
Janata Bank Limited	WASA	CD 197-1	(14,806)	(14,806)
Janata Bank Limited	WASA	CD 920-6	3,805	4,495
Janata Bank Limited	WASA	CD-1483-9	20,000	20,404
Sub total - B			(184,679,466)	(124,520,660)
Total - (A+B)			1,905,960,127	812,425,945

15.00 CAPITAL FUND

Grant	15.01	9,233,540,317	7,219,427,795
Equity	15.02	860,662,329	860,662,329
		10,094,202,646	8,080,090,124

15.01 Grant

Balance as on 01 July 2019		7,219,427,795	5,881,043,135
Receive during the year		2,014,112,522	1,596,700,000
		9,233,540,317	7,477,743,135
Payment during the year		-	258,315,340
Balance as at 30 June 2020		9,233,540,317	7,219,427,795

15.01.01 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



Note(s)	Amount In Taka	
	30 June, 2020	30 June, 2019
Grant for 2nd IWSRP	219,283,000	219,283,000
Gov Grant KWSp-2	3,686,241,297	3,370,091,297
Return to Gov.	252,537,005	252,537,005
Grant for cwsisp	1,693,524,182	1,387,461,660
Govt. grant EWSRP	142,249,000	142,249,000
PESSCM-1	118,900,000	2,400,000
Fund receive from GOV.	2,030,300,000	754,900,000
Reimbursable loan sewer feasibility unaccounted of water mng prog.	2,700,000	2,700,000
	5,329,000	5,329,000
	<u>9,233,540,317</u>	<u>7,219,427,795</u>
15.02 Equity	860,662,329	860,662,329
Opening Balance	-	-
Received during the year	860,662,329	860,662,329
	-	-
Payments during the year	860,662,329	860,662,329
Closing Balance	-	-
15.02.02 Equity	178,773,236	178,773,236
Equity Interest on 1st Phase	432,098	432,098
Equity Interest on CMC Loan	13,868,476	13,868,476
Equity 1st Phase	596,650	596,650
Equity- Principal on CMC Loan	565,777,869	565,777,869
Equity (2nd Phase)	200,000	200,000
Equity for Sewerage Feasibility Study	101,014,000	101,014,000
Equity for Mohora water supply Project	860,662,329	860,662,329
	<u>45,753,399</u>	<u>45,753,399</u>
16.00 REVALUATION RESERVE		
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.		
17.00 RETAINED EARNINGS		
Balance as on 01 July 2019	(3,214,764,029)	(2,136,569,378)
Prior year adjustment	17.01 (111,413,864)	422,413
Adjusted Balance as on 01 July 2019	(3,326,177,894)	(2,136,146,965)
Net Income/(Loss) after Tax for the year	(985,633,358)	(1,078,617,064)
Balance as at 30 June 2020	<u>(4,311,811,252)</u>	<u>(3,214,764,029)</u>
17.01 PRIOR YEAR ADJUSTMENT		52,500
Dearness Allowance	2,306	-
Electricity deduction	75,986	71,339
Encashment adjustment	71,252	-
Ex. Deduct house rent	4,258	9,290
Extra payment deduction salary	8,930	-
Knight shift salary	-	13,260
Motor Circle Fine	35,460	81,864
Night Allowances	-	144,787
Over Time Salary	30,958	29,972
Washing Allowance	9,200	19,401
Water Tax	(111,652,214)	-
Bank Interest	<u>(111,413,864)</u>	<u>422,413</u>
18.00 LONG TERM LIABILITIES	248,725,000	248,725,000
1st Interim Water Supply & Rehalitation Project (IWSRP)-GOB		





Note(s)	Amount in Taka	
	30 June, 2020	30 June, 2019
3rd Interim Water Supply & Rehalitation Project (IWSRP)-GOB	470,828,000	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)	8,128,881,000	8,128,881,000
KWSP - 2	16,864,427,963	14,972,758,130
18.01 Chattogram Water Supply & Improvement Sanitation Project,(CWSISP Fund Receive From FC)	13,151,190,683	10,841,190,683
18.03 Fund Received From Korea EDFC Loan (Vandaljuri Project)	5,486,539,866	236,371,545
	<u>54,124,948,267</u>	<u>44,673,110,114</u>
18.01 KWSP-2	14,972,758,130	11,047,141,166
Opening balance	1,891,669,833	3,925,616,964
Add Loan received during the year	16,864,427,963	14,972,758,130
	-	-
Less Payment during the year	16,864,427,963	14,972,758,130
Closing balance		
18.02 Chattogram Water Supply & Improvement Sanitation Project,(CWSISP Fund Receive From FC)	10,841,190,683	9,291,190,683
Opening balance	2,310,000,000	1,550,000,000
Add Loan received during the year	13,151,190,683	10,841,190,683
	-	-
Less Payment during the year	13,151,190,683	10,841,190,683
Closing balance		
18.03 Fund Received From Korea EDFC Loan (Vandaljuri Project)	236,371,545	149,328,968
Opening balance	5,250,168,321	87,042,577
Add Loan received during the year	5,486,539,866	236,371,545
	-	-
Less Payment during the year	5,486,539,866	236,371,545
Closing balance		
19.00 ACCOUNTS PAYABLE	98,147	1,865,919
1st Phase(1st Project)	322,504	322,504
2nd Phase(1st Project)	90,742	90,742
1st Interim Water Supply & Rehalitation Project (IWSRP)	542,470	542,470
2nd Interim Water Supply & Rehalitation Project (IWSRP)	36,883	36,883
3rd Interim Water Supply & Rehalitation Project (IWSRP)	449,615	449,615
Mohora Water Supply Project	55,300	-
Bhandaljuri Project	5,448,183	5,448,183
Accounts Payable (Mohora & Kalurghat Rehabilitation Project)	14,285	14,285
Madhunaghat Water Supply project	456,173	456,173
Karnafully Water Supply Project (GOB)	199,695	199,695
Emergency Water Supply Project	1,209,974	1,209,974
Pani Project	1,054,926	1,054,926
EWSRP	76,567,620	157,075,948
Chattogram Water Supply & Improvement Sanitation Program (CWSISP)	86,546,518	168,767,317
20.00 CREDITORS FOR EXPENSES	2,393,213	2,006,123
Accrued Interest EDFC Loan Foreign	308,222,214	305,734,964
Accrued Interest on 1st IWSRP	160,019,800	155,311,520
Accrued Interest on 3rd interim	776,714,846	776,714,846
Accrued Interest on IDA Loan (2nd Phase)		





Note(s)	Amount in Taka	
	30 June, 2020	30 June, 2019
Accrued interest on JBIC (KWSP F C)	493,957,882	493,957,882
Accrued Interest on KWSP	358,084,735	179,032,368
Accrued Interest on KWSP (GOB)	891,362,430	891,362,430
Accrued Interest on KWSP -2	413,810,330	412,152,483
Accumulated Debt On Interest (CWSISP, W.B)	435,732,154	317,279,358
Audit Fee	120,000	190,000
Dep adjustment KWSP	14,555	14,555
Employee Provident Fund	4,458,324	4,727,319
External Audit Fee	230,000	-
Federal Insurance Co.	40,000	40,000
Gas payable	-	(208,776)
Group Insurance Demand	350,000	350,000
Income Tax payable	32,229,250	22,944,152
KWSP-1	4,532,500	-
Misc. Payable	9,363,007	9,363,005
Nurul Islam Cashier (1415/35)	-	(5,000)
Other Fine	227,857	36,483
Road Cutting Compensation	100,420,318	-
	<u>3,932,263,215</u>	<u>3,571,000,892</u>
21.00 CREDITORS FOR OTHER FINANCE	108,382,871	50,258,458
Advance received against deposit Works	4,607	7,052
AIT at source	103,084,855	97,749,655
Customers Security Deposits	61,347,900	40,787,800
Customers Security Deposits	142,228	142,228
Income Tax deduction (KWSP)	1,282,232	1,282,232
Income Tax deduction from Contractors & Suppliers (EWSP)	1,255	1,255
Income Tax deduction from Contractors & Suppliers (Pani)	-	8,002
Income Tax Deduction from Contractors & Suppliers BJWSP	544,797	544,797
Income Tax Deduction from Contractors & Suppliers EWSRP	-	83,215
Income Tax Deduction from Contractors & Suppliers KWSP-2	6,421,513	6,366,822
Income Tax deduction from Contractors (Non Project)	687,826	(99,193)
Income Tax Deposit Work	23,040,559	41,939,927
Income Tax From Contractors & Suppliers (CWSISP)	24,217	24,217
Lease of Street Hydrant	170,125,216	454,798,908
Security Deduction from Contractors & Suppliers (CWSISP)	365,411	365,411
Security Deduction from Contractors & Suppliers (MKRP)	180,711	180,711
Security Deduction from Contractors & Suppliers EWSRP	110,649	110,649
Security Deduction from Contractors (1st IWSRP)	1,287,013	1,287,013
Security Deduction from Contractors (2nd IWSRP)	637,008	637,008
Security Deduction from Contractors (3rd IWSRP)	590	590
Security Deduction from Contractors (Modhunaghat)	1,000	1,000
Security Against Water & Electricity Bill	452,434,795	411,642,385
Security Deduction from Contractors (KWSP)	157,180	124,731
Security Deduction payable	418,342	14,657,850
Security Deposit (Deposit Work)	10,927	10,927
Security Deposit (Mohora Project)	-	-
Security Deposit and Other Deduction from Contractors & Suppliers	31,074,255	14,947,187
Security Deposit payable- BJWSP	140,876	140,876
Security Payable	190,373	5,700
Staff Welfare Fund	179,589	184,134
Suppliers L/C Commission	53,653	53,653
VAT deduction from Contractors & Suppliers (CWSISP)	29,441,073	36,433,326
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)	2,982,012	2,537,989
VAT Deduction from Contractors & Suppliers BJWSP	-	9,975
VAT Deduction from Contractors & Suppliers EWSRP	512,380	512,380
VAT Deduction from Contractors & Suppliers KWSP-2	-	50,626
VAT Payable Deposit Work	1,276,512	6,260
	<u>994,863,001</u>	<u>1,178,112,532</u>





Note(s)	Amount in Taka	
	01 July 2019 to 30 June 2020	01 July 2018 to 30 June 2019
22.00 OPERATING REVENUE		
A) Revenue From Water (Annexure-C)		
Private	1,018,226,333	950,061,780
Government	177,257,994	129,553,879
Loose Water Sale	4,090,400	8,364,400
Sub Total - A	<u>1,199,574,727</u>	<u>1,087,980,059</u>
B) License and Renewal Fee of Tube well		
License & Renewal Fee	87,728,950	122,295,487
Sub Total - B	<u>87,728,950</u>	<u>122,295,487</u>
Total (A+B)	<u>1,287,303,677</u>	<u>1,210,275,546</u>
23.00 OTHER INCOME		
Departmental Charge	21,236	1,250,210
Development Charge Against New Water Connection	11,966,364	11,773,764
Forfeiture of Bank Guarantee	-	169,700
Forfeiture of Pay Order	-	45,000
Hire Charges on Furniture	-	20
House Rent- Officers and Staff	5,340,199	3,589,410
Income From Recruitment	1,079,300	2,417,402
Interest on House Building and Motorcycle Loan	2,464,501	2,094,151
Meter Testing & Fittings Fee	31,101,145	16,963,106
New Connection Fee	12,086,278	9,204,887
Other income Sundry income	3,844,695	(1,197,273)
Re-Connection Fee	-	395,476
Sale of Forms, Tender Doc.Cash	-	138,520
Sale of Saddle	9,425,700	9,714,900
Sales of Wastage	-	914,000
Transportation Fare	122,825	90,037
	<u>77,452,243</u>	<u>57,563,311</u>
24.00 INTEREST INCOME		
Interest on FDR	147,942,618	106,468,887
Bank Interest (Short-term)	34,817,826	48,028,772
	<u>182,760,444</u>	<u>154,497,660</u>
25.00 OPERATING EXPENSES		
Chemicals	68,322,936	60,578,686
Conveyance	52,015	-
Depreciation	1,082,500,263	1,059,101,091
Earned Leave Encashment	-	1,252,369
Electricity & Power Expense	491,435,829	470,904,372
Electrical Goods Purchase	7,355	-
Festival Bonus	-	14,699,994
General Expenses	-	50,000
Gratuity	95,500	17,816,704
Internet Expense	105,060	-
Leave Encashment	-	202,587
Miscellaneous Office Expenses	-	41,732,624
Overtime	9,712	362,434
Postage and Telegram	31,636	174,022
Printing and Stationary	2,490	-
Printing and Stationary (Mod-1)	5,000	-
Printing and Stationary (Mod-2)	6,438,247	6,108,238
Provident Fund	85,514	-
Production and Other Expense	11,090	-
Repair & Maintenance of Gas line	958,311	1,007,500
Repair & Maintenance CWASA Road	10,343,450	-
Repair & Maintenance (Mod-1)	8,769,315	-
Repair & Maintenance (Mod-2)	24,136	-
Repair & Maintenance (Mohora)	336,551	9,179,137
Repair of Building	3,327,094	918,012
Repair of Equipment's & Tools	7,221,428	19,148,837
Repair of Pipe Line	1,909,743	-
Repair of Booster Station	11,341,323	13,335,624
Repair of Pump & Motors	-	-





Note(s)	Amount In Taka	
	01 July 2019 to 30 June 2020	01 July 2018 to 30 June 2019
Repair of Pump House	5,832,648	6,536,730
Rest & recreation allowance	-	7,191,271
Salary & Allowances	220,489,034	133,936,054
Spare Parts Office	595	33,167
Telephone Bill	266,474	-
Travelling Expenses	187,028	119,799
Tube well Regeneration	1,814,933	2,165,008
Uniform	63,218	856,883
Uniform (Mod-1)	87,250	-
Uniform (Mod-2)	849,784	-
Uniform (Mohora)	57,585	-
Uniform (Booster Station)	69,800	-
	1,923,052,348	1,867,411,146

26.00 ADMINISTRATIVE & GENERAL EXPENSES

Advertisement	527,618	504,716
Audit Fee	241,861	110,000
Bangla New Year Bonus	928,257	-
Bank Charge Common Expenses	991,244	991,930
Board Chairman & Member Remuneration	719,500	1,028,695
Board Meeting Expenditure	561,930	630,076
Books and Periodicals	82,211	32,095
Cleaning Expense	24,980	-
Consultancy Fee	200,000	222,625
Depreciation	191,029,458	186,900,193
Digital & Development Fair	-	214,000
Disaster Management cost	348,662	-
Earn leave Encashment	1,823,965	2,736,069
Educational Scholarship	300,000	300,000
Electrical goods	160,137	300,000
Electricity (office)	2,335,235	1,885,273
Entertainment Expenses	562,553	160,533
Festival Bonus	10,147,820	11,289,113
Fuel	7,806,284	8,286,510
General Exp.	996,400	-
Gratuity Expenses	18,221,520	27,428,656
Holding Tax	2,359,163	-
Income Tax consultant fee	64,000	46,355
Insurance (Group)	650,000	1,023,725
Insurance (Vehicles)	52,071	55,817
Internal Training	740	141,608
Legal Expenses	616,541	628,529
Liason Office, Dhaka	312,856	348,725
Medical Expenses	56,887	417,439
Miscellaneous Office Expenses	-	275,230
Mujib Barso Celebration	341,045	-
Overtime	11,225,779	10,313,065
Postage & Telegram	9,500	35,647
Printing & Stationary	3,619,815	4,436,557
Project Implementation Cost	134,960	-
Provident fund	5,124,195	5,226,955
Recruitment & Appointment	53,409	1,168,371
Rent, Rates & Taxes	4,769,427	7,315,230
Repair & Maintenance (Admin)	1,500	-
Repair & Maintenance equipment	453	18,630
Repair & Maintenance of Furniture	29,210	20,310
Repair of Loose tools	71,243	-
Repairs & Maint. Of Vehicles	1,777,129	-
Repairs of Building Store	1,000,554	-
Repairs of Machinery	1,464,630	715,188
Rest & Recreation	91,021,157	96,588,552
Salary & Allowances	6,445	4,207,134
Sundry Office expenses	477,227	574,787
Telephone	594,439	550,292
Travelling & Conveyance	709,059	718,296
Uniform	1,519,501	-
Water Tax payment	1,780,830	1,415,442
Welfare & Recreation	367,853,399	379,262,367





27.00 **COLLECTION EXPENSES**
Customer Connection & Meter Supply
Festival Bonus
Gratuity
Leave Encashment
Miscellaneous Office Expenses
Mobile Court expense
Overtime
Postal and Telegraph
Printing & Stationary
Provident Fund
Repair & Maintenance
Rest & Recreation
Revenue Stamp
Saddle Purchase
Salary & Allowances
Telephone
Travelling
Uniform
Water Revenue Development expenses

Note(s)	Amount in Taka	
	01 July 2019 to 30 June 2020	01 July 2018 to 30 June 2019
	1,022,816	10,080,030
	3,220,360	3,298,326
	6,376,180	3,995,120
	236,220	457,902
	-	2,750
	-	105,500
	-	52,079
	2,150	438,136
	17,000	164,631
	1,737,762	1,713,883
	390,520	146,106
	483,270	201,600
	1,811,180	2,268,733
	-	6,239,551
	29,938,249	29,535,708
	-	210,874
	158,759	-
	-	170,557
	1,336,515	436,666
	<u>46,730,980</u>	<u>59,518,151</u>

28.00 **FINANCIAL EXPENSES**
1st Interim Water Supply & Rehabilitation Project(IWSRP)
3rd Interim Water Supply & Rehabilitation Project (IWSRP)
Interest on KWSP

	2,487,250	2,487,250
	4,708,280	4,708,280
	179,032,367	179,032,368
	<u>186,227,897</u>	<u>186,227,898</u>



CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
Schedule of Investment In FDR
For the year ended as on 30 June 2020

Annexure-A

Particulars	Balance as on 01.07.2019	New Investments	Total Investments	Gross Interest	Source Tax	Excise Duty	Net Interest	Encashment	Net Investment
1	2	3	4=(2+3)	5	6	7	8=(5-6-7)	9	10=(4+8-9)
FDR (General Fund)	23,894,626	-	23,894,626	1,089,840	108,984	-	980,856	-	24,875,482
FDR (Depreciation Fund)	1,653,505,835	65,900,000	1,719,405,835	142,100,642	14,395,041	624,500	127,081,101	162,838,929	1,683,648,006
FDR on Deposit Work	21,416,000	14,995,030	36,411,030	2,034,520	203,452	12,000	1,819,068	-	38,230,098
Sub Total	1,698,816,461	80,895,030	1,779,711,491	145,225,002	14,707,477	636,500	129,881,024	162,838,929	1,746,753,587
Security Deposit From Cashiers	-	-	-	-	-	-	-	-	-
Total	1,698,816,461	80,895,030	1,779,711,491	145,225,002	14,707,477	636,500	129,881,024	162,838,929	1,746,753,587



CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)

Schedule of Investment In FDR

For the year ended as on 30 June 2020

Annexure-A/1

SL. No.	BANK NAME & ADDRESS	FDR NO	Account no	PRINCIPAL	Addition during year	Gross Interest	SOURCE TAX	EXCISE DUTY	NET INTEREST	Encashment	Closing Balance
01	AB bank, Anderkilla Br.ctg	-	3483754	10,975,500	-	1,152,428	115,243	12,000	1,025,185	-	12,000,685
02	AB bank, Jublee road Br.ctg	-	3556804	10,975,500	-	1,152,428	115,243	12,000	1,025,185	-	12,000,685
03	AB bank, Jublee road Br.ctg	-	3596068	6,000,000	-	660,000	66,000	5,000	589,000	-	6,589,000
04	AB bank, Jublee road Br.ctg	-	3596066	7,000,000	-	770,000	77,000	5,000	688,000	-	7,688,000
05	AB bank, Jublee road Br.ctg	-	3596067	7,000,000	-	770,000	77,000	5,000	688,000	-	7,688,000
06	AB bank, Khatungonj Br.ctg	3458797/42/2016		124,821,901	-	13,106,299	1,310,630	25,000	11,770,669	-	136,592,570
07	AB bank, Khatungonj Br.ctg	-	3606129	6,000,000	-	660,000	66,000	5,000	589,000	-	6,589,000
08	AB bank, Khatungonj Br.ctg	-	3606130	7,000,000	-	770,000	77,000	5,000	688,000	-	7,688,000
09	AB bank, Khatungonj Br.ctg	-	3606131	7,000,000	-	770,000	77,000	5,000	688,000	-	7,688,000
10	Agrani bank, Asadgong br.ctg	89004	200015000612	-	25,900,000	-	-	-	-	-	25,900,000
11	Agrani bank, laldighi br.ctg	187162	2000004323488	23,966,800	-	2,201,693	220,169	24,000	1,957,524	25,924,324	-
12	Agrani bank, laldighi br.ctg	187275	200013702500	33,463,998	-	1,526,121	152,612	12,000	1,361,509	-	34,825,507
13	Al arafa islami bank, Jublee road br.ctg	875481	181330813167	-	30,000,000	-	-	-	-	-	30,000,000
14	B. krishi Bank Ltd Khatungonj branch	05656	2929-0330007393	20,712,937	-	1,449,906	144,991	24,000	1,280,915	21,993,852	-
15	B. krishi Bank Ltd Khatungonj branch	88727	10254	11,870,796	-	830,956	83,096	12,000	735,860	-	12,606,656
16	B. Krishi Bank, chaktai Branch, Ctg	008561	29020330009338	20,647,315	-	1,445,312	144,531	12,000	1,288,781	-	21,936,096
17	B. Krishi Bank, chaktai Branch, Ctg	138585	956-1	33,159,273	-	2,420,627	242,063	12,000	2,166,564	-	35,325,837
18	B. Krishi Bank, chaktai Branch, Ctg	fdr140177	29020330010166	7,000,000	-	511,000	51,100	2,500	457,400	-	7,457,400
19	B. Krishi Bank, chaktai Branch, Ctg	fdr140178	29020330010175	7,000,000	-	511,000	51,100	2,500	457,400	-	7,457,400
20	B. Krishi Bank, chaktai Branch, Ctg	fdr140176	29020330010157	6,000,000	-	438,000	43,800	2,500	391,700	-	6,391,700
21	B. Krishi Bank, Sholasahar Branch, ctg	138261	29310330017020	20,647,315	-	1,445,312	144,531	24,000	1,276,781	21,924,096	-
22	Bangladesh Krishi Bank, Sholasahar Branch, ctg	535984	2931-033001029-6	20,709,837	-	1,511,818	151,182	12,000	1,348,636	-	22,058,473
23	Bangladesh Krishi Bank, Solashahar Br. Ctg	480697	2931-0330008665	75,696,490	-	5,525,844	552,584	25,000	4,948,260	-	80,644,750
24	Basic bank Ltd, Dewanhat br.ctg	40267	3018-01-0000166	66,343,695	-	3,980,622	398,062	25,000	3,557,560	-	69,901,255
25	First Security bank, bahaddarhat br.ctg	-	12324600032231	23,560,000	-	2,238,200	223,820	12,000	2,002,380	-	25,562,380
26	First security bank, Jublee road br.ctg	787850	10724600032265	30,264,031	-	3,327,723	332,772	12,000	2,982,951	-	33,246,982
27	First security bank, Jublee road br.ctg	787843	01072460003226-3	45,422,097	-	4,995,111	499,511	12,000	4,483,600	-	49,905,697
28	First Security bank, kadamtali br.ctg	869272	2124600000067	13,011,283	-	1,236,072	123,607	12,000	1,100,465	-	14,111,748
29	First Security bank, kadamtali br.ctg	869269	21224600000065	24,957,564	-	2,370,969	237,097	12,000	2,121,872	-	27,079,436
30	First Security bank, kadamtali br.ctg	1052306	2122460000115	39,889,014	-	3,789,456	378,456	12,000	3,209,038	-	43,098,052
31	Janata Bank, WASA Branch, Ctg	495727	3024049	36,432,971	-	2,762,713	276,272	12,000	2,474,441	-	38,907,412
32	Janata Bank, WASA Branch, Ctg	495778	3024506	31,859,396	-	2,926,497	292,650	12,000	2,621,847	-	34,481,243
33	Janata Bank, WASA Branch, Ctg	495780	3024528	4,119,161	-	378,430	37,844	2,500	338,087	-	4,457,248
34	Janata Bank, WASA Branch, Ctg	849738	3017187	105,096,984	-	9,652,957	965,296	25,000	8,662,661	-	113,759,645
35	Janata Bank, WASA Branch, Ctg	255211	3003088	11,767,227	-	536,706	53,671	-	483,036	-	12,250,263
36	Janata Bank, WASA Branch, Ctg	1575	3021525	17,769,160	-	810,454	81,046	-	729,408	-	18,498,568
37	Janata Bank, WASA Branch, Ctg	1584	3021616	7,775,802	-	589,635	58,964	2,500	528,171	-	8,303,973
38	Janata Bank, WASA Branch, Ctg	495770	3024426	13,374,010	-	609,991	60,999	-	548,992	-	13,923,002



SL. No.	BANK NAME & ADDRESS	FDR NO	Account no	PRINCIPAL	Addition during year	Gross Interest	SOURCE TAX	EXCISE DUTY	NET INTEREST	Encashment	Closing Balance
39	Janata Bank, WASA Branch, Ctg	708834	3025052	23,473,775	-	2,156,417	215,642	12,000	1,928,775	-	25,402,550
40	Janata Bank, WASA Branch, Ctg	708881	3025529	91,786,882	-	4,186,421	418,642	-	3,767,779	-	95,554,661
41	Janata Bank, WASA Branch, Ctg	708901	2572-4	69,958,721	-	3,190,833	319,084	25,000	2,846,750	-	72,805,471
42	Janata Bank, Mimi super market Br.	3010258	3010258	24,292,673	-	1,107,994	110,799	-	997,195	-	25,289,868
43	MTB Rahattarpul br Ctg	317567	5170330001159	5,500,000	-	288,750	28,875	2,500	257,375	5,757,375	-
44	MTB Rahattarpul br Ctg	317568	51703300001168	5,500,000	-	288,750	28,875	2,500	257,375	5,757,375	-
45	National bank, bhariary br, Chattogram	624182	110700289969	5,289,061	-	555,351	55,535	-	499,816	-	5,788,878
46	National bank, bhariary br, Chattogram	624183	1107002899910	5,289,061	-	555,351	55,535	-	499,816	-	5,788,878
47	National bank, bhariary br, Chattogram	624184	1107002899932	5,289,061	-	555,351	55,535	-	499,816	-	5,788,878
48	National bank, CDA avenue br, Chattogram	-	1122002679363	13,175,660	-	1,383,105	138,310	12,000	1,232,794	-	14,408,454
49	National bank, CDA avenue br, Chattogram	-	112200267482	21,967,627	-	2,416,047	241,605	27,000	2,147,442	-	24,115,069
50	National bank, Chawkbazar br, Chattogram	565446	1102002899947	5,289,061	-	555,351	55,535	-	499,816	-	5,788,878
51	National bank, Chawkbazar br, Chattogram	565445	1102002899939	5,289,061	-	555,351	55,535	-	499,816	-	5,788,878
52	National bank, Chawkbazar br, Chattogram	56444	1102002899926	5,289,061	-	555,351	55,535	-	499,816	-	5,788,878
53	National of pakistan, agrabad br, ctg	4567	2246000045671	345	-	-	-	-	-	345	-
54	NRB global bank, agrabad corp. br. ctg	4996890	132400111011/012 4400261367	31,229,802	-	3,435,278	343,528	-	3,091,750	-	34,321,552
55	NRB global bank, agrabad corp. br. ctg	496892	124400261369	31,210,298	-	3,433,133	343,313	-	3,089,819	-	34,300,117
56	NRB global bank, agrabad corp. br. ctg	496891	1244002611368	24,949,332	-	2,744,427	274,443	-	2,469,984	-	27,419,316
57	NRB global bank, agrabad corp. br. Ctg	455455	124400013648	13,813,939	-	1,312,324	131,232	-	1,181,092	14,995,030	-
58	NRB global bank, agrabad corp. br. ctg	465926	124400043517/012 4400261370	27,890,350	-	3,067,939	306,794	-	2,761,145	-	30,651,495
59	NRB global bank, agrabad corp. br. ctg	476612	132400115772/012 4400379345	25,282,048	-	2,430,763	243,076	-	2,187,687	-	27,469,735
60	NRB global bank, agrabad corp. br. ctg	482663	124400152045	27,096,944	-	2,845,179	284,518	-	2,560,661	-	29,657,605
61	NRB global bank, O R nizam road br. ctg	-	2023030050778	6,777,875	-	684,127	68,413	8,000	607,714	-	7,385,589
62	NRB global bank, O R nizam road br. ctg	-	2023030050758	6,777,875	-	684,127	68,413	8,000	607,714	-	7,385,589
63	One bank, Station road br, Chattogram	-	744140000245	5,427,500	-	431,250	40,875	7,500	382,875	5,810,375	-
64	One bank, Station road br, Chattogram	-	744140000234	5,427,500	-	431,250	40,875	7,500	382,875	5,810,375	-
65	Premier bank, CEPZ br, ctg	241067	25400000009	2,642,031	-	181,042	18,104	2,500	160,437	2,802,468	-
66	Premier bank, CEPZ br, ctg	241066	25400000008	5,286,561	-	362,255	36,225	2,500	323,530	5,610,091	-
67	Premier bank, CEPZ br, ctg	241065	25400000007	5,286,561	-	362,255	36,225	2,500	323,530	5,610,091	-
68	Premier bank, OR nizam road br, ctg	265383	12325400029	5,286,561	-	357,711	35,771	2,500	319,440	5,606,001	-
69	Premier bank, OR nizam road br, ctg	265382	12325400028	5,286,561	-	357,711	35,771	2,500	319,440	5,606,001	-
70	Premier bank, OR nizam road br, ctg	265381	12325400027	5,286,561	-	357,711	35,771	2,500	319,440	5,606,001	-
71	SIBI Nazumia hat br, ctg	-	53533000078	-	5,000,000	-	-	-	-	-	5,000,000
72	SIBI Nazumia hat br, ctg	-	53533000067	-	5,000,000	-	-	-	-	-	5,000,000
73	Standard bank, Agrabad br, Chattogram	-	755029376	5,467,500	-	601,425	60,143	2,500	538,783	6,006,283	-
74	Standard bank, Agrabad br, Chattogram	-	755029377	5,467,500	-	601,425	60,143	2,500	538,783	6,006,283	-
75	Standard bank, Agrabad br, Chattogram	-	755029378	5,467,500	-	601,425	60,143	2,500	538,783	6,006,283	-
76	Standard bank, Agrabad br, Chattogram	-	755029379	5,467,500	-	601,425	60,143	2,500	538,783	6,006,283	-
77	Standard bank, Agrabad br, Chattogram	-	755029655	6,772,875	-	745,016	74,502	2,500	668,015	-	7,440,890
78	Standard bank, Agrabad br, Chattogram	-	755029654	7,294,250	-	802,368	80,237	2,500	719,631	-	8,013,881
79	Standard bank, Khatungonj br, Chattogram	-	355023569	7,500,000	-	825,000	82,500	5,000	737,500	-	8,237,500
80	Standard bank, Khatungonj br, Chattogram	-	355023568	5,000,000	-	550,000	55,000	5,000	490,000	-	5,490,000
81	Standard bank, Khatungonj br, Chattogram	-	355023570	7,500,000	-	825,000	82,500	5,000	737,500	-	8,237,500
82	Union bank, D T road br, ctg	20111	3220600000014	27,314,656	-	3,003,292	300,329	12,000	2,690,963	-	30,005,619
83	Union bank, D T road br, ctg	20159	322060000712	12,994,437	-	1,364,416	136,442	12,000	1,215,974	-	14,210,412



SL. No.	BANK NAME & ADDRESS	FDR NO	Account no	PRINCIPAL	Addition during year	Gross Interest	SOURCE TAX	EXCISE DUTY	NET INTEREST	Encashment	Closing Balance
84	Union bank, D T road br, ctg	20232	322060000183	24,712,441	-	2,471,244	247,124	24,000	2,200,120	-	26,912,561
85	Union bank, Khatungonj br, ctg	5187	102060000471/010 2060001437	70,908,767	-	7,445,421	744,542	25,000	6,675,879	-	77,584,646
Total				1,653,505,835	65,900,000	142,100,642	14,395,041	624,500	127,081,101	162,838,929	1,683,648,007

General Fund FDR

SL. No.	BANK NAME & ADDRESS	FDR NO	Account no	PRINCIPAL	Addition during year	Gross Interest	SOURCE TAX	EXCISE DUTY	NET INTEREST	Encashment	Closing Balance
1	Janata Bank, WASA Branch, Ctg	255526	3006195	10,177,166	-	464,183	46,419	-	417,764	-	10,594,930
2	Janata Bank, WASA Branch, Ctg	255527	3006207	13,717,460	-	625,657	62,566	-	563,091	-	14,280,551
Total				23,894,626	-	1,089,840	108,984	-	980,856	-	24,875,482

Deposit Work FDR

SL. No.	BANK NAME & ADDRESS	FDR NO	Account no	PRINCIPAL	Addition during year	Gross Interest	SOURCE TAX	EXCISE DUTY	NET INTEREST	Encashment	Closing Balance
01	First security bank, kadamtali br, ctg	-	21224600000148	21,416,000	-	2,034,520.00	203,452	12,000	1,819,068	-	23,235,068
02	GIB, (NRB) agrabad br, ctg	-	124400379350	-	7,497,515	-	-	-	-	-	7,497,515
03	GIB, (NRB) agrabad br, ctg	-	124400379348	-	7,497,515	-	-	-	-	-	7,497,515
Total				21,416,000	14,995,030	2,034,520	203,452	12,000	1,819,068	-	38,230,098

Grand Total				1,698,816,461	80,895,030	145,225,002	14,707,477	636,500	129,881,025	162,838,929	1,746,753,587
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CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)

Schedule of FDR Accrued Interest

For the year ended as on 30 June 2020

Annexure-B

Depreciation Fund

SL. No.	Bank Name	Branch	FDR No.	Opening Balance	Closing Balance	Days	FDR Amount	Interest Rate	Gross Interest	Deduction	Net Interest
01	AB Bank Ltd	Khatungonj	3606129	27-06-20	27-12-20	4	6,589,000	8%	5,777	578	5,199
02	AB Bank Ltd	Khatungonj	3606130	27-06-20	27-12-20	4	7,688,000	8%	6,740	674	6,066
03	AB Bank Ltd	Khatungonj	3606131	27-06-20	27-12-20	4	7,688,000	8%	6,740	674	6,066
04	AB Bank Ltd	Jublee road	2596066	27-06-20	27-12-20	4	7,688,000	8%	6,740	674	6,066
05	AB Bank Ltd	Jublee road	2596067	27-06-20	27-12-20	4	7,688,000	8%	6,740	674	6,066
06	AB Bank Ltd	Andorkilla	3483754	08-04-20	08-04-21	84	12,000,685	9%	248,562	24,856	223,706
07	AB Bank Ltd	Jublee road	3556804	04-05-20	04-05-21	87	12,000,685	9%	257,439	25,744	231,695
08	AB Bank Ltd	Jublee road	3596068	27-06-22	27-12-20	4	6,589,000	8%	5,777	578	5,199
09	AB Bank Ltd	Khatungonj	3458797-42-2016	13-04-20	13-04-21	79	136,592,570	9%	2,660,748	266,075	2,394,674
10	Agrani Bank Ltd	Laldighi	200013702500	30-03-20	30-03-21	93	34,825,507	6%	532,401	53,240	479,161
11	Agrani Bank Ltd	Asadgonj	200015000612	09-02-20	09-02-21	143	25,900,000	6%	608,827	60,883	547,945
12	Al Arafah Islami Bank Ltd	Jublee road	181330813167	15-12-19	15-12-20	199	30,000,000	11%	1,799,178	179,918	1,619,260
13	B. Krashi Bank	Khatungonj	10254	16-03-20	16-03-21	107	12,606,656	7%	258,695	25,870	232,826
14	B. Krashi Bank	Sholoshar	2931-0330008665	28-06-20	28-06-21	3	80,644,750	7%	48,387	4,839	43,548
15	B. Krashi Bank	Sholoshar	2931-033001029-6	29-06-20	29-06-21	2	22,058,473	7%	8,823	882	7,941
16	B. Krashi Bank	Chaktai	29020330010175	27-06-20	27-06-21	4	7,457,400	7%	5,966	597	5,369
17	B. Krashi Bank	Chaktai	29020330010157	27-06-20	27-06-21	4	6,391,700	7%	5,113	511	4,602
18	B. Krashi Bank	Chaktai	29020330009338	01-06-20	01-06-21	30	21,936,096	7%	131,617	13,162	118,455
19	B. Krashi Bank	Chaktai	956-1	21-06-20	21-06-21	10	35,325,837	7%	70,652	7,065	63,587
20	B. Krashi Bank Ltd	Chaktai	29020330010166	27-06-20	27-06-21	4	7,457,400	7%	5,966	597	5,369
21	Basic Bank Ltd	Dewanhat	3018-01-0000266	14-08-19	14-08-20	320	69,901,255	8%	4,596,247	459,625	4,136,622
22	First Security Bank Ltd	Jublee road	10724600032265	18-06-20	18-06-21	13	33,246,982	9%	106,573	10,657	95,915
23	First Security Bank Ltd	Jublee road	01072460003226-3	16-06-20	16-06-21	15	49,905,697	9%	184,583	18,458	166,124
24	First Security Bank Ltd	Kadamtali	2124600000067	02-08-19	02-08-20	334	14,111,748	11%	1,420,454	142,045	1,278,408
25	First Security Bank Ltd	Kadamtali	2122460000065	30-07-19	30-07-20	337	27,079,436	11%	2,750,232	275,023	2,475,209
26	First Security Bank Ltd	Kadamtali	2122460000115	09-08-19	09-08-20	327	43,098,052	11%	4,247,224	424,722	3,822,502
27	First Security Bank Ltd	bahaddarhat	12324600032231	27-08-19	27-08-20	307	25,562,380	11%	2,365,045	236,505	2,128,541
28	Janata Bank Ltd	Wasa	3017187	16-01-20	15-07-20	167	113,759,645	6%	3,122,936	312,294	2,810,642
29	Janata Bank Ltd	Wasa	3003088	26-03-20	26-03-21	97	12,250,263	6%	195,333	19,533	175,800
30	Janata Bank Ltd	Wasa	3021525	16-03-20	16-03-21	107	18,498,568	6%	325,372	32,537	292,835
31	Janata Bank Ltd	Wasa	3021616	28-01-20	28-07-20	155	8,303,973	6%	211,581	21,158	190,423
32	Janata Bank Ltd	Mimi super	3010258	27-03-20	27-03-21	96	25,289,868	6%	399,095	39,909	359,185
33	Janata Bank Ltd	Wasa	3024426	18-03-20	18-03-21	105	13,923,002	6%	240,315	24,031	216,283
33	Janata Bank Ltd	Wasa	3024049	26-01-20	26-07-20	157	38,907,412	6%	1,004,131	100,413	903,718
34	Janata Bank Ltd	Wasa	3024506	24-01-202	23-07-20	159	34,481,243	6%	901,236	90,124	811,112





SL. No.	Bank Name	Branch	FDR No.	Opening Balance	Closing Balance	Days	FDR Amount	Interest Rate	Gross Interest	Deduction	Net Interest
35	Janata Bank Ltd	Wasa	3024528	12-02-20	12-02-21	140	4,457,248	6%	102,578	10,258	92,320
36	Janata Bank Ltd	Wasa	3025052	20-01-202	19-07-20	162	25,402,550	6%	676,473	67,647	608,826
37	Janata Bank Ltd	Wasa	3025529	30-03-20	30-03-21	93	95,554,661	6%	1,460,808	146,081	1,314,727
38	Janata Bank Ltd	Wasa	200572-4	22-02-20	22-02-21	130	72,805,471	6%	1,555,843	155,584	1,400,259
39	National bank Ltd	CDA avenue	112200268482	15-04-20	15-04-21	77	24,115,069	9%	457,856	45,786	412,070
40	National bank Ltd	CDA avenue	1122002679363	05-04-20	05-04-21	87	14,408,454	9%	309,091	30,909	278,182
41	National bank Ltd	Chalk bazar	1102002899947	06-04-20	06-04-21	86	5,788,878	9%	122,756	12,276	110,480
42	National bank Ltd	Chalk bazar	1102002899939	06-04-20	06-04-21	86	5,788,878	9%	122,756	12,276	110,480
43	National bank Ltd	Chalk bazar	1102002899926	06-04-20	06-04-21	86	5,788,878	9%	122,756	12,276	110,480
44	National bank Ltd	bhatiary	1107002899969	06-04-20	06-04-21	86	5,788,878	9%	122,756	12,276	110,480
45	National bank Ltd	bhatiary	1107002899910	06-04-20	06-04-21	86	5,788,878	9%	122,756	12,276	110,480
46	National bank Ltd	bhatiary	1107002899932	06-04-20	06-04-21	86	5,788,878	9%	122,756	12,276	110,480
47	NRB Global Bank Ltd	Agrabad	496892	30-06-20	30-06-21	1	34,321,552	9%	8,463	846	7,617
48	NRB Global Bank Ltd	Agrabad	496890	30-06-20	30-06-21	1	34,300,117	9%	8,458	846	7,612
49	NRB Global Bank Ltd	Agrabad	1244002611368	30-06-20	30-06-21	1	27,419,316	9%	6,761	676	6,085
50	NRB Global Bank Ltd	Agrabad	124400043517-0124400261370	30-06-20	30-06-21	1	30,651,495	9%	7,558	756	6,802
51	NRB Global Bank Ltd	Agrabad	132400115772/0124400379345	14-08-19	14-08-20	322	27,469,735	11%	2,665,693	266,569	2,399,124
52	NRB Global Bank Ltd	Agrabad	124400152045	30-03-20	30-09-20	93	29,657,605	9%	680,094	68,009	612,084
53	Social Islami Bank	Nojumiahath	53533000078	17-07-19	17-07-20	349	5,000,000	11%	525,890	52,589	473,301
54	Social Islami Bank	Nojumiahath	53533000067	17-07-19	17-07-20	349	5,000,000	11%	525,890	52,589	473,301
55	Standard bank Ltd	Khatungonj	355023569	25-04-20	25-04-21	67	8,237,500	9%	136,088	13,609	122,479
56	Standard bank Ltd	Khatungonj	35502368	25-04-20	25-04-21	67	5,490,000	9%	90,698	9,070	81,628
57	Standard bank Ltd	Khatungonj	35502370	25-04-20	25-04-21	67	8,237,500	9%	136,088	13,609	122,479
58	Union Bank Ltd	Khatungonj	102064444471-0102060001437	24-01-20	24-01-21	159	77,584,646	11%	3,548,700	354,870	3,193,830
59	Union Bank Ltd	D. T. Road	322060000183	08-11-19	08-11-20	236	26,912,561	11%	1,914,110	191,411	1,722,699
60	Union Bank Ltd	D. T. Road	3220600000014	01-06-20	01-06-21	30	30,005,619	9%	221,959	22,196	199,763
61	Union Bank Ltd	D. T. Road	3220600000712	30-01-20	30-01-21	153	14,210,412	11%	625,453	62,545	562,908
TOTAL							1,631,457,058		45,133,076	4,513,308	40,637,100

General Fund

SL. No.	Bank Name	Branch	FDR No.	Opening Balance	Closing Balance	Days	FDR Amount	Interest Rate	Gross Interest	Deduction	Net Interest
01	Janata Bank Ltd	Wasa	3006195	26-03-20	26-03-21	97	10,594,930	6%	168,938	16,894	152,045
02	Janata Bank Ltd	Wasa	3006207	27-03-20	27-03-21	96	14,280,551	6%	225,359	22,536	202,823
Total							24,875,482		394,297	39,430	354,867
Grand Total							1,656,332,540	-	45,527,373	4,552,737	40,991,967





CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
MONTH WISE BREAKUP OF WATER REVENUE
FOR THE YEAR ENDED 30 JUNE 2020

Annexure-C

Month	Private		Private Total	Government		Government Total	Loose Water	Month Total
	(Domestic)	(Non-Domestic)		(Domestic)	(Non-Domestic)			
Jul-19	63,740,750	18,465,863	82,206,613	7,580,242	5,347,943	12,928,185	236,000	95,370,798
Aug-19	63,167,690	18,507,304	81,674,994	7,969,967	5,497,185	13,467,152	209,500	95,351,646
Sep-19	64,877,584	18,520,868	83,398,452	8,336,185	5,713,737	14,049,922	357,800	97,806,174
Oct-19	64,284,400	18,808,907	83,093,307	8,492,144	6,547,511	15,039,655	494,500	98,627,462
Nov-19	65,722,868	19,139,830	84,862,698	9,194,733	5,160,499	14,355,232	417,300	99,635,230
Dec-19	64,079,053	18,319,045	82,398,098	8,324,502	5,710,965	14,035,467	326,600	96,760,165
Jan-20	64,065,642	18,441,444	82,507,086	8,637,271	5,750,875	14,388,146	359,600	97,254,832
Feb-20	63,681,477	18,032,941	81,714,418	8,538,557	6,257,428	14,795,985	370,100	96,880,503
Mar-20	62,645,567	17,292,884	79,938,451	8,083,038	5,774,945	13,857,983	621,300	94,417,734
Apr-20	75,591,050	17,522,477	93,113,527	10,436,351	6,056,190	16,492,541	217,300	109,823,368
May-20	74,258,557	15,254,316	89,512,873	10,081,916	6,008,381	16,090,297	304,600	105,907,770
Jun-20	78,162,658	15,643,158	93,805,816	11,118,134	6,639,295	17,757,429	175,800	111,739,045
Total	804,277,296	213,949,037	1,018,226,333	106,793,040	70,464,954	177,257,994	4,090,400	1,199,574,727

Particulars	Amount in Taka
Private	1,018,226,333
Government	177,257,994
Loose water Sale	4,090,400
Total	1,199,574,727





CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
COST SHEET AS AT 30 JUNE, 2020

Annexure-D

Particulars	Percentage	Amount in Taka	
		30 June, 2020	30 June, 2019
Direct Expenses			
Direct Wages	8.74%	220,496,984	216,646,903
Other Direct Expenses			
Chemicals	2.71%	68,322,936	60,578,688
Power	19.47%	491,435,829	470,904,372
		559,758,765	531,483,068
Prime cost		780,255,749	747,029,041
Add :Production Overhead			
Depreciation	42.89%	1,082,500,263	1,059,101,091
Repairs & Maintenance	1.98%	50,075,090	50,209,007
Other Indirect Expenses	0.40%	10,221,246	11,072,005
		1,142,796,599	1,120,382,102
Production Cost		1,923,052,348	1,867,411,143
Operating Expenses			
Administrative & General Expenses	14.58%	367,853,399	379,262,367
Cost of Goods Sold		2,290,905,747	2,246,673,510
Selling & Distribution Expenses			
Collection Expenses	1.85%	46,730,980	59,518,151
		2,337,636,727	2,306,191,661
Non Operating Expenses			
Financial Expenses	7.38%	186,227,897	186,227,898
Total Cost	100.00%	2,523,864,624	2,492,419,559



CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
SCHEDULE OF COST
FOR THE YEAR ENDED 30 JUNE 2020

Annexure-E

Particulars	Amount In Taka	WATER (GALLON)		
		Production	Distribution	Billed
		33,937,992,000	33,937,992,000	24,412,344,000
Unit (Gallon)				
Total Production cost	1,923,052,348			
Per Gallon		0.0567	0.0567	0.0788
Per Thousand Gallon		56.6637	56.6637	78.7738
Per Cubic Meter (Thousand Litre)		14.9690	14.9690	20.8098
Total Cost	2,523,864,624			
Per Gallon		0.0744	0.0744	0.1034
Per Thousand Gallon		74.3669	74.3669	103.3848
Per Cubic Meter (Thousand Litre)		19.6329	19.6329	27.2936

