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CHARTERED ACCOUNTANTS**Chattogram Branch Office :**Faruk Chamber (9th Floor)1403 Sk. Mujib Road,
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INDEPENDENT AUDITORS' REPORT

of

Chittagong Water Supply & Sewerage Authority (CWASA)**QUALIFIED OPINION**

We have audited the financial statements of "Chittagong Water Supply & Sewerage Authority (CWASA)" which comprise the Statement of Financial Position as at 30 June 2018, and Statement of Profit or Loss and other Comprehensive Income, Statement of Changes in Equity, and Statement of Cash Flows for the year then ended, and Notes to the financial statements, including a summary of significant accounting policies and explanatory information.

In our opinion and to the best of our information and according to the explanations given to us except for the effects of the matter described in the Basis for the Qualified Opinion section of our report, the Financial Statements conform with the accounting and reporting standards as applicable in Bangladesh and give the information required by International Financial Reporting Standards (IFRSs), the Companies Act 1994 and other applicable laws and regulations in the manner so required and respectively give a true and fair view of the state of the organization's affairs as at 30 June, 2018 and of the Statement of Profit or Loss and Comprehensive Income, its Statement of Cash Flows and Statement of Changes in Equity for the year then ended.

BASIS FOR QUALIFIED OPINION:**1. Property, Plant and Equipment:**

- I. The carrying amount of **Property, Plant and Equipment** as disclosed in **Note No. # 05** in the Financial Statements of **Tk. 29,011,017,451** as at **30th June, 2018** could not verify physically as our audit was postdated. However, physical verification process of its **property, plant and equipment** was initiated on test basis on **11.03.2021** to verify the existence of the said assets recorded in the FSs as an alternative auditing procedure but adequate documents was found absent for which we are unable to authenticate the physical existence of assets as well as the value thereof as at **30th June, 2018**.
- II. **Property, Plant and Equipment** as disclosed in **Note No. # 05** in the Financial Statements of **Tk. 29,011,017,451** as at **30th June, 2018** included a number assets are fallen impaired but no impairment test has been made as per **IAS-36, Para-9**. An entity shall assess at the end of each reporting period whether there is any indication that an asset may be impaired. If any such indication exists, the entity shall estimate the recoverable amount of the Asset.
- III. The total amount of **Tk. 8,828,484,520** which is material by nature and in respect of addition of fixed assets as shown in the FSs under **Note-05** has been transferred from Capital Work In Progress of which adequate documents have not been provided to us for verification.

2. Inventory

The **inventory** amount of **Tk. 388,832,389** and Goods in Transit of **Tk. 2,730,804** and Store materials lend to other organization of **Tk. 23,953** as disclosed under the head Advance, Deposit & Prepayment in **Note no. 12** have no movement since long which is unrealistic.

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3. Accounts Receivable:

As disclosed in **Notes No. # 10** in the financial statements, Accounts Receivable appears for **Tk. 528,563,630** but as per connection wise schedule shows **Tk. 730,082,144** resulting a difference of **Tk. 201,518,514** which is remained un-reconciled.

4. Advance, Deposit & Prepayment:

The total amount of **Tk. 275,976,939/-** under head of Advance Deposit and Pre-payment as disclosed in **Notes no. # 12** has been carry forwarded since long without any addition or adjustments. It is very unlikely that these amounts will be recovered from the parties. Also, no provision was made.

5. Equity:

An amount of **Tk. 2,553,825,167** has been shown under the head of "**Capital Fund**" in which **Tk. 860,662,329** under sub-head "**Equity**" disclosed in **Note no. #14.02** of the FSs but management could not provide us appropriate supporting documents or source documents for our verification.

6. Revaluation Reserve:

When charging depreciation, there was a significant noncompliance with '**IAS 16**' for depreciation on revalued amount. Therefore, the amount of **Revaluation Reserve Tk. 45,753,399** remained unadjusted as disclosed in **Notes No. # 14** of the FSs. According to **Para 77 of IAS 16**, if items of **property, plant and equipment** are stated at revalued amounts, sufficient disclosure **point a, b, e, f** is required. But there was no information except the year of revaluation in notes, which is **violation of IAS 16**. Moreover, the revaluation amount has been created in the year **1979-1980** and **1993**. And it is highly unlikely that those respective assets are still in use for charging depreciation over the years. Also, the Management could not provide us the revaluation report. Therefore, we could not specify the historical cost and revalued amount of property, plant and equipment.

7. Creditors for Expenses:

- I. As disclosed in **notes no. 20** of the FSs under the head of "**Creditors for Expenses**" an aggregated amount of **Tk. 976,282,454** in being carried forward since long without any addition or adjustments.

8. Creditors For Other Finance:

- I. As disclosed in **notes no. 21** under the head of "**Creditors for Other Finance**" an aggregated amount of **Tk. 51,116,235** is being carried forward since long without any addition and adjustments.

9. Operating Revenue:

Revenue of **Tk. 925,119,859** from **Water (Private & Government)** could not be reconciled with VAT Collection due to absence of proper bread down of Grosse Receipt as the Computer section

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provided documents shows a Balance of Tk. 1,061,306,201 Gross Receipts resulting a difference of Tk. 136,186,342. The management could not provide adequate evidence or reconciliation to verify the said amount as VAT.

10. Deferred Tax

The Company did not make any "Provision for Deferred Income tax" as required by International Accounting Standard IAS 12: Accounting for Income Taxes. It also did not provide any disclosure on its provision made for the year 2017-2018 in the Financial Statements as stated in IAS 1: Presentation of Financial Statements, Para 125.

11. Foreign Currency Gain/(Loss):

The company has made transactions in foreign currencies (i.e. Import) even though it has not and any accounting treatment regarding Gain/ (Loss) on conversion of Foreign Exchange Rate in the Statement of Profit or Loss and Other Comprehensive Income in accordance with ISA 21: The Effect of Changes in Foreign Exchange Rates Para 28.

We have 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Independence

We are independent of the Organization in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in jurisdictions, and we have fulfilled our other ethical responsibilities in accordance these requirements and with the IESBA Code and the Institute of Chartered Accountants of Bangladesh (ICAB) Bye Laws.

MATTER OF EMPHASISE:**01. Inventory:**

- a. The disclosed amount under Notes No. # 08 of the Financial Statements of Tk. 388,832,389 does not match with the closing balance of Tk. 380,619,896 shown in the Schedule. This indicates significant internal control weakness in inventory system. No reconciliation was made for the difference amount Tk. 8,212,493.
- b. No physical verification of inventory has been made since long. And Management did not perform any stock count as they could not provide any stock report at the year end. As our audit was postdated therefore, we could not verify those assets physically and had no other practical alternatives auditing procedure that we could apply to authenticate the physical existence as well as the value thereof as at 30th June, 2018.

02. Gratuity Fund:

Actuarial valuation was not performed at a regular interval to value the gratuity Fund of CWASA as at 30th June, 2018. The adequacy of provision for Gratuity fund has not been made. As a

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result, profit has been overstated. Moreover, the authority has followed cash basis of accounting in payment of Gratuity.

03. Deferred Expenses:

Deferred Expenses amounting **Tk. 135,514 disclosed in Note No. # 07** in the FSs as has been lying pending since **1983** no adjustment has been made since long and no documents have been provided for our verification. As a result, the Statement of Financial Position exhibits an unfair view of the real position of the **CWASA**.

Other Information

Management is responsible for the other information. The other information comprises of such other financial or non-financial information included in an entity's annual report (other than a financial statement on the auditor's reports 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 statement 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 and fair presentation of the financial statements in accordance with IFRSs, the Companies Act 1994 and other applicable laws and regulations 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 company'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 or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company'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 are 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.

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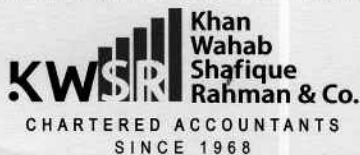
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As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management but not for the purpose expressing an opinion on the effectiveness of the company's internal control.
- 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 company'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 statements 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 company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the company's financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the company audit. We remain solely responsible for our audit opinion.

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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on other Legal and Regulatory Requirements

In accordance with the International Financial Reporting Standards (IFRSs), the Companies Act 1994 and other applicable laws and regulations 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;

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- b) in our opinion, proper books of accounts as required by law have been kept by the organization so far as it appeared from our examination of those books;
- c) the statements of financial position and statements of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of accounts and returns.
- d) the expenditure incurred and payments made were for the purposes of the organization's business.

Dated: Chattogram

24 June 2021

KHAN WAHAB SHAFIQUE RAHMAN & CO.

Chartered Accountants

Signed By

Mohammad Shaheed FCA (F-1016)

Senior Partner

DVC: 2106241016AS715406

CHITTAGONG WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
Statement of Financial Position
As at 30th June, 2018

	Notes	Amount In Taka 30 June, 2018	Amount In Taka 30 June, 2017
ASSETS:			
(A) Non- Current Assets:			
Property, Plant and Equipment	5	29,011,017,451	20,678,209,022
Capital Work in Progress	6	11,612,858,440	14,783,656,996
Deferred Expenditure	7	135,514	135,514
Total Non-Current Assets		40,624,011,406	35,462,001,531
(B) Current Assets:			
Inventory	8	388,832,389	388,832,389
Investments	9	1,547,881,970	1,397,179,994
Accounts Receivable	10	528,563,630	394,526,380
Other Receivable	11	37,479,758	37,723,296
Advance, Deposit and Prepayment	12	4,081,435,805	3,827,781,054
Cash and Cash Equivalents	13	989,519,647	1,579,275,777
Total Current Assets		7,573,713,199	7,625,318,891
TOTAL ASSETS (A+B)		48,197,724,605	43,087,320,573
EQUITY & LIABILITIES:			
Equity:			
Capital Fund	14	6,741,705,464	3,559,505,464
Revaluation Reserve	15	45,753,399	45,753,399
Retained Earnings	16	(2,136,569,378)	(1,258,448,252)
Total Equity		4,650,889,485	2,346,810,611
LIABILITIES:			
Non- Current Liabilities:			
Long Term Liabilities	17	39,110,450,572	36,098,427,756
Current Liabilities:			
Bank Overdraft	18	-	14,806
Accounts Payable	19	106,744,005	387,113,186
Creditors for Expenses	20	3,175,023,281	2,771,735,775
Creditors for Other Finance	21	1,154,617,261	1,483,218,540
Total Current Liabilities		4,436,384,547	4,642,082,306
TOTAL EQUITY & LIABILITIES		48,197,724,605	43,087,320,573

The accompanying notes 01-28 and Annexures form an integral part of the financial statements.

Deputy Managing Director (Finance)

Managing Director

Signed in terms of our separate report of even date annexed.

Dated: 24.06.2021
Chattogram

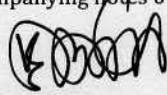
Khan Wahab Shafique Rahman & Co.
Chartered Accountants



CHITTAGONG WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30th June, 2018

Particulars	Notes	Amount In Taka 30 June, 2018	Amount In Taka 30 June, 2017
Operating Revenue	22	1,049,949,052	844,568,073
Other Income	23	72,142,188	89,566,683
Interest Income	24	136,852,062	117,450,229
Total Income		1,258,943,303	1,051,584,985
Operating Expenses	25	1,691,304,288	1,323,434,166
Administrative & General Expenses	26	356,901,975	334,305,161
Collection Expenses	27	74,531,758	44,661,660
Financial Expenses	28	7,195,530	28,782,120
Total Expenses		2,129,933,551	1,731,183,107
Net Profit / (Loss) before Tax		(870,990,248)	(679,598,122)
Income Tax @0.60% on gross receipt		(7,553,660)	(3,154,755)
Net Profit / (Loss) after Tax Transferred to Retained Earnings		(878,543,908)	(682,752,877)

The accompanying notes 01-28 and Annexures form an integral part of the financial statements.




Deputy Managing Director (Finance)



Managing Director

Dated: 24.06.2021
Chattogram



Khan Wahab Shafique Rahman & Co.
Chartered Accountants



CHITTAGONG WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
Statement of Changes in Equity
For the year ended 30th June, 2018

Particulars	Notes	Capital Fund	Revaluation Reserve	Retained Earnings	Total Capital Fund
Balance as at 01 July, 2017		3,559,505,464	45,753,399	(1,258,448,252)	2,346,810,611
Net Income/(Loss) after Tax for the year		-	-	(878,543,908)	(878,543,908)
Grant Received from Government and others		3,182,200,000	-	-	3,182,200,000
Prior year adjustment	16.01	-	-	422,782	422,782
Balance as at 30 June, 2018		6,741,705,464	45,753,399	(2,136,569,378)	4,650,889,485
Balance as at 01 July, 2016		2,684,050,464	45,753,399	(578,164,603)	2,151,639,260
Net Income/(Loss) after Tax for the year		-	-	(682,752,877)	(682,752,877)
Grant Received from Government and others		875,455,000	-	-	875,455,000
Prior year adjustment	16.01	-	-	2,469,230	2,469,230
Balance as at 30 June, 2017		3,559,505,464	45,753,399	(1,258,448,252)	2,346,810,611


Deputy Managing Director (Finance)


Managing Director

Signed in terms of our separate report of even date annexed.

Dated: 24.06.2021
Chattogram



CHITTAGONG WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
Statement of Cash Flows
For the year ended 30th June, 2018

Particulars	Amount In Taka 30 June, 2018	Amount In Taka 30 June, 2017
A. Cash flow from Operating Activities:		
Net Income/(Loss) after Tax for the year	(878,543,908)	(682,752,877)
Adjustment:		
Depreciation	1,124,378,494	824,321,802
Interest Expenses	7,195,530	28,782,120
Prior Year Adjustment	423,032	2,469,230
Interest Income in FDR	(92,806,412)	(94,711,430)
	1,039,190,644	760,861,722
	160,646,736	78,108,846
Increase/ (Decrease) In Current Assets:		
Inventory	-	2,132,263
Accounts Receivable	(134,037,250)	(72,349,963)
Other Receivable	243,539	7,154,067
Advances, Deposits and Prepayments	(253,654,751)	(456,658,658)
	(387,448,462)	(519,722,291)
Increase/ (Decrease) In Current Liabilities:		
Accounts Payable	(280,369,182)	(110,523,610)
Creditors For Expenses	403,287,506	593,765,876
Creditors For Other Finance	(328,601,278)	1,089,189,501
Bank Overdraft	(14,806)	(59,497,041)
	(205,697,759)	1,512,934,726
Net Cash Provided/Used by Operating Activities	(432,499,485)	1,071,321,280
B.Cash Flow from Investing Activities		
Current Investment In FDR:		
Investment in FDR made during the year	(154,000,000)	(293,800,000)
Interest Re-Invested in FDR(Net)	(81,607,880)	(91,130,431)
Sales Proceeds of Investment	84,905,903	241,173,925
Interest Income In FDR	92,806,412	94,711,430
Addition of Property Plant & Equipment (Net)	(628,702,403)	(1,490,511)
Capital Work in Progress	(5,657,685,963)	(13,519,951,993)
Net Cash Used By Investing Activity	(6,344,283,931)	(13,570,487,580)
C.Cash Flow from Financing Activities:		
Interest Expenses	(7,195,530)	(28,782,120)
Capital grant received during the year	3,182,200,000	875,455,000
Long Term Liabilities	3,012,022,816	12,075,414,896
Net Cash Provided by Financing Activities:	6,187,027,286	12,922,087,776
D.Net Increase/(decrease) in Cash & Cash Equivalents (A+B+C)	(589,756,130)	422,921,477
E. Opening Cash & Cash Equivalents	1,579,275,777	1,156,354,299
F.Closing Cash & Cash Equivalents (Net),(D+E)	989,519,647	1,579,275,777

Deputy Managing Director (Finance)

Managing Director

Signed in terms of our separate report of even date annexed.

Dated: 24.06.2021
Chattogram



CHITTAGONG WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)

Notes to the Financial Statements

As at and for the year ended 30th June, 2018

1.00 GENERAL:

1.01 General Status:

Chittagong 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, 2018.
- (b) A Statement of Profit or Loss and other Comprehensive Income for the year ended June 30, 2018.
- (c) A Statement of Changes in Equity for the year ended June 30, 2018.
- (d) A Statement of Cash Flows for the year ended June 30, 2018.
- (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 July 01, 2017 to June 30, 2018.

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, 2018 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, 2017 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.

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 company 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 fulfill 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 common usage.

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 consist 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 Account 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 company 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 incurred.

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 consist 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.

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.



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 30.06.2018
		As at 01.07.2017	Addition during the year	Adjustments	Total as at 30.06.2018		As at 01.07.2017	Charged during the year	Adjustments	Total as at 30.06.2018	
Land & Land Development	5.01	767,442,630	852,428,154	-	1,619,870,784	0%	-	-	-	-	1,619,870,784
Building and Civil Construction	5.02	4,089,252,630	5,428,135,270	-	9,517,387,900	2%	233,013,583	191,117,467	-	424,131,047	9,093,256,852
Plant and Machinery	5.03	15,892,330,102	2,745,670,642	-	18,638,000,743	6%	2,160,009,997	673,787,053	-	2,833,797,052	15,804,203,692
Vehicles	5.04	2,668,174,353	430,913,739	-	3,099,088,091	20%	347,954,277	258,939,591	-	606,893,867	2,492,194,224
Furniture and Fixtures	5.05	10,966,620	39,118	-	11,005,739	10%	9,285,598	303,642	-	9,589,240	1,416,498
Transportation & Equipment	5.06	4,573,707	-	-	4,573,707	6%	4,573,691	-	-	4,573,691	16
Vehicles (Pani Project)	5.07	1,153,701	-	-	1,153,701	0%	847,575	230,740	-	1,078,315	75,386
Grand Total 2017-2018		23,433,893,742	9,457,186,923	-	32,891,080,665		2,755,684,721	1,124,378,494	-	3,880,063,212	29,011,017,451
For the year 2016-2017		14,630,838,885	8,803,054,856	-	23,433,893,742		1,931,333,574	824,321,802	-	2,755,684,721	20,678,209,022

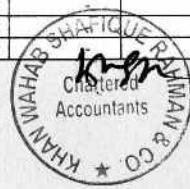
Details as under:

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 30.06.2018
		As at 01.07.2017	Addition during the year	Adjustments	Total as at 30.06.2018		As at 01.07.2017	Charged during the year	Adjustments	Total as at 30.06.2018	
Land & Land Development(1st Phase)		17,490,030	-	-	17,490,030	0%	-	-	-	-	17,490,030
Land for 5 Tubewell (do)		245,908	-	-	245,908	0%	-	-	-	-	245,908
Land & Land Development(2nd Phase)		20,432,542	-	-	20,432,542	0%	-	-	-	-	20,432,542
Land & Land Development(SHWS)		603,099,769	61,130,109	-	664,229,878	0%	-	-	-	-	664,229,878
Land & Land Development (2nd IWSRP)		5,015,584	-	-	5,015,584	0%	-	-	-	-	5,015,584
Land & Land Development (3rd IWSRP)		24,172,713	-	-	24,172,713	0%	-	-	-	-	24,172,713
vandaljhury project		82,000,000	605,963,689	-	687,963,689	0%	-	-	-	-	687,963,689
Land & Land Development (Non project)		1,383,183	536	-	1,383,719	0%	-	-	-	-	1,383,719
Land & Land Development (MWSP)		13,602,901	-	-	13,602,901	0%	-	-	-	-	13,602,901
Land (CWSISP)		-	185,333,821	-	185,333,821	0%	-	-	-	-	185,333,821
Sub Total		767,442,630	852,428,154	-	1,619,870,784		-	-	-	-	1,619,870,784

5.02 Building and Civil Construction

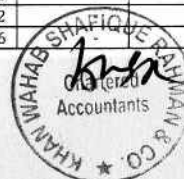
PARTICULARS	Notes	C O S T				Rate of Dep.	D E P R E C I A T I O N				WDV as at 30.06.2018
		As at 01.07.2017	Addition during the year	Adjustments	Total as at 30.06.2018		As at 01.07.2017	Charged during the year	Adjustments	Total as at 30.06.2018	
Street Hydrant (1st Phase)		8,761	-	-	8,761	-	8,759	-	-	8,759	2
Water Reservoir tank(do)		19,169,000	-	-	19,169,000	2%	19,168,980	-	-	19,168,980	20
Staff Quarter & other Building (do)		21,087,378	-	-	21,087,378	2%	17,683,937	1,393,783	-	19,077,720	2,009,658
House Service Connection (do)		1,801,382	-	-	1,801,382	2%	442,794	36,028	-	478,822	1,322,560
Building (2nd Phase)		31,398,591	-	-	31,398,591	2%	19,789,785	627,972	-	20,417,757	10,980,834
Water Reservoir tank(do)		35,466,612	-	-	35,466,612	2%	24,327,704	1,367,577	-	25,695,281	9,771,331
Civil work & Boundary wall (do)		15,060,381	-	-	15,060,381	2%	11,942,702	161,796	-	12,104,498	2,955,883
House Service Connection (do)		-	-	-	-	2%	-	-	-	-	-
Other Construction work (1st IWSRP)		224,666	-	-	224,666	2%	94,353	4,493	-	98,846	125,820
House Service Connection (do)		1,714,806	-	-	1,714,806	2%	1,714,806	-	-	1,714,806	-
House Service Connection (2nd IWSRP)		5,801,901	-	-	5,801,901	2%	5,513,954	7,383	-	5,521,337	280,564
Functional Building (Non Project)		29,833,936	132,186	-	29,966,122	2%	9,344,674	548,670.62	-	9,893,345	20,072,777
Residential Building (do)		14,977,295	714,263	-	15,691,558	2%	4,512,053	313,831	-	4,825,884	10,865,674
Other Building (do)		43,971,534	3,155,303	-	47,126,837	2%	14,391,522	769,635	-	15,161,157	31,965,680
Road Construction (do)		1,246,889	536	-	1,247,425	2%	701,983	24,948	-	726,931	520,493



Functional Building (MWSP)	171,484	-	-	171,484	2%	10,288	3,430	-	13,718	157,766
Treatment Plant (do)	722,521	-	-	722,521	2%	187,855	43,351	-	231,206	491,315
Building Zonal Office- CWSISP	22,779,643	159,956,301	-	182,735,944	2%	3,943,964	3,654,719	-	7,598,683	175,137,261
Capacity Building	68,802,681	159,956,301	-	228,758,982	2%	2,043,769	4,575,180	-	6,618,949	222,140,033
Construction of water Distribution Line	3,767,217,074	4,937,873,595	-	8,705,090,669	2%	95,858,072	174,101,813	-	269,959,885	8,435,130,784
Boundary Wall (EWSRP)	2,486,818	-	-	2,486,818	2%	298,418	49,736	-	348,154	2,138,664
Boundry Wall (EWSP)	4,410,387	-	-	4,410,387	2%	970,285	88,208	-	1,058,493	3,351,894
Building(Vandal Juri project)	898,890	-	-	898,890	2%	62,923	17,978	-	80,901	817,989
Other Construction work (CWSISP)	-	166,346,785	-	166,346,785	2%	-	3,326,936	-	3,326,935	163,019,850
Sub Total	4,089,252,630	5,428,135,270	-	9,517,387,900		233,013,583	191,117,467	-	424,131,047	9,093,256,852

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 30.06.2018
		As at 01.07.2017	Addition during the year	Adjustments	Total as at 30.06.2018		As at 01.07.2017	Charged during the year	Adjustments	Total as at 30.06.2018	
Pump House-A (Phase-1)		710,360	-	-	710,360	10%	707,931	2,160	-	710,091	269
Pump House-B (do)		1,377,239	-	-	1,377,239	10%	1,143,414	60,451	-	1,203,865	173,374
Deep Tubewell -A (do)		1,516,612	-	-	1,516,612	6%	1,516,592	-	-	1,516,592	20
Deep Tubewell -B (do)		1,686,541	-	-	1,686,541	6%	1,686,509	-	-	1,686,509	32
Water Main Line P.P.C (do)		174,153,865	-	-	174,153,865	6%	167,515,459	1,157,251	-	168,672,710	5,481,155
Meter Repair Working (do)		331,000	-	-	331,000	2%	330,997	-	-	330,997	3
Booster Station (do)		25,350,267	-	-	25,350,267	6%	24,927,219	174,711	-	25,101,930	248,337
Meter Installation & Pump (do)		315,351	-	-	315,351	10%	315,342	-	-	315,342	9
Deep Tubewell & others (do)		5,027,472	-	-	5,027,472	6%	2,797,738	178,456	-	2,976,194	2,051,278
Mohora Water Treatment Plant (Phase-2)		526,932,618	-	-	526,932,618	6%	334,770,815	31,615,957	-	366,386,772	160,545,846
Booster Station Kalurghat (do)		61,145,755	-	-	61,145,755	6%	59,829,628	63,303	-	59,892,931	1,252,824
Tank & Distribution (do)		417,466,530	-	-	417,466,530	2%	246,493,778	8,349,331	-	254,843,109	162,623,421
Pump & Booster at Patenga (do)		10,852,905	-	-	10,852,905	6%	9,908,250	123,517	-	10,031,767	821,138
Pump & Booster at D.T.Road (do)		10,199,010	-	-	10,199,010	6%	10,195,378	3,629	-	10,199,007	3
Deep Tubewell (do)		13,134,599	-	-	13,134,599	6%	13,129,673	3,820	-	13,133,493	1,106
Pump House (do)		13,332,575	-	-	13,332,575	2%	8,142,628	266,652	-	8,409,280	4,923,296
Sundries		-	-	-	-	5%	-	-	-	-	-
Tubewell (1st IWSRP)		35,371,427	-	-	35,371,427	6%	35,371,411	-	-	35,371,411	16
Pump House (do)		39,485,780	-	-	39,485,780	10%	20,756,583	3,928,925	-	24,685,508	14,800,273
Pipe line (do)		108,966,072	-	-	108,966,072	2%	46,940,980	2,179,321	-	49,120,301	59,845,771
Installation of pump & Transformer (do)		22,763,454	-	-	22,763,454	10%	22,763,445	-	-	22,763,445	9
Computer (do)		1,359,800	-	-	1,359,800	15%	1,359,799	-	-	1,359,799	1
Tubewell Re-generation (do)		1,472,872	-	-	1,472,872	6%	1,472,865	-	-	1,472,865	7
Materials of Pump (do)		1,555,812	-	-	1,555,812	10%	1,555,807	-	-	1,555,807	5
Tubewell (2nd IWSRP)		23,973,661	-	-	23,973,661	6%	20,920,242	368,879	-	21,289,121	2,684,540
Pump House (do)		15,923,005	-	-	15,923,005	10%	5,243,009	318,460	-	5,561,469	10,361,536
Pipe line (do)		93,973,617	-	-	93,973,617	2%	22,311,954	1,879,472	-	24,191,426	69,782,191
Iron Remover Plant		5,211,163	-	-	5,211,163	6%	1,354,902	312,670	-	1,667,572	3,543,591
Tubewell Re-generation (do)		1,620,031	-	-	1,620,031	6%	1,484,091	9,946	-	1,494,037	125,994
Installation of pump Machinery (do)		24,927,989	-	-	24,927,989	10%	16,939,065	1,141,295	-	18,080,360	6,847,629
Loose tools (do)		622,269	-	-	622,269	10%	620,839	102	-	620,941	1,328
Computer Equipment (3rd IWSRP)		2,889,728	-	-	2,889,728	10%	2,097,785	261,995	-	2,359,780	529,948
Meter Installation & Pump (do)		293,586,543	-	-	293,586,543	10%	90,824,150	17,123,621	-	107,947,771	185,638,772
Pipe line Installation (Non Project)		46,477,048	1,930,985	-	48,408,033	2%	9,552,657	968,161	-	10,520,818	37,887,216
Tubewell (do)		57,121,753	5,278,912	-	62,400,665	6%	22,074,891	3,463,600	-	25,538,491	36,862,174
Pump House (do)		29,419,517	536	-	29,420,053	10%	6,215,756	2,015,052	-	8,230,808	21,189,244



Tools & Equipment (do)		10,376,464	536	-	10,377,000	10%	8,497,917	230,912	-	8,728,829	1,648,171
Meter Installation at Pump station (do)		35,150,512	536	-	35,151,048	10%	12,874,101	3,181,483	-	16,055,584	19,095,464
Computer Installation (do)		9,355,090	469,886	-	9,824,976	15%	8,489,932	284,331	-	8,774,263	1,050,712
Pump & Motor (do)		48,075,402	4,693,129	-	52,768,531	10%	25,570,261	2,424,524	-	27,994,785	24,773,746
Intercom system (do)		896,894	536	-	897,430	10%	782,503	38,210	-	820,713	76,716
Electric line Installation (do)		33,137,587	536	-	33,138,123	10%	32,631,896	85,260	-	32,717,156	420,967
CCTV camera monitor (do)		1,799,485	1,072	-	1,800,557	15%	649,009	270,083	-	919,092	881,464
Computer Printer with Accessories(CWSISP)		132,294	159,956,301	-	160,088,595	15%	33,073	24,013,289	-	24,046,363	136,042,232
Equipment (do)		1,438,000	159,956,301	-	161,394,301	6%	230,080	9,683,658	-	9,913,738	151,480,563
Deep Tubewell (EWSRP)		34,957,247	-	-	34,957,247	6%	4,194,870	2,097,435	-	6,292,305	28,664,942
Construction Deep Tubewell		32,113,332	-	-	32,113,332	6%	3,853,600	1,926,800	-	5,780,401	26,332,931
Testing Tubewell		25,993,104	-	-	25,993,104	6%	3,119,172	1,559,586	-	4,678,758	21,314,346
Pump House (do)		10,130,642	-	-	10,130,642	10%	1,215,677	1,013,064	-	2,228,741	7,901,901
Computer (2312)		-	898,524	-	898,524	15%	-	134,779	-	134,779	763,746
Equipment (2312)		-	21,120,820	-	21,120,820	6%	-	1,267,249	-	1,267,249	19,853,571
Pipeline (2312)		-	23,377,291	-	23,377,291	2%	-	467,546	-	467,546	22,909,745
Sundry Assets (UAWMP)		5,378,118	-	-	5,378,118	2%	983,644	322,689	-	1,306,333	4,071,785
Mohora water supply project		46,620,776	-	-	46,620,776	20%	32,076,135	7,120,018	-	39,196,153	7,424,623
Digital Steel Camera (Non Project)		24,029	536	-	24,565	15%	24,028	80	-	24,108	456
Hyundai Type Vedio Camera (Do)		112,422	-	-	112,422	15%	55,962	13,029	-	68,991	43,431
Office Equipment (2nd IWSRP)		35,733	-	-	35,733	2%	33,730	45	-	33,775	1,958
Pump Mohora & Kalurghat Rehab Project		814,298,435	-	-	814,298,435	10%	211,009,174	47,422,217	-	258,431,391	555,867,044
Electric Machinery (EPL)		138,191,381	-	-	138,191,381	10%	36,095,592	13,819,138	-	49,914,731	88,276,651
Installation of Pipe Line (pani Project)		2,299,434	-	-	2,299,434	2%	137,966	45,989	-	183,954	2,115,480
Computer Equipment (EWSP)		1,607,983	-	-	1,607,983	15%	733,763	241,197	-	974,961	633,022
Procurement of Tubewell		-	-	-	-	10%	-	-	-	-	-
Procurement of pipe and fittings		28,962,181	-	-	28,962,181	10%	6,395,716	579,244	-	6,974,960	21,987,221
Construction of Pump House		31,507,743	-	-	31,507,743	10%	4,323,851	3,150,774	-	7,474,626	24,033,117
Digging Deep Tubewell		114,196,978	-	-	114,196,978	6%	20,555,457	6,851,819	-	27,407,275	86,789,703
Installation of Pipe Line (SHWTP)		9,189,021,496	1,216,585,028	-	10,405,606,524	2%	339,785,542	208,112,130	-	547,897,673	9,857,708,851
Equipment (do)		3,206,063,600	61,130,109	-	3,267,193,709	6%	192,363,816	196,031,623	-	388,395,439	2,878,798,270
Intech Installation Java M-03		-	1,090,269,070	-	1,090,269,070	6%	-	65,416,144	-	65,416,144	1,024,852,925
Office & Laboratory Equipment (Vandal Juri project)		199,500	-	-	199,500	6%	21,945	11,970	-	33,915	165,585
Sub Total		15,892,330,102	2,745,670,642	-	18,638,000,743		2,160,009,997	673,787,053	-	2,833,797,052	15,804,203,692

5.04 Vehicles

PARTICULARS	Notes	C O S T				Rate of Dep.	D E P R E C I A T I O N				WD. as at 30.06.2018
		As at 01.07.2017	Addition during the year	Adjustments	Total as at 30.06.2018		As at 01.07.2017	Charged during the year	Adjustments	Total as at 30.06.2017	
1st IWSRP		7,416,000	-	-	7,416,000	20%	7,415,997	-	-	7,415,997	3
2nd IWSRP		7,470,051	-	-	7,470,051	20%	7,279,926	95,060	-	7,374,987	95,064
Non Project		24,599,176	2,892,626	-	27,491,802	20%	20,803,498	2,226,365	-	23,029,863	4,461,939
CWSISP		49,648,949	159,956,299	-	209,605,248	20%	256,000	41,921,050	-	42,177,050	167,428,199
SHWS		447,133,262	61,174,109	-	508,307,371	20%	105,600,549	97,609,956	-	203,210,505	305,096,866
Reserver		2,110,676,206	206,890,704	-	2,317,566,910	5%	189,755,455	115,878,345	-	305,633,800	2,011,933,110
Common Fixed Assets		1,509,500	-	-	1,509,500	20%	1,509,480	-	-	1,509,480	20
Vandaljhury project		4,960,000	-	-	4,960,000	20%	992,000	992,000	-	1,984,000	2,976,000
EWSP		12,567,597	-	-	12,567,597	20%	12,147,758	216,815	-	12,364,574	203,023
Mohora Kalurghat Project		2,193,613	-	-	2,193,613	20%	2,193,612	-	-	2,193,612	1
Sub Total (4.4) Taka		2,668,174,353	430,913,739	-	3,099,088,091		347,954,277	258,939,591	-	606,893,867	2,492,194,224



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 30.06.2018
		As at 01.07.2017	Addition during the year	Adjustments	Total as at 30.06.2018		As at 01.07.2017	Charged during the year	Adjustments	Total as at 30.06.2018	
3rd IWSRP		1,163,459	-	-	1,163,459	10%	388,742	113,647	-	502,389	661,070
Non Project		4,605,600	38,583	-	4,644,183	10%	3,843,786	169,746	-	4,013,532	630,651
Medical Equipment (Non project)		368,423	536	-	368,959	10%	337,722	6,188	-	343,910	25,049
EWSRP		140,607	-	-	140,607	10%	28,122	14,061	-	42,182	98,425
Common Fixed Assets		4,688,531	-	-	4,688,531	10%	4,687,227	-	-	4,687,227	1,304
Sub Total		10,966,620	39,118	-	11,005,739		9,285,598	303,642	-	9,589,240	1,416,498

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 30.06.2018
		As at 01.07.2017	Addition during the year	Adjustments	Total as at 30.06.2018		As at 01.07.2017	Charged during the year	Adjustments	Total as at 30.06.2018	
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

5.07 Pani Project (Vehicles+C26)

PARTICULARS	Notes	C O S T				Rate of Dep.	D E P R E C I A T I O N				WDV as at 30.06.2018
		As at 01.07.2017	Addition during the year	Adjustments	Total as at 30.06.2018		As at 01.07.2017	Charged during the year	Adjustments	Total as at 30.06.2018	
Car Purchase (Pani Project)		1,153,701	-	-	1,153,701	20%	847,575	230,740	-	1,078,315	75,386
Sub Total		1,153,701	-	-	1,153,701		847,575	230,740	-	1,078,315	75,386



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				W.D.V. as at 30.06.2018
		As at 01.07.2017	Addition during the year	Adjustments	Total as at 30.06.2018		As at 01.07.2017	Charged during the year	Adjustments	Total as at 30.06.2018	
2000 (1st Phase)		270,271,166	-	-	270,271,166		238,245,672	3,002,840	-	241,248,512	29,022,654
2010 (2nd Phase)		1,159,995,825	-	-	1,159,995,825		743,104,032	42,583,554	-	785,687,586	374,308,342
2020 (Non Project)		392,932,239	19,311,765	-	412,244,004		181,354,150	17,034,110	-	198,388,260	213,855,744
2030 (1st IWSRP)		220,330,689	-	-	220,330,689		139,446,046	6,112,739	-	145,558,785	74,771,907
2040 (UAWMP)		5,378,118	-	-	5,378,118		983,644	322,689	-	1,306,333	4,071,676
2050 (2nd IWSRP)		184,575,004	-	-	184,575,004		81,701,712	4,133,313	-	85,835,025	98,739,973
2060 (MWSP)		14,496,906	-	-	14,496,906		198,143	46,781	-	244,924	14,251,981
2070 (3rd IWSRP)		321,812,443	-	-	321,812,443		93,310,678	17,499,263	-	110,809,941	211,002,505
2080 (MWSP)		46,620,776	-	-	46,620,776		32,076,135	7,120,018	-	39,196,153	7,424,624
2090 (KWSP)		15,555,994,331	2,697,179,129	-	18,253,173,461		827,505,362	683,048,199	-	1,510,553,561	16,742,619,901
2100 (EPL)		138,191,381	-	-	138,191,381		36,095,592	13,819,138	-	49,914,731	88,276,653
2195 (MKWTRP)		2,193,613	-	-	2,193,613		2,193,612	-	-	2,193,612	1
2196 (EWSP)		193,252,869	-	-	193,252,869		45,126,831	11,128,057	-	56,254,888	136,997,981
2200 (Com. Fix. Asst)		6,198,031	-	-	6,198,031		6,196,707	-	-	6,196,707	1,323
2301 (Pani proj.)		3,453,135	-	-	3,453,135		985,541	276,729	-	1,262,269	2,190,866
2312 (EWSRP)		105,821,750	45,396,636	-	151,218,386		12,709,859	8,530,256	-	21,240,116	129,978,275
2395 (MKRP)		814,298,435	-	-	814,298,435		211,009,174	47,422,217	-	258,431,391	555,867,044
2412 Vandal Juri project		88,058,390	605,963,689	-	694,022,079		1,076,869	1,021,948	-	2,098,817	691,923,264
2396 (CWSISP)		3,910,018,641	6,089,335,704	-	9,999,354,345		102,364,958	261,276,645	-	363,641,603	9,635,712,741
Total		23,433,893,742	9,457,186,923	-	32,891,080,665		2,755,684,721	1,124,378,494	-	3,880,063,212	29,011,017,451

Depreciation Allocation Schedule		
Particulars	Basis of Allocation	Amount
Operating Expenses	85%	955,721,720
Administrative & General Expenses	15%	168,656,774
Total	100%	1,124,378,494



6.00 CAPITAL WORK-IN-PROGRESS:

Particular	Balance as at 01.07.2017	Addition	Adjusted/ Capitalized	Balance as at 30.06.2018
1	2	3	4	5=(2+3-4)
Non-Project (Revenue)	4,838,642	13,156,527	16,113,569	1,881,600
Karnafully Water Supply Project	2,878,510,987	179,084,046	2,697,179,129	360,415,904
Karnafully Water Supply Project - 2	7,232,410,724	3,840,756,704	-	11,073,167,428
CWSISP	4,619,999,348	1,449,795,837	6,069,795,185	-
Vandaljuri Project	2,500,659	174,892,850	-	177,393,509
EWSRP	45,396,636	-	45,396,636	-
For the year 2017-2018	14,783,656,996	5,657,685,963	8,828,484,520	11,612,858,440
For the year 2016-2017	10,065,269,347	13,519,951,993	8,801,564,345	14,783,656,995



	Amount In Taka 30 June, 2018	Amount In Taka 30 June, 2017
7.00 DEFERRED EXPENDITURE:	135,514	135,514
The expense was made for stationery purpose since 1983. The above amount represents bill amount of Bill Books.		
8.00 INVENTORY :		
1st Phase	2,139,990	2,139,990
1st IWSRP	33,671,999	33,671,999
2nd IWSRP	17,579,191	17,579,191
3rd IWSRP	125,967,327	125,967,327
UAWMP	197,941	197,941
Madunaghat Project	55,549	55,549
Mohora Water Supply Project	8,319,005	8,319,005
Stock Held by Parsons Corporation	44,575	44,575
Emergency Water Supply Project	60,269,196	60,269,196
Sheikh Hasina Water Treatment Plant (Karnafhully project)	91,493,611	91,493,611
Materials and Supplies (Deposit work)	8,814,468	8,814,468
Materials and Supplies (EPL)	13,951,369	13,951,369
Materials and Supplies	3,596,712	3,596,712
Mohora & Kalurghat Rehabilitation Project	9,376,727	9,376,727
Pani Project	21,411	21,411
Material & Suppliers (CWSISP)	13,333,318	13,333,318
	388,832,389	388,832,389
9.00 INVESTMENTS:		
Investment in FDR	1,547,876,970	1,397,174,994
Investment by Security deposit receipt from cashiers	5,000	5,000
	1,547,881,970	1,397,179,994
Details have been shown in Annexure - A.		
10.00 ACCOUNTS RECEIVABLE:		
Opening Balance	394,526,380	322,176,417
Add: Bill during the year	925,119,859	753,378,110
	1,319,646,239	1,075,554,527
Less: Collection during the year	791,082,609	681,028,146
Closing Balance	528,563,630	394,526,380
11.00 OTHER RECEIVABLE :		
Interest on FDR	37,479,758	37,723,296
	37,479,758	37,723,296
Details have been shown in Annexure - B.		
12.00 ADVANCE, DEPOSIT & PREPAYMENT:		
Advance to Suppliers (1st phase)	7,327,696	6,209,492
Advance to Suppliers (3rd interim)	1,860,366	1,860,366
Advance to Suppliers (2nd IWSRP)	57,200	57,200
Advance to suppliers (Mohora project)	500,000	500,000
Advance to suppliers (Mohora kalurghat project)	374,228	374,228
Advance to Suppliers (EWSP)	181,470	181,470
Advance to Contractors (1st phase)	16,653,594	16,653,594
Advance to Contractors (2nd phase)	4,183,296	4,183,296
Advance to Contractors (1st interim)	494,763	494,763
Advance to Contractors (2nd interim)	14,877,714	14,877,714
Advance to Contractors (3rd interim)	10,404,509	10,404,509
Advance to D.C. Ctg (Modhunaghat project)	47,000,000	47,000,000
Advance to City Corporation, Ctg (Mohora water supply project)	1,204,989	1,204,989
Advance to Contractors (Mohora Kalurghat projects)	1,214,746	1,214,746
Advance to staff (1st phase)	3,081,592	2,321,819
Advance to staff (2nd phase)	7,973	7,973



	Amount In Taka 30 June, 2018	Amount In Taka 30 June, 2017
Advance to staff (2nd IWSRP)	2,500	2,500
Advance to staff (3rd Interim)	183,728	183,728
Advance to staff (MWSP)	11,578	11,578
Advance to staff (Karnaphully Project)	547,616	582,616
Advance to staff (Mohora Kalurghat Project)	27,356	27,356
Advance to staff and officer (EWSP)	23,936	23,936
Advance to staff and officer (EWSRP)	5,000	5,000
Advance to staff (BJWSP)	3,311	2,475
Advance to staff (KWSP-2)	300,716	300,716
Letter of credit (1st Interim)	730,296	730,296
Letter of credit (2nd Interim)	2,113,056	2,113,056
Letter of credit (3rd Interim)	264,404	264,404
Letter of credit (EWSP)	154,557	154,557
Letter of credit (MKRP)	29,145,002	29,145,002
AIT for imported materials and vehicles	444,544,991	400,778,870
Vehicle loan	3,830,910	2,587,934
House Building loan	15,545,988	11,799,186
Computer loan	976,073	1,193,020
Security Deposit to Other Organization (Debt service charge)	2,731,453	2,731,453
Materials and goods in transit	2,730,804	2,730,804
Advance to staff for natural calamities	5,460	5,460
Deposit and prepayments (2nd phase)	29,620	29,620
Store materials lend to other organization	23,953	23,953
Commissioner of custom (CD VAT)	590,091,764	590,091,764
Letter of credit (KWSP)	1,581,837	1,581,837
AIT FDR and STD	80,056,908	65,909,707
Advance to staff/officer (CWSISP)	1,974,556	1,995,352
VAT deduction (MKRP)	-	401,397
Prepaid rent, rates and taxes	-	221,208
Commissioner of custom (CD VAT)-CWSISP	172,532,391	297,137,529
Commissioner of custom (CD VAT)-KWSP-2	665,235,591 ^a	349,948,710
Kubota Kolon W.2 2716	1,956,606,314	1,956,606,314
Prepaid overtime	-	913,558
	4,081,435,805	3,827,781,054
13.00 CASH AND CASH EQUIVALENTS:		
Imprest Cash (Sub Note: 13.01)	297,794	261,167
Cash at Bank (Sub Note: 13.02)	989,221,853	1,579,014,611
	989,519,647	1,579,275,777
13.01 Imprest Cash:	297,794	261,167
Total Imprest Cash	297,794	261,167
13.02 Cash at Bank:		
Short Term Deposit (STD) Accounts:		
Agrani Bank Ltd., Laldighi Branch. (STD-0067)	1,009,749	981,720
Janata Bank, Wasa Branch. (STD 2-1)	31,117	31,257
Janata Bank, Wasa Branch. (STD 19-1)	2	9,755
Janata Bank, Wasa Branch. (STD 20-3)	3,606	4,616
Janata Bank, Wasa Branch. (STD 21)	5,858	8,476
Janata Bank, Wasa Branch. (STD 26-9)	242,721	245,456
Janata Bank, Wasa Branch. (STD 32-7)	36,618,133	506,536,317
Janata Bank, Wasa Branch. (STD 34-9)	45,224,536	97,480,139
Janata Bank, Wasa Branch. (STD 35-1)	8,295	1,484,561
Janata Bank, Wasa Branch. (STD 38)	52,505	51,968
Janata Bank, Wasa Branch. (STD-40)	437,300	424,735
Janata Bank, Laldighi Corporate Branch. (STD 44, New 145)	6,156	5,962
Sonali Bank, Agrabad Branch. (STD 815)	69,349	67,862



	Amount In Taka 30 June, 2018	Amount In Taka 30 June, 2017
Sonali Bank, Agrabad Branch. (STD 467)	3,060,989	5,075,279
One bank, Jublee Road Branch. (STD 8006)	6,321,317	6,127,749
Janata Bank, Foreign Exchange Branch. (STD 338)	856,706,013	946,923,648
Basic Bank Ltd., Agrabad Branch (STD 396)	8,526,732	6,582,299
AB Bank Ltd, Bahaddarhat Br. (STD 768283-430)	126,939	126,939
AB Bank Ltd., Anderkilla Branch. (2623/73)	3,959,635	3,641,868
Agrani Bank Ltd., Artillary Branch. (STD-14-7)	866,390	590,064
Al-Arafa Islami Bank, Agrabad Branch. (STD-695)	1,771,658	1,296,287
Al-Arafa Islami Bank, O.R. Nizam Road (STD-923)	1,689,342	1,125,263
Bangladesh Commerce Bank Ltd., Agrabad Branch (STD-417)	11,976	419,597
Bangladesh Commerce Bank Ltd., Agrabad Branch (STD-0041)	927,906	-
Dhaka Bank Ltd., CDA Avenue. (STD-522)	181,170	-
City Bank Ltd., Agrabad Branch (STD 4193001)	123,597	223,219
Dhaka Bank Ltd., Khatunganj Branch. (STD-894)	32,486	32,486
Janata bank Ltd., Chawk Bazar Branch (STD 043)	1,422,356	1,356,484
Janata Bank Ltd., Jubilee Road Branch (STD-65)	740,306	15,661
Janata Bank Ltd., Sadarghat Branch (STD 189)	3,676,027	2,288,368
Janata Bank Ltd., Ambagan Branch (STD 03-2)	48,117	48,117
Janata Bank Ltd., Baizid Bostami Branch (STD 145)	797,529	2,097,248
Janata Bank Ltd., Banglalink JB WASA (STD 39-5)	48,710	262,007
Janata Bank Ltd., Chaktai Branch (STD 065)	7,911	7,911
Janata Bank Ltd., City Corporation Branch (STD 282)	1,211,870	1,017,540
Janata Bank Ltd., Dewanhat Branch (STD 351)	992,294	774,764
Janata Bank Ltd., Firingi Bazar Branch (STD 189)	741,301	725,210
Janata Bank Ltd., Foreign Exchange Branch (STD 258)	490,678	420,970
Janata Bank Ltd., Grameen Phone WASA Branch (STD 36/2)	1,269,700	494,818
Janata Bank Ltd., Kadamtali Branch (STD 098)	584,751	543,329
Janata Bank Ltd., Kajirdewri Branch (STD 271)	889,675	877,136
Janata Bank Ltd., Kalurghat Branch (STD 043)	3,024	3,024
Janata Bank Ltd., Kornelhat Branch (STD 182)	3,070,003	2,054,453
Janata Bank Ltd., Laldighi East Corp. Branch (STD 228)	171,842	171,842
Janata Bank Ltd., Mimi Super Market Branch (STD 555)	919,321	2,264,785
Janata Bank Ltd., Mohammadpur Branch (STD 156)	1,279,652	1,365,374
Janata Bank Ltd., Muradpur Branch (STD 189)	1,241,366	1,056,184
Janata Bank Ltd., Pahartali Branch (STD 09-1)	3,515,643	1,922,707
Janata Bank Ltd., Sadharon Bima Branch (STD 400282)	332	332
Janata Bank Ltd., WASA Branch (STD 1-9)	3,582,749	882,368
Janata Bank Ltd., WASA Branch (STD 17-8)	803,238	2,530
Janata Bank Ltd., WASA Branch (STD 18-9)	717,395	100,744
Janata Bank Ltd., WASA Branch (STD 23-6)	272,673	101,853
Janata Bank Ltd., WASA Branch (STD 24-7)	160,801	462,657
Janata Bank Ltd., WASA Branch (STD 29-3)	7,125,104	1,784,385
Janata Bank Ltd., WASA Branch (STD 3-2)	294,354	620,870
Janata Bank Ltd., WASA Branch (STD 37-3)	203,031	234,900
Janata Bank Ltd., WASA Branch (STD 41-8)	1,742,144	136,288
Janata Bank Ltd., WASA Branch (STD-86)	690,227	3,498,351
Janata Bank Ltd., (STD 45/3) Security	165,344	213,921
Mercantile Bank Ltd., Agrabad Branch. (STD-701)	926,688	860,526
National Bank Chawkbazar (STD-3352)	259,289	-
One bank, Chandgawn. (STD 639)	591,356	-
Pubali Bank Ltd, Mehedibag Branch. (STD-286)	551,127	423,382
Social Islamic Bank Ltd., Halishahar Br. (STD 681)	2,136,991	4,603,764
Southeast Bank, Momin Road (Std-337)	768,060	-
Sahajalal Islami Bank (STD 017)	-	691,011
Sahajalal Islami Bank, Agrabad. (STD 1164)	116,299	-
UCBL, Agrabad Branch. (STD-1390)	1,895	1,895
UCBL, Chawkbazar Branch.(STD-661)	5,061	5,061
UCBL, Dampara Branch.(2623/75)	4,568,758	4,233,457



Khan Wahab Shafique Rahman & Co.
Chartered Accountants

	Amount In Taka 30 June, 2018	Amount In Taka 30 June, 2017
Basic Bank Ltd., Agrabad Branch (STD 492)	1,588,683	2,350,720
Janata Bank,WASA Branch.-EWSRP (STD-48)	(1,152,160)	2,878,336
Janata Bank Ltd., WASA Branch (STD-46)	450	450
Janata Bank STD 442	(4,000,000)	-
Agrani Bank, Laldighi East Corporate 1274	2,998,464	259,855
Sub total - A	1,016,255,907	1,623,613,110
Current Deposit (CD) Accounts:		
Janata Bank,WASA Branch. (CD-2-4)	(27,046,732)	(44,628,282)
Agrani Bank Ltd., Laldighi East Corp. Branch (CD 4797)	284	284
Janata Bank Ltd., WASA Branch (CD 197-1)	(14,806)	-
Janata Bank Ltd., WASA Branch (CD 920-6)	5,645	6,795
Janata Bank,WASA Branch. (CD-1483-9)	21,554	22,704
Sub total - B	(27,034,055)	(44,598,499)
Total - (A+B)	989,221,853	1,579,014,611
14.00 CAPITAL FUND:		
Grant	5,881,043,135	2,698,843,135
Equity	860,662,329	860,662,329
	6,741,705,464	3,559,505,464
14.01 Grant:		
Balance as at 01 July, 2017	2,698,843,135	1,823,388,135
Receive during the year	3,182,200,000	892,629,000
	5,881,043,135	2,716,017,135
Payment during the year	-	17,174,000
Balance as at June 30, 2018	5,881,043,135⁶	2,698,843,135
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 Rehavilitation 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
Gov Grant KWSp-2	2,493,591,297	113,591,297
Return to Gov.	252,537,005	252,537,005
Grant for cwsisp	960,577,000	789,977,000
Govt, grant EWSRP	142,249,000	142,249,000
Fund receive from GOV.	722,300,000	90,700,000
Rembursable loan swer feasibility	2,700,000	2,700,000
unaccounted of water mng prog.	5,329,000	5,329,000
	5,881,043,135	2,698,843,135
14.02 Equity :		
Opening Balance	860,662,329	860,662,329
Received during the year	-	-
	860,662,329	860,662,329
Payments during the year	-	-
Closing Balance	860,662,329	860,662,329



	Amount In Taka 30 June, 2018	Amount In Taka 30 June, 2017
14.02.02 Equity :		
Equity Interest on 1st Phase	178,773,236	178,773,236
Equity Interest on CMC Loan	432,098	432,098
Equity 1st Phase	13,868,476	13,868,476
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
	860,662,329	860,662,329
15.00 REVALUATION RESERVE:	45,753,399	45,753,399
15.01 The reported amount have been carried forward since 1992 - 1993 which represents Excess value of Furniture & Stores based on physical verification of Assets conducted on 30th June, 1993.	280,067	280,067
15.02 SURPLUS ON REVALUATION OF ASSETS:		
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 fulfill 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.	45,473,332	45,473,332
16.00 RETAINED EARNINGS:		
Balance as at 01 July, 2017	(1,258,448,252)	(578,164,603)
Net income/loss for the year after tax	(878,543,908)	(682,752,877)
Prior Year Adjustment (Sub Note: 16.01)	422,782	2,469,230
Balance as at 30 June, 2018	(2,136,569,378)	(1,258,448,252)
16.01 PRIOR YEAR ADJUSTMENT		
Gratuity (Transport)	196,720	24,685
Electricity deduction	-	28,000
Salary and Allowance (Dampara)	-	767,878
Salary payable	-	929,389
Encashment adjustment	60,276	140,629
Night Allowances	38,645	-
Water Tax	5,500	-
Washing Allowance	22,190	45,857
Ex. Deduct house rent	-	52,899
Extra payment deduction salary	90,306	243,090
Knight shift salary	9,145	23,610
KWSP-1	-	238,193
Rafiqul alam UDA	-	(25,000)
Sub Total	422,782	2,469,230
17.00 LONG TERM LIABILITIES:		
Balance as at 01 July, 2017		
1st Interim Water Supply & Rehalitation Project (IWSRP)-GOB	248,725,000	248,725,000
3rd Interim Water Supply & Rehalitation Project (IWSRP)-GOB	470,828,000	470,828,000
Reimbursable Loan for Sewerage	-	2,700,000
Unaccounted For Water Management Program (UAWMP)	-	5,329,000
Karnafully Project, Donor-JBIC,FC (Japan Bank for International Corp.)	9,774,355,755	8,750,272,830
Karnafully Water Supply Project (GOB)	8,128,881,000	4,412,831,000
KWSP - 2	9,334,447,318	511,830,396
Chittagong Water Supply & Improvement Sanitation Project (CWSISP Fund Receive From FC)	8,141,190,683	1,745,203,934
	36,098,427,756	16,147,720,160



	Amount In Taka 30 June, 2018	Amount In Taka 30 June, 2017
Received During the year		
Karnafully Project, Donor-JBIC,FC (Japan Bank for International Corp.)	-	567,662,892
Karnafully Water Supply Project (GOB)	-	1,671,550,000
Fund Received From (CWSISP) FC, World Bank	1,150,000,000	3,082,800,000
KWSP-2	1,712,693,848	6,761,431,005
Fund Received From Koreya EDFC Loan (Vandaljuri Project)	149,328,968	-
	3,012,022,815	12,083,443,897
Loan Payment During the year		
Reimbursable loan-sewerage fesibility	-	2,700,000
Unaccounted for water mng prog	-	5,329,000
	-	8,029,000
Balance as at 30 June, 2018		
1st Interim Water Supply & Rehalitation Project (IWSRP)-GOB	248,725,000	248,725,000
3rd Interim Water Supply & Rehalitation Project (IWSRP)-GOB	470,828,000	470,828,000
Reimbursable Loan for Sewerage	-	-
Unaccounted For Water Management Programme (UAWMP)	-	-
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	11,047,141,166	9,334,447,318
Chittagong Water Supply & Improvement Sanitation Project,(CWSISP Fund Receive From FC)	9,291,190,683	8,141,190,683
Fund Received From Koreya EDFC Loan (Vandaljuri Project)	149,328,968	-
	39,110,450,572	36,098,427,756
18.00 BANK OVERDRAFT:		
Janata Bank,WASA Branch. (CD-197-1)	-	14,806
19.00 ACCOUNTS PAYABLE :		
1st Phase(1st Project)	1,453,801	1,696,540
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
Accounts Payable (Mahbubul Alam)	8,979	-
Accounts Payable (Mohora & Kalurghat Rehabilitation Project)	5,448,183	5,448,183
Madhunaghat Water Supply project	14,285	14,285
Karnafully Water Supply Project (GOB)	456,173	456,173
Emergency Water Supply Project	199,695	947,335
Pani Project	1,209,974	1,209,974
KWSP-2	49,040	49,040
EWSRP	1,054,926	1,308,201
Chittagong Water Supply & Improvement Senitation Program (CWSISP)	95,406,734	374,541,240
	106,744,005	387,113,186
20.00 CREDITORS FOR EXPENSES:		
Accrued Interest on 1st IWSRP	303,247,714	300,760,464
Accrued Interest on on KWSP -2	281,290,215	190,204,603
Accrued Interest on IDA Loan (2nd Phase)	776,714,846	776,714,846
Audit Fee	150,000	90,000
Gas payable	1,161	39,694
Other Fine	111,468	36,468
Deduct from Salary	110,305	-



	Amount In Taka 30 June, 2018	Amount In Taka 30 June, 2017
Misc. Payable	9,363,005	9,363,005
Accrued Interest on 3rd interm	150,603,240	145,894,960
Accrued Interest EDFC Loan Foreign	6,481	-
Accrued Interest on KWSP (GOB)	891,362,430	810,073,620
Accrued interest on JBIC (KWSP F.C)	493,957,882	396,214,324
Accumulated Debt On Interest (CWSISP, W.B)	220,126,396	131,054,767
Employee Provident Fund	5,234,082	2,817,996
Income Tax payable	14,410,133	8,056,473
Group Insurance Demand	350,000	300,000
Meter Supply Payable	26,976,230	-
Uniform Suppli Payable	993,139	-
Income Tax consultant fee	-	100,000
Dep adjustment KWSP	14,555	14,555
	3,175,023,281	2,771,735,775

21.00 CREDITORS FOR OTHER FINANCE:

Customers Security Deposits	43,673,124	34,703,124
Staff Welfare Fund	38,961	26,391
Advance received against deposit Works	78,326,224	100,655,182
Income Tax deduction from Contractors (Non Project)	10,128,799	6,791,762
Security Deposit and Other Deduction from Contractors & Security Deposits	8,154,095	9,028,342
Lease of Street Hydrant	46,726,531	46,726,531
	24,217	24,217
VAT deduction from Contractor & Suppliers (Non Project)	5,878,404	2,697,301
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 (Modhunaghat)	590	590
Customers Security Deposits	20,185,800	-
Security Deduction from Contractors (3rd IWSRP)	637,008	637,008
Security Deposit (Deposite Work)	8,882,216	-
Security Deposit (Mohora Project)	10,927	10,927
Security Deduction payable	108,154	15,198
Security Deposit payable- BJWSP	37,565	89,889
Security Deduction from Contractors (KWSP)	427,806,786	880,944,136
Income Tax deduction from Contractors & Suppliers (EWSP)	1,282,232	1,282,232
Security Deduction from Contractors & Supliars (EWSP)	-	(747,640)
Income Tax deduction from Contractors & Suppliers (Pani)	1,255	1,255
VAT Payble Deposit Work	2,275,059	-
Income Tax deduction (KWSP)	155,908	194,224
VAT deduction from Contractors & Suppliers (Pani)	160,122	296,867
Security Deduction from Contractors & Supliars (MKRP)	365,411	365,411
Supliers L/C Comission	53,653	53,653
VAT deduction from Contractors & Suppliers (EWSP)	306,212	306,212
VAT deduction from Contractors & Suppliers (CWSISP)	30,875,136	48,751,901
Income Tax From Contractors & Suppliers (CWSISP)	23,502,047	32,119,677
Security Deduction from Contractors & Supliars (CWSISP)	439,403,955	313,319,450
Income Tax Deposit Work	2,289,658	-
Income Tax Deduction from Contractors & Suppliers BJWSP	16,254	7,933
Income Tax Deduction from Contractors & Suppliers KWSP-2	171,107	1,692
Income Tax Deduction from Contractors & Suppliers EWSRP	544,797	542,792
Security Deduction from Contractors & Suppliers EWSRP	160,711	2,432,520
VAT Deduction from Contractors & Suppliers KWSP-2	267,139	6,060
VAT Deduction from Contractors & Suppliers BJWSP	245,480	9,976
VAT Deduction from Contractors & Suppliers EWSRP	512,380	514,384
Security Against Water & Electricity Bill	1,000	1,000
AIT at source	10,682	10,682
	1,154,617,261	1,483,218,540



	Amount In Taka	Amount In Taka
	30 June, 2018	30 June, 2017
22.00 OPERATING REVENUE:		
A) Revenue From Water (Annexure-C)		
Private	806,232,996	653,269,065
Government	109,940,863	89,082,145
Loose Water Sale	8,946,000	11,026,900
Sub Total - A	925,119,859	753,378,110
B) License and Renewal Fee of Tube well (As per Gadget)		
License Fee	18,360,500	17,095,000
Renewal Fee	106,468,694	74,094,963
Sub Total - B	124,829,194	91,189,963
Total (A+B)	1,049,949,052	844,568,073
23.00 OTHER INCOME:		
Sale of Forms and Documents	623,828	3,214,770
Hire Charges on Furniture	34	40
Rental Income with J. B. L	-	2,568,942
Transportation Fare	91,007	109,944
Interest on House Building and Motorcycle Loan	1,187,025	1,248,708
House Rent- Officers and Staff	3,214,693	2,463,926
Development Charge Against New Water Connection	11,985,816	9,250,473
Meter Testing & Fittings Fee	21,564,960	28,504,217
Misc. Income	1,895,307	5,166,953
Departmental Charge	-	1,249,686
Surcharges	13,346,018	17,120,301
New Connection Fee	6,451,250	5,482,200
Re-Connection Fee	410,381	259,350
Income From Recruitment	954,720	234,700
Sale of Sadel	10,091,800	12,250,888
Sales of Wastage	-	59,750
Sale of Book	44,600	34,200
pre period adjustment night allowance	-	68,835
Renewal fee of contractor	280,750	278,800
	72,142,188	89,566,683
24.00 INTEREST INCOME:		
Interest on FDR	92,806,412	94,711,430
Bank Interest (Current & Short-term)	44,045,650	22,738,799
	136,852,062	117,450,229
25.00 OPERATING EXPENSES:		
Salary & Allowances	123,727,395	110,001,590
Provident Fund	5,942,997	5,760,794
Gratuity	14,334,527	26,087,108
Festival Bonus	13,576,571	12,197,846
Overtime	37,827,460	41,030,994
Earned Leave Encashment	1,813,561	2,937,038
Electricity & Power	431,205,848	373,309,721
Depreciation	955,721,720	700,673,532
Chemicals	64,274,380	20,461,598
Repair & Maintenance	220,960	2,454,910
Repair of Pump & Motors	16,823,535	11,882,108
Repair of Pump House	4,138,027	151,139
Repair of Building	2,476,815	1,900,613
Repair of Pipe Line	12,554,342	9,218,608
Repair of Equipment's & Tools	82,239	1,120,058
Tube well Regeneration	3,018,930	2,042,861
Postage and Telephone	158,461	114,370



	Amount In Taka 30 June, 2018	Amount In Taka 30 June, 2017
Printing and Stationary	293,889	6,500
Travelling Expenses	288,327	223,271
Miscellaneous Office Expenses	236,679	20,015
Uniform	515,595	-
Rest & recreation allowance	2,072,030	1,839,491
	1,691,304,288	1,323,434,166
26.00 ADMINISTRATIVE & GENERAL EXPENSES:		
Salary & Allowances	103,628,960	105,856,506
Depreciation	168,656,774	123,648,270
Provident fund	5,678,745	5,563,516
Gratuity Expenses	9,246,580	29,370,179
Festival Bonus	12,406,862	12,601,107
Overtime	14,000,000	15,029,603
Earn leave Encashment	1,632,097	4,019,774
Electricity (Office)	1,853,414	1,449,268
Electrical goods	261,999	-
Rest & Recreation	2,726,104	2,277,628
Telephone	428,669	331,248
Postage & Telegram	22,547	76,266
Printing & Stationary	2,086,310	2,547,863
Travelling & Conveyance	1,171,469	924,255
Uniform	708,993	725,129
Repair & Maintenance	29,403	-
Repair & Maintenance equipment	18,500	843,077
Repairs of Building Store	-	198,052
Repairs & Maint. Of Vehicles	2,851,999	2,700,018
Repair & Maintenance of Furniture	6,930	-
Repair & Maintenance of Gas Line	950	-
Repair of Loose tools	-	17,135
Repair & Maintenance (Admin)	21,430	20,252
Fuel	7,933,870	8,453,488
Entertainment Expenses	254,866	216,662
Advertisement	486,283	665,791
Legal Expenses	1,028,050	1,441,815
Audit Fee	110,000	70,000
Internal Training	176,302	198,600
Insurance (Vehicles)	83,610	49,655
Books and Periodicals	108,410	130,887
Digital & Development Fair	245,500	-
Recreation	-	964,257
Educational Scholarship	300,000	300,000
Insurance (Group)	350,000	620,600
Rent, Rates & Taxes	14,358,288	8,916,183
Board Meeting Expenditure	428,964	648,740
Income Tax consultant fee	684,108	50,000
Medical Expenses	7,138	204,993
Water Bill at Own Infrastructure	-	699,522
Liaison Office, Dhaka	300,358	297,352
Board Chairman & Member Remuneration	568,000	694,000
Bank Charge Common Expenses	940,488	640,558
Repairs of Machinery	-	900
Sundry Office expenses	468,158	707,850
Project Implementation Cost	103,123	128,285
Miscellaneous Office Expenses	527,724	-
Common service Section	-	5,874
	356,901,975	334,305,161
27.00 COLLECTION EXPENSES:		
Salary & Allowances	26,130,507	27,401,856
Provident Fund	1,608,632	1,657,093
Gratuity	7,539,653	5,373,825
Overtime	148,344	393,462
Festival Bonus	3,148,998	3,078,583
Leave Encashment	869,640	1,041,878



	Amount In Taka 30 June, 2018	Amount In Taka 30 June, 2017
Rest & Recreation	412,630	509,400
Telephone	-	232,313
Uniform	94,017	-
Printing & Stationary	621,490	32,150
Travelling	173,704	178,560
Miscellaneous Office Expenses	30,510	24,950
Other office supplies	-	760
Repair & Maintenance	120,298	58,065
Customer Connection & Meter Supply	30,546,392	-
Repair of Computer	-	3,420
Revenue Stamp	2,198,365	2,166,440
Postal and Telegraph	159,120	2,925
Revenue Development expenses	669,459	2,348,979
Mobile Court expense	60,000	157,000
	<u>74,531,758</u>	<u>44,661,660</u>
28.00 Financial Expenses		
1st Interim Water Supply & Rehabilitation Project(IWSRP)	2,487,250	9,949,000
3rd Interim Water Supply & Rehabilitation Project (IWSRP)	4,708,280	18,833,120
	<u>7,195,530</u>	<u>28,782,120</u>



Chittagong Water Supply & Sewerage Authority (CWASA)
Investment In FDR
For the year ended June 30, 2018

Annexure-A

Particulars	Balance as at 01.07.2017	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)	21,070,332	-	21,070,332	1,408,143	140,814	14,500	1,252,829	-	22,323,161
FDR (Depreciation Fund)	1,376,104,662	114,000,000	1,490,104,662	90,202,004	9,249,953	597,000	80,355,051	84,905,903	1,485,553,810
FDR on Deposite Work	-	40,000,000	40,000,000	-	-	-	-	-	40,000,000
Sub total	1,397,174,994	154,000,000	1,551,174,994	91,610,147	9,390,767	611,500	81,607,880	84,905,903	1,547,876,970
Security Deposit From Cashiers	5,000	-	5,000	-	-	-	-	-	5,000
Total	1,397,179,994	154,000,000	1,551,179,994	91,610,147	9,390,767	611,500	81,607,880	84,905,903	1,547,881,970



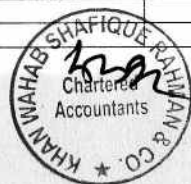
Chittagong Water Supply & Sewerage Authority (CWASA)

Schedule of FDR

For the year ended June 30, 2018

Annexure-A/1

SL	BANK NAME & ADDRESS	FDR NO	Account no	OPENING PRINCIPAL	Add FDR during year	ACTUAL INTEREST	SOURCE TAX	EXCISE DUTY	NET INTEREST	Encashment	Closing
1	Janata Bank, WASA Branch, Ctg.	849738	3017187	95,872,683		5,273,822	527,382	25,000	4,721,440		100,594,123
2	Basic bank ltd,Dewanhat br.ctg	40267	3018-01-0000166	60,529,503		3,329,123	332,912	15,000	2,981,210		63,510,713
3	Janata Bank, WASA Branch, Ctg.	255211	3003088	10,384,941		694,202	69,420	12,000	612,782		10,997,723
4	Janata Bank, WASA Branch, Ctg.	849508	3314914	18,484,999		1,235,342	123,534	12,000	1,099,808		19,584,807
5	Janata Bank, WASA Branch, Ctg.	1575	3021525	16,210,245		810,512	81,051	12,000	717,461		16,927,706
6	Janata Bank, WASA Branch, Ctg.	1584	3021616	7,089,399		558,228	55,823	2,500	499,905		7,589,304
7	Bangladesh Krishi Bank,Sholasahar Branch,ctg	535984	2931-033001029-	18,745,077				12,000	(12,000)		18,733,077
8	B. krishi Bank ltd,Khatungong branch	428997	2929-0330007393	18,520,084		1,250,880	178,697	12,000	1,060,183		19,580,267
9	Bangladesh Krishi Bank.Solashahar Branch,Ctg	480697	2931-0330008665	68,479,999		3,424,000	342,400	25,000	3,056,600		71,536,599
10	Janata Bank,Mimi super market Branch,	3010258	3010258	21,416,491		1,431,185	143,119	12,000	1,276,066		22,692,557
11	Janata Bank, WASA Branch, Ctg	495727	3024049	33,217,388		2,615,601	261,560	12,000	2,342,041		35,559,429
12	NRB global bank,agrabad corp. br. ctg	466207	132400111011	26,507,987		2,120,639	212,064		1,908,575		28,416,562
13	NRB global bank,agrabad corp. br. ctg	466209	132400111010	26,491,432		2,119,315	211,931		1,907,383		28,398,815
14	NRB global bank,agrabad corp. br. ctg	466208	132400111009	21,177,098		1,694,168	169,417		1,524,751		22,701,849
15	Sonali bank ltd, agrabad br,ctg	676186	801155009861	12,299,245		614,962	61,496	12,000	541,466		12,840,711
16	Sonali bank ltd,Laldighi br,ctg	614375	300007088	12,291,745		614,587	61,459	12,000	541,128		12,832,873
17	First security bank,Jublee road br,ctg	787850	10724600032265	25,710,524		2,056,362	205,636	12,000	1,838,726		27,549,249
18	First security bank,Jublee road br,ctg	787843	01072460003226-3	38,576,754		3,085,660	308,566	12,000	2,765,094		41,341,848
19	Janata Bank, WASA Branch, Ctg.	495770	3024426	11,800,086		788,743	78,875	12,000	697,868		12,497,954
20	Union bank,khatungong br,ctg	5187	102060000471	60,124,400		6,149,173	614,917	40,000	5,494,256		65,618,656
21	Janata Bank, WASA Branch, Ctg	495778	3024506	29,071,040		1,599,319	159,932	12,000	1,427,387		30,498,427
22	Janata Bank, WASA Branch, Ctg	495780	3024528	3,760,354		206,902	20,690	2,500	183,712		3,944,066
23	NRB global bank,agrabad corp. br. ctg	455455	124400013648	12,020,650		961,652	96,165		865,487		12,886,137
24	First Security bank,kadamtali br,ctg	869272	2124600000067	11,351,330		907,506	90,751	19,500	797,256		12,148,585
25	NRB global bank,agrabad corp. br. ctg	465926	124400043517	23,264,000		2,348,816	234,882		2,113,935		25,377,935
26	Agrani bank,laldighi br,ctg	187162	2000004323488	22,677,215		1,133,861	113,386	12,000	1,008,475		23,685,690
27	Union bank,D.T road br,ctg	20111	3220600000014	23,255,994		1,802,340	180,234	12,000	1,610,106		24,866,100
28	Janata Bank, WASA Branch, Ctg.	708834	3025052	21,425,000		1,178,788	117,879	12,000	1,048,909		22,473,909
29	First Security bank,kadamtali br,ctg	869269	21224600000065	21,785,000		1,688,338	168,834	12,000	1,507,504		23,292,504
30	Union bank,D.T road br,ctg	20159	3220600000104	10,891,000		1,280,952	128,095	12,000	1,140,857		12,031,857
31	Union bank,D.T road br,ctg	20232	3220600000183	21,612,500		1,620,938	162,093	7,500	1,451,345		23,063,845
32	AB bank,khatungong Br,ctg	3458797/42/2016		106,720,000		7,683,840	768,384	35,000	6,880,456		113,600,456
33	Sonali bank ltd, wage earners br,ctg	547122	828405000121	31,680,000		356,400	35,640		320,760		32,000,760
34	Sonali bank ltd,Laldighi br,ctg	672281	100955009175	21,055,000		236,869	35,530	12,000	189,339		21,244,339
35	Krishi Bank,chaktai Branch,Ctg	138562	29020330009338	18,460,250		1,188,099	118,810	12,000	1,057,289		19,517,539
36	Krishi Bank,Sholasahar Branch,ctg	138261	29310330017020	18,460,250		1,188,099	118,810	12,000	1,057,289		19,517,539
37	Janata Bank, WASA Branch, Ctg.	708881	3025529	80,885,000		5,404,508	540,451	25,000	4,839,057		85,724,057
38	National bank of pakistan,Agrabad br,Ctg	4567		20,000,000		1,926,387	192,639	19,500	1,714,248	21,713,903	345
39	NRB global bank,agrabad corp. br. ctg	476612	132400115772	22,000,000		1,760,000	176,000		1,584,000		23,584,000
40	First Security bank,kadamtali br,ctg	1052306	21224600000115	35,000,000		2,800,000	420,000	19,500	2,360,500		37,360,500
41	Janata Bank, WASA Branch, Ctg.	708901	2572-4	63,000,000		4,054,887	405,489	25,000	3,624,398		66,624,398
42	Premier bank,Agrabad br,Ctg	236027	10324600201346	30,000,000		2,100,000	210,000	24,000	1,866,000	31,866,000	-



43	NRB global bank,agrabad corp. br. ctg	482663	124400152045	23,000,000		1,840,000	184,000		1,656,000		24,656,000
44	B. krishi Bank ltd,Khatungong branch	88727	1025	10,800,000		567,000	81,000	12,000	474,000		11,274,000
45	Krishi Bank,chaktai Branch,Ctg	138585	956-1	30,000,000		1,500,000	150,000	12,000	1,338,000		31,338,000
46	Agrani bank,jaldighi br,ctg	187275		30,000,000		1,500,000	150,000	12,000	1,338,000		31,338,000
47	Sonali Bank, Khatungong Br, Ctg	481239	101240500089	30,000,000		1,500,000	150,000	24,000	1,326,000	31,326,000	-
48	First Security Bank,Bahaddarhat Br, Ctg		1232460003231		22,000,000.0				-		22,000,000
49	National Bank, CDA Avenue Br, Chittagong		1122002679363		12,000,000.0				-		12,000,000
50	AB bank, jublee Road Br, Ctg		3556804		10,000,000.0				-		10,000,000
51	AB Bank, Anderkilla Br, Ctg		3483754		10,000,000.0				-		10,000,000
52	National Bank, CDA Avenue Br, Chittagong		112200267482		20,000,000.0				-		20,000,000
53	One Bank, Station Road Br, Chittagong		744140000245		5,000,000.0				-		5,000,000
54	One Bank, Station Road Br, Chittagong		744140000234		5,000,000.0				-		5,000,000
55	One Bank, Anderkilla Br, Chittagong		6741400000422		5,000,000.0				-		5,000,000
56	One Bank, Anderkilla Br, Chittagong		6741400000411		5,000,000.0				-		5,000,000
57	Standard Bank, Agrabad Br, Chittagong		755029376		5,000,000.0				-		5,000,000
58	Standard Bank, Agrabad Br, Chittagong		755029377		5,000,000.0				-		5,000,000
59	Standard Bank, Agrabad Br, Chittagong		755029378		5,000,000.0				-		5,000,000
60	Standard Bank, Agrabad Br, Chittagong		755029379		5,000,000.0				-		5,000,000
Total				1,376,104,662	114,000,000.0	90,202,004	9,249,953	597,000	80,355,051	84,905,903	1,485,553,810

FDR (General Fund)

SL	BANK NAME & ADRESS	FDR NO	Account no	OPENING PRINCIPAL	Add FDR during year	ACTUAL INTEREST	SOURCE TAX	EXISE DUTY	NET INTEREST	Encashment	Closing
1	Janata Bank, WASA Branch, Ctg	255526	3006195	8,967,761		599,192	59,919	2,500	536,773		9,504,534
2	Janata Bank, WASA Branch, Ctg	255527	3006207	12,102,571		808,951	80,895	12,000	716,056		12,818,627
Total				21,070,332		1,408,143	140,814	14,500	1,252,829		22,323,161

FDR (Deposite Work)

SL	BANK NAME & ADRESS	FDR NO	Account no	OPENING PRINCIPAL	Add FDR during year	ACTUAL INTEREST	SOURCE TAX	EXISE DUTY	NET INTEREST	Encashment	Closing
1	Keishi Bank, Chaktai Branch, Ctg	959	138588	-	20,000,000	-	-	-	-		20,000,000
2	First Security Bank, Kadamtali Branch, ctg	1186173	2122460000148	-	20,000,000	-	-	-	-		20,000,000
3	Union Bank, dt Road Eidgha, Branch, Ctg	18408	32204000642	-	20,000,000	750,000	75,000	24,000	651,000	20,651,000	-
Total				-	60,000,000	750,000	75,000	24,000	651,000	20,651,000	40,000,000

Grand Total				1,397,174,994	174,000,000	92,360,147	9,465,767	635,500	82,258,880	105,556,903	1,547,876,970
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Chittagong Water Supply & Sewerage Authority (CWASA)
Accrued interest on Depreciation Fund & Lease Fund
For the year ended June 30, 2018

Annexure-B

Depreciation Fund

Sl No	Bank Name	Branch	FDR No	Opening	Closing	Days	FDR Amount	Interest Rate	Gross Interest	Deduction	Net Interest
1	Janata Bank Ltd	Wasa	255211/308	26/12/17	26/12/18	186	10,997,723.00	5.00%	284,108	28,411	255,697
2	Janata Bank Ltd	Wasa	849508/1491	27/12/17	27/12/18	185	19,584,807.00	5.00%	503,221	50,322	452,899
3	Janata Bank Ltd	Wasa	849738/1718	16/7/17	16/7/18	350	100,619,123.00	5.00%	4,891,207	489,121	4,402,087
4	Janata Bank Ltd	Wasa	001575/2152-5	16/06/18	16/06/19	15	16,927,706.00	5.50%	38,793	3,879	34,913
5	Janata Bank Ltd	Wasa	001584/2161-6	29/04/18	29/07/18	63	7,589,304.00	5.50%	73,047	7,305	65,742
6	B. Krashi Bank	Khatungong	428997/739	13/05/18	13/05/19	49	19,580,267.00	6.50%	173,231	17,323	155,908
7	B. Krashi Bank	Sholoshar	480697/866	28/06/18	28/06/19	3	71,536,599.00	6.50%	38,749	3,875	34,874
8	Janata Bank Ltd	Mimi super	105935/1025	27/12/17	27/12/18	185	22,704,557.00	5.00%	583,381	58,338	525,043
9	Basic Bank Ltd	Dewanhat	040267/3018-01-166	14/08/17	14/08/18	321	63,510,713.04	5.00%	2,831,519	283,152	2,548,367
10	B. Krashi Bank	Sholoshar	535984/1029	29/06/18	29/06/19	2	19,576,606.00	6.50%	7,069	707	6,362
11	Janata Bank Ltd	Wasa	0495727/2404-9	27/4/18	27/7/18	65	35,559,429.00	5.50%	353,125	35,312	317,812
12	NRB Global Bank Ltd	Agrabad	496892	30/06/18	30/06/19	1	28,398,814.83	11.00%	8,677	868	7,810
13	NRB Global Bank Ltd	Agrabad	496890	30/06/18	30/06/19	1	28,416,562.38	11.00%	8,683	868	7,815
14	NRB Global Bank Ltd	Agrabad	496891	30/06/18	30/06/19	1	22,701,849.24	11.00%	6,937	694	6,243
15	Sonali Bank Ltd	Agrabad	676186	2/6/2018	2/9/2018	29	12,840,711.00	5.00%	51,720	5,172	46,548
16	Sonali Bank Ltd	Laldighi	614375	3/6/2018	3/6/2019	28	12,832,873.00	5.50%	54,896	5,490	49,407
17	First Security Bank Ltd	Jublee road	787850	18/06/18	18/06/19	13	27,549,249.30	11.00%	109,432	10,943	98,489
18	First Security Bank Ltd	Jublee road	787843	16/06/18	16/06/19	15	41,341,848.45	11.00%	189,483	18,948	170,535
19	Janata Bank Ltd	Wasa	495770	18/12/17	18/12/18	195	12,509,954.00	5.00%	338,811	33,881	304,930
20	Union Bank Ltd	Khatungong	5187	24/1/18	24/01/19	158	65,618,656.00	9.00%	2,591,937	259,194	2,332,743
21	Janata Bank Ltd	Wasa	0495778/2450/6	24/07/17	24/07/18	342	30,510,427.00	5.00%	1,449,245	144,925	1,304,321
22	Janata Bank Ltd	Wasa	495780	12/8/2017	12/8/2018	323	3,946,566.00	5.00%	177,047	17,705	159,343
23	NRB Global Bank Ltd	Agrabad	455455	13/8/17	13/8/18	322	12,886,136.80	8.00%	922,075	92,207	829,867
24	First Security Bank Ltd	Kadamtali	869272	2/8/2017	2/8/2018	333	12,160,585.34	8.00%	899,883	89,988	809,895
25	NRB Global Bank Ltd	Agrabad	496893	30/06/18	30/06/19	1	25,377,934.54	11.00%	7,754	775	6,979
26	Agrani Bank Ltd	Laldighi	187162	27/4/18	27/7/18	65	23,685,689.67	5.50%	235,212	23,521	211,691
27	Union Bank Ltd	Eidgha	20111	1/6/2018	1/6/2019	30	24,866,100.20	11.00%	227,939	22,794	205,145
28	Janata Bank Ltd	Wasa	708834	20/07/17	20/07/18	346	22,485,909.00	5.00%	1,080,573	108,057	972,516
29	First Security Bank Ltd	Kadamtali	869269	30/07/17	30/07/18	336	23,304,503.79	5.00%	1,087,544	108,754	978,789
30	Union Bank Ltd	D T Road	20159	30/01/18	30/01/19	152	12,031,857.07	9.00%	457,211	45,721	411,490
31	Union Bank Ltd	D T Road	20232	8/11/2017	8/11/2018	235	23,063,844.20	8.00%	1,204,445	120,445	1,084,001
32	B. Krishi Bank	Sholoshar	138261	23/05/18	23/05/19	39	19,517,539.00	6.50%	137,436	13,744	123,692
33	B. Krishi Bank	Chaktai	138562	1/6/2018	1/6/2019	30	19,517,539.00	6.50%	105,720	10,572	95,148
34	AB Bank Ltd	Khatungong	3458797	13/04/18	13/04/19	79	113,600,456.00	11.00%	2,742,189	274,219	2,467,970
35	Sonali Bank Ltd	Wage Earners	547122	17/07/17	17/07/18	349	32,000,760.00	5.00%	1,551,148	155,115	1,396,033
36	Sonali Bank Ltd	Laldighi	672281	17/07/17	17/07/18	349	21,256,339.00	5.00%	1,030,342	103,034	927,308
37	Janata Bank Ltd	Wasa	708881	30/12/17	30/12/18	183	85,724,057.00	5.00%	2,178,820	217,882	1,960,938
38	NRB Global Bank Ltd	Agrabad	476612	9/8/2017	9/8/2018	326	23,584,000.00	8.00%	1,708,530	170,853	1,537,677
39	First Security Bank Ltd	Kadamtali	1052306	9/8/2017	9/8/2018	326	37,372,499.99	8.00%	2,707,430	270,743	2,436,687
40	Janata Bank Ltd	Wasa	708901	22/05/18	21/08/18	40	66,624,398.00	5.50%	607,149	40,715	366,434
41	B. Krashi Bank	Khatungong	88727	16/03/18	16/03/19	107	11,274,000.00	6.00%	201,053	20,105	180,948
42	Agrani Bank Ltd	Laldighi	187275	30/03/18	30/03/19	93	31,338,000.00	6.00%	485,739	48,574	437,165
43	NRB Global Bank Ltd	Agrabad	482663	30/03/18	30/03/19	93	24,656,000.00	11.00%	700,641	70,064	630,577
44	First Security Bank Ltd	bahaddarhat	1192209	27/08/17	27/08/18	308	22,000,000.00	8.00%	1,505,778	150,578	1,355,200
45	B. Krishi Bank	Chaktai	138585	21/06/18	21/06/19		31,338,000.00	6.50%	56,583	5,658	50,924
46	AB Bank Ltd	andorkilla	3483754	8/4/2018	8/4/2019		10,000,000.00	11.00%	256,667	25,667	231,000
47	AB Bank Ltd	Jublee road	3556804	5/4/2018	5/4/2019		10,000,000.00	11.00%	265,833	26,583	239,250

KHAN MAHABUB SIDDIQUE RAHMAN & CO
 Accountants
 Chittagong

48	One bank ltd	station road	74414000245	15/04/18	15/04/19	77	5,000,000.00	11.00%	117,639	11,764	105,875
49	One bank ltd	station road	74414000234	15/04/18	15/04/19	77	5,000,000.00	11.00%	117,639	11,764	105,875
50	One bank ltd	andorkilla	6741400422	15/04/18	15/04/19	77	5,000,000.00	11.00%	117,639	11,764	105,875
51	One bank ltd	andorkilla	6741400411	15/04/18	15/04/19	77	5,000,000.00	11.00%	117,639	11,764	105,875
52	Standard bank ltd	Agrabad	176692	6/5/2018	6/5/2019	56	5,000,000.00	10.50%	81,667	8,167	73,500
53	Standard bank ltd	Agrabad	176693	6/5/2018	6/5/2019	56	5,000,000.00	10.50%	81,667	8,167	73,500
54	Standard bank ltd	Agrabad	176690	3/5/2018	3/5/2019	59	5,000,000.00	10.50%	86,042	8,604	77,438
55	Standard bank ltd	Agrabad	176691	3/5/2018	3/5/2019	59	5,000,000.00	10.50%	86,042	8,604	77,438
56	National bank ltd	cda avenue	2679363	5/4/2018	5/4/2019	87	12,000,000.00	11.00%	319,000	31,900	287,100
57	National bank ltd	cda avenue	2697482	15/04/18	15/04/19	77	20,000,000.00	11.00%	470,556	47,056	423,500
58	B.Krishi bank ltd	Chaktai	138588	11/7/2017	11/7/2018	354	20,000,000.00	5.00%	983,333	98,333	885,000
59	First Security Bank Ltd	Kadamtali	1186173	11/7/2017	11/7/2018	354	20,000,000.00	8.00%	1,573,333	157,333	1,416,000
Total							1,526,520,494		41,080,206	4,108,021	36,972,185

General Fund

Sl No	Bank Name	Branch	FDR No	Opening	Closing	Days	FDR Amount	Interest Rate	Gross Interest	Deduction	Net Interest
1	Janata Bank Ltd.	Wasa	255526/619-5	27/12/17	27/12/18	185	9,504,534.00	5.00%	240,868.33	24,086.83	216,781.50
2	Janata Bank Ltd.	Wasa	255527/620-7	28/12/17	28/12/18	184	12,818,627.00	5.00%	323,099.64	32,309.96	290,789.68
Total							22,323,161.00		563,967.97	56,396.79	507,571.18

Grand Total							1,548,843,655	-	41,644,174	4,164,417	37,479,758
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Chittagong Water Supply and Sewerage Authority (CWASA)
Month wise breakup of Water Revenue
For the year 2017-2018

Annexure-C

Month	Private		Government		Street Hydrant	Religious Institution	Loose Water	Month Total
	(Domestic)	(Non-Domestic)	(Domestic)	(Non-Domestic)				
Jul-17	51,772,360	20,175,721	9,049,395	6,748,614	-	-	597,300	88,343,390
Aug-17	50,875,339	19,940,471	9,439,030	6,488,272	-	-	684,000	87,427,112
Sep-17	52,368,449	19,539,302	8,992,099	6,265,725	-	-	455,600	87,621,175
Oct-17	52,718,938	19,881,036	8,569,477	5,392,920	-	-	1,084,700	87,647,071
Nov-17	54,327,921	20,561,975	8,686,114	8,569,474	-	-	727,600	92,873,084
Dec-17	53,120,659	19,903,110	8,389,996	5,461,415	-	-	464,200	87,339,380
Jan-18	49,326,290	18,278,547	8,675,660	6,225,498	-	-	984,600	83,490,595
Feb-18	52,120,727	19,612,210	8,530,012	6,137,867	-	-	502,100	86,902,916
Mar-18	53,083,319	19,422,736	9,052,144	5,702,372	-	-	850,400	88,110,971
Apr-18	55,358,246	20,225,267	8,851,791	5,554,182	-	-	1,039,100	91,028,586
May-18	54,730,294	19,703,937	9,252,121	6,136,452	-	-	979,000	90,801,804
Jun-18	53,685,832	19,605,873	9,740,108	6,110,904	-	-	577,400	89,720,117
Total	633,488,374	236,850,185	107,227,947	74,793,695	-	-	8,946,000	1,061,306,201

Particulars	Total Amount
Private	926,076,977
Government	126,283,224
Loose water Sale	8,946,000
Total	1,061,306,201



CHITTAGONG WATER SUPPLY AND SEWERAGE AUTHORITY
Schedule of cost
For the Year ended 30th June, 2018

Annexure-D

Particulars	WATER (GALLON)		
	Production	Distribution	Billed
Unit (Gallon)	27,494,280,000	27,494,280,000	20,557,944,000
Total Production cost	1,685,697,733		
Per Gallon	0.0613	0.0613	0.0820
Per Thousand Gallon	61.3109	61.3109	81.9974
Per Cubic Meter (Thousand Liter)	16.1861	16.1966	21.6614
Total Cost	2,124,326,996		
Per Gallon	0.0773	0.0773	0.1033
Per Thousand Gallon	77.2643	77.2643	103.3336
Per Cubic Meter (Thousand Liter)	20.3978	20.3978	27.2801



CHITTAGONG WATER SUPPLY AND SEWERAGE AUTHORITY
COST SHEET AS AT 30th JUNE, 2018

Particulars	Percentage	Amount In Taka 30 June, 2018	Amount In Taka 30 June, 2017
Direct Expenses:			
Direct Wages	9.28%	197,222,511	198,015,370
Other Direct Expenses			
Chemicals	3.03%	64,274,380	20,461,598
Power	20.30%	431,205,848	373,309,721
		495,480,228	393,771,319
Prime cost		692,702,739	591,786,689
Add :Production overhead:			
Depreciation	44.99%	955,721,720	700,673,532
Repairs & Maintainence	1.71%	36,295,918	26,632,837
Other Indirect Expenses	0.05%	977,356	364,156
		992,994,994	727,670,525
Production Cost		1,685,697,733	1,319,457,214
Operating Expenses:			
Administrative & General Expenses	16.80%	356,901,975	334,305,161
Cost of Goods Sold		2,042,599,708	1,653,762,375
Selling & Distribution Exp. :			
Collection Expenses	3.51%	74,531,758	44,661,660
		2,117,131,466	1,698,424,035
Non Operating Exp. :			
Financial Expenses	0.34%	7,195,530	28,782,120
Total Cost	100.00%	2,124,326,996	1,727,206,154

