CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)

AUDITOR'S REPORT & FINANCIAL STATEMENTS
AS AT AND FOR THE YEAR ENDED 30 JUNE 2021

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

Qualified Opinion

We have audited the financial statements of **"CHITTAGONG WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)"**, which comprise the statement of financial position as at **30 June 2021,** the statement of profit or loss and other comprehensive income, the statement of changes in equity, the statement of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the basis for qualified opinion of our report, the accompanying financial statements present fairly, in all material respect the financial position of the Company as at 30 June 2021, its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standard (IFRSs).

Basis for Qualified Opinion

i. "Fixed Assets Register" has not been maintained to enable us to ascertain the ownership, custody, control and existence of the assets appearing in the accompanying Financial Statements under the head Property, Plant and Equipment amounting taka 52,677,430,880 (Note no. 05.00 to the financial statements). No physical verification of Property, Plant and Equipment as at 30th June, 2021 was done as our appointment was post-dated. Hence, we were unable to verify the physical existence as well as value of those assets as on 30th June 2021.

ii. The organization is unable to provide appropriate supporting documents to verify the Equity amounting taka 860,662,329 (disclosed under note no. 14.02 to the financial statements) and therefore we were unable to verify the amount.

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

Emphasis of Matter

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

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

ii. Actuarial valuation was not performed at a regular interval to value the Gratuity as at 30 June, 2021. The adequacy of provision for Gratuity fund has not been made. Moreover, the authority has followed cash basis of accounting in this regard.

iii. We were not provided with the audited Financial Statements of Provident Fund to ascertain whether the requirement of Financial Reporting Council circular # 179/FRC/FRM/Gazette/2020/2, dated July 07, 2020 have been complied with in the context of forfeiture Income.

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iv. We were unable to verify if there were any bad or doubtful balances under Accounts Receivable (Note: 10.00 to the financial statements) as no ageing schedule were produced before us.

Other information

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

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

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

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

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

Management is responsible for the preparation of the financial statements that give a true and fair view in accordance with IFRSs, the Companies Act, 1994, the Securities and Exchange Rules, 1987, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

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The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosure s made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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 auditors' report to the related disclosures in the financial statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Report on Other Legal and Regulatory Requirements
We also report the following:

a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;

b) in our opinion, proper books of account as required by law have been kept by the CWASA so far as it appeared from our examination of those books;

c) the statement of financial position and the statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account and returns.

Chattogram, 27 December 2023

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

Arafat Kamal FCA
Partner
ICAB Enrollment No: 1184
DVC: 2312271184AS683501

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CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2021

	Note(s)	Amount in Taka	
		30 June 2021	30 June 2020
ASSETS			
Non- Current Assets			
Property, Plant and Equipment	5.00	52,677,430,880	31,287,326,631
Capital Work in Progress	6.00	12,232,793,906	26,382,925,489
Total Non-Current Assets		**64,910,224,786**	**57,670,252,120**
Current Assets			
Reimbursable Expenses	7.00	297,794	297,794
Inventory	8.00	350,657	280,067
Investments	9.00	1,675,042,904	1,746,753,587
Accounts Receivable	10.00	821,483,822	812,869,289
Other Receivable	11.00	30,701,865	40,991,967
Advance, Deposits & Pre-payments	12.00	2,914,402,584	2,849,360,844
Cash and Cash Equivalents	13.00	737,124,280	1,905,960,127
Total Current Assets		**6,179,403,905**	**7,356,513,675**
TOTAL ASSETS		**71,089,628,691**	**65,026,765,795**
EQUITY & LIABILITIES			
Equity			
Capital Fund	14.00	12,969,265,846	10,094,202,646
Revaluation Reserve	15.00	45,753,399	45,753,399
Retained Earnings	16.00	(5,358,146,763)	(4,311,811,251)
Total Equity		**7,656,872,482**	**5,828,144,794**
LIABILITIES			
Non- Current Liabilities			
Long Term Liabilities	17.00	**58,191,217,831**	**54,124,948,267**
Current Liabilities			
Accounts Payable	18.00	143,994,055	86,546,518
Creditors for Expenses	19.00	4,228,710,649	3,992,263,215
Creditors for Other Finance	20.00	868,833,674	994,863,001
Total Current Liabilities		**5,241,538,378**	**5,073,672,734**
Total Liabilities		**63,432,756,209**	**59,198,621,001**
TOTAL EQUITY & LIABILITIES		**71,089,628,691**	**65,026,765,795**

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

Deputy Managing Director (Finance)

Managing Director

Signed in terms of our separate report of even date

Chattogram, 27 DEC 2023

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

Arafat Kamal FCA
Partner
ICAB Enrollment No. : 1184
DVC : **2312271184AS683501**

RAHMAN MOSTAFA ALAM & CO. Chartered Accountants

CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2021

	Note(s)	Amount in Taka	
		01 July 2020 to 30 June 2021	01 July 2019 to 30 June 2020
Operating Revenue	21.00	1,550,377,997	1,287,303,677
Other Income	22.00	107,892,957	77,452,243
Financial Income	23.00	192,403,065	182,760,444
Total Income		**1,850,674,019**	**1,547,516,364**
Operating Expenses	24.00	2,179,192,680	1,923,052,348
Administrative & General Expenses	25.00	390,759,781	367,853,399
Collection Expenses	26.00	108,888,846	46,730,980
Financial Expenses	27.00	185,990,998	186,227,897
Total Expenses		**2,864,832,304**	**2,523,864,624**
Net Profit /(Loss) before Tax		**(1,014,158,285)**	**(976,348,260)**
Income Tax @0.60% on Gross Receipts		**(11,104,044)**	**(9,285,098)**
Net Profit /(Loss) after Tax Transferred to Retained Earnings		**(1,025,262,329)**	**(985,633,358)**

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

Deputy Managing Director (Finance)

Managing Director

Signed in terms of our separate report of even date

Chattogram, 27 DEC 2023

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

Arafat Kamal FCA
Partner
ICAB Enrollment No. : 1184
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RAHMAN MOSTAFA ALAM & CO. Chartered Accountants

CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2021

	Note(s)	Capital Fund	Revaluation Reserve	Retained Earnings	Total Capital Fund
Balance as on 01 July 2020		10,094,202,646	45,753,399	(4,311,811,251)	5,828,144,794
Prior year adjustment	16.01	-	-	(21,073,182)	(21,073,182)
Adjusted Balance as on 01 July 2020		**10,094,202,646**	**45,753,399**	**(4,332,884,434)**	**5,807,071,612**
Net Income/(Loss) after Tax for the year		-	-	(1,025,262,329)	(1,025,262,329)
Grant Received from Government and others		2,875,063,200	-	-	2,875,063,200
Balance as at 30 June 2021		**12,969,265,846**	**45,753,399**	**(5,358,146,763)**	**7,656,872,483**
Balance as on 01 July 2019		8,080,090,124	45,753,399	(3,214,764,029)	4,911,079,494
Prior year adjustment	16.01	-	-	(111,413,864)	(111,413,864)
Adjusted Balance as on 01 July 2019		**8,080,090,124**	**45,753,399**	**(3,326,177,893)**	**4,799,665,630**
Net Income/(Loss) after Tax for the year		-	-	(985,633,358)	(985,633,358)
Grant Received from Government and others		2,014,112,522	-	-	2,014,112,522
Balance as at 30 June 2020		**10,094,202,646**	**45,753,399**	**(4,311,811,251)**	**5,828,144,794**

Deputy Managing Director (Finance)

Managing Director

RAHMAN MOSTAFA ALAM & CO. Chartered Accountants

CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021

	Amount in Taka	
	30 June 2021	30 June 2020
A. Cash Flows from Operating Activities		
Net Income/ (Loss) after Tax for the year	(1,025,262,329)	(985,633,358)
Adjustment		
Depreciation	1,432,141,318	1,273,529,721
Prior Year Adjustment	(21,073,182)	(111,413,864)
Deferred Expenditure	-	85,514
	385,805,806	**176,568,013**
Increase/ (Decrease) In Current Assets		
Inventory	(70,590)	(125,510)
Accounts Receivable	(8,614,532)	(207,872,838)
Other Receivable	10,290,102	(2,717,616)
Advance, Deposits and Prepayments	(65,041,740)	(434,476,998)
Reimbursable Expenses	-	(297,794)
	(63,436,760)	**(645,490,756)**
Increase/ (Decrease) In Current Liabilities		
Accounts Payable	57,447,538	(82,220,800)
Creditors for Expenses	236,447,434	421,262,523
Creditors for Other Finance	(126,029,327)	(183,249,531)
	167,865,644	**155,792,192**
Net Cash Provided/ (Used by) Operating Activities	**490,234,690**	**(313,130,551)**
B. Cash Flows from Investing Activities		
Investment in FDR	(40,000,000)	(80,895,030)
Interest Re-Invested in FDR(Net)	(129,701,936)	(129,881,025)
Sales Proceeds of Investment	241,412,619	162,838,929
Addition to Property Plant & Equipment (Net)	24,557,410	9,551,942
Capital Work in Progress	(8,696,671,393)	(10,021,193,876)
Net Cash Used By Investing Activity	**(8,600,403,300)**	**(10,059,579,060)**
C. Cash Flows from Financing Activities		
Capital Grant received during the year	2,875,063,200	2,014,112,521
Long Term Liabilities	4,066,269,563	9,451,838,153
Net Cash Provided by Financing Activities	**6,941,332,763**	**11,465,950,674**
D. Net Increase/(decrease) in Cash & Cash Equivalents (A+B+C)	**(1,168,835,847)**	**1,093,241,063**
E. Opening Cash & Cash Equivalents	1,905,960,127	812,719,064
F. Closing Cash & Cash Equivalents (D+E)	**737,124,280**	**1,905,960,127**

Deputy Managing Director (Finance)

Managing Director

RAHMAN MOSTAFA ALAM & CO. Chartered Accountants

CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
NOTES TO THE FINANCIAL STATEMENTS
AS AT AND FOR THE YEAR ENDED 30 JUNE 2021

1.00 GENERAL

1.01 General Status

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

2.00 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

2.01 Statement of Compliance

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

Components of Financial Statements

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

The financial statements comprise :

(a) A Statement of Financial Position as at June 30, 2021;
(b) A Statement of Profit or Loss and other Comprehensive Income for the year ended June 30, 2021;
(c) A Statement of Changes in Equity for the year ended June 30, 2021;
(d) A Statement of Cash Flows for the year ended June 30,2021;
(e) Notes, comprising a summary of significant accounting policies and other explanatory information.

2.03 Reporting Period

This financial statements of the organization covers a period of twelve months from 01 July 2020 to 30 June 2021.

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, 2021 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, 2020 have been rearranged/ regrouped/ reclassified, wherever necessary, to correspond with the current financial year's classification /disclosure.

2.06 Compliance with Local Laws

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

2.07 Authorization for Issue

These Financial Statements have been authorized for issue by the board of Directors' on 27 December, 2023

3.00 SIGNIFICANT ACCOUNTING POLICES

3.01 Principal Accounting Policies

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

RAHMAN MOSTAFA ALAM & CO. Chartered Accountants

3.02 Property, Plant & Equipment (PPE)

3.02.01 A. Recognition and Measurement

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

3.02.02 B. Depreciation and Amortization

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

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

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

3.03 Valuation of Current Assets

3.03.01 Inventories

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

3.03.02 Accounts Receivable

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

3.03.03 Cash and Cash Equivalents

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

3.03.04 Statement of Cash Flows

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

RAHMAN MOSTAFA ALAM & CO. Chartered Accountants

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 fess, sale of forms and documents etc. It is recognized as and when the service are rendered and the related costs are

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

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

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

3.09 Investments

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

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

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

- Credit Risk
- Liquidity Risk
- Market Risk

Credit Risk

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

RAHMAN MOSTAFA ALAM & CO. Chartered Accountants

Liquidity Risk

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

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

Currency Risk

As at 30 June 2021 there was no exposure to currency risk as there were no foreign currency transactions made during the year under review.

Interest Rate Risk

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

4.00 Income Tax

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

RAHMAN MOSTAFA ALAM & CO. Chartered Accountants

CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
SCHEDULE OF PROPERTY, PLANT & EQUIPMENT
FOR THE YEAR ENDED 30 JUNE 2021

5.00 PROPERTY, PLANT & EQUIPMENT (PPE)

PARTICULARS	Notes	COST				Rate of Dep.	DEPRECIATION				WDV as at 30.06.2021
		As on 01.07.2020	Addition during the year	Adjustments	Total as at 30.06.2021		As on 01.07.2020	Charged during the year	Adjustments	Total as at 30.06.2021	
Land & Land Development	5.01	1,869,459,903	343,112,056	-	2,212,571,959	0%	-	-	-	-	2,212,571,959
Building and Civil Construction	5.02	3,405,125,802	334,906,340	-	3,740,032,142	2%	704,784,523	144,631,406	-	849,415,929	2,890,616,213
Plant and Machinery	5.03	31,367,883,562	22,082,742,599	-	53,450,626,161	6%	4,973,195,417	1,095,727,075	-	6,068,922,492	47,381,703,668
Vehicles	5.04	1,015,577,171	61,057,141	-	1,076,634,312	20%	704,228,479	190,170,453	-	894,398,933	182,235,379
Furniture and Fixtures	5.05	24,300,707	274,429	-	24,575,136	10%	12,812,109	1,589,433	-	14,401,542	10,173,594
Transportation & Equipment	5.06	4,573,707	-	-	4,573,707	6%	4,573,691	-	-	4,573,691	16
Intangible Assets	5.07	-	153,000	-	153,000	-	-	22,950	-	22,950	130,050
Grand Total 2020-2021		**37,686,920,850**	**22,822,245,567**	**-**	**60,509,166,417**		**6,399,594,219**	**1,432,141,318**	**-**	**7,831,735,537**	**52,677,430,880**
For the year 2019-2020		**36,177,925,593**	**1,508,995,257**	**-**	**37,686,920,850**		**5,126,064,498**	**1,273,529,721**	**-**	**6,399,594,219**	**31,287,326,631**

5.01 Land & Land Development

PARTICULARS	Notes	COST				Rate of Dep.	DEPRECIATION				WDV as at 30.06.2021
		As on 01.07.2020	Addition during the year	Adjustments	Total as at 30.06.2021		As on 01.07.2020	Charged during the year	Adjustments	Total as at 30.06.2021	
Land & Land Development(1st Phase)		17,973,715	-	-	17,973,715	0%	-	-	-	-	17,973,715
Land & Land Development(2nd Phase)		20,432,542	-	-	20,432,542	0%	-	-	-	-	20,432,542
Land & Land Development (KWSP)		739,555,978	-	-	739,555,978	0%	-	-	-	-	739,555,978
Land & Land Development (2nd IWSRP)		6,968,828	-	-	6,968,828	0%	-	-	-	-	6,968,828
Land & Land Development (3rd IWSRP)		36,769,445	-	-	36,769,445	0%	-	-	-	-	36,769,445
Vandaljhury project		691,963,689	-	-	691,963,689	0%	-	-	-	-	691,963,689
Land & Land Development (Non project)		66,121,983	257,148,114	-	323,270,097	0%	-	-	-	-	323,270,097
Land & Land Development (MWSP)		13,621,417	-	-	13,621,417	0%	-	-	-	-	13,621,417
Land (CWSISP)		276,052,306	85,963,942	-	362,016,248	0%	-	-	-	-	362,016,248
Sub Total		**1,869,459,903**	**343,112,056**	**-**	**2,212,571,959**		**-**	**-**	**-**	**-**	**2,212,571,959**

5.02 Building and Civil Construction

PARTICULARS	Notes	COST				Rate of Dep.	DEPRECIATION				WDV as at 30.06.2021
		As on 01.07.2020	Addition during the year	Adjustments	Total as at 30.06.2021		As on 01.07.2020	Charged during the year	Adjustments	Total as at 30.06.2021	
Water Reservoir tank (do)		19,406,777	-	-	19,406,777	2%	19,192,757	11,889	-	19,204,646	202,131
Building & other Construction		4,296,196	-	-	4,296,196	2%	2,892,067	605,870	-	3,497,937	798,259
Building (2nd Phase)		31,398,592	-	-	31,398,592	2%	21,673,701	627,972	-	22,301,673	9,096,919
Water Reservoir tank(do)		35,466,612	-	-	35,466,612	2%	28,427,695	1,364,393	-	29,792,088	5,674,524
Civil work & Boundary wall (do)		15,060,381	-	-	15,060,381	2%	12,425,348	158,613	-	12,583,961	2,476,421
Aluminium Net (2nd IWSRP)		1,988,976	-	-	1,988,976	2%	111,997	39,110	-	151,107	1,837,869
Functional Building (Non Project)		210,552,784	-	-	210,552,784	2%	10,990,687	548,671	-	11,539,358	199,013,427
Residential Building (do)		15,691,558	-	-	15,691,558	2%	5,453,549	313,831	-	5,767,380	9,924,177
Other Building (do)		48,045,929	196,604,336	-	244,650,264	2%	16,737,192	4,720,104	-	21,457,296	223,192,968
Road Construction (do)		1,247,425	-	-	1,247,425	2%	776,830	24,943	-	801,772	445,652
Functional Building (MWSP)		190,001	-	-	190,001	2%	21,319	3,800	-	25,119	164,882
Water Reservoir tank (KWSP)		2,433,685,345	-	-	2,433,685,345	5%	546,933,367	121,684,267	-	668,617,634	1,765,067,711
Boundary Wall (EWSRP)		3,000,634	-	-	3,000,634	2%	468,180	60,013	-	528,193	2,472,442
Boundary Wall (EWSP)		14,455,253	-	-	14,455,253	2%	1,636,703	289,105	-	1,925,808	12,529,445
Boundary Wall (3rd IWSRP)		14,976,795	-	-	14,976,795	2%	1,418,792	299,536	-	1,718,327	13,258,468
PARTICULARS	**Notes**	**COST**				**Rate of Dep.**	**DEPRECIATION**				**WDV as at 30.06.2021**
		As on 01.07.2020	**Addition during the year**	**Adjustments**	**Total as at 30.06.2021**		**As on 01.07.2020**	**Charged during the year**	**Adjustments**	**Total as at 30.06.2021**	
Building (Vandaljhuri project)		898,890	-	-	898,890	2%	116,857	17,977	-	134,834	764,057
Capacity Building (CWSISP)		297,921,389	77,949,864	-	375,871,253	2%	18,134,896	7,517,425	-	25,652,321	350,218,932
Other Construction work (do)		256,842,264	60,352,141	-	317,194,405	2%	17,372,586	6,343,888	-	23,716,474	293,477,932
Sub Total		**3,405,125,802**	**334,906,340**	**-**	**3,740,032,142**		**704,784,523**	**144,631,406**	**-**	**849,415,929**	**2,890,616,213**

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5.03 Plant and Machinery

PARTICULARS	Notes	COST				Rate of Dep.	DEPRECIATION				WDV as at 30.06.2021
		As on 01.07.2020	Addition during the year	Adjustments	Total as at 30.06.2021		As on 01.07.2020	Charged during the year	Adjustments	Total as at 30.06.2021	
Pump House (Phase-1)		21,717,605	-	-	21,717,605	10%	21,162,288	325,068	-	21,487,356	230,250
Tube well (do)		8,468,401	-	-	8,468,401	6%	6,555,275	173,913	-	6,729,188	1,739,213
Water Main Line P.P.C (do)		181,187,187	-	-	181,187,187	6%	175,930,678	1,020,608	-	176,951,286	4,235,900
Meter (do)		568,777	-	-	568,777	2%	378,552	23,778	-	402,330	166,447
Plan & Machinery		20,564,308	-	-	20,564,308	6%	20,355,038	14,267	-	20,369,305	195,003
Mohora Water Treatment Plant (Phase-2)		526,932,618	-	-	526,932,618	6%	429,617,221	31,612,137	-	461,229,358	65,703,260
Booster Station Kalurghat (do)		61,145,755	-	-	61,145,755	6%	60,019,436	63,303	-	60,082,739	1,063,016
Tank & Distribution (do)		419,238,339	-	-	419,238,339	2%	271,612,642	8,384,767	-	279,997,409	139,240,930
Pump & Booster at Patenga (do)		10,852,905	-	-	10,852,905	6%	10,267,152	117,150	-	10,384,302	468,603
Pump & Booster at D.T.Road (do)		10,199,010	-	-	10,199,010	6%	10,199,008	-	-	10,199,008	2
Deep Tubewell (do)		13,134,599	-	-	13,134,599	6%	13,134,572	-	-	13,134,572	27
Pump House (do)		13,332,575	-	-	13,332,575	2%	8,942,583	266,652	-	9,209,235	4,123,341
Tubewell (1st IWSRP)		43,578,699	-	-	43,578,699	6%	37,652,401	404,064	-	38,056,465	5,522,234
Pump House (do)		46,220,180	-	-	46,220,180	10%	33,890,235	4,602,364	-	38,492,600	7,727,580
Pump House (do)		120,771,552	-	-	120,771,552	2%	57,001,630	2,353,939	-	59,355,569	61,415,983
Installation of pump & Transformer (do)		31,053,663	-	-	31,053,663	10%	25,666,130	673,440	-	26,339,570	4,714,093
Treatment Plant (MWSP)		741,037	-	-	741,037	6%	320,128	44,462	-	364,591	376,446
Tubewell (2nd IWSRP)		25,926,905	-	-	25,926,905	6%	22,187,598	410,431	-	22,598,028	3,328,877
Pump House (do)		18,471,797	-	-	18,471,797	10%	6,872,068	357,525	-	7,229,593	11,242,204
Pipe line (do)		103,500,571	-	-	103,500,571	2%	33,635,477	1,961,357		35,596,834	67,903,737
Iron Remover Plant (d0)		7,164,406	-	-	7,164,406	6%	2,527,301	429,864	-	2,957,165	4,207,241
Tubewell Re -generation (do)		1,620,031	-	-	1,620,031	6%	1,513,930	9,946	-	1,523,877	96,154
Installation of pump Machinery (do)		26,881,233	-	-	26,881,233	10%	20,753,429	1,336,619	-	22,090,048	4,791,185
Loose tools (do)		1,979,963	-	-	1,979,963	10%	260,156	117,297	-	377,452	1,602,511
Tubewell (3rd IWSRP)		159,220,406	-	-	159,220,406	6%	92,925,610	9,553,225	-	102,478,834	56,741,572
Pump House Equipment (do)		73,285,270	-	-	73,285,270	10%	32,805,960	7,328,527	-	40,134,487	33,150,783
Computer (do)		15,486,461	-	-	15,486,461	15%	6,481,980	2,059,980	-	8,541,961	6,944,500
Transformer (do)		18,369,578	-	-	18,369,578	10%	6,810,266	1,635,358		8,445,624	9,923,955
Meter Installation (do)		13,766,677	-	-	13,766,677	10%	3,255,515	1,373,320	-	4,628,835	9,137,842
Pipe line Installation (do)		89,024,553	-	-	89,024,553	2%	12,583,556	1,780,491	-	14,364,047	74,660,506
Pipe line Installation (Non Project)		52,207,936	6,836,827		59,044,763	2%	12,559,739	1,180,432	-	13,740,171	45,304,592
Tubewell (do)		64,351,101	-	-	64,351,101	6%	32,244,796	3,092,077	-	35,336,873	29,014,228
Pump House (do)		29,420,051	-	-	29,420,051	10%	14,105,690	2,937,441	-	17,043,131	12,376,920
Tools & Equipment (do)		10,419,679	-	-	10,419,679	10%	9,148,194	203,716	-	9,351,910	1,067,769
Meter Installation at Pump station (do)		35,151,040	-	-	35,151,040	10%	22,404,929	3,166,736	-	25,571,666	9,579,375
Computer Installation (do)		13,381,763	541,934	-	13,923,697	15%	10,247,052	851,610	-	11,098,663	2,825,034
Pump & Motor (do)		61,815,620	9,806,449	-	71,622,070	10%	33,309,656	3,409,486	-	36,719,141	34,902,928
Intercom system (do)		932,431	-	-	932,431	10%	907,633	5,330	-	912,964	19,467
Electric line Installation (do)		33,719,038	-	-	33,719,038	10%	33,003,858	123,985	-	33,127,843	591,195
Digital Steel Camera (do)		24,564	-	-	24,564	15%	24,269	80	-	24,349	215
Hyundai Type Video Camera (Do)		1,912,979	-	-	1,912,979	15%	1,571,484	273,132	-	1,844,615	68,364
PARTICULARS	Notes	COST				Rate of Dep.	DEPRECIATION				WDV as at 30.06.2021
		As on 01.07.2020	Addition during the year	Adjustments	Total as at 30.06.2021		As on 01.07.2020	Charged during the year	Adjustments	Total as at 30.06.2021	
Computer Printer with Accessories (CWSISP)		229,251,001	60,352,141	-	289,603,142	15%	89,814,845	43,440,471	-	133,255,316	156,347,826
Equipment (do)		230,556,707	60,352,141	-	290,908,848	6%	36,377,816	17,454,531	-	53,832,346	237,076,502
Other installation (do)		235,509,191	60,352,141	-	295,861,332	6%	12,346,394	5,917,227	-	18,263,621	277,597,711
Pipeline installation (do)		11,865,313,066	1,169,895,653	-	13,035,208,719	2%	721,969,452	260,704,174	-	982,673,627	12,052,535,093
Construction Deep Tubewell (EWSRP)		93,577,501	-	-	93,577,501	6%	27,980,765	5,614,650	-	33,595,415	59,982,085
Pump House (do)		10,644,456	-	-	10,644,456	10%	4,357,632	1,064,446	-	5,422,078	5,222,378
Computer (do)		1,412,340	-	-	1,412,340	15%	693,259	211,851	-	905,111	507,230
Equipment (do)		21,634,636	-	-	21,634,636	6%	3,728,628	1,298,078	-	5,026,706	16,607,931
Pipeline (do)		23,891,107	-	-	23,891,107	2%	1,423,190	477,822	-	1,901,012	21,990,095
Pipeline Installation (Pani Project)		2,310,140	-	-	2,310,140	2%	276,360	46,203	-	322,563	1,987,577
Sundry Assets (UAWMP)		5,576,090	-	-	5,576,090	2%	1,975,604	334,565	-	2,310,169	3,265,921
Mohora water supply project (MWSP)		5,095,903	-	-	5,095,903	6%	1,174,452	293,085	-	1,467,537	3,628,367
Pump (Mohora & Kalurghat Rehab Project)		20,787,757	-	-	20,787,757	6%	8,855,114	1,198,125	-	10,053,239	10,734,518
Pipeline (do)		20,536,189	-	-	20,536,189	2%	5,393,138	410,724	-	5,803,862	14,732,327
Meter (do)		20,044,404	-	-	20,044,404	2%	5,080,091	400,888	-	5,480,979	14,563,425
Mechanical Equipment (do)		762,306,812	-	-	762,306,812	6%	334,664,859	45,738,409	-	380,403,268	381,903,544
Electric Machinery (EPL)		152,142,750		-	152,142,750	10%	80,343,281	15,214,273	-	95,557,554	56,585,197
Computer (EWSP)		11,652,849		-	11,652,849	15%	4,418,423	1,658,992	-	6,077,415	5,575,433
Pipeline Installation (do)		39,007,047		-	39,007,047	2%	8,535,241	780,141	-	9,315,382	29,691,665

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Pump House (do)		41,552,610	-	-	41,552,610	10%	15,785,148	4,155,261	-	19,940,409	21,612,201
Tubewell (do)		124,241,844	-	-	124,241,844	6%	42,316,296	7,454,511	-	49,770,807	74,471,038
Installation of Pipe Line (KWSP)		3,342,519,734	-	-	3,342,519,734	6%	789,497,807	200,551,184	-	990,048,991	2,352,470,744
Intake Installation (do)		1,239,446,116	-	-	1,239,446,116	6%	214,149,678	74,366,767	-	288,516,445	950,929,671
Pipeline Installation (do)		10,480,932,549	-	-	10,480,932,549	2%	967,134,974	209,618,651	-	1,176,753,625	9,304,178,924
Office & Laboratory Equipment (Vandal Juri project)		199,500	-	-	199,500	6%	57,855	11,970	-	69,825	129,675
Computer (EPL)		-	1,820,731	-	1,820,731	15%	-	68,277	-	68,277	1,752,453
Pipeline installation (do)		-	20,712,784,582	-	20,712,784,582	2%	-	103,563,923	-	103,563,923	20,609,220,659
Sub Total		**31,367,883,562**	**22,082,742,599**	-	**53,450,626,161**		**4,973,195,417**	**1,095,727,075**	-	**6,068,922,492**	**47,381,703,668**

5.04 Vehicles

PARTICULARS	Notes	COST				Rate of Dep.	DEPRECIATION				WDV as at 30.06.2021
		As on 01.07.2020	Addition during the year	Adjustments	Total as at 30.06.2021		As on 01.07.2020	Charged during the year	Adjustments	Total as at 30.06.2021	
1st IWSRP		14,150,400	-	-	14,150,400	20%	10,109,757	1,346,880	-	11,456,637	2,693,763
2nd IWSRP		9,423,294	-	-	9,423,294	20%	8,251,338	390,649	-	8,641,986	781,307
Non Project		32,426,441	705,000	-	33,131,441	20%	27,505,329	1,707,525	-	29,212,855	3,918,586
3rd IWSRP		14,892,203	-	-	14,892,203	20%	7,334,161	2,519,347	-	9,853,508	5,038,695
CWSISP		278,767,656	60,352,141	-	339,119,797	20%	149,675,019	67,695,959	-	217,370,978	121,748,819
KWSP		583,633,320	-	-	583,633,320	20%	428,590,094	112,675,079	-	541,265,173	42,368,147
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%	3,968,000	992,000	-	4,960,000	-
EWSP		22,612,463	-	-	22,612,463	20%	16,585,536	2,008,973	-	18,594,509	4,017,953
Mohora Kalurghat Project (MWSP)		49,843,877	-	-	49,843,877	20%	47,348,173	831,901	-	48,180,073	1,663,804
Mohora Kalurghat Project (MKWTP)		2,193,613	-	-	2,193,613	20%	2,193,612	-	-	2,193,612	1
Pani Project		1,164,406	-	-	1,164,406	20%	1,157,982	2,141	-	1,160,123	4,283
Sub Total		**1,015,577,171**	**61,057,141**	-	**1,076,634,312**		**704,228,479**	**190,170,453**	-	**894,398,933**	**182,235,379**

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5.05 Furniture and Fixtures

PARTICULARS	Notes	COST				Rate of Dep.	DEPRECIATION				WDV as at 30.06.2021
		As on 01.07.2020	Addition during the year	Adjustments	Total as at 30.06.2021		As on 01.07.2020	Charged during the year	Adjustments	Total as at 30.06.2021	
3rd IWSRP		13,760,191	-	-	13,760,191	10%	3,249,027	1,373,320	-	4,622,347	9,137,844
Non Project		4,680,961	274,429	-	4,955,391	10%	4,316,440	129,718	-	4,446,158	509,233
Medical Equipment (Non project)		516,601	-	-	516,601	10%	386,349	20,952	-	407,302	109,299
EWSRP		654,423	-	-	654,423	10%	173,067	65,442	-	238,509	415,914
Common Fixed Assets		4,688,531	-	-	4,688,530	10%	4,687,227	-	-	4,687,227	1,304
Sub Total		**24,300,707**	**274,429**	**-**	**24,575,136**		**12,812,109**	**1,589,433**	**-**	**14,401,542**	**10,173,594**

5.06 Transportation & Equipment

PARTICULARS	Notes	COST				Rate of Dep.	DEPRECIATION				WDV as at 30.06.2021
		As on 01.07.2020	Addition during the year	Adjustments	Total as at 30.06.2021		As on 01.07.2020	Charged during the year	Adjustments	Total as at 30.06.2021	
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 Intangible Assets

PARTICULARS	Notes	COST				Rate of Dep.	DEPRECIATION				WDV as at 30.06.2021
		As on 01.07.2020	Addition during the year	Adjustments	Total as at 30.06.2021		As on 01.07.2020	Charged during the year	Adjustments	Total as at 30.06.2021	
Website & Software Development (Phase -1)		-	153,000	-	153,000	15%	-	22,950	-	22,950	130,050
Sub Total		**-**	**153,000**	**-**	**153,000**		**-**	**22,950**	**-**	**22,950**	**130,050**

Summary of Fixed Assets Project Wise

PARTICULARS	Notes	COST				Rate of Dep.	DEPRECIATION				WDV as at 30.06.2021
		As on 01.07.2020	Addition during the year	Adjustments	Total as at 30.06.2021		As on 01.07.2020	Charged during the year	Adjustments	Total as at 30.06.2021	
2000 (1st Phase)		274,182,965	-	-	274,182,965		246,466,656	2,175,392	-	248,642,048	25,540,917
2010 (2nd Phase)		1,161,767,634	-	-	1,161,767,634		870,893,049	42,594,986	-	913,488,034	248,279,600
2020 (Non Project)		682,619,883	472,070,090	-	1,154,689,972		235,693,676	22,732,719	-	258,426,395	896,263,577
2030 (1st IWSRP)		255,774,493	-	-	255,774,493		164,320,154	9,380,687	-	173,700,841	82,073,652
2040 (UAWMP)		5,576,090	-	-	5,576,090		1,975,604	334,565	-	2,310,169	3,265,921
2050 (2nd IWSRP)		203,926,004	-	-	203,926,004		96,113,294	5,052,798	-	101,166,092	102,759,913
2060 (MWSP)		14,552,455	-	-	14,552,455		341,447	48,262	-	389,709	14,162,746
2070 (3rd IWSRP)		449,551,579	-	-	449,551,579		166,864,866	27,923,104	-	194,787,969	254,763,610
2080 (MWSP)		54,939,781	-	-	54,939,781		48,522,625	1,124,985	-	49,647,610	5,292,171
2090 (KWSP)		18,819,773,041	-		18,819,773,041		2,946,305,920	718,895,948		3,665,201,868	15,154,571,174
2100 (EPL)		152,142,750	-	-	152,142,750		80,343,281	15,214,273	-	95,557,554	56,585,197
2195 (MKWTRP)		2,193,613	-	-	2,193,613		2,193,612	-	-	2,193,612	1
2196 (EWSP)		253,522,065	-	-	253,522,065		89,277,347	16,346,983	-	105,624,330	147,897,735
2200 (Com. Fix. Asst)		6,198,031	-	-	6,198,030		6,196,707	-	-	6,196,707	1,323
2301 (Pani proj.)		3,474,546	-	-	3,474,546		1,434,342	48,344	-	1,482,686	1,991,860
2312 (EWSRP)		154,815,098	-	-	154,815,098		38,824,721	8,792,302	-	47,617,023	107,198,075
2395 (MKRP)		823,675,162	-	-	823,675,162		353,993,202	47,748,146	-	401,741,348	421,933,814
2412 VandalJuri project		698,022,079	-	-	698,022,079		4,142,712	1,021,947	-	5,164,659	692,857,420
2396 (CWSISP)		13,670,213,581	1,635,570,164	-	15,305,783,745		1,045,691,007	409,073,676	-	1,454,764,683	13,851,019,063
3110 (Expess Power Line)		-	20,714,605,312	-	20,714,605,312		-	103,632,200	-	103,632,200	20,610,973,112
Grand Total		**37,686,920,850**	**22,822,245,567**	**-**	**60,509,166,416**		**6,399,594,219**	**1,432,141,318**	**-**	**7,831,735,537**	**52,677,430,880**

Depreciation Allocation Schedule

Particulars	Basis of Allocation	Amount
Operating Expenses	85%	1,217,320,120
Administrative & General Expenses	15%	214,821,198
Total	**100%**	**1,432,141,318**

RAHMAN MOSTAFA ALAM & CO. Chartered Accountants

CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
SCHEDULE OF CAPITAL WORK IN PROGRESS
FOR THE YEAR ENDED 30 JUNE 2021

6.00 CAPITAL WORK-IN-PROGRESS

Particular	Balance as on 01.07.2020	Addition	Adjusted/ Capitalized	Balance as at 30.06.2021
Non-Project (Revenue)	493,676	471,576,414	472,070,090	-
Karnafully Water Supply Project - 2	20,136,311,511	3,728,684,569	20,714,605,312	3,150,390,768
CWSISP	54,356,461	2,088,407,052	1,660,127,575	482,635,937
Bhandaljuri Project	6,088,761,550	2,103,553,827	-	8,192,315,377
PESSCM-1	103,002,293	304,449,531	-	407,451,824
For the year 2020-2021	**26,382,925,489**	**8,696,671,393**	**22,846,802,976**	**12,232,793,906**
For the year 2019-2020	**17,880,278,813**	**10,021,193,876**	**1,518,547,200**	**26,382,925,489**

RAHMAN MOSTAFA ALAM & CO. Chartered Accountants

		Note(s)	Amount in Taka	
			30 June 2021	30 June 2020
7.00	**Reimbursable Expenses**		297,794	297,794
8.00	**INVENTORY**			
	1st Phase		196,100	125,510
	Pani Project		154,557	154,557
			350,657	280,067
9.00	**INVESTMENTS**			
	Investment in FDR		1,675,042,904	1,746,753,587
			1,675,042,904	1,746,753,587
	Details have been shown in **Annexure - A.**			
10.00	**ACCOUNTS RECEIVABLE**			
	Opening Balance		812,869,289	604,996,451
	Add: Bill during the year		1,423,705,665	1,199,574,727
			2,236,574,954	1,804,571,178
	Less: Collection during the year		1,415,091,133	991,701,889
			821,483,822	812,869,289
11.00	**OTHER RECEIVABLE**			
	Interest on FDR		30,701,865	40,991,967
			30,701,865	40,991,967
	Details have been shown in **Annexure - B.**			
12.00	**ADVANCE, DEPOSITS & PRE-PAYMENTS**			
	Advance to Projects	12.01	2,035,786,856	2,051,848,792
	Advance to Suppliers	12.02	12,006,437	11,595,876
	Advance Against LC	12.03	33,986,955	33,986,955
	Advance Income Tax	12.04	781,271,908	712,746,837
	Advance to staff	12.05	8,772,070	6,828,989
	Loan to Employees	12.06	29,286,214	26,753,113
	Other Advances	12.07	13,292,144	5,600,282
			2,914,402,584	2,849,360,844
12.01	**Advance to Projects**			
	Advance to City Corporation (Mohora water supply project)		1,204,989	1,204,989
	Advance to Contractors (1st INTERIM)		494,763	494,763
	Advance to Contractors (1st phase)		16,653,594	16,653,594
	Advance to Contractors (2nd INTERIM)		14,877,714	14,877,714
	Advance to Contractors (2nd phase)		4,183,296	4,183,296
	Advance to Contractors (3rd interim)		10,404,509	10,404,509
	Advance to Contractors (Mohora Kalurghat		1,214,746	1,214,746
	Advance to D.C. Ctg (Modhunaghat project)		47,000,000	47,000,000
	Commissioner of custom (CD VAT)-BJWSP		498,381,092	403,031,432
	Commissioner of custom (CD VAT)-CWSISP		103,030,784	119,694,152
	Commissioner of custom (CD VAT)-KWSP-2		818,739,986	913,488,213
	Commissioner of custom (Govt. Duty)		519,571,764	519,571,764
	Deposit and prepayments (2nd phase)		29,620	29,620
			2,035,786,856	2,051,848,792
12.02	**Advance to Suppliers**			
	Advance to Suppliers (1st phase)		9,033,173	8,622,612
	Advance to Suppliers (2nd IWSRP)		57,200	57,200
	Advance to Suppliers (3rd interim)		1,860,366	1,860,366
	Advance to Suppliers (EWSP)		181,470	181,470
	Advance to Suppliers (Mohora project)		500,000	500,000
	Advance to Suppliers(Mohora kalurghat project)		374,228	374,228
			12,006,437	11,595,876

RAHMAN MOSTAFA ALAM & CO. Chartered Accountants

		Note(s)	Amount in Taka	
			30 June 2021	30 June 2020
12.03	**Advance Against LC**			
	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 (KWSP)		1,734,197	1,734,197
	Letter of credit (MKRP)		29,145,002	29,145,002
			33,986,955	**33,986,955**
12.04	**Advance Income Tax**			
	Advance Income Tax		124,581,819	115,413,276
	AIT for imported materials and vehicles		641,950,076	597,333,561
	Advance Income Tax against FDR		14,740,013	-
			781,271,908	**712,746,837**
12.05	**Advance to staff**			
	Advance to staff (BJWSP)		164,597	2,475
	Advance to staff (1st phase)		5,488,452	3,846,126
	Advance to staff (2nd IWSRP)		2,500	2,500
	Advance to staff (2nd phase)		7,973	7,973
	Advance to staff (3rd Interim)		183,728	183,728
	Advance to staff (Karnaphully Project)		475,102	475,102
	Advance to staff		33,636	24,000
	Advance to staff (KWSP-2)		225,111	228,338
	Advance to staff (Mohora Kalurghat Project)		27,356	27,356
	Advance to staff (MWSP)		11,578	11,578
	Advance to staff and officer (EWSP)		23,936	23,936
	Advance to staff and officer (EWSRP)		5,000	5,000
	Advance to staff for natural calamities		5,460	5,460
	Advance to staff/officer (CWSISP)		2,117,641	1,985,416
			8,772,070	**6,828,989**
12.06	**Loan to Employees**			
	Vehicle loan		4,098,086	3,559,859
	Computer loan		1,361,583	1,124,615
	House Building loan		23,826,545	22,068,639
			29,286,214	**26,753,113**
12.07	**Other Advances**			
	Security Deposit to Other Organization (Debt. service charge)		2,731,453	2,731,453
	Store materials lend to other organization		23,953	23,953
	Advance Gas Bill		291,584	98,347
	Advance Electricity Bill		4,700,478	-
	Prepaid Overtime		2,798,147	-
	Advance for Flood affected people		15,725	15,725
	Materials and goods in transit		2,730,804	2,730,804
			13,292,144	**5,600,282**
13.00	**CASH AND CASH EQUIVALENTS**			
	Cash at Bank	13.01	737,124,280	1,905,960,127
			737,124,280	**1,905,960,127**

RAHMAN MOSTAFA ALAM & CO. Chartered Accountants

		Note(s)	Amount in Taka	
			30 June 2021	30 June 2020
13.01 Cash at Bank				
Short Term Deposit (STD) Accounts	**Branch**	**Accounts No.**		
AB Bank Ltd	Bahaddarhat	768283-430	8	717
AB Bank Ltd	Anderkilla	795314-430	4,685,022	16,036,203
Agrani Bank Ltd.	Laldighi	813218	1,098,558	1,068,376
Agrani Bank Ltd.	Laldighi East	6251274	8,039,865	105,891,540
Al-Arafa Islami Bank	Jublee Road	220005718	4,275,310	7,440,420
Bangladesh Commerce Bank Ltd.	Agrabad	632000041	2,413,696	4,911,120
Bangladesh Commerce Bank Ltd.	Agrabad	32000017	19,249	18,290
Basic Bank Ltd.	WASA	01-0000680	(70,703)	1,394,776
Basic Bank Ltd.	Agrabad	01-0000396	32,519,742	16,576,315
Basic Bank Ltd.	Agrabad	01-0000492	8,080,516	2,684,021
Basic Bank Ltd.	Agrabad	01-0000648	3,703,333	5,804,835
City Bank Ltd.	Agrabad	1004193001	18	18
Dhaka Bank Ltd.	CDA Avenue	1500001784	1,364,803	1,766,810
Dhaka Bank Ltd.	Khatunganj	1500000894	36,988	36,219
First Security Islami Bank	Prabartak Mor	3100002653	117,570	658,405
Eastern Bank Limited	Agrabad	21142800	15,981,975	15,532,296
Eastern Bank Limited	Agrabad	41094946	784,633	972,408
Islami Bank Ltd.	Anderkilla	900012914	2,148,811	693,457
Janata Bank Ltd.	WASA	14542277	24,315,233	7,893,171
Janata Bank Ltd.	Baizid Bostami	21358082	-	1,996,048
Janata Bank Ltd.	WASA	14542501	50,073	49,562
Janata Bank Ltd.	WASA	204697510	56,780,224	10,808,777
Janata Bank Ltd.	Chaktai	STD 065	9,251	8,966
Janata Bank Ltd.	Anderkilla	STD 282	-	275,465
Janata Bank Ltd.	Dewanhat	19550936	551,831	535,447
Janata Bank Ltd.	Firingi Bazar	22462649	732,018	1,873,972
Janata Bank Ltd.	WASA	7425915	107,973	104,451
Janata Bank Ltd.	WASA	153927621	90,226,838	801,855,880
Janata Bank Ltd.	WASA	14542692	3,596,065	14,557,535
Janata Bank Ltd.	Jubilee Road	(STD-65)	47	47
Janata Bank Ltd.	Kadamtali	29887670	143,928	1,458,517
Janata Bank Ltd.	Kajirdewri	21266081	3,272,584	3,272,584
Janata Bank Ltd.	Kalurghat	21756274	3,418	3,312
Janata Bank Ltd.	Kornelhat	(STD 182)	1,306,341	1,234,636
Janata Bank Ltd.	Laldighi	1208017	367,031	356,330
Janata Bank Ltd.	Mohammadpur	(STD 83)	3,182,552	-
Janata Bank Ltd.	Muradpur	20247899	1,737,101	4,174,642
Janata Bank Ltd.	Pahartali	22176433	2,108,290	5,473,639
Janata Bank Ltd.	Sadarghat	34968602	1,040,336	3,558,243
Janata Bank Ltd.	Chowmuhoni	5344004	386	374
Janata Bank Ltd.	WASA	14543915	1,629,577	227,265
Janata Bank Ltd.	WASA	14543966	1,590,252	1,011,435
Janata Bank Ltd.	WASA	14469821	41,494,791	15,812,808
Janata Bank Ltd.	WASA	14543729	5,972,629	430,720
Janata Bank Ltd.	WASA	14543788	11,594,961	6,922,700
Janata Bank Ltd.	WASA	14543117	17,266,959	3,367,450
Janata Bank Ltd.	WASA	(STD 3-2)	2,016,122	2,161,316
Janata Bank Ltd.	WASA	(STD 37-3)	5,857,312	6,375,463
Janata Bank Ltd.	WASA	14542650	11,684,396	782,388
Janata Bank Ltd.	Mohora	202848782	14,261,558	7,084,962
Janata Bank Ltd.	WASA	41318869	16,200,703	5,940,338
Janata Bank Ltd.	WASA	STD 442	(4,000,000)	(4,000,000)
Janata Bank Ltd.	WASA	7425231	232,847,926	819,301,577
Janata Bank Ltd.	Laldighi	1207614	6,805	6,583
Janata Bank Ltd.	Wasa	14543648	384	1,494
Janata Bank Ltd.	Wasa	14543150	30,792	30,910
Janata Bank Ltd.	Wasa	14543699	2,873	3,902
Janata Bank Ltd.	Wasa	14543052	264,199	256,852
Janata Bank Ltd.	Wasa	14543028	13,098,522	36,804,672
Janata Bank Ltd.	Wasa	14542820	3,554,086	7,631,096
Janata Bank Ltd.	Wasa	14542749	2,845	3,875
Janata Bank Ltd.	Wasa	14542463	54,431	53,779
Janata Bank Ltd.	Wasa	14542544	479,263	464,901
Janata Bank Ltd.	Wasa	18094872	(1,122,372)	(1,133,357)
Mercantile Bank Ltd.	Agrabad	(STD-701)	2,173,918	3,400,100
Midland Bank Ltd.	CDA Avenue	(STD 1304)	121,799	78,027
Mutual Trust Bank Ltd.	Muradpur	320000395	3,335	123,786
National Bank Ltd.	Chawlkbazar	(STD-3352)	2,065,638	3,645,921
NRB Bank Ltd.	O R Nizam Roa	22050053827	71,033,196	79,641,174
NRB Bank Ltd.	O R Nizam Roa	21030062513	71,122	62,755

RAHMAN MOSTAFA ALAM & CO. Chartered Accountants

		Note(s)	Amount in Taka	
			30 June 2021	30 June 2020
Global Islami Bank Ltd.	Jublee Road	13000363001	376,361	365,867
One Bank Ltd.	CDA Avenue	0000639	103,140	1,740,001
One Bank Ltd.	Jublee Road	5193248006	6,875,956	6,721,107
Premier Bank Limited	O R Nizam Ros	3100000685	297,271	637,486
Pubali Bank Ltd	Mehedibag	1102000286	1,233,955	1,594,164
Standard Bank Ltd.	Agrabad	(STD 01495)	1,441,516	-
Sahajalal Islami Bank	Agrabad	3100001164	334,169	3,212,578
Social Islamic Bank Ltd.	Halishahar	91360000681	14,116,689	12,204,461
Sonali Bank Ltd.	Agrabad	9036000467	3,321,669	51,447
Sonali Bank Ltd.	Agrabad	1136000815	72,897	71,280
Southeast Bank Ltd.	Momin road	3100000337	2,443,069	5,501,670
UCBL	Agrabad	(STD-1390)	2,102	2,067
UCBL	Chawkbazar	(STD-661)	5,483	5,392
UCBL	Dampara	(2623/75)	14,879,710	19,509,499
Union Bank Ltd.	Laldighi	(STD 642)	2,968,513	1,549,863
Sub total - A			**773,461,436**	**2,090,639,593**
Current Deposit (CD) Accounts				
Janata Bank Limited	WASA	CD-94226	(36,345,751)	(184,688,750)
Agrani Bank Limited	Laldighi	CD- 4797	284	284
Janata Bank Limited	WASA	CD 197-1	(14,805)	(14,806)
Janata Bank Limited	WASA	CD 920-6	3,115	3,805
Janata Bank Limited	WASA	CD-1483-9	20,000	20,000
Sub total - B			**(36,337,156)**	**(184,679,467)**
Total - (A+B)			**737,124,280**	**1,905,960,127**

14.00	**CAPITAL FUND**			
	Grant	14.01	12,108,603,517	9,233,540,317
	Equity	14.02	860,662,329	860,662,329
			12,969,265,846	**10,094,202,646**
14.01	**Grant**			
	Balance as on 01 July 2020		9,233,540,317	7,219,427,795
	Receive during the year		2,875,063,200	2,014,112,522
			12,108,603,517	**9,233,540,317**
	Payment during the year		-	-
	Balance as at 30 June 2021		**12,108,603,517**	**9,233,540,317**
14.01.01	**Grant**			
	Capital Grant		7,191,958	7,191,958
	Grant for relief and rehabilitation from United States		899,393	899,393
	Grant for Modunaghat water supply project		60,192,000	60,192,000
	Grant for mohora & kalurghat Rehabilitation Project		866,356,708	866,356,708
	Construction of power line and procurement of diesel, generator project		147,000,000	147,000,000
	Grant for pani project		836,774	836,774
	Grant for 2nd IWSRP		219,283,000	219,283,000
	Gov Grant KWSP-2		4,676,491,297	3,686,241,297
	Return to Gov.		252,537,005	252,537,005
	Grant for CWSISP		1,762,001,138	1,693,524,182
	Govt, grant EWSRP		142,249,000	142,249,000
	PESSCM-1		418,836,244	118,900,000
	Fund receive from GOV.		3,546,700,000	2,030,300,000
	Reimbursable loan sewer feasibility		2,700,000	2,700,000
	Unaccounted of water mng prog.		5,329,000	5,329,000
			12,108,603,517	**9,233,540,317**
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**
14.02.01	**Equity**			
	Equity Interest on 1st Phase		178,773,236	178,773,236

RAHMAN MOSTAFA ALAM & CO. Chartered Accountants

	Note(s)	Amount in Taka	
		30 June 2021	30 June 2020
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

Physical inventory of Fixed Assets was taken by the Management on 31 December 1979 and the Assets had been revalued at current replacement cost as of 30 June 1980 to fulfil the precondition of credit number 1001-BD imposed by IDA vide Aid Memoire dated 12 July 1979. The revaluation was approved by the Board of Members in their 105th General Meeting held on 19 June 1980.

16.00 RETAINED EARNINGS			
Balance as on 01 July 2020		(4,311,811,252)	(3,214,764,029)
Prior year adjustment	16.01	(21,073,182)	(111,413,864)
Adjusted Balance as on 01 July 2020		**(4,332,884,434)**	**(3,326,177,894)**
Net Income/(Loss) after Tax for the year		(1,025,262,329)	(985,633,358)
Balance as at 30 June 2021		**(5,358,146,763)**	**(4,311,811,252)**

16.01 PRIOR YEAR ADJUSTMENT			
Bank Interest		(21,500,257)	(111,652,214)
Electricity deduction		-	2,306
Encashment adjustment		63,857	75,986
Ex. Deduct house rent		60,964	71,252
Extra payment deduction salary		127,250	4,258
House rent deduction		4,832	-
Knight shift salary		-	8,930
Night Allowances		124,425	35,460
Over Time Salary		4,846	-
Petrol Cost Adjustment		2,222	-
Provident Fund Adjustment		5,027	-
Washing Allowance		31,352	30,958
Water Tax		2,300	9,200
		(21,073,182)	(111,413,864)

17.00 LONG TERM LIABILITIES			
Ist 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
Karnafully Project, Donor-JBIC,FC (Japan Bank for International Corp.)		9,774,355,755	9,774,355,755
Karnafully Water Supply Project (GOB)	17.01	8,105,191,000	8,128,881,000
KWSP - 2	17.02	19,529,992,652	16,864,427,963
Chattogram Water Supply & Improvement Sanitation Project,(CWSISP Fund Receive From FC)	17.03	13,869,847,433	13,151,190,683
Fund Received From Korea EDFC Loan (Vandaljuri Project)	17.04	6,192,277,991	5,486,539,866
		58,191,217,831	54,124,948,267

17.01 Karnafully Water Supply Project (GOB)		
Opening balance	8,128,881,000	8,128,881,000
Add: Loan received during the year	-	-
	8,128,881,000	8,128,881,000
Less: Payment during the year	23,690,000	-
Closing balance	8,105,191,000	8,128,881,000

17.02 KWSP-2		
Opening balance	16,864,427,963	14,972,758,130
Add: Loan received during the year	2,665,564,689	1,891,669,833
	19,529,992,652	16,864,427,963
Less: Payment during the year	-	-
Closing balance	19,529,992,652	16,864,427,963

17.03 Chattogram Water Supply & Improvement Sanitation Project (CWSISP Fund Receive From FC)		
Opening balance	13,151,190,683	10,841,190,683
Add: Loan received during the year	797,861,467	2,310,000,000
	13,949,052,150	13,151,190,683
Less: Payment during the year	79,204,717	-
Closing balance	13,869,847,433	13,151,190,683

RAHMAN MOSTAFA ALAM & CO. Chartered Accountants

		Note(s)	Amount in Taka	
			30 June 2021	30 June 2020
17.04	**Fund Received From Korea EDFC Loan (Vandaljuri Project)**			
	Opening balance		5,486,539,866	236,371,545
	Add: Loan received during the year		705,738,125	5,250,168,321
			6,192,277,991	5,486,539,866
	Less: Payment during the year		-	-
	Closing balance		6,192,277,991	5,486,539,866
18.00	**ACCOUNTS PAYABLE**			
	1st Phase(1st Project)		112,961	98,147
	2nd Phase(1st Project)		322,504	322,504
	1st Interim Water Supply & Rehalitation Project (IWSRP)		90,742	90,742
	2nd Interim Water Supply & Rehalitation Project (IWSRP)		542,470	542,470
	3rd Interim Water Supply & Rehalitation Project (IWSRP)		36,883	36,883
	Mohora Water Supply Project		449,615	449,615
	Payable to Govt. (Mohora Phase-2)		13,924,280	-
	Bhandaljuri Project		-	55,300
	Accounts Payable (Mohora & Kalurghat Rehabilitation Project)		5,448,183	5,448,183
	Madhunaghat Water Supply project		14,285	14,285
	Kamafully Water Supply Project (GOB)		456,173	456,173
	Emergency Water Supply Project		199,695	199,695
	Pani Project		1,209,974	1,209,974
	EWSRP		1,054,926	1,054,926
	Chattogram Water Supply & Improvement Sanitation Program (CWSISP)		120,131,365	76,567,620
			143,994,055	86,546,518
19.00	**CREDITORS FOR EXPENSES**			
	Accrued Interest EDFC Loan Foreign		2,426,522	2,393,213
	Accrued Interest on 1st IWSRP		310,709,464	308,222,214
	Accrued Interest on 3rd interim		164,728,080	160,019,800
	Accrued Interest on IDA Loan (2nd Phase)		776,714,846	776,714,846
	Accrued interest on JBIC (KWSP F.C)		493,957,882	493,957,882
	Accrued Interest on KWSP		536,860,202	358,064,735
	Accrued Interest on KWSP (GOB)		891,362,430	891,362,430
	Accrued Interest on KWSP -2		415,581,639	413,810,330
	Accumulated Debt On Interest (CWSISP, W.B)		570,628,480	435,732,154
	Audit Fee		120,000	120,000
	Dep adjustment KWSP		14,555	14,555
	Employee Provident Fund		6,929,793	4,458,324
	External Audit Fee		460,000	230,000
	Federal Insurance Co.		40,000	40,000
	Insurance Payable		304,799	-
	Group Insurance Demand		350,000	350,000
	Income Tax payable		43,333,294	32,229,250
	KWSP-1		4,532,500	4,532,500
	Misc. Payable		9,363,007	9,363,007
	Salary & Allowance Payable (PESSCM)		1,000	-
	Salary & Allowance Payable (KWSP-2)		27,746	-
	Other Fine		264,410	227,657
	Road Cutting Compensation		-	100,420,318
			4,228,710,649	3,992,263,215
20.00	**CREDITORS FOR OTHER FINANCE**			
	Advance received against deposit Works		94,479,475	106,382,871
	AIT at source		10,460	4,607
	Customers Security Deposits		103,084,655	103,084,655
	Customers Security Deposits		87,110,800	61,347,900
	Customers Security Deposits 1413		7,090,000	-
	Income Tax deduction (KWSP)		142,228	142,228
	Income Tax deduction from Contractors & Suppliers (EWSP)		1,282,232	1,282,232
	Income Tax deduction from Contractors & Suppliers (Pani)		1,255	1,255
	Income Tax Deduction from 1521		265	-
	Income Tax Deduction from Contractors & Suppliers EWSRP		544,797	544,797
	Income Tax deduction from Contractors (Non Project)		8,633,665	6,421,513
	Income Tax Deposit Work		12,656	687,826
	Income Tax From Contractors & Suppliers (CWSISP)		5,503,980	23,040,559
	Lease of Street Hydrant		24,217	24,217
	Security Deduction from Contractors & Suppliers (CWSISP)		19,710,209	170,125,216

RAHMAN MOSTAFA ALAM & CO. Chartered Accountants

	Note(s)	Amount In Taka	
		30 June 2021	30 June 2020
Security Deduction from Contractors & Suppliers (MKRP)		365,411	365,411
Security Deduction from Contractors & Suppliers EWSRP		160,711	160,711
Security Deduction from Contractors (1st IWSRP)		110,649	110,649
Security Deduction from Contractors (2nd IWSRP)		1,287,013	1,287,013
Security Deduction from Contractors (3rd IWSRP)		637,008	637,008
Security Deduction from Contractors (Modhunaghat)		590	590
Security Against Water & Electricity Bill		1,000	1,000
Security Deduction from Contractors (KWSP)		452,434,795	452,434,795
Security Deduction payable		208,793	157,180
Security Deposit (Deposit Work)		723,759	418,342
Security Deposit (Mohora Project)		10,927	10,927
Security Deposit and Other Deduction from Contractors & Suppliers		76,070,930	31,074,255
Security Deposit payable- BJWSP		37,565	140,876
Security Payable		331,314	190,373
Staff Welfare Fund		309,624	179,589
Suppliers L/C Commission		53,653	53,653
VAT deduction from Contractors & Suppliers (CWSISP)		1,836,396	29,441,073
VAT deduction from Contractors & Suppliers (1513)		2,000	-
VAT deduction from Contractors & Suppliers (1522)		994	-
VAT deduction from Contractors & Suppliers (EWSP)		306,212	306,212
VAT deduction from Contractors & Suppliers (Pani)		32,565	32,565
VAT deduction from Contractor & Suppliers (Non Project)		5,732,261	2,982,012
VAT Deduction from Contractors & Suppliers EWSRP		512,380	512,380
VAT Payable Deposit Work		36,230	1,276,512
		868,833,674	994,863,001

RAHMAN MOSTAFA ALAM & CO. Chartered Accountants

		Note(s)	Amount In Taka	
			01 July 2020 to 30 June 2021	01 July 2019 to 30 June 2020
21.00	**OPERATING REVENUE**			
	A) Revenue From Water (Annexure-C)			
	Private		1,223,980,569	1,018,226,333
	Government		194,250,996	177,257,994
	Loose Water Sale		5,474,100	4,090,400
	Sub Total - A		1,423,705,665	1,199,574,727
	B) License and Renewal Fee of Tube well			
	License & Renewal Fee		126,672,332	87,728,950
	Sub Total - B		126,672,332	87,728,950
	Total (A+B)		1,550,377,997	1,287,303,677
22.00	**OTHER INCOME**			
	Departmental Charge		-	21,236
	Development Charge Against New Water Connection		14,992,210	11,966,364
	House Rent- Officers and Staff		3,814,567	5,340,199
	Income From Recruitment		122,000	1,079,300
	Interest on House Building and Motorcycle Loan		2,715,430	2,464,501
	Meter Testing & Fittings Fee		40,100,114	31,101,145
	New Connection Fee		27,938,448	12,086,278
	Other income Sundry income		6,362,560	3,844,695
	Sale of Saddle		11,614,100	9,425,700
	Transportation Fare		233,528	122,825
			107,892,957	77,452,243
23.00	**Financial Income**			
	Interest on FDR		135,042,211	147,942,618
	Bank Interest (Short-term)		57,360,854	34,817,826
			192,403,065	182,760,444
24.00	**OPERATING EXPENSES**			
	Chemical Expense		90,839,006	68,322,936
	Electricity Expense (Pump)		564,952,605	491,435,829
	Electrical Goods Purchase		-	7,355
	Internet Expense Operation		134,950	95,500
	Depreciation		1,217,320,120	1,082,500,263
	Salary & Allowances		236,908,782	220,489,034
	Chemical Expense Mod-1		499,550	-
	Leave Encashment		2,453,601	105,060
	Printing & Stationary Mod-1		23,512	2,490
	Printing & Stationaries MOD-2 Office		3,600	5,000
	Repairs & Maintenance: Gas Line		100,000	11,090
	Repair Building Mod-1		1,029,019	-
	Repair Building Mod-2		4,824,422	-
	Repair & Main Mod-1		-	10,343,450
	Repair & Main Mod-2		1,170,699	8,769,315
	Repair & Maint Pumps & Motors MOD-1 Office		2,983,775	-
	Repair Pipe Line		9,568,179	7,221,428
	Repair Pipe Line Mod-1		9,870,803	-
	Spare Parts Office		86,885	595
	Tubewell Repair		967,271	-
	Tubewell Regeneration		942,801	1,814,933
	Uniforms MOD-1 Office		521,118	87,250
	Uniforms MOD-2 Office		385,716	849,784
	Repair & Main:Pump House Booster Station		1,374,774	-
	Repair & Main Office Equip Booster Station		680,504	1,909,743
	Repair of Equipments & Tools		-	3,327,094
	Repair & Main Pump Line		548,015	-
	Uniform Booster Station		7,092	69,800
	Repair of Building		-	336,551
	Repair Building Mohora		880,748	-
	Repair Pipeline Mohora		614,698	-
	Repair Reserver Mohara		370,776	-
	Uniform Mohora		11,032	57,585
	Repair & Maintenance (CWASA)		-	958,311
	Repair of Pipeline (Mohora)		-	24,136
	Repairs of Pumphouse & Reserver		3,148,072	5,832,648
	Repairs of Pump & Motors		13,015,715	11,341,323
	Telephone Expense		128,308	266,474

RAHMAN MOSTAFA ALAM & CO. Chartered Accountants

	Note(s)	Amount in Taka	
		01 July 2020 to 30 June 2021	01 July 2019 to 30 June 2020
Chemical Expense Mohora		89,700	-
Conveyance Expense Mohora		42,095	-
Leave Encashment		212,220	-
PF Contribution Booster Station		5,338,646	6,438,247
Postal & Telegram MOD-2 Office		1,500	9,712
Production & Other Expenses		-	85,514
Printing & Stationery		20,180	31,636
Provident Fund Mohora		1,130,472	
Repair: Building MOD-2 Maint		8,035	-
Repair: Furniture MOD-2 Office		1,193,535	-
Repair: Pipe Line MOD-2 Source		859,716	-
Repair & Main. Pipe Line		440,023	-
Repair & Maint. Building Mod-1		13,990	-
Repair & Maint. Of Pump House		1,254,768	-
Repairs & Main. Equip.& Tools		820,154	-
Repairs & Maintenance Pumphouse		286,025	-
Repairs & Maintenance Building		15,367	-
Repair & Main Pump House Mod-1 Maint.		96,527	-
Repair & Maint. Pipe Line Mod-1		490	-
Repair & Maint Reserver MOD-1 Office		867,930	-
Transportation Expense Booster Station		5,170	-
Travel Allowance Nasirabad Booster		6,137	-
Travel & Conveyance (Shwtp)		32,580	-
Travelling & Conveyance Mod-1 Mait		29,345	-
Travelling & Conveyances MOD-1 Office		4,230	-
Travelling & Conveyances		38,690	239,043
Uniform		19,008	63,218
		2,179,192,680	1,923,052,348
25.00 ADMINISTRATIVE & GENERAL EXPENSES			
Admin.Exp.(Salary/Overtime)		115,159,781	91,021,157
Advertisement Common Exp		683,427	527,618
Audit Fee		230,000	241,861
Bank Charge F D R		902,345	-
Bank Charge Common Exp		525,417	991,244
Bangla New Year Bonus		-	928,257
Board Chairman & Member Honorarium		1,190,500	719,500
Board Meeting Expenses		150,968	561,930
Books & Periodicals Common		131,027	82,211
Cleaning Exp		348,166	24,980
Consultancy Fee		-	200,000
Depreciation Exp.		214,821,198	191,029,458
Disaster Management Cost		279,204	348,662
Educational Scholarship		-	300,000
Electrical Goods		294,038	160,137
Electricity Exp Office		2,609,251	2,335,235
Entertainment Admin&General Exp		217,351	562,553
Festival Bonus		-	10,147,820
Fuel Exp Transport		7,910,784	7,806,284
General Expense		468,360	996,400
Gratuity Expense		12,989,959	18,221,520
Gift		33,705	-
Group Insurance Premium Common Exp		700,000	650,000
Holding Tax		2,278,507	2,359,163
Income Tax Consultant Fee		-	64,000
Insurance (Vehicle)		-	52,071
Leave Encashment		610,320	1,823,965
Legal & Consulting Common		401,105	-
Liason Office Exp		343,124	616,541
Liason Office Dhaka Common Exp		214,045	312,856
Maintenance Building Store		537,211	-
Medical Allowance Common Exp		846,202	56,887
Mujib Barsho Celebration		4,113,103	341,045
Overtime		-	11,225,779
Other Administrative Exp		999,500	-
PF Contribution		5,100,528	5,124,195
Postage & Telegram		1,285	9,500
Printing & Stationaries		4,128,009	3,619,815
Project Improvement Cost		236,000	134,960
Recruitment & Appointment		109,289	53,409
Rent & Tax Common Exp		3,428,555	4,769,427
Rep. Main. of Loose Tools		516,446	71,243
Repair & Main (Admin)		-	1,500
Repair & Main. Of Equipment & Tools		3,045	453

RAHMAN MOSTAFA ALAM & CO. Chartered Accountants

	Note(s)	Amount In Taka	
		01 July 2020 to 30 June 2021	01 July 2019 to 30 June 2020
Repair &Maint. of Furniture & Fitting		193	29,210
Repair& Maintenance P&D Dept		500	-
Repairs &Maintenance of Computer P&D Dept		14,497	-
Repair & Maintenance of Vehicle		1,958,914	1,777,129
Repair & Maintenance of Building		-	1,000,553
Rest & Recreation		1,839,981	1,464,630
Road Tax & Fitness		118,969	-
Salary & Allowance Admin&General Exp		64,830	-
Sundry Office Exp		-	6,445
Telephone Exp Admin		347,683	477,227
Training Exp P&D Dept		285,615	740
Travel & Conveyance P&D		319,295	594,439
Uniform Store		676,655	709,059
Various Govt Day Exp		325,686	-
Vehicle Insurance P&D Dept		30,420	-
Water Tax Payment		1,224,787	1,519,501
Welfare & Recreation		40,000	1,780,830
		390,759,781	367,853,399
26.00 COLLECTION EXPENSES			
Collection Exp.Salary/Overtime		30,198,232	29,938,249
Customer Collection & Meter Supply		-	1,022,816
Festival Bonus		3,259,417	3,220,360
Gratuity		5,476,800	6,376,180
Internet Expense Collection		204,731	-
Leave Encashment		889,670	236,220
Mobile Court Expense		103,082	-
Postal & Telegram Exp.		-	2,150
PF Cont Rev Billing		1,900,510	1,737,762
Printing & Stationary		262,599	17,000
Purchase of saddle		58,252,552	-
Repair & Maintenance		3,517,551	390,520
Rest & Recreation		464,770	483,270
Revenue Stamp		1,965,528	1,811,180
Telephone Expense Collection		80,881	-
Transportation Cost Rev Bill		81,524	-
Traveling Expense		6,300	158,759
Uniform Rev Bill		212,114	-
Water Revenue Improvement Exp.		2,012,584	1,336,515
		108,888,846	46,730,980
27.00 FINANCIAL EXPENSES			
1st Interim Water Supply & Rehabilitation Project(IWSRP)		2,487,250	2,487,250
3rd Interim Water Supply & Rehabilitation Project (IWSRP)		4,708,280	4,708,280
Interest on KWSP		178,795,468	179,032,367
		185,990,998	186,227,897

RAHMAN MOSTAFA ALAM & CO. Chartered Accountants

CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)

Schedule of Investment In FDR

For the year ended as on 30 June 2021

Annexure-A

Particulars	Balance as on 01 July 2020	New Investments	Total Investments	Gross Interest	Source Tax	Excise Duty	Net Interest	Encashment	Balance as on 30 June 2021
1	2	3	4=(2+3)	5	6	7	8=(5-6-7)	9	10=(4+8-9)
FDR (General Fund)	24,875,482	-	24,875,482	1,492,529	149,253	54,000	1,289,276	-	26,164,758
FDR (Depreciation Fund)	1,683,648,007	40,000,000	1,723,648,007	137,138,631	13,920,644	821,364	122,396,622	241,412,619	1,604,632,009
FDR on Deposit Work	38,230,098	-	38,230,098	6,701,153	670,115	15,000	6,016,038	-	44,246,136
Total	**1,746,753,587**	**40,000,000**	**1,786,753,587**	**145,332,313**	**14,740,013**	**890,364**	**129,701,936**	**241,412,619**	**1,675,042,904**

RAHMAN MOSTAFA ALAM & CO. Chartered Accountants

CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)

Schedule of Investment In FDR

For the year ended as on 30 June 2021

Annexure-A/1

SL. No.	BANK NAME & ADDRESS	FDR NO	Account no	PRINCIPAL	Addition during year	Gross Interest	SOURCE TAX	EXCISE DUTY	NET INTEREST	Encashment	Closing Balance
01	AB bank,Anderkilla Br,ctg	-	3483754	12,000,685	-	1,080,062	108,006	15,000	957,055	-	12,957,740
02	AB bank,Jublee road Br,ctg	-	3556804	12,000,685	-	1,080,062	108,006	18,000	954,055	-	12,954,740
03	AB bank,Jublee road Br,ctg	-	3596068	6,589,000	-	300,533	30,053	3,614	266,865	6,855,865	-
04	AB bank,Jublee road Br,ctg	-	3596066	7,688,000	-	350,660	35,066	3,615	311,979	7,999,979	-
05	AB bank,Jublee road Br,ctg	-	3596067	7,688,000	-	350,660	35,066	3,615	311,979	7,999,979	-
06	AB bank,Khatungonj Br,ctg	3458797/42/2016	-	136,592,570	-	12,293,331	1,229,333	55,000	11,008,998	-	147,601,568
07	AB bank,Khatungonj Br,ctg	-	3606129	6,589,000	-	300,533	30,053	3,500	266,980	6,855,980	-
08	AB bank,Khatungonj Br,ctg	-	3606130	7,688,000	-	350,660	35,066	3,500	312,094	8,000,094	-
09	AB bank,Khatungonj Br,ctg	-	3606131	7,688,000	-	350,660	35,066	3,500	312,094	8,000,094	-
10	AB bank limited, CDA Avenue, ctg		3654536	-	6,000,000	240,000	24,000	3,000	213,000	-	6,213,000
11	AB bank limited, CDA Avenue, ctg		3654537	-	7,000,000	280,000	28,000	3,000	249,000	-	7,249,000
12	AB bank limited, CDA Avenue, ctg		3654538		7,000,000	280,000	28,000	3,000	249,000	-	7,249,000
13	Agrani bank,Asadgong br,ctg	89004	200015009677	25,900,000	-	1,554,000	155,400	15,000	1,383,600	-	27,283,600
14	Agrani bank,laldighi br,ctg	187275	2000016971270	34,825,507	-	2,089,530	208,953	15,000	1,865,577	-	36,691,085
15	Al arafa islami bank,Jublee road br,ctg	875481	181330813167	30,000,000	-	3,285,037	315,038	15,000	2,954,999	32,954,999	-
16	B. krishi Bank ltd,Khatungonj branch	88727	10254	12,606,656	-	882,466	88,247	15,000	779,219	-	13,385,875
17	B. Krishi Bank,chaktai Branch,Ctg	008561	29020330009338	21,936,096	-	1,601,335	160,134	15,000	1,426,201	-	23,362,297
18	B. Krishi Bank,chaktai Branch,Ctg	956	9561	35,325,837	-	2,578,786	257,879	15,000	2,305,907	-	37,631,744
19	B. Krishi Bank,chaktai Branch,Ctg	fdr140177	29020330010166	7,457,400	-	544,390	54,439	3,000	486,951	-	7,944,351
20	B. Krishi Bank,chaktai Branch,Ctg	fdr140178	29020330010175	7,457,400	-	544,390	54,439	3,000	486,951	-	7,944,351
21	B. Krishi Bank,chaktai Branch,Ctg	fdr140176	29020330010157	6,391,700	-	466,594	46,659	3,000	416,935	-	6,808,635
22	Bangladesh Krishi Bank,Sholasahar Branch,ctg	535984	2931-0330010296	22,058,473	-	1,610,269	161,027	15,000	1,434,242	-	23,492,715
23	Bangladesh Krishi Bank.Solashahar Br. Ctg	480697	2931-0330008665	80,644,750	-	5,887,067	588,707	40,000	5,258,360	-	85,903,110
24	Basic bank ltd,Dewanhat br.ctg	40267	3018-01-0000166	69,901,255	-	5,242,594	524,259	25,000	4,693,335	-	74,594,589
25	Bangladesh Commerce Bank, Ltd. Khatungonj		2333001286	-	5,000,000	203,750	20,375	3,000	180,375	-	5,180,375
26	Bangladesh Commerce Bank, Ltd. Khatungonj		2333001287	-	5,000,000	203,750	20,375	3,000	180,375	-	5,180,375
27	First Security bank,bahaddarhat br,ctg	-	12324600032231	25,562,380	-	2,811,862	281,186	15,000	2,515,676	28,078,056	-
28	First security bank,Jublee road br,ctg	787843	10724600032263	49,905,697	-	4,487,913	448,791	40,000	3,999,121	-	53,904,819
29	First security bank,Jublee road br,ctg	787850	10724600032265	33,246,982	-	2,990,878	299,088	15,000	2,676,791	-	35,923,773
30	First Security bank,kadamtali br,ctg	869272	2124600000067	14,111,748	-	2,172,044	217,204	15,000	1,939,840	-	16,051,588
31	First Security bank,kadamtali br,ctg	869269	21224600000065	27,079,436	-	2,978,738	297,874	15,000	2,665,864	29,745,300	-
32	First Security bank,kadamtali br,ctg	1052306	2122460000115	43,098,052	-	7,435,474	993,794	15,000	6,426,680	-	49,524,732
33	Janata Bank, WASA Branch, Ctg	495727	3024049	38,907,412	-	1,167,222	116,722	-	1,050,500	39,957,912	-
34	Janata Bank, WASA Branch, Ctg	495778	215795874	34,481,243	-	2,096,804	209,680	15,000	1,872,124	-	36,353,367
35	Janata Bank, WASA Branch, Ctg	495780	100211811263	4,457,248	-	267,435	26,743	6,000	234,691	-	4,691,939
36	Janata Bank, WASA Branch, Ctg.	849738	100215593813	113,759,645	-	6,917,724	691,772	40,000	6,185,952	-	119,945,597

RAHMAN MOSTAFA ALAM & CO. Chartered Accountants

SL. No.	BANK NAME & ADDRESS	FDR NO	Account no	PRINCIPAL	Addition during year	Gross Interest	SOURCE TAX	EXCISE DUTY	NET INTEREST	Encashment	Closing Balance
37	Janata Bank, WASA Branch, Ctg.	255211	1002101381213	12,250,263	-	735,015	73,502	27,000	634,514	-	12,884,776
38	Janata Bank, WASA Branch, Ctg.	1575	100210138352	18,498,568	-	1,109,914	110,991	27,000	971,923	-	19,470,491
39	Janata Bank, WASA Branch, Ctg.	1584	100222814566	8,303,973	-	504,965	50,496	3,000	451,468	-	8,755,441
40	Janata Bank, WASA Branch, Ctg.	495770	100210137704	13,923,002	-	835,380	83,538	27,000	724,842	-	14,647,844
41	Janata Bank, WASA Branch, Ctg.	708834	100215800746	25,402,550	-	1,544,729	154,473	15,000	1,375,256	-	26,777,806
42	Janata Bank, WASA Branch, Ctg.	708881	100210122049	95,554,661	-	5,729,380	572,938	65,000	5,091,442	-	100,646,103
43	Janata Bank, WASA Branch, Ctg.	708901	100211813843	72,805,471	-	4,368,328	436,833	40,000	3,891,495	-	76,696,966
44	Janata Bank,Mimi super market Br.	3010258	196282232	25,289,868	-	1,517,392	151,739	27,000	1,338,653	-	26,628,521
45	National bank, bhatiary br,Chattogram	624182	1107002899659	5,788,878	-	520,999	52,100	-	468,899	-	6,257,777
46	National bank, bhatiary br,Chattogram	624183	1107002899910	5,788,878	-	520,999	52,100	-	468,899	-	6,257,777
47	National bank, bhatiary br,Chattogram	624184	1107002899932	5,788,878	-	520,999	52,100	-	468,899	-	6,257,777
48	National bank,Chawkbazar br,Chattogram	565446	1102002899947	5,788,878	-	520,999	52,100	-	468,899	-	6,257,777
49	National bank,Chawkbazar br,Chattogram	565445	1102002899939	5,788,878	-	520,999	52,100	-	468,899	-	6,257,777
50	National bank,Chawkbazar br,Chattogram	56444	1102002899926	5,788,878	-	520,999	52,100	-	468,899	-	6,257,777
51	National bank,CDA avenue br,Chattogram	-	1122002679363	14,408,454	-	1,296,390	129,639	15,000	1,151,751	-	15,560,205
52	National bank,CDA avenue br,Chattogram	-	112200267482	24,115,069	-	2,171,297	217,130	-	1,954,168	-	26,069,237
53	NRB global bank,agrabad corp. br. ctg	4996890	132400111011/012 4400261367	34,321,552	-	3,088,940	308,894	-	2,780,046	-	37,101,598
54	NRB global bank,agrabad corp. br. ctg	496892	124400261369	34,300,117	-	3,087,011	308,701	-	2,778,309	-	37,078,426
55	NRB global bank,agrabad corp. br. ctg	496891	1244002611368	27,419,316	-	2,467,738	246,774	-	2,220,965	-	29,640,281
56	NRB global bank,agrabad corp. br. ctg	465926	124400043517/012 4400261370	30,651,495	-	2,758,635	275,863	-	2,482,771	-	33,134,266
57	NRB global bank,agrabad corp. br. ctg	476612	132400115772/012 4400379345	27,469,735	-	4,229,241	422,924	-	3,806,317	-	31,276,051
58	NRB global bank,agrabad corp. br. ctg	482663	124400152045	29,657,605	-	2,592,086	259,209	-	2,332,877	-	31,990,482
59	NRB global bank,O R nizam road br. ctg	-	2023030050778	7,385,589	-	-	-	-	-	7,385,589	-
60	NRB global bank,O R nizam road br. ctg	-	2023030050758	7,385,589	-	-	-	-	-	7,385,589	-
61	Rupali Bank Ltd. Laldighi br. ctg	305913/49/213/	1271035001138	-	5,000,000	150,000	-	3,000	147,000	-	5,147,000
62	Rupali Bank Ltd. Laldighi br. ctg	305914/49/214/	1271035001139	-	5,000,000	150,000	-	3,000	147,000	-	5,147,000
63	SIBl,Nazumia hat br,ctg	-	53533000078	5,000,000	-	550,000	55,000	5,500	489,500	5,489,500	-
64	SIBl,Nazumia hat br,ctg	-	53533000067	5,000,000	-	550,000	55,000	5,500	489,500	5,489,500	-
65	Standard bank,Agrabad br,Chattogram	-	755029654	8,013,881	-	-	-	-	-	8,013,881	-
66	Standard bank,Agrabad br,Chattogram	-	755029655	7,440,890	-	-	-	20	(20)	7,440,870	-
67	Standard bank,Khatungonj br,Chattogram	-	355023568	5,490,000	-	500,840	50,084	3,000	447,756	5,937,756	-
68	Standard bank,Khatungonj br,Chattogram	-	355023569	8,237,500	-	751,488	75,149	3,000	673,339	8,910,839	-
69	Standard bank,Khatungonj br,Chattogram	-	355023570	8,237,500	-	751,488	75,149	3,000	673,339	8,910,839	-
70	Union bank,D.T road br,ctg	20111	3220600000014	30,005,619	-	2,700,506	270,051	15,000	2,415,455	-	32,421,074
71	Union bank,D.T road br,ctg	20159	322060000712	14,210,412	-	1,492,093	149,209	15,000	1,327,884	-	15,538,296
72	Union bank,D.T road br,ctg	20232	322060000183	26,912,561	-	2,960,382	296,038	-	2,664,344	-	29,576,905
73	Union bank,Khatungonj br,ctg	5187	102060000471/010 2060001437	77,584,646	-	8,142,188	814,219	40,000	7,287,969	-	84,872,615
	Total			**1,683,648,007**	**40,000,000**	**137,138,631**	**13,920,644**	**821,364**	**122,396,623**	**241,412,619**	**1,604,632,009**

RAHMAN MOSTAFA ALAM & CO.
Chartered Accountants

General Fund FDR

SL. No.	BANK NAME & ADDRESS	FDR NO	Account no	PRINCIPAL	Addition during year	Gross Interest	SOURCE TAX	EXCISE DUTY	NET INTEREST	Encashment	Closing Balance
1	Janata Bank, WASA Branch, Ctg	255526	3006195	10,594,930	-	635,696	63,570	27,000	545,126	-	11,140,057
2	Janata Bank, WASA Branch, Ctg	255527	3006207	14,280,551	-	856,833	85,683	27,000	744,150	-	15,024,701
	Total			**24,875,482**	**-**	**1,492,529**	**149,253**	**54,000**	**1,289,276**	**-**	**26,164,758**

Deposit Work FDR

SL. No.	BANK NAME & ADDRESS	FDR NO	Account no	PRINCIPAL	Addition during year	Gross Interest	SOURCE TAX	EXCISE DUTY	NET INTEREST	Encashment	Closing Balance
01	First security bank, kadamtali br,ctg	-	21224600000148	23,235,068	-	4,072,403	407,240	15,000	3,650,163	-	26,885,231
02	GIB,(NRB) agrabad br,ctg	-	124400379350	7,497,515	-	1,314,375	131,437	-	1,182,937	-	8,680,453
03	GIB,(NRB) agrabad br,ctg	-	124400379348	7,497,515	-	1,314,375	131,437	-	1,182,937	-	8,680,453
	Total			**38,230,098**	**-**	**6,701,153**	**670,115**	**15,000**	**6,016,038**	**-**	**44,246,136**

Grand Total	**1,746,753,587**	**40,000,000**	**145,332,313**	**14,740,013**	**890,364**	**129,701,936**	**241,412,619**	**1,675,042,904**

RAHMAN MOSTAFA ALAM & CO.
Chartered Accountants

CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)

Schedule of FDR Accrued Interest

For the year ended as on 30 June 2021

Annexure-B

Depreciation Fund

SL. No.	Bank Name	Branch	FDR No.	Opening Date	Days	Period/ Months	FDR Amount	Interest Rate	Gross Interest	Source Tax	Net Interest
01	AB Bank Limited	Anderkilla	3483754	4/8/2021	84	12	12,957,740	9.00%	268,385	26,838	241,546
02	AB Bank Limited	CDA Avenue	3654536	3/20/2021	103	12	6,213,000	6.00%	105,195	10,520	94,676
03	AB Bank Limited	CDA Avenue	3654537	20-03-21	103	12	7,249,000	6.00%	122,736	12,274	110,463
04	AB Bank Limited	CDA Avenue	3654538	20-03-21	103	12	7,249,000	6.00%	122,736	12,274	110,463
05	AB Bank Limited	Jublee Road	3556804	4/5/2021	87	12	12,954,740	9.00%	277,906	27,791	250,115
06	AB Bank Limited	Khatungong	3458797/42/2016	4/13/2021	79	12	147,601,568	9.00%	2,875,198	287,520	2,587,678
07	Agrani Bank Limited	Asadgonj	200015000612	2/9/2021	142	12	27,283,600	6.00%	636,866	63,687	573,180
08	Agrani Bank Limited	Laldighi	200016971270	3/30/2021	93	12	36,691,085	6.00%	560,921	56,092	504,829
09	Banagladesh commerce Ba	Khatungong	202010/1286/	5/9/2021	53	12	5,180,375	7.75%	58,297	5,830	52,467
10	Banagladesh commerce Ba	Khatungong	202011/1287/	5/9/2021	53	12	5,180,375	7.75%	58,297	5,830	52,467
11	Bangladesh Krishi Bank	Khatungong	10254	3/16/2021	107	12	13,385,875	7.00%	274,685	27,469	247,217
12	Bangladesh Krishi Bank	Sholasahar	2931-033001029-6	6/29/2021	2	12	23,492,715	7.30%	9,397	940	8,457
13	Bangladesh Krishi Bank	Solashahar	2931-0330008665	6/28/2021	3	12	85,903,110	7.30%	51,542	5,154	46,388
14	Bangladesh Krishi Bank Lin	Chaktai	29020330009338	6/1/2021	30	12	23,362,297	7.30%	140,174	14,017	126,156
15	Bangladesh Krishi Bank Lin	Chaktai	956-1	6/21/2021	10	12	37,631,744	7.30%	75,263	7,526	67,737
16	Bangladesh Krishi Bank Lin	Chaktai	29020330010166	6/27/2021	4	12	7,944,351	7.30%	6,355	636	5,720
17	Bangladesh Krishi Bank Lin	Chaktai	29020330010175	6/27/2021	4	12	7,944,351	7.30%	6,355	636	5,720
18	Bangladesh Krishi Bank Lin	Chaktai	29020330010157	6/27/2021	4	12	6,808,635	7.30%	5,447	545	4,902
19	Basic bank Limited	Dewanhat	3018-01-0000166	8/14/2020	321	12	74,594,589	7.50%	4,920,177	492,018	4,428,160
20	First security Bank Limited	Jublee Road	10724600032265	6/18/2021	13	12	35,923,773	9.00%	115,153	11,515	103,638
21	First security Bank Limited	Jublee Road	01072460003226-3	6/16/2021	15	12	53,904,819	9.00%	199,374	19,937	179,437
22	First security Bank Limited	Kadamtali	212460000067	2/2/2021	149	12	16,051,589	11.00%	720,782	72,078	648,704
23	First security Bank Limited	Kadamtali	2122460000115	2/9/2021	142	12	49,524,732	11.00%	2,119,387	211,939	1,907,448
24	Janata Bank Limited	Wasa	3024506	1/24/2021	158	6	35,412,237	6.00%	919,748	91,975	827,773
25	Janata Bank Limited	Wasa	3024528	2/12/2021	139	12	4,691,939	6.00%	107,208	10,721	96,487
26	Janata Bank Limited	Wasa	3017187	1/16/2021	166	12	116,831,155	6.00%	3,188,050	318,805	2,869,245
27	Janata Bank Limited	Wasa	3003088	3/26/2021	97	12	12,884,777	6.00%	205,450	20,545	184,905
28	Janata Bank Limited	Wasa	3021525	3/16/2021	107	12	19,470,491	6.00%	342,467	34,247	308,221
29	Janata Bank Limited	Wasa	3021616	1/28/2021	154	6	8,755,441	6.00%	221,645	22,164	199,480
30	Janata Bank Limited	Wasa	3024426	3/18/2021	105	12	14,647,844	6.00%	252,826	25,283	227,543
31	Janata Bank Limited	Wasa	3025052	1/20/2021	162	6	26,088,419	6.00%	694,738	69,474	625,264
32	Janata Bank Limited	Wasa	3025529	3/30/2021	93	12	100,646,103	6.00%	1,538,645	153,864	1,384,780
33	Janata Bank Limited	Wasa	2572-4	2/22/2021	129	6	76,696,966	6.00%	1,626,396	162,640	1,463,756
34	Janata Bank Limited	Mimi Super Ma	3010258	3/27/2021	96	12	26,628,521	6.00%	420,220	42,022	378,198
35	National Bank Limited	Bhatiary	110700289969	4/6/2021	86	12	6,257,777	9.00%	132,699	13,270	119,429
36	National Bank Limited	Bhatiary	1107002899910	4/6/2021	86	12	6,257,777	9.00%	132,699	13,270	119,429
37	National Bank Limited	Bhatiary	1107002899932	4/6/2021	86	12	6,257,777	9.00%	132,699	13,270	119,429
38	National Bank Limited	Cda Avenue	1122002679363	4/5/2021	87	12	15,560,205	9.00%	333,798	33,380	300,419
39	National Bank Limited	Cda Avenue	112200267482	4/15/2021	77	12	26,054,237	9.00%	494,674	49,467	445,206
40	National Bank Limited	Chawkbazar	1102002899947	4/6/2021	86	12	6,257,777	9.00%	132,699	13,270	119,429

RAHMAN MOSTAFA ALAM & CO. Chartered Accountants

SL. No.	Bank Name	Branch	FDR No.	Opening Date	Days	Period/ Months	FDR Amount	Interest Rate	Gross Interest	Source Tax	Net Interest
41	National Bank Limited	Chawkbazar	1102002899939	4/6/2021	86	12	6,257,777	9.00%	132,699	13,270	119,429
42	National Bank Limited	Chawkbazar	1102002899926	4/6/2021	86	12	6,257,777	9.00%	132,699	13,270	119,429
43	NRB global Bank Limited	Agrabad Corp	132400111011/0124400261367	6/30/2021	1	12	37,101,598	9.00%	9,148	915	8,234
44	NRB global Bank Limited	Agrabad Corp	124400261369	6/30/2021	1	12	37,078,426	9.00%	9,143	914	8,228
45	NRB global Bank Limited	Agrabad Corp	1244002611368	6/30/2021	1	12	29,640,281	9.00%	7,309	731	6,578
46	NRB global Bank Limited	Agrabad Corp	124400043517/0124400261370	6/30/2021	1	12	33,134,266	9.00%	8,170	817	7,353
47	NRB global Bank Limited	Agrabad Corp	132400115772/0124400379345	2/14/2021	137	12	31,276,051	11.00%	1,291,315	129,132	1,162,184
48	NRB global Bank Limited	Agrabad Corp	124400152045	3/30/2021	93	6	31,990,482	9.00%	733,590	73,359	660,231
49	Rupali Bank Limited	Laldighi	305914/49/214/	20-03-21	103	12	5,147,000	6.00%	87,146	8,715	78,432
50	Rupali Bank Limited	Laldighi	305913/49/213/	20-03-21	103	12	5,147,000	6.00%	87,146	8,715	78,432
51	Union Bank Limited	D.T Road	3220600000014	6/1/2021	30	12	32,421,074	9.00%	239,827	23,983	215,844
52	Union Bank Limited	D.T Road	322060000712	1/30/2021	152	12	15,538,295	10.50%	679,428	67,943	611,485
53	Union Bank Limited	D.T Road	322060000183	8/11/2020	204	12	29,576,905	11.00%	1,818,372	181,837	1,636,535
54	Union Bank Limited	Khatungong	102060000471/0102060001437	1/24/2021	158	12	84,872,615	10.50%	3,857,635	385,763	3,471,871
			TOTAL				1,599,872,051		33,700,921	3,370,092	30,330,829

General Fund

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

Grand Total		1,626,036,809	-	34,113,183	3,411,318	30,701,865

RAHMAN MOSTAFA ALAM & CO. Chartered Accountants

CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)

MONTH WISE BREAKUP OF WATER REVENUE

FOR THE YEAR ENDED 30 JUNE 2021

Annexure-C

Month	Private		Private Total	Government		Government Total	Loose Water	Month Total
	(Domestic)	(Non-Domestic)		(Domestic)	(Non-Domestic)			
July-2020	77,761,819	15,627,375	93,389,194	10,397,710	5,041,066	15,438,776	298,500	109,126,470
August-2020	83,935,071	17,333,549	101,268,620	10,893,026	6,164,768	17,057,794	296,100	118,622,514
September-2020	85,978,360	18,273,616	104,251,976	12,018,528	6,158,137	18,176,665	496,100	122,924,741
October-2020	83,986,733	17,829,571	101,816,304	9,771,449	5,740,540	15,511,989	673,800	118,002,093
November-2020	86,050,459	18,646,214	104,696,673	9,808,363	5,664,525	15,472,888	577,100	120,746,661
December-2020	85,647,264	18,745,452	104,392,716	9,439,727	5,671,442	15,111,169	396,400	119,900,285
January-2021	83,347,404	18,328,551	101,675,955	9,572,613	5,694,215	15,266,828	381,900	117,324,683
February-2021	84,265,017	18,744,582	103,009,599	9,854,454	5,257,988	15,112,442	494,900	118,616,941
March-2021	77,259,673	16,830,426	94,090,099	8,947,467	5,045,064	13,992,531	672,200	108,754,830
April-2021	80,060,411	17,748,313	97,808,724	9,719,502	5,702,845	15,422,347	495,700	113,726,771
May-2021	86,458,583	17,129,220	103,587,803	9,721,834	6,818,286	16,540,120	377,000	120,504,923
June-2021	94,873,008	19,119,898	113,992,906	13,527,475	7,619,972	21,147,447	314,400	135,454,753
Total	**1,009,623,802**	**214,356,767**	**1,223,980,569**	**123,672,148**	**70,578,848**	**194,250,996**	**5,474,100**	**1,423,705,665**

Particulars	Amount in Taka
Private	1,223,980,569
Government	194,250,996
Loose water Sale	5,474,100
Total	**1,423,705,665**

RAHMAN MOSTAFA ALAM & CO. Chartered Accountants

CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
COST SHEET AS AT 30 JUNE 2021

Annexure-D

Particulars	Percentage	Amount in Taka	
		30 June 2021	30 June 2020
Direct Expenses			
Direct Wages	8.34%	238,983,704	220,496,984
Other Direct Expenses			
Chemicals	22.89%	655,791,611	68,322,936
Power	0.02%	499,550	491,435,829
		656,291,162	559,758,765
Prime cost		895,274,865	780,255,749
Add :Production Overhead			
Depreciation	42.49%	1,217,320,120	1,082,500,263
Repairs & Maintenance	1.83%	52,472,618	50,075,090
Other Indirect Expenses	0.49%	14,125,076	10,221,246
		1,283,917,814	1,142,796,599
Production Cost		2,179,192,680	1,923,052,348
Operating Expenses			
Administrative & General Expenses	13.64%	390,759,781	367,853,399
Cost of Goods Sold		2,569,952,460	2,290,905,747
Selling & Distribution Expenses			
Collection Expenses	3.80%	108,888,846	46,730,980
		2,678,841,306	2,337,636,727
Non Operating Expenses			
Financial Expenses	6.49%	185,990,998	186,227,897
Total Cost	100.00%	2,864,832,304	2,523,864,624

RAHMAN MOSTAFA ALAM & CO. Chartered Accountants

CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
SCHEDULE OF COST
FOR THE YEAR ENDED 30 JUNE 2021

Annexure-E

Particulars	Amount in Taka	WATER(GALLON)		
		Production	Distribution	Billed
Unit (Gallon)		35,103,816,000	35,103,816,000	26,289,648,000
Total Production cost	2,179,192,680			
Per Gallon		0.0621	0.0621	0.0829
Per Thousand Gallon		62.0785	62.0785	82.8917
Per Cubic Meter (Thousand Litre)		16.3994	16.3994	21.8977
Total Cost	2,864,832,304			
Per Gallon		0.0816	0.0816	0.1090
Per Thousand Gallon		81.6103	81.6103	108.9719
Per Cubic Meter (Thousand Litre)		21.5451	21.5451	28.7686

RAHMAN MOSTAFA ALAM & CO.
Chartered Accountants