

**CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY
(CWASA)**

Auditors' Report and Audited Financial Statements

For the year ended June 30, 2023

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

Report on the Audit of the Financial Statements

Qualified Opinion:

We have audited accompanying financial statements of CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA) which comprise the financial position as at June 30, 2023, and statement of profit or loss and other comprehensive income, statement of change in equity and statement of cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and relevant explanatory information.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion sections of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the company as at June 30, 2023 and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), international accounting standard (IASs) and other applicable laws and regulations.

Basis for Qualified Opinion:

We draw attention of the users of the financial statements to the following issues that serve as basis for qualified opinion:

1. The Entity do not maintain any Fixed Assets Register. As a result, Auditors could not Perform physical verification of the entire property plant and equipment of Taka 30,489,827,838 at cost less accumulated depreciation as at June 30, 2023 (see Note - 4).
2. Equity for taka 860,662,329 have been carrying forwarded since long. However, CWASA authority was unable to provide us sufficient and appropriate supporting source documents and clarification to verify this equity amount.

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

Emphasis of Matter:

1. As per paragraph 58 of IAS-12 "Income Taxes" the company didn't recognize deferred tax Liability or assets in the financial statements regarding taxable temporary difference between tax base and carrying value of asset and liability. Due to lack of available information auditors also could not quantify the deferred tax liability or assets at the reporting date of the entity.
2. Advance, Deposits & Pre-payments as disclosed at Note no: 11.00 for which auditor observation are as below:
 - a) Advance to Projects amounting to Taka 1,495,521,798, of which Taka 1,405,490,965 has been carried forward since long. However, authority did not provide adequate clarification or supporting documentation explaining the nature of such adjustment, authorization, underlying transactions, nor did they provide satisfactory explanation, supporting evidence, or a recovery or settlement plan for the long-outstanding carried-forward balance.



- b) Advance to Supplier amounting to Taka 27,800,056, of which Taka 12,449,106 has been carried forward from since long. Authority did not provide adequate explanation or supporting documentation to substantiate the long-outstanding carried-forward balance, including evidence of supply, settlement, or recoverability.
- c) Advance against Letter of Credit (L/C) amounting to Taka 33,986,955.40, which has been carried forward from since long. We were unable to obtain sufficient appropriate audit evidence to determine whether the carrying amount of the advance against L/C is recoverable, or whether any provision or write-off is required.
3. Cash & Cash Equivalents as disclosed at Note no: 12.00 Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 5231] amounting to a negative balance of Taka (89,798,828) as at 30 June 2023. Whereas our audit procedures noted that the bank statement obtained from Janata Bank Limited, Wasa Corporate Branch reflects a nil (zero) balance. Accordingly, CWASA authority provided a bank reconciliation statement in respect of the said disparagement balance. The reconciliation primarily comprised long-outstanding cheques drawn in the name of supplier during the period 2017 to 2021 but not issued to the suppliers and hold by the CWASA still now. At the time of drawing cheque in the name of individual suppliers CWASA debited the bank book without issuing the suppliers for presenting before their individual banks account. But unfortunately, such outstanding cheque matters were not settled or rectified or adjusted in the relevant previous financial periods.
4. Employee Benefits: Employees Benefit-Provision for Gratuity for Taka 44,760,977 as disclosed in note No. 23.00, 24.00 and 25.00 of the Audited financial statements of the CWASA against which except a copy of ledger auditors could not come across any Board of Trustee Deed and Rules along with separate Bank account and audited financial statement. Moreover, such gratuity fund was also not approved by the National Board of Revenue (NBR). Furthermore, basis of making provision of Taka 35,228,793 during the reporting period also did not come to auditors, attention. As a result, entire provision against Gratuity charged in the profit and loss account of the company will be treated as a inadmissible deduction at the time making income tax assessment and additional tax liability will also be arisen. Therefor also, Actuarial valuation for the Gratuity Fund as per para 58 and 59 of the "International Accounting standards (IAS)-19: Employees Benefit" also is not come to auditors' notice.
5. Due to lack of information (i.e., customer name, address, individual customer ledger etc.) we could not able to circulate debtor balance conformation letter to the customer of CWASA (Note- 09).
6. As disclosed in Note 17 to the financial statements, reported Accounts payable for Taka 16,040,411 of which taka 10,210,592 is being carrying forwarded from since long. And we could not circulate balance confirmation lack of Party name, address, ledger and other supporting documents

Our opinion is not modified in respect of the above matter.

Other Matter

The Last year financial statements of the company have been audited by **Rahman Mostafa Alam & Co.** Chartered Accountants and issued a modified opinion on those financial statements, indicating that they presented a true and fair view of the CWASA's financial position as of June 30, 2022.

The opening balances of the current year's financial statements, as of July 01, 2022, are derived from the previously audited financial statements for the year ended June 30, 2022. which were audited by **Rahman Mostafa Alam & Co. Chartered Accountants.**



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

CWASA is responsible for the preparation of financial statements that give a true and fair view in accordance with IFRSs, and other applicable laws and regulations and for such internal control as CWASA 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, CWASA is responsible for assessing the CWASA's ability to continue as a under historical cost convention, disclosing, as applicable, matters related to under historical cost convention basis of accounting unless CWASA either intends to liquidate the CWASA or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the CWASA's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk if 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 CWASA's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Authority.
- Conclude on the appropriateness of Authority's use of the under historical cost convention 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 CWASA's ability to continue as a under historical cost convention. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the CWASA to cease to continue as a under historical cost convention.
- 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.



We also report that:

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

Place: Chattogram

Dated: 16 FEB 2026



MRH DEY & CO.

Chartered Accountants

Signed By: Sumon Chandra Dey, FCA

Enroll No. 1371

Partner

DVC:26 02 16 137 1 AS 24 042 1




MRH DEY & CO.
CHARTERED ACCOUNTANTS

CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2023

	Note(s)	Amount in Taka	
		30.06.2023	30.06.2022
ASSETS			
Non-Current Assets			
Property, Plant & Equipment	4.00	30,489,827,838	31,620,052,670
Capital Work-in-Progress	5.00	52,862,422,280	41,852,938,646
Total Non-Current Assets		83,352,250,118	73,472,991,315
Current Assets			
Reimbursable Expenses	6.00	301,627	297,794
Inventory	7.00	350,657	350,657
Investments	8.00	2,032,559,765	1,950,956,472
Accounts Receivable	9.00	1,381,046,335	1,109,979,746
Other Receivable	10.00	45,429,812	37,737,387
Advance, Deposits & Pre-payments	11.00	2,642,806,042	2,597,931,244
Cash & Cash Equivalents	12.00	1,078,146,312	1,216,451,758
Total Current Assets		7,180,640,550	6,913,705,058
Total Assets		90,532,890,668	80,386,696,373
Equity And Liabilities			
Equity			
Capital Fund	13.00	25,625,413,689	18,652,421,558
Revaluation Reserve	14.00	45,753,399	45,753,399
Retained Earnings	15.00	(6,333,795,397)	(5,951,305,357)
Total Equity		19,337,371,691	12,746,869,600
Non Current Liabilities			
Long Term Liabilities	16.00	65,367,107,301	61,051,605,540
Total Non Current Liabilities		65,367,107,301	61,051,605,540
Current Liabilities			
Accounts Payable	17.00	16,040,411	962,196,237
Creditors for Expenses	18.00	4,900,796,517	4,555,145,136
Creditors for other finance	19.00	911,574,747	1,070,879,860
Total Current Liabilities		5,828,411,675	6,588,221,233
Total Liabilities		71,195,518,976	67,639,826,773
Total Equity And Liabilities		90,532,890,668	80,386,696,373

The annexed notes from 1 to 26 form an integral part of these financial statements.


Deputy Managing Director (Finance)


Managing Director

Signed in terms of our annexed report of same date

Chattoogram,

16 FEB 2026


MRH DEY & CO.

Chartered Accountants

Signed By: Sumon Chandra Dey FCA

Enrollment No: 1371

Designation: Partner


DVC: 26 02 16 1371 AS 24 0 42 1

**MRH DEY & CO.
CHARTERED ACCOUNTANTS**

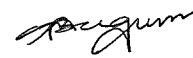
**CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2023**

	Note(s)	Amount in Taka	
		2022-2023	2021-2022
Revenue	20.00	2,281,127,428	1,760,543,511
Other Income	21.00	166,710,422	124,025,722
Finacial Income	22.00	181,303,840	145,914,989
Total Income-A		2,629,141,690	2,030,484,222
Operating Expenses	23.00	(2,207,097,506)	(2,089,219,257)
Administrative Expenses	24.00	(404,373,776)	(403,506,751)
Collection expenses	25.00	(51,626,312)	(143,952,779)
Financial Expenses	26.00	(321,456,435)	(185,703,177)
Total Expenses-B		(2,984,554,030)	(2,822,381,964)
Profit/(Loss) before Taxation (A-B)		(355,412,340)	(791,897,742)
Income Tax @ 0.6% on Gross Receipts		(15,774,850)	(12,182,905)
Net Profit After Taxation		(371,187,190)	(804,080,648)

The annexed notes from 1 to 26 form an integral part of these financial statements.



Deputy Managing Director (Finance)



Managing Director

Signed in terms of our annexed report of same date

Chattoqram,
16 FEB 2026



MRH DEY & CO.

Chartered Accountants

Signed By: Sumon Chandra Dey FCA

Enrollment No: 1371

Designation: Partner

DVC: 2602161371AS240421

**MRH DEY & CO.
CHARTERED ACCOUNTANTS**

**CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Amount in Taka</u>			
	<u>Capital Fund</u>	<u>Revaluation Reserve</u>	<u>Retained Earnings</u>	<u>Total Capital Fund</u>
Balance as at July 01, 2022	18,652,421,558	45,753,399	(5,951,305,357)	12,746,869,600
Prior year Adjustment	-	-	(11,302,851)	(11,302,851)
	<u>18,652,421,558</u>	<u>45,753,399</u>	<u>(5,962,608,207)</u>	<u>12,735,566,750</u>
Net Income/(Loss) after Tax for the year	-	-	(371,187,190)	(371,187,190)
Grant Received from Government and Others	6,972,992,132	-	-	6,972,992,132
Balance as at June 30, 2023	<u>25,625,413,690</u>	<u>45,753,399</u>	<u>(6,333,795,397)</u>	<u>19,337,371,691</u>
Balance as at July 01, 2021	12,969,265,846	45,753,399	(5,358,146,763)	7,656,872,482
Prior year Adjustment	-	-	210,922,054	210,922,054
	<u>12,969,265,846</u>	<u>45,753,399</u>	<u>(5,147,224,709)</u>	<u>7,867,794,536</u>
Net Income/(Loss) after Tax for the year	-	-	(804,080,648)	(804,080,648)
Grant Received from Government and Others	5,683,155,712	-	-	5,683,155,712
Balance as at June 30, 2022	<u>18,652,421,558</u>	<u>45,753,399</u>	<u>(5,951,305,357)</u>	<u>12,746,869,600</u>

The annexed notes from 1 to 26 form an integral part of these financial statements.



Deputy Managing Director (Finance)



Managing Director

MRH DEY & CO.
CHARTERED ACCOUNTANTS

CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2023

	Amount in Taka	
	2022-2023	2021-2022
A. Cash Flows from Operating Activities		
Net Income/ (Loss) after Tax for the year	(371,187,190)	(804,080,648)
Adjustment		
Depreciation	1,205,414,001	1,219,252,379
Prior Year Adjustment	(11,302,851)	210,922,054
	822,923,960	626,093,785
Increase/ (Decrease) In Current Assets		
Inventory	-	-
Reimbursable Expenses	(3,833)	-
Accounts Receivable	(271,066,588)	(288,495,924)
Other Receivable	(7,692,424.83)	(7,035,522)
Advance, Deposits and Prepayments	(44,874,798)	316,471,340
	(323,637,644)	20,939,894
Increase/ (Decrease) In Current Liabilities		
Accounts Payable	(946,155,826)	818,202,182
Creditors for Expenses	345,651,381	326,434,487
Creditors for Other Finance	(159,305,113)	202,046,186
	(759,809,557)	1,346,682,855
Net Cash Provided/ (Used by) Operating Activities	(260,523,241)	1,993,716,534
B. Cash Flows from Investing Activities		
Investment in FDR	(180,706,630)	(200,000,000)
Interest Re-Invested in FDR (Net)	(94,752,274)	(91,666,747)
Sales Proceeds of Investment	193,855,609	15,753,179
Addition to Property Plant & Equipment (Net)	(75,189,169)	20,792,305,660
Capital Work in Progress	(11,009,483,632)	(30,574,324,569)
Net cash Provided by / (Used in) Investing Activities	(11,166,276,096)	(10,057,932,477)
C. Cash Flows from Financing Activities		
Capital Grant Received During the Year	6,972,992,132	5,683,155,712
Long Term Liabilities	4,315,501,761	2,860,387,709
Net Cash Provided by Financing Activities	11,288,493,893	8,543,543,421
D. Net Increase/(decrease) in Cash & Cash Equivalent (A+B+C)	(138,305,444)	479,327,478
E. Cash & Cash Equivalent at beginning of the year	1,216,451,758	737,124,280
F. Cash & Cash Equivalent at end of the year (D+E)	1,078,146,312	1,216,451,758

The annexed notes from 1 to 26 form an integral part of these financial statements.



Deputy Managing Director (Finance)



Managing Director

CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
NOTES TO THE FINANCIAL STATEMENTS
AS AT AND FOR THE YEAR ENDED 30 JUNE 2023

1.00 GENERAL

1.01 General Status

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

2.00 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

2.01 Statement of Compliance

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

2.02 Components of Financial Statements

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

The financial statements comprise :

- (a) A Statement of Financial Position as at June 30, 2023;
- (b) A Statement of Profit or Loss and other Comprehensive Income for the year ended June 30, 2023;
- (c) A Statement of Changes in Equity for the year ended June 30, 2023;
- (d) A Statement of Cash Flows for the year ended June 30, 2023;
- (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 2022 to 30 June 2023.

2.04 Reporting Currency and Level of Precision

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

2.05 Comparative Information and Comparative Figures

Comparative information has been disclosed in respect of the year ended June 30, 2022 for all numerical information in the financial statements and also narrative and descriptive information where it is relevant for the understanding of the current year's financial statements. Figures for the financial year ended June 30, 2022 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 January, 2026

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.

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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 common usage.

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

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

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CHARTERED ACCOUNTANTS

3.03.03 Cash and Cash Equivalents

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

3.03.04 Statement of Cash Flows

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

3.04 Revenue Recognition

Sales of water supply

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

3.05 Other Income

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

3.06 Interest Income

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

3.07 Government Grants and Subsidies

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

3.08 Borrowing Costs

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

3.09 Investments

Current investments 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

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Credit Risk

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

Liquidity Risk

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

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

Currency Risk

As at 30 June 2023 there was exposure to currency risk as there were foreign currency transactions made during the year under review.

Interest Rate Risk

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

3.12 Income Tax

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

MRH DEY & CO.
CHARTERED ACCOUNTANTS

	Note(s)	Amount in Taka	
		30.06.2023	30.06.2022
4.00 Property, Plant & Equipment			
Cost :			
Opening Balance		40,567,408,385	60,509,166,417
Add: Addition During the year		75,189,169	772,847,281
		<u>40,642,597,554</u>	<u>61,282,013,697</u>
Less: Disposal During the year		-	20,714,605,312
Total (A)		<u>40,642,597,554</u>	<u>40,567,408,385</u>
Accumulated Depreciation			
Opening Balance		8,947,355,715	7,831,735,537
Add: Charged During the year		1,205,414,001	1,219,252,379
		<u>10,152,769,716</u>	<u>9,050,987,915</u>
Less: Adjustment (Disposal)		-	103,632,200
Total (B)		<u>10,152,769,716</u>	<u>8,947,355,715</u>
Written Down Value (A-B)		<u>30,489,827,838</u>	<u>31,620,052,670</u>
A schedule of property, plant & equipment has been given in Annexure-A			
5.00 Capital Work-in-Progress			
Bhandaljuri Project	5.01	12,427,341,127	10,938,402,254
CWSISP	5.02	61,995,935	-
Karnafully Water Supply Project - 2	5.03	31,160,531,917	26,058,768,578
Non-Project (Revenue)	5.04	-	-
PESSCM-1	5.05	9,074,669,413	4,855,767,814
Modhunaghat Water Supply Project	5.06	47,878	-
Consultancy Fee (Wash)	5.07	137,836,009	-
		<u>52,862,422,280</u>	<u>41,852,938,646</u>
A Summary of Capital Work-in-Progress has been given in Annexure-B			
5.01 Bhandaljuri Project			
Opening Balance		10,938,402,254	8,192,315,377
Add: Addition during the year		1,488,938,873	2,746,086,877
		<u>12,427,341,127</u>	<u>10,938,402,254</u>
Less: Capitalization during the year		-	-
Closing Balance		<u>12,427,341,127</u>	<u>10,938,402,254</u>
5.02 CWSISP			
Opening Balance		-	482,635,937
Add: Addition during the year		61,995,935	154,737,390
		<u>61,995,935</u>	<u>637,373,327</u>
Less: Capitalization during the year		-	637,373,327
Closing Balance		<u>61,995,935</u>	<u>-</u>
5.03 Karnafully Water Supply Project - 2			
Opening Balance		26,058,768,578	3,150,390,768
Add: Addition during the year		5,101,763,339	22,908,377,810
		<u>31,160,531,917</u>	<u>26,058,768,578</u>
Less: Capitalization during the year		-	-
Closing Balance		<u>31,160,531,917</u>	<u>26,058,768,578</u>
5.04 Non-Project (Revenue)			
Opening Balance		-	-
Add: Addition during the year		-	316,806,502
		<u>-</u>	<u>316,806,502</u>
Less: Capitalization during the year		-	316,806,502
Closing Balance		<u>-</u>	<u>-</u>
5.05 PESSCM-1			
Opening Balance		4,855,767,814	407,451,824
Add: Addition during the year		4,218,901,599	4,448,315,990
		<u>9,074,669,413</u>	<u>4,855,767,814</u>
Less: Capitalization during the year		-	-
Closing Balance		<u>9,074,669,413</u>	<u>4,855,767,814</u>
5.06 Modhunaghat Water Supply Project			
Opening Balance		-	-
Add: Addition during the year		47,878	-
		<u>47,878</u>	<u>-</u>
Less: Capitalization during the year		-	-
Closing Balance		<u>47,878</u>	<u>-</u>

MRH DEY & CO.
CHARTERED ACCOUNTANTS

	Note(s)	Amount in Taka	
		30.06.2023	30.06.2022
5.07	Consultancy Fee (Wash)		
	Opening Balance	-	-
	Add: Addition during the year	137,836,009	-
		<u>137,836,009</u>	<u>-</u>
	Less: Capitalization during the year	-	-
	Closing Balance	<u>137,836,009</u>	<u>-</u>
6.00	Reimbursable Expenses		
	Opening Balance	297,794	297,794
	Add: Addition during the year	5,835	-
		<u>303,629</u>	<u>297,794</u>
	Less: Capitalization during the year	2,002	-
	Closing Balance	<u>301,627</u>	<u>297,794</u>
7.00	Inventories		
	1st Phase	7.01 196,100	196,100
	Pani Project	7.02 154,557	154,557
		<u>350,657</u>	<u>350,657</u>
7.01	1st Phase		
	Opening Balance	196,100	196,100
	Add: Purchased during the year	1,349,801	-
		<u>1,545,901</u>	<u>196,100</u>
	Less: Consumption during the year	1,349,801	-
	Closing Balance	<u>196,100</u>	<u>196,100</u>
7.02	Pani Project		
	Opening Balance	154,557	154,557
	Add: Purchased during the year	-	-
		<u>154,557</u>	<u>154,557</u>
	Less: Consumption during the year	-	-
	Closing Balance	<u>154,557</u>	<u>154,557</u>
8.00	Invesments		
	Invesments in Fixed Deposit Receipt(F.D.R)	2,032,559,765	1,950,956,472
		<u>2,032,559,765</u>	<u>1,950,956,472</u>
	Details have been shown in "Annexure - C"		
9.00	Accounts Receivable		
	Opening Balance	1,109,979,746	821,483,822
	Add: Bill accrued during the year	2,182,476,401	1,798,894,447
		<u>3,292,456,147</u>	<u>2,620,378,269</u>
	Less: Collection during the year	(1,911,409,813)	(1,510,398,523)
		<u>1,381,046,335</u>	<u>1,109,979,746</u>
10.00	Other Receivables		
	Interest on FDR	45,429,812	37,737,387
		<u>45,429,812</u>	<u>37,737,387</u>
	Details have been shown in "Annexure - D"		
11.00	Advances, Deposits & Prepayments		
	Advance to Projects	11.01 1,495,521,798	1,647,548,566
	Advance to Suppliers	11.02 27,800,056	12,449,107
	Advance Against LC	11.03 33,986,955	33,986,955
	Advance Income Tax	11.04 919,131,706	842,224,495
	Advance to Staff	11.05 108,869,882	10,592,308
	Loan to Employees	11.06 48,854,983	39,745,402
	Other Advances	11.07 8,640,663	11,384,411
		<u>2,642,806,042</u>	<u>2,597,931,244</u>

MRH DEY & CO.
CHARTERED ACCOUNTANTS

Note(s)	Amount in Taka	
	30.06.2023	30.06.2022
11.01 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 projects)	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	101,410,474	94,019,950
Commissioner of custom (CD VAT)-CWSISP	103,030,784	103,030,784
Commissioner of custom (CD VAT)-KWSP-2	675,445,545	772,866,902
Commissioner of custom (Govt. Duty)	519,571,764	519,571,764
Deposit and prepayments (2nd phase)	29,620	29,620
Chattoagram Water Supply & Improvement Sanitation Program	-	61,995,935
	1,495,521,798	1,647,548,566
11.02 Advance to Suppliers		
Advance to Suppliers (1st phase)	24,826,792	9,475,843
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
	27,800,056	12,449,107
11.03 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
11.04 Advance Income Tax		
Advance Income Tax	138,420,074	128,914,147
AIT for imported materials and vehicles	735,979,666	687,816,283
Advance Income Tax against FDR	44,731,966	25,494,065
	919,131,706	842,224,495
11.05 Advance to Staff		
Advance to staff (BJWSP)	172,577	164,597
Advance to staff (1st phase)	11,773,182	6,746,741
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	82,642	33,636
Advance to staff (KWSP-2)	94,119,517	266,468
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)	1,974,331	1,974,331
Advance to staff provident fund	-	658,902
Advance to staff Nurul Islam	5,000	5,000
	108,869,882	10,592,308
11.06 Loan to Employees		
Vehicle loan	1,211,535	2,518,084
Computer loan	1,176,129	1,167,739
House Building loan	46,467,319	36,059,579
	48,854,983	39,745,402

MRH DEY & CO.
CHARTERED ACCOUNTANTS

Note(s)	Amount in Taka	
	30.06.2023	30.06.2022
11.07 Other Advances		
Security Deposit to Other Organization (Debt. service charge)	2,731,453	2,731,453
Store materials lend to other Organization	23,953	23,953
Advance Gas Bill	-	496,659
Prepaid Overtime	3,138,728	5,365,717
Advance for Flood affected people	15,725	15,725
Materials and goods in transit	2,730,804	2,730,804
Deduct from salary	-	20,100
	8,640,663	11,384,411
12.00 Cash & Cash Equivalents		
Cash in Hand	-	-
Cash at Banks	12.01 1,078,146,312	1,216,451,758
	1,078,146,312	1,216,451,758
12.01 Cash at Banks		
AB Bank Limited, Banaddarhat Branch, [A/C No-(STD)-768283-430]	-	8
AB Bank Limited, Andarkilla Branch, [A/C No-(STD)- 4125795314430]	3,066,979	4,673,181
Agrani Bank Limited , Laldighi Branch, [A/C No-(STD)- 1274]	11,233,728	(38,321,756)
Agrani Bank Limited , Laldighi Branch, [A/C No-(STD) 4797]	-	284
Agrani Bank Limited , Laldighi Branch, [A/C No- (STD)-0067]	1,137,879	1,116,425
Al Arafah Islami Bank Limited, Jubilee Road Branch, [A/C No-(STD)- 0181220005718]	5,348,050	3,805,850
Bangladesh Commerce Bank Limited, Muradpur Branch, [A/C No-(STD)- 0017]	-	-
Bangladesh Commerce Bank Limited, Agrabad Branch, [A/C No-(STD)- 00632000041]	2,514,293	2,596,891
Basic Bank Limited, (CD VAT), [A/C No-(CD)-814]	339,092,073	-
Basic Bank Limited, Agrabad Branch, [A/C No-(STD)- 0396]	11,648,311	11,299,847
Basic Bank Limited, Agrabad Branch, [A/C No-(STD)- 0492]	90,375,114	113,139,135
Basic Bank Limited, Agrabad Branch, [A/C No-(STD)- 0816010000648]	2,362,949	4,114,649
Basic Bank Limited, Agrabad Branch, [A/C No-(STD)- 0680]	(69,824)	(70,334)
Basic Bank Limited, Agrabad Branch, [A/C No-(STD) 3220]	-	1
City Bank Limited, Agrabad Branch, [A/C No-(STD)- 4193001]	-	18
Dhaka Bank Limited, Khatungonj Branch, [A/C No-(STD)- 0894]	-	37,666
Dhaka Bank Limited, CDA Avenue Branch, [A/C No-(STD)- 0201500001784]	2,478,541	1,992,112
Eastern Bank Limited, Agrabad Branch, [A/C No-(STD) 42800]	76,510,753	1,019,429,440
Eastern Bank Limited, Agrabad Branch, [A/C No-(STD)- 0011141094946]	715,938	468,209
First Security Islami Bank Limited, Probortak Branch, [A/C No- (STD)-011913100002653]	1,834,469	1,610,134
Global Islami Bank Limited , Jubilee Road Branch, [A/C No-(STD)- 1130000000990]	793,596	425,596
Islami Bank Bangladesh Limited, Anderkilla Branch, [A/C No-(STD)- 20501240900012914]	2,761,092	2,587,590
Janata Bank Limited, Wasa Corporate Branch , [A/C No-(STD)- 0100240303692]	8,026,415	-
Janata Bank Limited, Wasa Bjwsp, [A/C No-(STD)- 9191]	88,980,779	-
Janata Bank Limited, City Corporation Branch, [A/C No-(STD)- 0100020852920]	1,485,478	1,096,645
Janata Bank Limited, City Corporation Branch, [A/C No-(STD)- 0100237962120]	(29,209,492)	-
Janata Bank Limited, Dewanhat Corporate Branch, [A/C No-(STD)- 0936]	4,327,108	564,761
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 1724]	9,711	9,483
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100014542277]	83,140,544	53,815,018
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100014542501]	50,181	50,239
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100014542595]	8,854,517	711,576
Janata Bank Limited, Firingi bazar Branch, [A/C No-(STD)- 0100022462649]	4,040,480	615,397
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100014542650]	13,815,683	303,985
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100014542692]	2,805,329	496,802
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100014543117]	23,078,279	15,506,146
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD) 0100014543222]	18,436,988	323,486
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100219043834]	24,495,612	1,222,598
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100014543915]	13,769,674	8,078,644
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 3921]	1,735	3,115
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100014543966]	15,716,477	9,681,940
Janata Bank Limited, Sadharon Bima Branch, [A/C No-[STD]- 44004]	405	395
Janata Bank Limited, Wasa Corporate Branch, [A/C No-[STD]- 5915]	113,019	110,829
Janata Bank Limited, Wasa Corporate Branch, [A/C No-[STD]- 0100204697510]	7,715,413	2,861,130
Janata Bank Limited, Kodomtali Branch, [A/C No-(STD)- 0100029887670]	823,358	725,531
Janata Bank Limited, Muradpur Branch, [A/C No-(STD)- 0100020247899]	6,712,501	7,194,117
Janata Bank Limited, Laldighi Branch, [A/C No-(STD)- 8017]	381,539	,375,428
Janata Bank Limited, Sadarghat Branch, [A/C No-(STD)- 0100034968602]	3,171,306	4,336,833
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100041318869]	2,694,049	2,901,791
Janata Bank Limited, Jubilee Road Branch, [A/C No-(STD)- 9335]	-	47

MRH DEY & CO.
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Note(s)	Amount in Taka	
	30.06.2023	30.06.2022
Janata Bank Limited, Kajir Dewri Branch, [A/C No-(STD)- 6081]	3,272,584	3,272,584
Janata Bank Limited, Colonelhat Branch, [A/C No-(STD)- 0100036819507]	1,063,636	1,224,263
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100014469821]	40,439,783	8,598,094
Janata Bank Limited, Kalurghat Branch, [A/C No-(STD)- 0100021756274]	3,587	3,503
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100014543729]	8,343,258	153,745
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100014543788]	23,322,602	10,604,033
Janata Bank Limited, Pahartali Branch, [A/C No-(STD)- 0100022176433]	2,893,687	2,394,410
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 2463]	54,752	54,713
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 2544]	499,468	490,628
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)-2749]	649	1,762
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 2820]	73,413,558	4,039,905
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 3028]	13,066,222	13,082,372
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 3052]	274,353	269,876
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 3150]	29,957	30,448
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 3699]	678	1,790
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 3777]	20,000	20,000
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 5231]	(89,798,828)	(89,798,828)
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 7621]	-	-
Janata Bank Limited, Wasa Corporate Branch, [A/C No- 8782]	398,375	396,703
Janata Bank Limited, Laldighi Branch, [A/C No-(STD)- 7614]	-	57
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 9774]	-	-
Mercantile Bank Limited, Agrabad Branch, [A/C No-(STD)- 110413111128397]	5,001,229	3,552,589
Midland Bank Limited Limited, CDA Avenue Branch, [A/C No-(STD)- 00171090001304]	317,717	205,223
Mutual Trust Bank Limited , Muradpur Branch, [A/C No-(STD)- 860320000395]	144,360	193,573
National Bank Limited . Chawkbazar Branch, [A/C No-(STD)- 1102002243352]	4,342,266	3,663,097
NRB Bank Limited , O.R. Nizam Road Branch, [A/C No-(STD)- 2021030062513]	93,710	387,860
NRB Bank Limited , O.R. Nizam Road Branch, [A/C No-(STD)- 3827]	5,446,693	53,735,137
NCC Bank Limited , Halishahar Branch, [A/C No-(STD)- 00300315000123]	727,400	1,122,540
One Bank Limited, Chandgaon Branch, [A/C No-(STD)- 0583000000639]	5,773,885	5,235,679
One Bank Limited, Jubilee Road Branch, [A/C No-(STD)- 8006]	7,121,943	6,997,832
Premier Bank Limited , O.R. Nizam Branch, [A/C No-(STD)- 01231310000685]	1,735	3,330
Pubali Bank Limited , Mehedibag Branch, [A/C No-(STD)- 0971102000286]	1,552,784	1,231,317
Shahjalal Islami Bank Limited , Agrabad Branch, [A/C No-(STD)- 300113100001164]	2,488,779	2,541,499
Social Islami Bank Limited , Halishahar Branch, [A/C No-(STD)- 0191360000681]	19,845,223	12,099,849
Sonali Bank Limited , Laldighi Branch, [A/C No-(STD)- 0467]	816,300	1,700,264
Sonali Bank Limited , Agrabad Branch, [A/C No-(STD)- 0815]	74,396	73,919
South East Bank Limited, Momin Road Branch, [A/C No-(STD)- 004713100000337]	3,073,816	2,918,614
Standard Bank Limited, Agrabad Branch, [A/C No-(STD)- 00736001495]	3,204,819	2,736,563
United Commercial Bank Limited , Dampara Branch, [A/C No-(STD)- 1011301000000168]	10,925,518	13,418,390
Union Bank Limited , Laldighi, [A/C No-(STD)- 0611210000642]	17,819,871	5,342,615
United Commercial Bank Limited ,Agrabad Branch, [A/C No-(STD)- 0048]	-	2,133
United Commercial Bank Limited , Chawkbazar Branch, [A/C No-(STD)- 0067]	-	5,565
Janata Bank Limited	21,295,830	(114,318,216)
Janata Bank Limited	(1,106,650)	(1,113,745)
Janata Bank Limited	(14,806)	(14,806)
Janata Bank Limited	36,660,142	20,000,000
Sub Total (A+B)	1,078,146,312	1,216,451,758
13.00 CAPITAL FUND		
Grant	13.01 24,764,751,360	17,791,759,229
Equity	13.02 860,662,329	860,662,329
	25,625,413,689	18,652,421,558
13.01 Grant		
Opening Balance	17,791,759,229	12,108,603,517
Receive During the year	6,973,000,000	5,706,100,000
	24,764,759,229	17,814,703,517
Payment During the year	7,868	(22,944,288)
Closing Balance	24,764,751,360	17,791,759,229

MRH DEY & CO.
CHARTERED ACCOUNTANTS

	Amount in Taka	
	30.06.2023	30.06.2022
13.01.01 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 supply project	866,356,708	866,356,708
Construction of Power Line and Procurement of Diesel, Generator Project	147,000,000	147,000,000
Grant for Pani Project	836,774	836,774
Grant for 2nd IWSRP	219,283,000	219,283,000
Govt. Grant KWSP-2	6,759,491,297	5,376,491,297
Return to Govt.	252,537,005	252,537,005
Grant for CWSISP	1,740,159,605	1,740,159,605
Govt. Grant EWSRP	142,249,000	142,249,000
PESSCM-1	9,473,725,620	4,798,733,488
Fund Receive from Govt.	5,086,800,000	4,171,800,000
Reimbursable Loan Sewer Feasibility	2,700,000	2,700,000
Unaccounted of Water Mnge. Prog.	5,329,000	5,329,000
	24,764,751,360	17,791,759,229
13.02 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
13.02.01 Equity		
Equity Interest on 1st Phase	178,773,236	178,773,236
Equity Interest on CMC Loan	432,098	432,098
Equity 1st Phase	13,868,476	13,868,476
Equity- Principal on CMC Loan	596,650	596,650
Equity (2nd Phase)	565,777,869	565,777,869
Equity for Sewerage Feasibility	200,000	200,000
Equity for Mohora Water Supply	101,014,000	101,014,000
	860,662,329	860,662,329
14.00 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.		
15.00 Retained Earnings		
Unadjusted Opening Balance	(5,951,305,357)	(5,358,146,763)
Prior year Adjustment	15.01 (11,302,851)	210,922,054
Adjusted Opening Balance	(5,962,608,207)	(5,147,224,709)
Net Income/(Loss) after Tax for the year	(371,187,190)	(804,080,648)
Closing Balance	(6,333,795,397)	(5,951,305,357)
15.01 PRIOR YEAR ADJUSTMENT		
Bank Interest	-	100,158,544
Dearness Allowance	-	34,377
Depeciation Adjustments KWSP-2	-	108,796,854
Encashment Adjustment	96,679	195,860
Ex. Deduct House Rent	-	65,377
Extra Payment Deduction Salary	357,224	1,552,830
House Rent Deduction	22,121	-
Motor Cycle Fine	-	-
Night Allowances	75,855	69,705
Overtime Salary	3,704	10,835
Overtime Adjustment	(5,635,778)	-
Staff Welfare Fund	810	-
Provident Fund Adjustment	(5,001,508)	-
Washing Allowance	24,517	22,883
Water Tax	10,165	14,790
Sheikh Hasina W.T.P	(1,256,640)	-
	(11,302,851)	210,922,054

MRH DEY & CO.
CHARTERED ACCOUNTANTS

Note(s)	Amount in Taka		
	30.06.2023	30.06.2022	
16.00 LONG TERM LIABILITIES			
Ist Interim Water Supply & Rehalitation Project (IWSRP)-GOB	16.01	228,827,000	238,776,000
3rd Interim Water Supply & Rehalitation Project (IWSRP)-GOB	16.02	433,161,760	451,994,880
Karnafully Project, Donor-JBIC,FC (Japan Bank for International Corp.)	16.03	9,590,995,755	9,774,355,755
Karnafully Water Supply Project (GOB)	16.04	8,105,191,000	8,105,191,000
KWSP - 2	16.05	24,770,042,856	21,071,819,625
Chattogram Water Supply & Improvement Sanitation Project,(CWSISP Fund Receive From FC)	16.06	13,511,437,440	13,511,437,440
Fund Received From Korea EDFC Loan (Vandaljuri Project)	16.07	8,618,610,027	7,898,030,840
Fund Received From Water Project	16.08	108,841,463	-
		65,367,107,301	61,051,605,540
16.01 Ist Interim Water Supply & Rehalitation Project (IWSRP)-(GOB)			
Opening Balance		238,776,000	238,776,000
Add: Loan Received During the year		-	-
		238,776,000	238,776,000
Less: Payment During the year		9,949,000	-
Closing Balance		228,827,000	238,776,000
16.02 3rd Interim Water Supply & Rehalitation Project (IWSRP)-(GOB)			
Opening Balance		451,994,880	470,828,000
Add: Loan Received During the year		-	-
		451,994,880	470,828,000
Less: Payment During the year		18,833,120	18,833,120
Closing Balance		433,161,760	451,994,880
16.03 Karnafully Project (JBIC)			
Opening Balance		9,774,355,755	9,774,355,755
Add: Loan Received During the year		-	-
		9,774,355,755	9,774,355,755
Less: Payment During the year		183,360,000	-
Closing Balance		9,590,995,755	9,774,355,755
16.04 Karnafully Water Supply Project (GOB)			
Opening Balance		8,105,191,000	8,105,191,000
Add: Loan Received During the year		-	-
		8,105,191,000	8,105,191,000
Less: Payment During the year		-	-
Closing Balance		8,105,191,000	8,105,191,000
16.05 KWSP - 2			
Opening Balance		21,071,819,625	19,529,992,652
Add: Loan Received During the year		3,698,223,230	1,541,826,974
		24,770,042,856	21,071,819,625
Less: Payment During the year		-	-
Closing Balance		24,770,042,856	21,071,819,625
16.06 Chattogram Water Supply & Improvement Sanitation Project, (CWSISP Fund Receive From FC)			
Opening Balance		13,511,437,440	13,869,847,433
Add: Loan Received During the year		-	-
		13,511,437,440	13,869,847,433
Less: Payment During the year		-	358,409,993
Closing Balance		13,511,437,440	13,511,437,440
16.07 Fund Received From Korea EDFC Loan (Vandaljuri Project)			
Opening Balance		7,898,030,840	6,192,277,991
Add: Loan Received During the year		720,579,187	1,705,752,848
		8,618,610,027	7,898,030,840
Less: Payment During the year		-	-
Closing Balance		8,618,610,027	7,898,030,840
16.08 Fund Received From Water Project			
Opening Balance		-	-
Add: Loan Received During the year		108,841,463	-
		108,841,463	-
Less: Payment During the year		-	-
Closing Balance		108,841,463	-

MRH DEY & CO.
CHARTERED ACCOUNTANTS

Note(s)	Amount in Taka	
	30.06.2023	30.06.2022
17.00 Accounts Payable		
1st Phase(1st Project)	98,792	305,928
2nd Phase(1st Project)	322,504	322,504
1st Interim Water Supply & Rehalitation Project (IWSRP)	90,742	90,742
2nd Interim Water Supply & Rehalitation Project (IWSRP)	542,470	542,470
3rd Interim Water Supply & Rehalitation Project (IWSRP)	36,883	36,883
Mohora Water Supply Project	449,615	449,615
Accounts Payable (Mohora & Kalurghat Rehabilitation Project)	5,448,183	5,448,183
Madhunaghat Water Supply project	14,285	14,285
Karnafully Water Supply Project (GOB)	456,173	456,173
Emergency Water Supply Project	199,695	199,695
Pani Project	1,209,974	1,209,974
Accounts Payable to EWSRP	1,054,926	1,054,926
Accounts Payable 1519	337,789	51,430
Accounts Payable 1524 (PESSCM)	(4)	952,013,429
Salary & Allowance Payable	5,778,384	-
	16,040,411	962,196,237
18.00 Creditors for Expenses		
Accrued Interest EDFC Loan Foreign	3,856,597	3,054,824
Accrued Interest on 1st IWSRP	315,420,639	313,097,224
Accrued Interest on 3rd interim	175,083,679	169,248,028
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	893,838,663	715,655,670
Accrued Interest on KWSP (GOB)	891,362,430	891,362,430
Accrued Interest on KWSP -2	419,703,775	417,562,191
Accrued Interest on CWSISP	135,114,374	-
Accumulated Debt On Interest (CWSISP, W.B)	707,447,490	707,447,490
Audit Fee	10,000	120,000
Dep. Adjustment KWSP	-	14,555
Employee Provident Fund	4,414,620	-
External Audit Fee	747,500	637,500
Insurance Payable	304,799	304,799
Group Insurance Demand	340,000	340,000
Income Tax Payable	71,291,098	55,516,199
Misc. Payable	9,363,006	9,363,006
Salary & Allowance Payable (PESSCM)	1,000	1,000
Salary & Allowance Payable (Bhandal Juri)	10,693	10,694
Salary & Allowance Payable (KWSP-2)	1,438,782	431,296
Other Fine	360,239	291,099
Adjustment of Fixed Assets	11,900	11,900
Income Tax Consultant Payable	2,502	2,503
	4,900,796,517	4,555,145,136
19.00 Creditors for Other Finance		
Advance Received Against Deposit Works	93,333,008	133,481,555
AIT at Source	(91)	527
Customers Security Deposits	120,929,355	115,349,355
Customers Security Deposits	144,034,100	115,659,300
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 Salary (1420)	(5,207)	-
Income Tax Deduction from Contractors & Suppliers EWSRP	544,797	544,797
Income Tax Deduction from Contractors (Non Project)	6,375,129	10,000,400
Income Tax Deposit Work	(5,905)	41,094
Income Tax From Contractors & Suppliers (CWSISP)	3,128,172	3,128,172
Income Tax Deducton from 1512	(386,721)	942
Income Tax Deduction from 1526	1,686,410	53,793,920
Lease of Street Hydrant	24,217	24,217
Security Deduction from Contractors & Suppliers (CWSISP)	6,992,582	6,992,582
Security Deduction from Contractors & Suppliers (MKRP)	365,411	365,411
Security Deduction from Contractors & Suppliers EWSRP	160,711	160,711

MRH DEY & CO.
CHARTERED ACCOUNTANTS

Note(s)	Amount in Taka	
	30.06.2023	30.06.2022
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	60,964,079	7,946,397
Security Deposit (Deposit Work)	516,179	531,284
Security Deposit (Mohora Project)	10,927	10,927
Security Deposit and Other Deduction from Contractors & Suppliers	8,364,168	102,159,899
Security Deposit payable- BJWSP	3,023,112	1,523,618
Staff Welfare Fund	240	60
Suppliers L/C Commission	53,653	53,653
VAT Deduction from Contractors & Suppliers (CWSISP; \	1,981,479	1,981,479
VAT Deduction from Contractors & Suppliers (1513)	(429,042)	32,000
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)	1,442,806	6,230,138
VAT Deduction from Contractors & Suppliers EWSP	512,380	512,380
VAT Payable Deposit Work	51,196	231,417
VAT Payable (1527)	1,698,889	53,888,078
VAT Payable Salary (1431)	(26,835)	-
	911,574,747	1,070,879,860

MRH DEY & CO.
CHARTERED ACCOUNTANTS

Notes	Amount in Taka	
	2022-2023	2021-2022
20.00 REVENUE		
Revenue From Water	2,155,873,661	1,646,498,206
License and Renewal Fee of Tube well	125,253,767	114,045,305
	2,281,127,428	1,760,543,511
20.01 Revenue From Water (Annexure-E)		
Private	1,880,002,971	1,411,808,472
Government	267,507,690	229,260,234
Loose Water Sale	8,363,000	5,429,500
	2,155,873,661	1,646,498,206
20.02 License and Renewal Fee of Tube well		
License & Renewal Fee	125,253,767	114,045,305
	125,253,767	114,045,305
21.00 OTHER INCOME		
Departmental Charge	8,517,161	2,059,252
Development Charge Against New Water Connection	16,531,576	16,589,852
Forfeiture of Bank Gurantee	447,000	-
House Rent- Officers and Staff	10,847,794	4,196,302
Income From Recruitment	1,378,350	3,422,250
Interest on House Building and Motorcycle Loan	2,547,007	2,493,609
Meter Testing & Fittings Fee	40,741,964	36,950,253
New Connection Fee	19,227,501	15,629,910
Other Income Sundry income	569,890	961,541
Sale of Saddle	14,348,600	13,329,000
Sale of Tender	15,154	-
Sale of Wastage Goods	15,972,036	-
Transportation Fair	275,666	330,934
House Rent- From Tenants	684,140	669,600
Surcharge Against Water Bill	34,606,583	27,393,219
	166,710,422	124,025,722
22.00 FINANCIAL INCOME		
Interest on FDR	123,107,100	110,178,321
Bank Interest (Short-term)	58,196,740	35,736,668
	181,303,840	145,914,989
23.00 OPERATING EXPENSES		
Bonus	15,562,341	-
Chemical Expense	111,934,488	84,218,216
Chemical Expense Mod-1	-	281,117
Chemical Expense Mohora	85,875	7,475
Conveyance Expense Mohora	-	7,310
Depreciation	1,024,601,901	1,036,364,522
Electricity Expense (Pump)	751,196,406	650,523,542
Gratuity	27,579,626	-
Internet Expense Operation	125,400	156,564
Leave Encashment	1,749,928	1,592,060
Miscellaneous Expense	253,006	169,868
Printing & Stationery Mod-1	4,345	10,655
Printing & Stationery Mod-2 Office	4,600	2,600
Personal Expense	-	63
PF Contribution	5,277,885	5,186,733

MRH DEY & CO.
CHARTERED ACCOUNTANTS

Notes	Amount in Taka	
	2022-2023	2021-2022
Postal & Telegram MOD-2 Office	-	1,100
Printing & Stationery	14,067	17,900
Providend Fund Mohora	1,025,622	1,080,947
Repair & Maintenance Gas Line	166,163	266,072
Repair Building Mod-1	1,930,605	2,834,821
Repair Building Mod-2	2,269,050	1,894,671
Repair & Main Mod-2	777,809	4,883,990
Repair & Main Pumps & Motors MOD-1 Office	789,816	2,688,526
Repair Pipe Line	3,637,198	5,767,724
Repair Pipe Line Mod-1	5,616,697	13,981,567
Repair & Main.Pump House Booster Station	-	354,874
Repair & Main Office Equip Booster Station	4,534,305	1,616,933
Repair & Main Reserver Booster Station	215,830	-
Repair & Main Pump Line	382,126	819,717
Repairs of Building	968,066	1,270,939
Repair Building Mohora	15,525	1,564,320
Repair Pipeline Mohora	676,601	646,000
Repair Reservoir Mohora	2,051,696	1,644,123
Repairs of Pumphouse & Reserver	3,659,375	2,880,119
Repair of Pump & Motor	13,263,896	13,637,895
Repair Building MOD-2 Maint	39,085	48,503
Repair & Main. Pipeline	7,519,869	3,383,540
Repair & Main. Building Mod-1	450	48,093
Repair & Main. Equip.& Tools	31,500	11,595
Repair & Main. Pumphouse	575,490	1,407,162
Repair & Main. Buildding	83,041	35,018
Repair & Main. Reserver MOD-1 Office	-	431,329
Repairs & Main. Furniture Mohora	-	5,330
Repairs & Main. CWASA Road	1,311	220,766
Repairs & Main. Machinery	6,315,409	831,383
Salary & Allowances	209,645,545	242,412,343
Spare Parts Office	27,087	83,584
Telephone Expense	133,540	99,559
Tubewell Repair	-	475,268
Tubwell Regeneration	1,452,268	2,342,841
Transportation Expense Booster Station	14,008	-
Travel Allowance Nasirabad Booster	13,308	8,674
Travel & Conveyance (Shwtp)	11,487	11,418
Travelling & Conveyance Mod-1 Mait	-	15,752
Travelling & Conveyances MOD-1 Office	260	1,850
Travelling & Conveyances MOD-4	11,088	-
Travelling & Conveyances	28,952	10,815
Uniforms MOD-1 Office	393,235	465,683
Uniforms MOD-2 Office	430,320	495,788
	2,207,097,506	2,089,219,257

MRH DEY & CO.
CHARTERED ACCOUNTANTS

Notes	Amount in Taka	
	2022-2023	2021-2022
24.00 ADMINISTRATIVE & GENERAL EXPENSES		
Admin. Exp.(Salary/Overtime)	108,526,345	117,268,172
Advertisement Common Expenses	1,198,473	1,015,492
Audit Fee	340,000	302,859
Bank Charge FDR	1,037,057	722,000
Bank Charge Common Exp.	921,512	774,915
Board Chairman & Member Honorium	22,935,821	26,504,130
Board Meeting Expenses	1,526,563	110,156
Books & Periodicals Common	144,882	79,521
Bonus	9,556,714	-
Cleaning Expenses	952,322	674,367
Consultancy Fee	4,464,583	12,998,618
Depreciation	180,812,100	182,887,857
Digital & Development Fair	153,429	335,243
Disaster Management Cost	151,559	351,840
Electrical Goods	300,000	300,000
Electricity Expenses Office	3,496,320	5,801,167
Entertainment Admin & General Expenses	355,997	475,499
Fuel Expenses Transport	12,249,074	8,422,648
Gratuity Expenses	9,532,184	10,030,770
Gift	68,788	53,307
Group Insurance Premium Common Expenses	635,000	605,475
Holding Tax	85,000	97,704
Leave Encashment	1,669,873	3,257,240
Legal & Consulting Common	1,093,550	886,985
Liason Office Expenses	247,603	268,222
Liason Office Dhaka Common Expenses	121,182	81,147
Maintenance Building Store	1,323,337	232,839
Medical Allowance Common Expenses	1,003,461	380,946
Mujib Barsho Celebration	35,105	1,071,526
Other Administrative Expenses	1,088,200	1,020,000
PF Contribution	4,730,610	5,034,826
Postage & Telegram	-	7,733
Printing & Stationeries	4,710,734	4,508,849
Project Improvement Cost	998,415	503,924
Recruitment & Appoinment	541,287	200,222
Rent & Tax Common Expenses	6,372,921	3,225,133
Repair & Main. (Admin)	-	3,445
Repair & Main. Of Equipment & Tools	27,121	74,748
Repair & Main. of Furniture & Fitting	-	35,373
Repair & Main. P&D Department	59,207	182,579
Repair & Main. of Computer P&D Department	12,432	2,053
Repair & Main. of Vehicle	2,975,113	2,767,880
Rest & Recreation	1,263,080	1,182,280
Road Tax & Fitness	10,091,338	746,407
Telephone Expenses Admin	136,708	189,441
Training Expenses P&D Department	300,000	195,985
Travel & Conveyance P&D	444,171	1,145,652
Travel & Conveyance Admin & General Expense	1,550,776	-
Uniform Store	475,805	890,983
Various Govt. Day Expenses	1,821,013	581,301
Virtureness Cost	-	123,914
Water Tax Payment	1,783,942	1,262,162
Welfare & Recreation	53,065	2,028,391
New Connection Expenses Common	-	232,350
Vat Expenses for Sales of Wastages	-	1,370,475
	404,373,776	403,506,751

MRH DEY & CO.
CHARTERED ACCOUNTANTS

Notes	Amount in Taka	
	2022-2023	2021-2022
25.00 COLLECTION EXPENSES		
Bangla New Year Bonus	258,428	305,309
Collection Expenses Salary/Overtime	28,805,776	28,628,229
Customer Collection & Meter Supply	204,886	96,543,467
Festival Bonus	2,729,510	4,513,170
Gratuity	7,649,167	6,462,340
Internet Expense Collection	191,250	93,200
Leave Encashment	1,041,609	573,053
Mobile Court Expense	95,550	33,500
PF Cont. Rev. Billing	1,699,176	1,872,700
Postal and Telegraph Expense	24,149	-
Printing & Stationery	219,789	101,206
Purchase of saddal	2,974,753	59,539
Repair & Maintenance	564,119	445,575
Rest & Recreation	520,760	512,680
Revenue Stamp	2,695,323	1,663,268
Telephone Expense Collection	86,291	90,031
Transportation Cost Rev. Bill	77,540	177,955
Traveling Expense	18,300	19,900
Uniform Rev. Bill	285,462	334,295
Water Revenue Improvement Exp.	1,484,475	1,523,362
	51,626,312	143,952,779
26.00 FINANCIAL EXPENSES		
Interest on CWSISP	135,114,374	-
1st Interim Water Supply & Rehabilitation Project(IWSRP)	2,323,415	2,387,760
3rd Interim Water Supply & Rehabilitation Project (IWSRP)	5,835,651	4,519,949
Interest on KWSP	178,182,994	178,795,468
	321,456,435	185,703,177

CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
Schedule of Property, Plant & Equipments
AS AT JUNE 30, 2023

Particulars	C O S T			Rate of Dep.	D E P R E C I A T I O N			WDV as at 30.06.2023	
	As on 01.07.2022	Addition during the year	Adjustments		Total as at 30.06.2023	Charged during the year	Adjustments		Total as at 30.06.2023
						As on 01.07.2022			
Land & Land Development	2,325,460,927	-	-	0%	-	-	-	2,325,460,927	
Building and Civil Construction	3,970,791,130	62,702,460	-	2%	998,651,316	-	1,149,138,144	2,884,355,445	
Plant and Machinery	33,139,835,636	11,584,109	-	6%	6,967,632,150	-	7,965,657,358	25,185,762,387	
Vehicles	1,101,907,005	-	-	20%	1,101,907,005	-	1,015,719,105	86,187,900	
Furniture and Fixtures	24,686,980	902,600	-	10%	25,589,580	-	17,636,273	7,953,307	
Transportation & Equipment	4,573,707	-	-	6%	4,573,708.9	-	4,573,691	16	
Intangible Assets	153,000	-	-	15%	153,000	-	68,837	84,163	
Grand Total 2022-2023	40,567,408,385	75,189,169	-		8,947,379,407	-	10,152,793,408	30,489,804,146	
Grand Total 2021-2022	60,509,166,417	772,847,281	20,714,605,312		7,831,735,537	103,632,200	8,947,355,715	31,620,052,670	

Particulars	C O S T			Rate of Dep.	D E P R E C I A T I O N			WDV as at 30.06.2023	
	As on 01.07.2022	Addition during the year	Adjustments		Total as at 30.06.2023	Charged during the year	Adjustments		Total as at 30.06.2023
						As on 01.07.2022			
Land & Land Development(1st Phase)	17,973,715	-	-	-	-	-	-	17,973,715	
Land & Land Development(2nd Phase)	20,432,542	-	-	-	-	-	-	20,432,542	
Land & Land Development (KWSP)	739,555,978	-	-	-	-	-	-	739,555,978	
Land & Land Development (2nd IWSRP)	6,968,828	-	-	-	-	-	-	6,968,828	
Land & Land Development (3rd IWSRP)	36,769,445	-	-	-	-	-	-	36,769,445	
Vandajhuri project	691,963,689	-	-	-	-	-	-	691,963,689	
Land & Land Development (Non project)	415,846,368	-	-	-	-	-	-	415,846,368	
Land & Land Development (MWSP)	13,621,417	-	-	-	-	-	-	13,621,417	
Land (CWSISP)	382,328,945	-	-	-	-	-	-	382,328,945	
Sub Total	2,325,460,927	-	-		-	-	-	2,325,460,927	

Particulars	C O S T			Rate of Dep.	D E P R E C I A T I O N			WDV as at 30.06.2023	
	As on 01.07.2022	Addition during the year	Adjustments		Total as at 30.06.2023	Charged during the year	Adjustments		Total as at 30.06.2023
						As on 01.07.2022			
Water Reservoir tank (1st Phase)	19,406,777	-	-	2%	19,216,535	11,889	19,228,424	178,353	
Building & other Construction (1st Phase)	4,296,196	-	-	2%	4,126,639	602,030	4,728,669	(432,473)	
Building (Phase-2)	31,398,592	-	-	2%	22,929,845	627,972	23,557,817	7,840,975	
Water Reservoir tank(Phase-2)	35,466,612	-	-	2%	31,156,481	1,364,393	32,520,874	2,945,738	
Civil work & Boundary wall (Phase-2)	15,060,381	-	-	2%	12,742,573	158,613	12,901,186	2,159,195	
Aluminium Net (2nd IWSRP)	1,988,976	-	-	2%	190,218	39,110	229,328	1,759,648	
Functional Building (Non Project)	210,552,784	-	-	2%	12,088,028	549,519	12,637,547	197,915,237	
Residential Building (Non Project)	15,691,558	-	-	2%	6,081,212	314,679	6,395,891	9,295,667	
Other Building (Non Project)	434,649,024	62,702,460	-	2%	29,977,376	9,774,976	39,752,353	457,599,132	
Road Construction (Non Project)	1,247,425	-	-	2%	813,357	12,431	825,788	421,637	
Functional Building (MWSP)	190,001	-	-	2%	28,919	3,800	32,719	157,282	
Water Reservoir tank (KWSP)	2,433,685,345	-	-	5%	790,301,901	121,684,267	911,986,168	1,521,699,176	
Boundary Wall (EWSRP)	3,000,634	-	-	2%	588,206	60,013	648,218	2,352,416	
Boundary Wall (EWSP)	14,455,253	-	-	2%	2,214,913	289,105	2,504,018	11,951,235	
Boundary Wall (3rd IWSRP)	14,976,795	-	-	2%	2,017,863	299,536	2,317,399	12,659,396	
Building (Vandajhuri project)	1,033,724	-	-	2%	134,834	20,674	155,508	878,216	
Capacity Building (CWSISP)	396,183,950	-	-	2%	33,576,001	7,923,679	41,499,680	354,684,271	
Other Construction work (do)	337,507,103	-	-	2%	30,466,616	6,750,142	37,216,758	300,290,344	
Sub Total	3,970,791,130	62,702,460	-		998,651,316	150,486,828	1,149,138,146	2,884,355,446	

MRH DEY & CO.
CHARTERED ACCOUNTANTS

Plant and Machinery

Particulars	C O S T			Rate of Dep.	D E P R E C I A T I O N			WDV as at 30.06.2023	
	As on 01.07.2022	Addition during the year	Adjustments		Total as at 30.06.2023	Charged during the year	Adjustments		Total as at 30.06.2023
Pump House (Phase-1)	21,717,605	-	-	10%	21,574,761	23,851	-	21,598,612	118,993
Tube well (Phase-1)	8,468,401	-	-	6%	6,883,461	154,243	-	7,037,704	1,430,697
Water Main Line P.P.C (Phase-1)	181,187,187	-	-	6%	177,682,915	476,230	-	178,159,145	3,028,042
Meiter (Phase-1)	568,777	-	-	2%	426,108	23,778	-	449,886	118,891
Plan & Machinery	20,564,308	-	-	6%	20,383,571	14,267	-	20,397,838	166,470
Mohora Water Treatment Plant (Phase-2)	526,932,618	-	-	6%	492,841,495	31,522,492	-	524,363,987	2,568,631
Booster Station Kalughat (Phase-2)	61,145,755	-	-	6%	60,146,042	63,303	-	60,209,345	936,410
Tank & Distribution (Phase-2)	419,238,339	-	-	2%	286,382,176	8,384,767	-	296,766,942	122,471,386
Pump & Booster at Patenga (Phase-2)	10,852,905	-	-	6%	10,501,452	117,150	-	10,618,602	234,303
Pump & Booster at D.T.Road (Phase-2)	10,199,010	-	-	6%	10,199,008	-	-	10,199,008	2
Deep Tubewell (Phase-2)	13,134,599	-	-	6%	13,134,572	-	-	13,134,572	27
Pump House (Phase-2)	13,332,575	-	-	2%	9,475,886	266,652	-	9,742,538	3,590,037
Tubewell (1st IWSRP)	43,578,699	-	-	6%	38,460,529	404,064	-	38,864,593	4,714,106
Pump House (1st IWSRP)	46,220,180	-	-	10%	42,134,177	718,792	-	42,852,969	3,367,211
Pump House (2nd IWSRP)	120,771,552	-	-	2%	61,709,508	2,353,939	-	64,063,447	56,708,105
Installation of pump & Transformer (1st IWSRP)	31,053,663	-	-	10%	27,013,010	673,440	-	27,686,450	3,367,213
Treatment Plant (MWSP)	741,037	-	-	6%	409,053	44,462	-	453,518	287,519
Tubewell (2nd IWSRP)	25,926,905	-	-	6%	22,976,621	346,464	-	23,323,086	2,601,819
Pump House (2nd IWSRP)	18,471,797	-	-	10%	7,587,118	357,525	-	7,944,643	10,527,154
Pipe line (2nd IWSRP)	103,500,571	-	-	2%	37,558,191	1,961,357	-	39,519,547	63,981,024
Iron Remover Plant (2nd IWSRP)	7,164,406	-	-	6%	3,387,030	429,864	-	3,816,894	3,347,512
Tubewell Re-generation (2nd IWSRP)	1,620,031	-	-	6%	1,620,031	9,946	-	1,630,000	76,262
Installation of pump Machinery (2nd IWSRP)	26,881,233	-	-	10%	23,426,668	1,336,619	-	24,763,287	2,117,946
Loose tools (2nd IWSRP)	1,979,963	-	-	10%	494,749	117,297	-	612,046	1,367,917
Tubewell (3rd IWSRP)	159,220,406	-	-	6%	111,759,659	8,736,031	-	120,495,690	38,724,716
Pump House Equipment (3rd IWSRP)	73,285,270	-	-	10%	47,463,014	7,328,526	-	54,791,540	18,493,730
Computer (3rd IWSRP)	15,486,461	-	-	15%	10,447,763	1,889,510	-	12,337,273	3,149,188
Transformer (3rd IWSRP)	18,369,578	-	-	10%	10,080,982	1,635,358	-	11,716,339	6,653,239
Meter Installation (3rd IWSRP)	13,766,677	-	-	10%	6,002,156	1,373,320	-	7,375,476	6,391,201
Pipe line Installation (3rd IWSRP)	89,024,553	-	-	2%	16,144,538	1,780,491	-	17,925,029	71,099,524
Pipe line Installation (Non Project)	82,606,840	2,745,591	-	2%	15,392,308	1,708,748	-	17,101,056	68,251,374
Tubewell (Non Project)	64,351,101	703,721	-	6%	38,149,777	2,851,582	-	41,001,359	24,053,463
Pump House (Non Project)	29,420,051	-	-	10%	19,980,565	2,747,479	-	22,728,044	6,892,008
Tools & Equipment (Non Project)	10,419,679	-	-	10%	9,510,154	159,032	-	9,669,186	750,493
Meter Installation at Pump station (Non Project)	35,151,040	-	-	10%	28,722,518	2,569,952	-	31,292,469	3,858,571
Computer Installation (Non Project)	14,803,778	823,812	-	15%	12,027,942	957,875	-	12,985,817	2,641,773
Pump & Motor (Non Project)	81,299,537	7,310,986	-	10%	40,567,096	4,287,461	-	44,854,557	43,755,965
Intercom system (Non Project)	932,431	-	-	10%	918,294	6,178	-	924,472	7,959
Electric line Installation (Non Project)	33,719,038	-	-	10%	33,251,827	124,831	-	33,376,658	342,380
Digital Steel Camera (Non Project)	24,564	-	-	15%	24,349	928	-	25,277	(713)
Hyundai Type Video Camera (Non Project)	1,912,979	-	-	15%	1,912,914	975	-	1,913,889	(910)
Computer Printer with Accessories (CWSISF)	309,915,839	-	-	15%	179,722,848	46,447,693	-	226,170,540	83,745,299
Equipment (CWSISF)	311,221,545	-	-	6%	72,505,639	18,673,293	-	91,178,932	220,042,614
Other Installation (CWSISF)	316,174,029	-	-	6%	24,587,101	6,323,480	-	30,910,582	285,263,447
Pipeline Installation (CWSISF)	13,343,895,965	-	-	2%	1,252,707,176	270,033,549	-	1,522,740,725	11,821,155,239
Construction Deep Tubewell (EWSRP)	93,577,501	-	-	6%	39,210,065	5,614,650	-	44,824,716	48,752,785
Pump House (EWSRP)	10,644,456	-	-	10%	10,644,456	1,064,446	-	11,708,902	3,093,487
Computer (EWSRP)	1,412,340	-	-	15%	1,116,962	166,881	-	1,283,842	128,498
Equipment (EWSRP)	21,634,636	-	-	6%	6,324,784	1,298,078	-	7,622,862	14,011,774
Pipeline (EWSRP)	23,891,107	-	-	2%	2,378,834	477,822	-	2,856,656	21,034,451

MRH DEY & CO.
CHARTERED ACCOUNTANTS

Annexure-A

	2,310,140	2,310,140	2%	368,766	46,203	414,969	1,895,172
Pipeline Installation (Pani Project)	2,310,140	2,310,140	2%	368,766	46,203	414,969	1,895,172
Sundry Assets (UAWMP)	5,576,090	5,576,090	2%	2,644,735	334,565	2,979,300	2,596,790
Mohora water supply project (MWSP)	5,095,903	5,095,903	6%	1,760,621	293,085	2,053,706	3,042,197
Pump (Mohora & Kalurghat Rehab Project)	20,787,757	20,787,757	6%	11,281,365	1,198,125	12,449,490	8,338,267
Pipeline (Mohora & Kalurghat Rehab Project)	20,536,189	20,536,189	2%	6,214,586	410,724	6,625,310	13,910,879
Meter (Mohora & Kalurghat Rehab Project)	20,044,404	20,044,404	2%	5,881,867	400,889	6,282,756	13,761,648
Mechanical Equipment (Mohora & Kalurghat Rehab Project)	762,306,812	762,306,812	6%	426,141,677	45,738,409	471,880,085	290,426,727
Electric Machinery (EPL)	152,142,750	152,142,750	10%	108,671,928	13,095,137	121,767,065	30,375,687
Computer (EWSP)	11,652,849	11,652,849	15%	7,634,898	1,506,730	9,141,628	2,511,221
Pipeline Installation (EWSP)	39,007,047	39,007,047	2%	10,095,523	780,141	10,875,663	28,131,383
Pump House (EWSP)	41,552,610	41,552,610	10%	24,095,670	4,155,261	28,250,931	13,301,679
Tubewell (EWSP)	124,241,844	124,241,844	6%	57,225,317	7,454,511	64,679,828	59,562,016
Installation of Pipe Line (KWSP)	3,342,519,734	3,342,519,734	6%	1,190,600,175	200,551,184	1,391,151,359	1,951,368,376
Intake Installation (KWSP)	1,239,446,116	1,239,446,116	6%	362,883,212	74,366,767	437,249,979	802,196,137
Pipeline Installation (KWSP)	10,480,932,549	10,480,932,549	2%	1,386,372,276	209,618,651	1,595,990,927	8,884,941,622
Office & Laboratory Equipment (Vandal Juri project)	269,325	269,325	6%	69,825	16,160	85,985	183,340
Computer (EPL)	-	-	15%	-	-	-	-
Pipeline installation (EPL)	-	-	2%	-	-	-	-
Sub Total	33,139,835,635	33,151,419,745		6,967,632,150	998,025,207	7,965,657,360	25,185,762,383

Vehicles

Particulars	C O S T		Rate of Dep.	D E P R E C I A T I O N		WDV as at 30.06.2023
	As on 01.07.2022	Addition during the year		Charged during the year	Adjustments	
1st IWSRP	14,150,400	-	20%	12,803,517	-	1,346,883
2nd IWSRP	9,423,294	-	20%	9,032,635	-	390,659
Non Project	33,131,441	-	20%	30,920,378	-	32,050,224
3rd IWSRP	14,892,203	-	20%	12,372,854	-	14,892,200
CWSISP	359,432,494	-	20%	247,336,425	-	277,301,872
KWSP	583,633,320	-	20%	568,568,107	-	583,633,310
Common Fixed Assets	1,509,500	-	20%	1,509,480	-	1,509,480
Vandaljhuri project	9,919,996	-	20%	4,960,000	-	6,943,999
EWSP	22,612,463	-	20%	20,603,483	-	22,612,455
Mohora Kalurghat Project (MWSP)	49,843,877	-	20%	49,011,974	-	49,843,872
Mohora Kalurghat Project (MKWTP)	2,193,613	-	20%	2,193,612	-	2,193,612
Pani Project	1,164,406	-	20%	1,164,406	-	1,164,404
Sub Total	1,101,907,005	-		960,474,727	-	1,015,719,104

Furniture and Fixtures

Particulars	C O S T		Rate of Dep.	D E P R E C I A T I O N		WDV as at 30.06.2023
	As on 01.07.2022	Addition during the year		Charged during the year	Adjustments	
3rd IWSRP	13,760,191	-	10%	5,995,668	-	7,368,989
Non Project	5,067,236	902,600	10%	4,587,080	-	4,767,282
Medical Equipment (Non project)	516,601	-	10%	427,718	-	443,384
EWSP	654,423	-	10%	654,423	-	369,393
Common Fixed Assets	4,688,530	-	10%	4,687,226	-	4,687,226
Sub Total	24,686,980	902,600		16,001,623	-	17,636,273

MRH DEY & CO.
CHARTERED ACCOUNTANTS

Annexure-A

Transportation & Equipment

Particulars	C O S T		Rate of Dep.	D E P R E C I A T I O N		WDV as at 30.06.2023
	As on 01.07.2022	Addition during the year		As on 01.07.2022	Charged during the year	
Phase - 2	4,573,707	-	20%	4,573,691	-	4,573,691
Sub Total	4,573,707	-		4,573,691	-	4,573,691

Intangible Assets

Particulars	C O S T		Rate of Dep.	D E P R E C I A T I O N		WDV as at 30.06.2023
	As on 01.07.2022	Addition during the year		As on 01.07.2022	Charged during the year	
Website & Software Development (Phase -1)	153,000	-	15%	45,900	22,937	68,837
Sub Total	153,000	-		45,900	22,937	68,837

Summary of Fixed Assets Project Wise

Particulars	C O S T		Rate of Dep.	D E P R E C I A T I O N		WDV as at 30.06.2023
	As on 01.07.2022	Addition during the year		As on 01.07.2022	Charged during the year	
2000 (1st Phase)	274,182,965	-		250,270,217	1,306,287	22,606,462
2010 (2nd Phase)	1,161,767,634	-		956,083,020	42,505,341	998,588,361
2020 (Non Project)	1,471,496,473	75,189,169		285,398,852	27,415,316	312,814,168
2030 (1st IWSRP)	255,774,493	-		182,120,741	5,497,113	187,617,854
2040 (UAWMP)	5,576,090	-		2,644,735	334,565	2,979,300
2050 (2nd IWSRP)	203,926,004	-		106,189,051	4,988,829	111,177,880
2060 (MWSP)	14,552,455	-		437,972	46,262	14,066,218
2070 (3rd IWSRP)	449,551,579	-		222,284,495	26,935,438	249,219,933
2080 (MWSP)	54,939,781	-		50,772,595	1,124,984	51,897,579
2090 (KWSP)	18,819,773,042	-		4,298,725,672	621,286,072	4,920,011,743
2100 (EPL)	152,142,750	-		108,671,928	13,095,137	121,767,065
2195 (MKWTRP)	2,193,613	-		2,193,612	-	2,193,612
2196 (EWSP)	253,522,065	-		121,869,804	16,194,720	138,064,524
2200 (Com. Fix. Assl)	6,198,030	-		6,196,707	-	6,196,707
2301 (Pani proj.)	3,474,546	-		1,531,030	48,343	1,579,373
2312 (EWSRP)	154,815,098	-		56,409,325	8,747,332	66,156,657
2395 (MKRP)	823,675,162	-		449,489,495	47,748,146	497,237,641.23
2412 VandalJuri project	703,186,733	-		5,164,659	2,020,833	7,185,492
2396 (CWSISP)	15,756,659,871	-		1,840,901,806	386,117,282	2,227,019,088
3110 (KWSP-2)	-	-		-	-	-
Grand Total	40,567,408,384	75,189,169		8,947,355,715	1,205,414,001	10,152,769,715

Depreciation Allocation Schedule		
Particulars	Basis of Allocation	Amount
Operating Expenses	85%	1,024,601,900.55
Administrative & General Expenses	15%	180,812,100.10
Total	100%	1,205,414,001

MRH DEY & CO.
CHARTERED ACCOUNTANTS

Annexure-B

CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
SCHEDULE OF CAPITAL WORK IN PROGRESS
AS AT JUNE 30, 2023

Particular	Balance as at 01.07.2022	Addition	Capitalized	Balance as at 30.06.2023
Bhandaljuri Project	10,938,402,254	1,488,938,873	-	12,427,341,128
CWSISP	-	61,995,935	-	61,995,935
Karnafully Water Supply Project - 2	26,058,768,578	5,101,763,339	-	31,160,531,917
Non-Project (Revenue)	-	-	-	-
PESSCM-1	4,855,767,814	4,218,901,599	-	9,074,669,413
Modhunaghat Water Supply Project	-	47,878	-	47,878
Wash	-	137,836,009	-	137,836,009
For the year 2022-2023	41,852,938,646	11,009,483,632	-	52,862,422,280
For the year 2021-2022	12,232,793,906	30,574,324,569	954,179,829	41,852,938,645

MRH DEY & CO.
CHARTERED ACCOUNTANTS

CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
SCHEDULE OF INVESTMENT IN FDR
FOR THE YEAR ENDED AS ON 30 JUNE 2023

Particulars	Annexure-C									
	Balance as on 01 July 2022	New Investments	Total Investments 4=(2+3)	Gross Interest	Source Tax	Excise Duty	Net Interest	Encashment	Balance as on 30 June 2023	
1	2	3	4=(2+3)	5	6	7	8=(5-6-7)	9	10=(4+8-9)	
FDR (Depreciation Fund)	1,736,191,066	150,706,630	1,886,897,696	102,727,794	16,900,891	827,000	84,999,903	136,420,758	1,835,476,840	
FDR (General Fund)	27,547,655	-	27,547,655	1,583,990	316,798	30,000	1,237,192	-	28,784,847	
FDR (Deposit Work)	107,217,751	10,000,000	117,217,751	5,347,497	1,051,752	96,000	4,199,745	10,277,500	111,139,995	
FDR (Gratuity Fund)	20,000,000	-	20,000,000	1,431,435	213,144	213,144	1,170,292	10,628,292	10,542,000	
FDR (Pension Fund)	60,000,000	20,000,000	80,000,000	3,936,455	725,313	66,000	3,145,143	36,529,059	46,616,083	
Total	1,950,956,472	180,706,630	2,131,663,102	115,027,171	19,207,899	1,232,144	94,752,274	193,855,609	2,032,559,765	

CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
SCHEDULE OF INVESTMENT IN FDR
FOR THE YEAR ENDED 30 JUNE 2023

Depreciation Fund

Sl. No.	Bank Name & Address	Account no	Principal	Addition during year	Gross Interest	Source Tax	Exise Duty	Net Interest	Encashment	Closing Balance
01	AB Bank Limited, Anderkilla	3483754	13,759,078	-	894,340	178,868	15,000	700,472	-	14,459,550
02	AB Bank Limited, CDA Avenue	3654536	6,546,950	-	212,776	21,278	-	191,498	-	6,738,448
03	AB Bank Limited, CDA Avenue	3654537	7,639,650	-	248,289	24,829	-	223,460	-	7,863,109
04	AB Bank Limited, CDA Avenue	3654538	7,639,650	-	248,289	24,829	-	223,460	-	7,863,109
05	AB Bank Limited, CDA Avenue	3714765	10,143,250	-	659,311	65,931	30,000	563,380	10,706,630	-
06	AB Bank Limited, CDA Avenue	3714881	10,000,000	-	600,000	120,000	3,000	477,000	-	10,477,000
07	AB Bank Limited, Jublee Road	3556804	13,755,889	-	894,132	89,413	15,000	789,719	-	14,545,608
08	AB Bank Limited, Khatungonj	3458797	156,860,466	-	10,195,930	2,039,186	60,000	8,096,744	64,957,210	100,000,000
09	AB Bank Limited, CDA Avenue	3718435	-	10,000,000	745,833	80,833	-	665,000	-	10,665,000
10	AB Bank Limited, Chawkbazar	3774039	-	10,000,000	-	-	-	-	-	10,000,000
Sub Total			226,344,932	20,000,000	14,698,900	2,645,167	123,000	11,930,733	75,663,840	182,611,823
11	Agrani Bank Limited, Asadgonj	200016532949	28,741,914	-	1,580,805	237,121	-	1,343,684	-	30,085,599
12	Agrani Bank Limited, Laldighi	2000016971270	39,072,662	-	2,349,828	330,007	-	2,019,821	-	41,092,483
Sub Total			67,814,577	-	3,930,633	567,128	-	3,363,505	-	71,178,083
13	Al Arafah Islami Bank Limited, Khatungonj	91330012966	10,000,000	-	600,000	59,999	15,000	525,001	-	10,525,001
Sub Total			10,000,000	-	600,000	59,999	15,000	525,001	-	10,525,001
14	Bangladesh Commerce Bank Limited, Khatungonj	2333001286	5,538,706	-	387,709	38,771	3,000	345,938	-	5,884,644
15	Bangladesh Commerce Bank Limited, Khatungonj	2333001287	5,538,706	-	387,709	38,771	3,000	345,938	-	5,884,644
16	Bangladesh Commerce Bank Limited, Dewanhat	01233002859	-	10,000,000	-	-	-	-	-	10,000,000
17	Bangladesh Commerce Bank Limited, Chaktai	02233001454	-	10,706,630	-	-	-	-	-	10,706,630
Sub Total			11,077,412	20,706,630	775,418	77,542	6,000	691,876	-	32,475,918
18	Basic Bank Limited, Dewanhat	3018-01-0000166	79,455,454	-	4,767,327	476,733	40,000	4,250,594	-	83,706,048
Sub Total			79,455,454	-	4,767,327	476,733	40,000	4,250,594	-	83,706,048
19	Exim Bank Limited, CEPZ	121002043847	-	10,000,000	-	-	-	-	-	10,000,000
Sub Total			-	10,000,000	-	-	-	-	-	10,000,000
20	First Security Islami Bank Limited, Jublee Road	10724600032265	38,171,025	-	2,670,922	534,184	15,000	2,121,738	-	40,292,763
21	First Security Islami Bank Limited, Jublee Road	10724600032263	57,258,302	-	4,004,581	800,916	50,000	3,153,665	-	60,411,967
22	First Security Islami Bank Limited, Kadamtali	2124600000067	16,578,329	-	1,178,105	245,672	15,000	917,433	-	17,495,762
23	First Security Islami Bank Limited, Kadamtali	212460000115	51,063,333	-	3,631,680	181,584	50,000	3,400,096	-	54,463,429
24	First Security Islami Bank Limited, Khulshi	2762460000141	-	10,000,000	-	-	-	-	-	10,000,000
Sub Total			163,070,989	10,000,000	11,485,288	1,762,356	130,000	9,592,932	-	182,663,921
25	Global Islami Bank, Nasirabad Branch	1240000063817	-	10,000,000	-	-	-	-	-	10,000,000
Sub Total			-	10,000,000	-	-	-	-	-	10,000,000

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26	Mutual Trust Bank, Muradpur	1306010250820	-	10,000,000	-	-	-	-	-	10,000,000
Sub Total			-	10,000,000	-	-	-	-	-	10,000,000
27	One Bank, Cda Avenue	344140001515	-	10,000,000	-	-	-	-	-	10,000,000
Sub Total			-	10,000,000	-	-	-	-	-	10,000,000
28	Social Islami Bank Limited, Agrabad	0453200277746	-	10,000,000	-	-	-	-	-	10,000,000
Sub Total			-	10,000,000	-	-	-	-	-	10,000,000
29	IFIC Bank Limited, Laidighi Uposhakha	8768410960200	-	10,000,000	-	-	-	-	-	10,000,000
Sub Total			-	10,000,000	-	-	-	-	-	10,000,000
30	Janata Bank Limited, WASA Branch	215795874	37,334,908	-	2,240,094	224,009	-	2,016,085	-	39,350,993
31	Janata Bank Limited, WASA Branch	100215593813	123,184,127	-	7,391,048	739,105	40,000	6,611,943	-	129,796,070
32	Janata Bank Limited, WASA Branch	100210138123	13,565,584	-	780,019	156,004	15,000	609,015	-	14,174,570
33	Janata Bank Limited, WASA Branch	100210138352	20,506,897	-	1,179,147	235,829	15,000	928,318	-	21,435,215
34	Janata Bank Limited, WASA Branch	100222814566	9,225,073	-	530,442	106,088	3,000	421,354	-	9,646,426
35	Janata Bank Limited, WASA Branch	100215800746	27,500,807	-	1,650,048	165,005	-	1,485,043	-	28,985,850
36	Janata Bank Limited, WASA Branch	100211813843	80,796,442	-	4,645,795	929,169	50,000	3,666,636	-	84,463,079
37	Janata Bank Limited, Mimi super market	196282232	28,050,651	-	1,612,912	337,582	-	1,275,330	-	29,325,981
38	Janata Bank Limited, WASA Branch	100210122049	36,040,992	-	6,097,357	1,219,471	50,000	4,827,886	-	110,868,878
39	Janata Bank Limited, WASA Branch	100211811263	-	-	-	-	-	-	-	-
40	Janata Bank Limited, WASA Branch	100210137704	15,423,828	-	886,870	177,374	15,000	694,496	-	16,118,324
Sub Total			461,629,279	-	27,013,732	4,289,626	188,000	22,536,106	-	484,166,386
41	Bangladesh krishi Bank Limited., Khatungonj	10254	14,153,949	-	849,237	169,848	15,000	664,389	-	14,818,338
42	Bangladesh Krishi Bank Limited,Chaktai	29020330009338	24,608,861	-	1,476,532	73,827	15,000	1,387,705	-	25,996,566
43	Bangladesh Krishi Bank Limited.,Chaktai	2902033000933	39,648,859	-	2,577,176	515,435	15,000	2,046,741	-	41,695,600
44	Bangladesh Krishi Bank Limited.,Chaktai	29020330010166	8,370,346	-	-	-	3,000	(3,000)	-	8,367,346
45	Bangladesh Krishi Bank Limited.,Chaktai	29020330010175	8,370,346	-	-	-	3,000	(3,000)	-	8,367,346
46	Bangladesh Krishi Bank Limited.,Chaktai	29020330010157	7,173,301	-	-	-	3,000	(3,000)	-	7,170,301
47	Bangladesh Krishi Bank Limited,Sholasahar	2931-0330010296	24,746,322	-	-	-	15,000	(15,000)	-	24,731,322
48	Bangladesh Krishi Bank Limited, Solashahar	2931-0330009865	90,501,879	-	-	-	50,000	(50,000)	-	90,451,879
Sub Total			217,873,862	-	4,902,945	759,110	119,000	4,024,835	-	221,598,697
49	National Bank Limited, Bhatiary	1107002899659	6,637,735	-	431,453	64,718	-	366,735	-	7,004,470
50	National Bank Limited, Bhatiary	1107002899910	6,637,735	-	431,453	64,718	-	366,735	-	7,004,470
51	National Bank Limited, Bhatiary	1107002899932	6,637,735	-	431,453	64,718	-	366,735	-	7,004,470
52	National Bank Limited, CDA Avenue	1122002679363	16,525,217	-	1,073,865	161,079	15,000	897,786	-	17,423,003
53	National Bank Limited, CDA Avenue	112200267482	27,696,292	-	1,889,621	269,994	30,000	1,589,627	-	29,285,918
54	National Bank Limited,Chawkbazar	1102002899947	6,648,960	-	432,182	43,218	-	388,964	-	7,037,924
55	National Bank Limited,Chawkbazar	1102002899939	6,648,960	-	432,182	43,218	-	388,964	-	7,037,924
56	National Bank Limited,Chawkbazar	1102002899926	6,648,960	-	432,182	43,218	-	388,964	-	7,037,924
Sub Total			84,081,593	-	5,554,391	754,881	45,000	4,754,510	-	29,285,918

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57	NRB Global Bank Limited, Agrabad Corporate	1240000014950	39,605,956	-	2,970,447	594,089	-	2,376,357	-	41,982,313
58	NRB Global Bank Limited, Agrabad Corporate	1240000012079	39,581,220	-	2,968,592	593,718	-	2,374,873	-	41,956,093
59	NRB Global Bank Limited, Agrabad Corporate	1240000003879	31,641,000	-	2,373,075	474,615	-	1,898,460	-	33,539,460
60	NRB Global Bank Limited, Agrabad Corporate	1240000009546	35,370,829	-	2,652,812	530,562	-	2,122,250	-	37,493,079
61	NRB Global Bank Limited, Agrabad Corporate	1240000014056	32,331,618	-	2,263,213	452,643	-	1,810,571	-	34,142,188
62	NRB Global Bank Limited, Agrabad Corporate	1240000008941	33,068,961	-	2,314,827	231,483	-	2,083,345	-	35,152,306
63	NRB Global Bank Limited, Patenga	2053390042679	-	10,000,000	-	-	-	-	-	10,000,000
Sub Total			211,599,584	10,000,000	15,542,966	2,877,110	-	12,665,855	-	234,265,440

64	NRBC Bank Limited, OR Nizam Road br. Cig	11871200000151	10,000,000	-	600,000	120,000	33,000	447,000	10,447,000	-
Sub Total			10,000,000	-	600,000	120,000	33,000	447,000	10,447,000	-

Sub Total			1,542,647,682	120,706,630	89,871,601	14,389,653	699,000	74,782,948	115,396,758	1,622,740,502
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SL. No.	Bank Name & Address	Account no	Principal	Addition during year	Gross Interest	Source Tax	Exise Duty	Net Interest	Encashment	Closing Balance
65	Union Bank Limited, D.T Road	322060000014	34,447,657	-	2,410,286	482,057	15,000	1,913,229	-	36,360,886
66	Union Bank Limited, D.T Road	3220600000712	16,606,045	-	1,078,418	215,684	15,000	847,734	-	17,453,780
67	Union Bank Limited, D.T Road	3220600000183	31,742,991	-	2,222,009	444,402	15,000	1,762,607	-	33,505,598
68	Union Bank Limited, Jubilee Road	712060001312	10,000,000	-	650,000	130,000	18,000	502,000	10,502,000	-
69	Union Bank Limited, Khatungonj	102060001437	90,749,691	-	5,895,480	1,179,096	50,000	4,666,384	-	95,416,075
70	Union Bank Limited, Bahaddarhat	1062060000027	-	10,000,000	-	-	-	-	-	10,000,000
71	Union Bank Limited, Bahaddarhat	1062060000016	-	10,000,000	-	-	-	-	-	10,000,000
72	Union Bank Limited, O R Nizam Road	0892060000456	-	10,000,000	-	-	-	-	-	10,000,000
Sub Total			183,546,383	30,000,000	12,256,193	2,451,238	113,000	9,691,955	10,502,000	212,736,338

73	SBAC Bank Limited, Jubilee Road	18244002173	9,997,000	-	600,000	60,000	15,000	525,000	10,522,000	-
Sub Total			9,997,000	-	600,000	60,000	15,000	525,000	10,522,000	-

Grand Total			1,736,191,066	150,706,630	102,727,794	16,900,891	827,000	84,999,903	136,420,758	1,835,476,840
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General Fund FDR

SL. No.	Bank Name & Address	Account no	Principal	Addition during year	Gross Interest	Source Tax	Exise Duty	Net Interest	Encashment	Closing Balance
1	Janata Bank Limited, WASA Branch	3006195	11,726,620	-	674,281	134,856.13	15,000	524,425	-	12,251,045
2	Janata Bank Limited, WASA Branch	3006207	15,821,035	-	909,710	181,942	15,000	712,768	-	16,533,803
Sub Total			27,547,655	-	1,583,990	316,798	30,000	1,237,192	-	28,784,847

Deposit Work FDR

SL. No.	Bank Name & Address	Account no	Principal	Addition during year	Gross Interest	Source Tax	Exise Duty	Net Interest	Encashment	Closing Balance
01	First Security Islami Bank Limited, kadamtai.	21224600000148	28,684,984	-	537,843	53,784	15,000	469,059	-	29,154,044
02	First Security Islami Bank Limited, Jubilee Road	10724400021689	10,000,000	-	710,406	109,581	15,000	585,825	-	10,585,825
Sub Total			38,684,984	-	1,248,250	163,366	30,000	1,054,884	-	39,739,869

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03	NRB Global Bank Limited, Agrabad Corporate	124400379350	9,266,383	-	755,199	268,226	-	486,973	-	9,753,357
04	NRB Global Bank Limited, Agrabad Corporate	124400379348	9,266,383	-	755,199	268,226	-	486,973	-	9,753,357
Sub Total			18,532,766		1,510,399	536,452		973,947		19,506,713
05	AB Bank Limited, CDA Avenue	3714972	10,000,000	-	710,856	71,086	18,000	621,771	-	10,621,771
06	Union Bank Limited, OR Nizam Road	892040000994	10,000,000	-	325,000	32,500	15,000	277,500	-	10,277,500
07	Rupali Bank Limited, Majhirhat Road	1628035005104	10,000,000	-	620,909	95,432	15,000	510,477	-	10,510,477
08	Pubali Bank Limited, EPZ	1727104017916	10,000,000	-	608,333	121,667	3,000	483,666	-	10,483,666
09	Midland Bank Limited, Jubilee Road	5511710000177	10,000,000	-	323,750	31,250	15,000	277,500	10,277,500	-
10	Eastern Bank Limited, Khatunganj Br.	258500000066	-	10,000,000	-	-	-	-	-	10,000,000
Sub Total			50,000,000	10,000,000	2,588,848	351,935	66,000	2,170,914	10,277,500	51,893,414
Grand Total			107,217,751	10,000,000	5,347,497	1,051,752	96,000	4,199,745	10,277,500	111,139,995

Gratuity Fund

SL. No.	Bank Name & Address	Account no	Principal	Addition during year	Gross Interest	Source Tax	Exise Duty	Net Interest	Encashment	Closing Balance
01	National Bank Limited, Chawkbazar	1102004828586	10,000,000	-	731,435	73,144	30,000	628,292	10,628,292	-
02	Union Bank Limited, OR Nizam Road	8920600000366	10,000,000	-	700,000	140,000	18,000	542,000	-	10,542,000
Sub Total			20,000,000		1,431,435	213,144	48,000	1,170,292	10,628,292	10,542,000

Pension Fund

SL. No.	Bank Name & Address	Account no	Principal	Addition during year	Gross Interest	Source Tax	Exise Duty	Net Interest	Encashment	Closing Balance
01	BRAC Bank Limited, Kazir Dewri	1107305135719001	10,000,000	-	608,333	182,500	-	425,833	-	10,425,833
02	IFIC Bank Limited, Sk Mujib Road	0000410960200	10,000,000	-	600,000	120,000	18,000	462,000	10,462,000	-
03	IFIC Bank Limited, Khatunganj	8768410960200	10,000,000	-	600,000	30,000	-	570,000	-	10,570,000
04	Standard Bank Limited, Agrabad	00755030969	10,000,000	-	600,000	120,000	18,000	462,000	10,462,000	-
05	Union Bank Limited, Khatunganj	0102060013431	10,000,000	-	600,000	120,000	3,000	477,000	-	10,477,000
06	NRBC Bank Limited, OR Nizam Road	01187420000173	10,000,000	-	600,000	120,000	18,000	462,000	10,462,000	-
07	Bangladesh Commerce Bank, Dewanhat Br.	01233002708	-	5,000,000	162,500	16,250	3,000	143,250	-	5,143,250
08	Social Islami Bank, CEPZ Br.	530532000033	-	5,000,000	165,622	16,562	6,000	143,059	5,143,059	0
09	Global Islami Bank, Mehdiabag Br.	1240000038819	-	10,000,000	-	-	-	-	-	10,000,000
Sub Total			60,000,000	20,000,000	3,936,455	725,313	66,000	3,145,143	36,529,059	46,616,083
Grand Total			1,950,956,472	180,706,630	115,027,171	19,207,898	1,067,000	94,752,274	193,855,609	2,032,559,765

CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
SCHEDULE OF FDR ACCRUED INTEREST
FOR THE YEAR ENDED 30 JUNE 2023

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	04/08/2023	84	12	14,459,550	8.50%	282,853	28,285	254,567
02	AB Bank Limited	CDA Avenue	3654536	20/09/2022	284	12	6,738,449	7.50%	393,230	39,323	353,907
03	AB Bank Limited	CDA Avenue	3654537	20/09/2022	284	12	7,863,109	7.50%	458,861	45,886	412,975
04	AB Bank Limited	CDA Avenue	3654538	20/09/2022	284	12	7,863,109	7.50%	458,861	45,886	412,975
06	AB Bank Limited	CDA Avenue	3714881	13/12/2022	200	12	10,477,000	7.50%	430,562	43,056	387,505
07	AB Bank Limited	Jubilee Road	3556804	05/04/2023	87	6	14,545,608	8.50%	294,698	29,470	265,228
08	AB Bank Limited	Khatlungong	3458797/42/2016	13/04/2023	79	06	100,000,000	8.50%	1,839,726	183,973	1,655,753
09	AB Bank Limited	CDA Avenue	3718435	07/03/2022	363	12	10,865,000	7.50%	795,492	79,549	715,943
10	AB Bank Limited	Chawkbazar	3774039	26/02/2023	125	12	10,000,000	8.50%	291,096	29,110	261,986
11	Agrani Bank Limited	Asadgorj	200015000612	09/02/2023	142	12	30,085,588	7.25%	848,579	84,858	763,721
12	Agrani Bank Limited	Laidighi	200016971270	30/03/2023	93	12	41,092,483	7.00%	732,910	73,291	659,619
13	Al Arata Islami Bank Limited	Khatlungong	91330012966	13/12/2022	200	12	10,525,000	7.50%	432,534	43,253	389,281
14	Banladesh commerce Bank Limited	Khatlungong	2020101286	09/05/2023	53	06	5,884,644	8.75%	74,767	7,477	67,291
15	Banladesh commerce Bank Limited	Khatlungong	2020111287	05/09/2023	53	06	5,884,644	8.75%	74,767	7,477	67,291
16	Banladesh commerce Bank Limited	Chaktai	245337/01233002859	03/05/2023	118	12	10,706,630	8.50%	294,212	29,421	264,791
17	Banladesh commerce Bank Limited	Dewarhat	3018-01-0000166	04/09/2023	83	6	83,706,048	6.50%	193,288	19,329	173,959
18	Basic bank Limited	Dewarhat	10254	14/08/2022	321	12	14,818,338	7.30%	4,785,005	478,500	4,306,504
19	Banladesh Krishi Bank	Khatlungong	2931-033001029-6	16/03/2023	107	12	24,731,322	7.50%	317,112	31,711	285,401
20	Banladesh Krishi Bank	Sholasahar	2931-033000665	29/06/2023	2	12	90,451,878	7.50%	10,164	1,016	9,147
21	Banladesh Krishi Bank	Solashahar	2931-033000665	28/06/2023	3	12	25,996,566	7.50%	55,758	5,576	50,182
22	Banladesh Krishi Bank Limited	Chaktai	29020330009338	06/01/2023	30	12	41,695,600	7.50%	160,253	16,025	144,228
23	Banladesh Krishi Bank Limited	Chaktai	956-1	21/06/2023	10	12	8,367,346	7.50%	85,676	8,568	77,108
24	Banladesh Krishi Bank Limited	Chaktai	29020330010166	27/06/2023	4	12	8,367,346	7.50%	6,877	688	6,190
25	Banladesh Krishi Bank Limited	Chaktai	29020330010175	27/06/2023	4	12	8,367,346	7.50%	6,877	688	6,190
26	Banladesh Krishi Bank Limited	Chaktai	29020330010157	27/06/2023	4	12	7,170,301	7.50%	5,893	589	5,304
27	Exim Bank	CEPZ	1066705/0121002043847	04/09/2023	83	6	10,000,000	8.25%	187,603	18,760	168,842
28	First security Bank Limited	Jublee Road	10724600032265	18/06/2023	13	12	40,292,762	8.75%	125,570	12,557	113,013
29	First security Bank Limited	Jublee Road	01072460003226-3	18/06/2023	13	12	60,411,967	8.75%	188,270	18,827	169,443
30	First security Bank Limited	Kadamaili	2124600000067	08/02/2022	333	12	17,495,762	7.50%	1,197,142	119,714	1,077,427
31	First security Bank Limited	Kadamaili	2122460000115	08/09/2022	326	12	54,463,429	7.50%	3,648,304	364,830	3,283,473
32	First security Bank Limited	Khulshi	1560933/02762460000141	04/09/2023	83	12	10,000,000	8.50%	193,288	19,329	173,959
33	Global Islami Bank Limited	Nasirabad	124000063817/0096935	04/09/2023	83	6	10,000,000	8.75%	198,973	19,897	179,075
34	IFC Bank Limited	Khatlunganj	8768410960200	23/11/2022	220	12	10,000,000	7.25%	436,986	43,699	393,288
35	Janata Bank Limited	Wasa	495778	24/07/2022	342	6	39,350,993	6.00%	2,212,280	221,228	1,991,052
36	Janata Bank Limited	Wasa	849738	16/07/2022	350	12	129,796,070	6.00%	7,467,719	746,772	6,720,947
37	Janata Bank Limited	Wasa	255211	26/03/2023	96	12	14,174,570	7.00%	260,967	26,097	234,871
38	Janata Bank Limited	Wasa	1575	17/03/2023	106	12	21,435,214	7.00%	435,751	43,575	392,176
39	Janata Bank Limited	Wasa	1584	29/01/2023	153	12	9,646,426	7.00%	283,050	28,305	254,745
40	Janata Bank Limited	Wasa	708834	20/07/2022	346	12	28,985,851	6.00%	1,648,620	164,862	1,483,758
41	Janata Bank Limited	Wasa	708901	22/02/2023	129	12	84,463,078	7.00%	2,089,593	208,959	1,880,634
42	Janata Bank Limited	Mimi Super Market	3010258	27/03/2023	95	12	29,325,980	7.00%	534,295	53,430	480,866
43	Janata Bank Limited	Wasa	708881	30/03/2023	93	12	110,868,878	7.00%	1,977,415	197,741	1,779,673

CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
SCHEDULE OF FDR ACCRUED INTEREST
FOR THE YEAR ENDED 30 JUNE 2023

Depreciation Fund

Annexure-D

SL. No.	Bank Name	Branch	FDR No.	Opening Date	Days	Period/ Months	FDR Amount	Interest Rate	Gross Interest	Source Tax	Net Interest
44	Janata Bank Limited	Wasa	495770	18/03/2023	105	12	16,118,324	7.00%	324,574	32,457	292,117
45	National Bank Limited	Bhatiary	1107002899659	04/06/2023	86	6	7,004,470	8.50%	140,281	14,028	126,253
46	National Bank Limited	Bhatiary	1107002899910	04/06/2022	86	6	7,004,470	8.50%	140,281	14,028	126,253
47	National Bank Limited	Bhatiary	1107002899932	04/06/2022	86	6	7,004,470	8.50%	140,281	14,028	126,253
48	National Bank Limited	Cda Avenue	1122002679363	04/05/2023	87	6	17,423,002	8.50%	352,895	35,299	317,595
49	National Bank Limited	Cda Avenue	112200267482	13/04/2022	79	12	-	6.50%	-	-	-
50	National Bank Limited	Chawkbazar	1102002899947	04/06/2023	86	6	7,037,924	8.50%	140,951	14,095	126,856
51	National Bank Limited	Chawkbazar	1102002899939	04/06/2023	86	6	7,037,924	8.50%	140,951	14,095	126,856
52	National Bank Limited	Chawkbazar	1102002899926	04/06/2022	86	6	7,037,924	8.50%	140,951	14,095	126,856
53	NRB global Bank Limited	Agrabad Corp	124000014950	30/06/2023	1	3	41,982,313	8.75%	10,064	1,006	9,058
54	NRB global Bank Limited	Agrabad Corp	124000012079	30/06/2023	1	3	41,956,093	8.75%	10,058	1,006	9,052
55	NRB global Bank Limited	Agrabad Corp	124000003879	30/06/2023	1	3	33,539,460	8.75%	8,040	804	7,236
56	NRB global Bank Limited	Agrabad Corp	124000009546	30/06/2023	1	3	37,493,078	8.75%	8,988	899	8,089
57	NRB global Bank Limited	Agrabad Corp	124000014056	14/08/2022	321	12	34,142,188	7.50%	2,251,981	225,198	2,026,783
58	NRB global Bank Limited	Agrabad Corp	124000008941	30/09/2022	274	12	35,152,306	7.50%	1,979,123	197,912	1,781,211
59	NRB global Bank Limited	Patenga	0005209/203392242679	01/01/2023	181	12	10,000,000	7.50%	371,918	37,192	334,726
60	One Bank Limited	CDA Avenue	34410001515	19/03/2023	74	12	10,000,000	8.00%	162,192	16,219	145,973
61	Social Islami Bank Limited	Agrabad	10728351/0045320027746	04/09/2023	83	6	10,000,000	8.50%	193,288	19,329	173,959
62	Union Bank Limited	D.T Road	322060000014	06/01/2023	30	3	36,360,886	8.75%	261,500	26,150	235,350
63	Union Bank Limited	D.T Road	322060000712	30/01/2023	152	12	17,453,779	8.50%	617,816	61,782	556,034
64	Union Bank Limited	D.T Road	322060000183	11/08/2022	235	12	33,505,598	7.50%	1,617,907	161,791	1,456,117
65	Union Bank Limited	Khatlungoni	10206000047/10102060001437	24/01/2023	158	12	95,416,074	8.75%	3,614,047	361,405	3,252,642
66	Union Bank Limited	OR Nizam Road	892060000456/08920600000456	21/12/2022	192	12	10,000,000	7.50%	394,521	39,452	355,068
67	Union Bank Limited	Bahaddarhat	0249785/1062060000016	21/12/2022	192	12	10,000,000	7.50%	394,521	39,452	355,068
68	Union Bank Limited	Bahaddarhat	0274251/1062060000027	04/09/2023	83	6	10,000,000	8.75%	198,973	19,897	179,075
TOTAL							1,825,476,832		50,032,080	5,003,208	45,028,872

General Fund

SL. No.	Bank Name	Branch	FDR No.	Opening Date	Days	Period/ Months	FDR Amount	Interest Rate	Gross Interest	Deduction	Net Interest
01	Janata Bank Limited	Wasa	255526/619-5	30/03/2023	93	12	12,251,044	6.00%	187,290	18,729	168,561
02	Janata Bank Limited	Wasa	255527/620-7	28/03/2023	95	12	16,533,803	6.00%	258,199	25,820	232,379
Total							28,784,847		445,489	44,549	400,940
Grand Total							1,854,261,679		50,477,569	5,047,757	45,429,812

MRH DEY & CO.
CHARTERED ACCOUNTANTS

Chittagong Water Supply and Sewerage Authority (CWASA)
MONTH WISE BREAKUP OF WATER REVENUE
FOR THE YEAR ENDED 30 JUNE 2023

Annexure-E

Month	Private		Private Total	Government		Government Total	Loose Water	Month Total	VAT
	(Domestic)	(Non-Domestic)		(Domestic)	(Non-Domestic)				
July, 2022	101,725,719	20,685,578	122,411,297	12,580,694	6,608,489	19,189,183	382,700	141,983,180	21,041,325
August, 2022	109,612,548	22,970,384	132,582,932	13,308,663	6,359,172	19,667,835	575,400	152,826,167	22,664,480
September, 2022	110,260,229	22,880,062	133,140,291	13,357,957	6,561,311	19,919,268	431,900	153,491,459	22,775,924
October, 2022	147,068,062	26,375,226	173,443,288	16,949,448	7,019,071	23,968,519	675,100	198,086,907	29,382,209
November, 2022	143,909,796	25,533,873	169,443,669	17,728,973	6,498,239	24,227,212	541,000	194,211,881	28,884,606
December, 2022	142,246,169	25,078,714	167,324,883	17,678,712	5,368,851	23,047,563	406,900	190,779,346	28,507,413
January, 2023	142,060,765	25,648,187	167,708,952	17,867,060	6,185,333	24,052,393	491,400	192,252,745	28,709,967
February, 2023	140,802,516	25,905,628	166,708,144	17,778,112	6,454,414	24,232,526	611,000	191,551,670	28,592,581
march, 2023	136,170,229	23,844,091	160,014,320	16,108,135	5,895,766	22,003,901	804,300	182,822,521	27,266,082
April, 2023	136,891,222	24,074,069	160,965,291	17,381,194	5,411,940	22,793,134	957,200	184,715,625	27,527,535
May, 2023	138,368,134	24,109,647	162,477,781	17,343,883	4,745,269	22,089,152	1,513,000	186,079,933	27,653,268
June, 2023	139,997,506	23,784,617	163,782,123	17,461,089	4,855,915	22,317,004	973,100	187,072,227	27,897,445
Total	1,589,112,895	290,890,076	1,880,002,971	195,543,920	71,963,770	267,507,690	8,363,000	2,155,873,661	320,902,835

Particulars	Taka
Private	1,880,002,971
Government	267,507,690
Loose water Sale	8,363,000
Total	2,155,873,661

MRH DEY & CO.
CHARTERED ACCOUNTANTS

CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
COST SHEET
AS AT 30 JUNE 2023

		Annexure-F	
Particulars	Percentage	Amount in Taka	
		30 June 2023	30 June 2022
Direct Expenses			
Direct Wages	7.60%	<u>226,957,814</u>	<u>242,423,938</u>
Other Direct Expenses			
Chemicals	3.75%	112,020,363	84,499,333
Electricity	25.17%	751,196,406	650,523,542
		<u>863,216,769</u>	<u>735,022,875</u>
Prime cost		<u>1,090,174,584</u>	<u>977,446,813</u>
Add :Production Overhead			
Depreciation	34.33%	1,024,601,901	1,036,364,522
Repairs & Maintenance	1.86%	55,520,914	58,759,917
Other Indirect Expenses	1.23%	36,800,108	16,648,005
		<u>1,116,922,923</u>	<u>1,111,772,444</u>
Production Cost		<u>2,207,097,506</u>	<u>2,089,219,257</u>
Operating Expenses			
Administrative & General Expenses	13.55%	404,373,776	403,506,751
Cost of Goods Sold		<u>2,611,471,283</u>	<u>2,492,726,008</u>
Selling & Distribution Expenses			
Collection Expenses	1.73%	51,626,312	143,952,779
		<u>2,663,097,594</u>	<u>2,636,678,787</u>
Non Operating Expenses			
Financial Expenses	10.77%	321,456,436	185,703,177
Total Cost	100.00%	<u>2,984,554,030</u>	<u>2,822,381,964</u>

MRH DEY & CO.
CHARTERED ACCOUNTANTS

CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
SCHEDULE OF COST
FOR THE YEAR ENDED 30 JUNE 2023

Annexure-G

Particulars	Amount in Taka	WATER (GALLON)		
		Production	Distribution	Billed
Unit (Gallon)		45,492,216,000	45,492,216,000	30,222,192,000
Total Production cost	2,207,097,506			
Per Gallon		0.0485	0.0485	0.0730
Per Thousand Gallon		48.5159	48.5159	73.0290
Per Cubic Meter (Thousand Litre)		12.8166	12.8166	19.2922
Total Cost	2,984,554,030			
Per Gallon		0.0656	0.0656	0.0988
Per Thousand Gallon		65.6058	65.6058	98.7537
Per Cubic Meter (Thousand Litre)		17.3312	17.3312	26.0880