

CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
Auditors' Report and Audited Financial Statements

For the year ended June 30, 2024

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INDEPENDENT AUDITORS' 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, 2024, 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, 2024 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 60,791,185,309 at cost less accumulated depreciation as at June 30, 2024 (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 Auditors' 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 1,493,525,489, has been carried forward since long. However, CWASA authority did not provide adequate clarification or supporting documentation explaining the nature of said 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 64,223,000, of which Taka 27,800,056, 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, 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 which as exhibited as below:

a)

Name of Bank	Balance as per Bank Statement	Balance as per Bank Book	Reason
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 5231]	Nil	(89,798,828),	Cheques issued to the suppliers during the period from 2017 to 2021 and hold by the CWASA still now without adjustment.
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)-0100014594226]	4,168,349.76	(173,686,526)	Cheques issued to the suppliers during the period from 2020 to 2024 and hold by the CWASA still now without adjustment.
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100018094872]	398,236	(1,099,877)	Cheques issued to the suppliers during the period from 2016 and hold by the CWASA still now without adjustment.

At the time of drawing cheque in the name of individual suppliers CWASA debited the bank book without issuing cheque to the suppliers for presenting before their individual banks account. But unfortunately, such outstanding cheque matters were not settled or adjusted till now

4. Employee Benefits: Employees Benefit-Provision for Gratuity for Taka 69,422,673 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 69,422,673 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 1,841,392,654 out of which Taka 9,825,450 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.

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.

Auditors' 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 Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk 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 management.
- 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 Auditors' 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 Auditors' report. However, future events or conditions may cause the CWASA to cease to continue as a under historical cost convention.



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- 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 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: **09 JUN 2025**



Mr. Deys

MRH DEY & CO.

Chartered Accountants

Signed By: Sumon Chandra Dey, FCA

Enroll No. 1371

Partner

DVC: 2606091371 AS453986



MRH DEY & CO.
CHARTERED ACCOUNTANTS

CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2024

	Note(s)	Amount in Taka	
		30.06.2024	30.06.2023
ASSETS			
Non-Current Assets			
Property, Plant & Equipment	4.00	60,791,185,309	30,489,827,838
Capital Work-in-Progress	5.00	33,856,780,568	52,862,422,280
Total Non-Current Assets		94,647,965,878	83,352,250,118
Current Assets			
Reimbursable Expenses	6.00	297,794	301,627
Inventory	7.00	1,849,258	350,657
Investments	8.00	2,184,305,258	2,032,559,765
Accounts Receivable	9.00	1,716,344,644	1,381,046,335
Other Receivable	10.00	50,433,606	45,429,812
Advance, Deposits & Pre-payments	11.00	2,741,364,958	2,642,806,042
Cash & Cash Equivalents	12.00	3,454,056,320	1,078,146,312
Total Current Assets		10,148,651,839	7,180,640,550
Total Assets		104,796,617,717	90,532,890,668
Equity And Liabilities			
Equity			
Capital Fund	13.00	36,591,408,012	25,625,413,689
Revaluation Reserve	14.00	45,753,399	45,753,399
Retained Earnings	15.00	(6,514,422,877)	(6,333,795,397)
Total Equity		30,122,738,534	19,337,371,691
Non Current Liabilities			
Long Term Liabilities	16.00	66,689,750,555	65,367,107,301
Total Non Current Liabilities		66,689,750,555	65,367,107,301
Current Liabilities			
Accounts Payable	17.00	1,841,392,654	16,040,411
Creditors for Expenses	18.00	5,117,226,712	4,900,796,517
Creditors for other finance	19.00	1,025,509,261	911,574,747
Total Current Liabilities		7,984,128,628	5,828,411,675
Total Liabilities		74,673,879,183	71,195,518,976
Total Equity And Liabilities		104,796,617,717	90,532,890,668

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


Deputy Managing Director (Finance)
শারমিন আক্তার
(উপসচিব)

উপব্যবস্থাপনা পরিচালক (সহকারী)
চট্টগ্রাম ওয়াসা, চট্টগ্রাম।
Signed in terms of our annexed report of same date


Managing Director
Engr. Salim Md. Jane Alam
Managing Director
Chattoogram WSA, Chattoogram.

Chattoogram,

09 JUN 2023




MRH DEY & CO.

Chartered Accountants
Signed By: Sumon Chandra Dey FCA
Enrollment No: 1371
Designation: Partner

DVC: 2606091371AS453986

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, 2024

	Note(s)	Amount in Taka	
		2023-2024	2022-2023
Revenue	20.00	2,463,767,190	2,281,127,428
Other Income	21.00	147,089,081	166,710,422
Financial Income	22.00	282,649,111	181,303,840
Total Income-A		2,893,505,382	2,629,141,690
Operating Expenses	23.00	(2,334,826,161)	(2,207,097,506)
Administrative Expenses	24.00	(446,355,105)	(404,373,776)
Collection expenses	25.00	(84,006,908)	(51,626,312)
Financial Expenses	26.00	(196,670,237)	(321,456,435)
Total Expenses-B		(3,061,858,411)	(2,984,554,030)
Profit/(Loss) before Taxation (A-B)		(168,353,029)	(355,412,340)
Income Tax @ 0.6% on Gross Receipts		(17,361,032)	(15,774,850)
Net Profit After Taxation		(185,714,062)	(371,187,190)

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


Deputy Managing Director (Finance)
(উপসচিব)
উপব্যবস্থাপনা পরিচালক (অর্থ)
চট্টগ্রাম ওয়াসা, চট্টগ্রাম


Managing Director
Engr. Salim Md. Jane Alam
Managing Director
Chattogram WASA, Chattogram.

Chattogram,

09 JUN 2025




MRH DEY & CO.
Chartered Accountants
Signed By: Sumon Chandra Dey FCA
Enrollment No: 1371
Designation: Partner

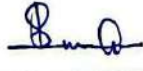
DVC: 2606091371AS453986

CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2024

	Amount in Taka			
	Capital Fund	Revaluation Reserve	Retained Earnings	Total
Unadjusted Opening Balance as at July 01, 2023	25,625,413,690	45,753,399	(6,333,795,397)	19,337,371,691
Prior year Adjustment	-	-	8,086,582	8,086,582
Adjusted Opening Balance	25,625,413,690	45,753,399	(6,325,708,815)	19,345,458,273
Net Income/(Loss) after Tax for the year	-	-	(185,714,062)	(185,714,062)
Less: Dividend Paid to GOB	-	-	(3,000,000)	(3,000,000)
Grant Received from Government and Others	10,965,994,322	-	-	10,965,994,322
Balance as at June 30, 2024	36,591,408,012	45,753,399	(6,514,422,877)	30,122,738,534
Unadjusted Opening 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)
Adjusted Opening Balance	18,652,421,558	45,753,399	(5,962,608,207)	12,735,566,750
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	25,625,413,690	45,753,399	(6,333,795,397)	19,337,371,691

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


Deputy Managing Director (Finance)
শারমিন্দা চাকলাদার
(উপসচিব)
উপব্যবস্থাপনা পরিচালক (অর্থ)
চট্টগ্রাম ওয়াসা চেম্বার


Managing Director
Engr. Salim Md. Jane Alam
Managing Director
Chattoogram WASA, Chattoogram.



**MRH DEY & CO.
CHARTERED ACCOUNTANTS**

CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2024**

	Amount in Taka	
	2023-2024	2022-2023
A. Cash Flows from Operating Activities		
Net Income/ (Loss) after Tax for the year	(185,714,062)	(371,187,190)
Adjustment		
Depreciation	1,135,136,038	1,205,414,001
Property, Plant & Equipment	(742,201)	-
Capital Work-in-Progress (Bhandaljuri Project)	51,430	-
Prior Year Adjustment	8,086,582	(11,302,851)
	956,817,787	822,923,960
Increase/ (Decrease) In Current Assets		
Inventory	(1,498,601)	-
Reimbursable Expenses	3,833	(3,833)
Accounts Receivable	(335,298,309)	(271,066,588)
Other Receivable	(5,003,795)	(7,692,425)
Advance, Deposits and Prepayments	(98,558,916)	(44,874,798)
	(440,355,788)	(323,637,644)
Increase/ (Decrease) In Current Liabilities		
Accounts Payable	1,825,352,243	(946,155,826)
Creditors for Expenses	216,430,195	345,651,381
Creditors for Other Finance	113,934,514	(159,305,113)
	2,155,716,952	(759,809,557)
Net Cash Provided/ (Used by) Operating Activities	2,672,178,953	(260,523,241)
B. Cash Flows from Investing Activities		
Investment in FDR	(85,000,000)	(180,706,630)
Interest Re-Invested in FDR (Net)	(143,224,770)	(94,752,274)
Sales Proceeds of Investment	76,479,277	193,855,609
Addition to Property Plant & Equipment (Net)	-	(75,189,169)
Capital Work in Progress	(12,430,161,030)	(11,009,483,632)
Net cash Provided by / (Used in) Investing Activities	(12,581,906,522)	(11,166,276,096)
C. Cash Flows from Financing Activities		
Capital Grant Received During the Year	10,965,994,323	6,972,992,132
Dividend Paid to GOB	(3,000,000)	-
Long Term Liabilities	1,322,643,254	4,315,501,761
Net Cash Provided by Financing Activities	12,285,637,578	11,288,493,893
D. Net Increase/(decrease) in Cash & Cash Equivalents (A+B+C)	2,375,910,008	(138,305,444)
E. Cash & Cash Equivalent at beginning of the year	1,078,146,312	1,216,451,758
F. Cash & Cash Equivalent at end of the year (D+E)	3,454,056,320	1,078,146,312

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


Deputy Managing Director (Finance)
(উপসচিব)
উপব্যবস্থাপনা পরিচালক (অর্থ)
চট্টগ্রাম ওয়াসা, চট্টগ্রাম।




Managing Director
Engr. Salim Md. Jane Alam
Managing Director
Chattogram WASA, Chattogram.

CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
NOTES TO THE FINANCIAL STATEMENTS
AS AT AND FOR THE YEAR ENDED JUNE 30, 2024

1.00 GENERAL

1.01 General Status

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

2.00 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

2.01 Statement of Compliance

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

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, 2024;
- (b) A Statement of Profit or Loss and other Comprehensive Income for the year ended June 30, 2024;
- (c) A Statement of Changes in Equity for the year ended June 30, 2024;
- (d) A Statement of Cash Flows for the year ended June 30, 2024;
- (e) Notes, comprising a summary of significant accounting policies and other explanatory information.

2.03 Reporting Period

This financial statements of the organization covers a period of twelve months from July 01, 2023 to June 30, 2024.

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, 2023 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.

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 **08 JUN 2025**

3.00 SIGNIFICANT ACCOUNTING POLICES

3.01 Principal Accounting Policies

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



MRH DEY & CO.
CHARTERED ACCOUNTANTS

3.02 Property, Plant & Equipment (PPE)

3.02.01 A. Recognition and Measurement

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

3.02.02 B. Depreciation and Amortization

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



MRH DEY & CO.
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 2024 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 163 Income Tax ACT 2023 the entity has to pay minimum Tax at 0.60% on the gross receipts as it is incurred loss.



Note(s)	Amount in Taka		
	30.06.2024	30.06.2023	
4.00 Property, Plant & Equipment			
Cost :			
Opening Balance	40,642,597,554	40,567,408,385	
Add: Addition During the year	31,435,751,309	75,189,169	
	72,078,348,863	40,642,597,554	
Add: Adjustment During the year	742,201	-	
Total (A)	72,079,091,064	40,642,597,554	
Accumulated Depreciation			
Opening Balance	10,152,769,716	8,947,355,715	
Add: Charged During the year	1,135,136,038	1,205,414,001	
	11,287,905,754	10,152,769,716	
Less: Adjustment (Disposal)	-	-	
Total (B)	11,287,905,754	10,152,769,716	
Written Down Value (A-B)	60,791,185,309	30,489,827,838	
A schedule of property, plant & equipment has been given in Annexure-A			
5.00 Capital Work-in-Progress			
Bhandaljuri Project	5.01	14,700,282,180	12,427,341,127
CWSISP	5.02	-	61,995,935
Karnafully Water Supply Project - 2	5.03	-	31,160,531,917
Non-Project (Revenue)	5.04	-	-
PESSCM-1	5.05	19,018,614,501	9,074,669,413
Modhunaghat Water Supply Project	5.06	47,878	47,878
Consultancy Fee (Wash)	5.07	137,836,009	137,836,009
		33,856,780,568	52,862,422,280
A Summary of Capital Work-in-Progress has been given in Annexure-B			
5.01 Bhandaljuri Project			
Opening Balance		12,427,341,127	10,938,402,254
Add: Addition during the year		2,272,992,483	1,488,938,873
		14,700,333,610	12,427,341,127
Less: Adjustment during the year		51,430	-
Closing Balance		14,700,282,180	12,427,341,127
5.02 CWSISP			
Opening Balance		61,995,935	-
Add: Addition during the year		-	61,995,935
		61,995,935	61,995,935
Less: Capitalization during the year		61,995,935	-
Closing Balance		-	61,995,935
5.03 Karnafully Water Supply Project - 2			
Opening Balance		31,160,531,918	26,058,768,578
Add: Addition during the year		75,610,515	5,101,763,339
		31,236,142,432	31,160,531,917
Less: Capitalization during the year		31,236,142,432	-
Closing Balance		-	31,160,531,917
5.04 Non-Project (Revenue)			
Opening Balance		-	-
Add: Addition during the year		137,612,946	-
		137,612,946	-
Less: Capitalization during the year		137,612,946	-
Closing Balance		-	-
5.05 PESSCM-1			
Opening Balance		9,074,669,414	4,855,767,814
Add: Addition during the year		9,943,945,087	4,218,901,599
		19,018,614,501	9,074,669,413
Less: Capitalization during the year		-	-
Closing Balance		19,018,614,501	9,074,669,413
5.06 Modhunaghat Water Supply Project			
Opening Balance		47,878	-
Add: Addition during the year		-	47,878
		47,878	47,878
Less: Capitalization during the year		-	-
Closing Balance		47,878	47,878



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	Note(s)	Amount in Taka	
		30.06.2024	30.06.2023
5.07 Consultancy Fee (Wash)			
Opening Balance		137,836,009	-
Add: Addition during the year		-	137,836,009
		<u>137,836,009</u>	<u>137,836,009</u>
Less: Capitalization during the year		-	-
Closing Balance		<u>137,836,009</u>	<u>137,836,009</u>
6.00 Reimbursable Expenses			
Opening Balance		301,627	297,794
Add: Addition during the year		38,602	5,835
		<u>340,229</u>	<u>303,629</u>
Less: Capitalization during the year		42,435	2,002
Closing Balance		<u>297,794</u>	<u>301,627</u>
7.00 Inventories			
1st Phase	7.01	1,694,700	196,100
Pani Project	7.02	154,557	154,557
		<u>1,849,258</u>	<u>350,657</u>
7.01 1st Phase			
Opening Balance		196,100	196,100
Add: Purchased during the year		1,498,600	1,349,801
		<u>1,694,700</u>	<u>1,545,901</u>
Less: Consumption during the year		-	1,349,801
Closing Balance		<u>1,694,700</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)		2,184,305,258	2,032,559,765
		<u>2,184,305,258</u>	<u>2,032,559,765</u>
Details have been shown in "Annexure - C"			
9.00 Accounts Receivable			
Opening Balance		1,381,046,335	1,109,979,746
Add: Bill accured during the year		2,365,397,212	2,182,476,401
		<u>3,746,443,547</u>	<u>3,292,456,147</u>
Less: Collection during the year		(2,030,098,902)	(1,911,409,813)
		<u>1,716,344,644</u>	<u>1,381,046,335</u>
10.00 Other Receivables			
Interest on FDR		50,433,606	45,429,812
		<u>50,433,606</u>	<u>45,429,812</u>
Details have been shown in "Annexure - D"			
11.00 Advances, Deposits & Prepayments			
Advance to Projects	11.01	1,493,525,489	1,495,521,798
Advance to Suppliers	11.02	64,223,000	27,800,056
Advance Against LC	11.03	33,986,955	33,986,955
Advance Income Tax	11.04	1,045,252,137	919,131,706
Advance to Staff	11.05	34,641,903	108,869,882
Loan to Employees	11.06	62,666,098	48,854,983
Other Advances	11.07	7,069,375	8,640,663
		<u>2,741,364,958</u>	<u>2,642,806,042</u>



Note(s)	Amount in Taka	
	30.06.2024	30.06.2023
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	100,673,818	101,410,474
Commissioner of custom (CD VAT)-CWSISP	103,030,784	103,030,784
Commissioner of custom (CD VAT)-KWSP-2	674,185,892	675,445,545
Commissioner of custom (Govt. Duty)	519,571,764	519,571,764
Deposit and prepayments (2nd phase)	29,620	29,620
	1,493,525,489	1,495,521,798
11.02 Advance to Suppliers		
Advance to Suppliers (1st phase)	61,249,736	24,826,792
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
	64,223,000	27,800,056
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	155,850,363	138,420,074
AIT for imported materials and vehicles	806,254,292	735,979,666
Advance Income Tax against FDR	83,147,481	44,731,966
	1,045,252,137	919,131,706
11.05 Advance to Staff		
Advance to staff (BJWSP)	152,475	172,577
Advance to staff (1st phase)	11,546,059	11,773,182
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	9,636	82,642
Advance to staff (KWSP-2)	20,211,769	94,119,517
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 Nurul Islam	5,000	5,000
	34,641,904	108,869,882
11.06 Loan to Employees		
Vehicle loan	472,032	1,211,535
Computer loan	1,604,876	1,176,129
House Building loan	60,589,190	46,467,319
	62,666,098	48,854,983
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
Prepaid Overtime	1,567,440	3,138,728
Advance for Flood affected people	15,725	15,725
Materials and goods in transit	2,730,804	2,730,804
	7,069,375	8,640,663



Note(s)	Amount in Taka	
	30.06.2024	30.06.2023
12.00 Cash & Cash Equivalents		
Cash in Hand		
Cash at Banks	12.01 3,454,056,320	1,078,146,312
	<u>3,454,056,320</u>	<u>1,078,146,312</u>

12.01 Cash at Banks

AB Bank Limited, Andarkilla Branch, [A/C No-(STD)- 4125795314430]	2,964,616	3,066,979
Agrani Bank Limited, Laldighi Branch, [A/C No-(STD)- 0200006251274]	34,289,076	11,233,728
Agrani Bank Limited, Laldighi Branch, [A/C No-(STD)-0200000813218]	1,168,315	1,137,879
Al Arafah Islami Bank Limited, Jubilee Road Branch, [A/C No-(STD)- 0181220005718]	6,669,971	5,348,050
Bangladesh Commerce Bank Limited, Agrabad Branch, [A/C No-(STD)- 00632000041]	2,713,737	2,514,293
Basic Bank Limited, Agrabad Branch, [A/C No-(CD)-0816-01-0000814]	428,865,203	339,092,073
Basic Bank Limited, Agrabad Branch, [A/C No-(STD)- 0816-01-0000396]	12,019,326	11,648,311
Basic Bank Limited, Agrabad Branch, [A/C No-(STD)- 0816-01-0000492]	26,477,825	90,375,114
Basic Bank Limited, Agrabad Branch, [A/C No-(STD)- 0816-01-0000648]	3,271,405	2,362,949
Basic Bank Limited, Agrabad Branch, [A/C No-(STD)- 0816-01-0000680]	(69,288)	(69,824)
Brac Bank Limited, Agrabad Branch, [A/C No-(STD)- 2059123260001]	1,970,266,888	
Dhaka Bank Limited, CDA Avenue Branch, [A/C No-(STD)- 0201500001784]	1,658,632	2,478,541
Dutch Bangla Bank Limited, O R Nizam Road, [A/C No-(STD)- 1291200004115]	1,006,001	-
Eastern Bank Limited, Agrabad Branch, [A/C No-(STD)- 0011221142800]	42,157,484	76,510,753
Eastern Bank Limited, Agrabad Branch, [A/C No-(STD)- 0011141094946]	532,652	715,938
First Security Islami Bank Limited, Probortak Branch, [A/C No-(STD)-011913100002653]	5,147,038	1,834,469
Global Islami Bank Limited, Jubilee Road Branch, [A/C No-(STD)- 1130000000990]	872,454	793,596
Islami Bank Bangladesh Limited, Andarkilla Branch, [A/C No-(STD)- 20501240900012914]	9,130,216	2,761,092
Janata Bank Limited, Wasa Bjwsp, [A/C No-(STD)- 0100229639191]	330,428,025	88,980,779
Janata Bank Limited, City Corporation Branch, [A/C No-(STD)- 0100020852920]	3,499,338	1,485,478
Janata Bank Limited, City Corporation Branch, [A/C No-(STD)- 0100237962120]	-	(29,209,492)
Janata Bank Limited, Dewanhat Corporate Branch, [A/C No-(STD)- 0100019550936]	3,949,281	4,327,108
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100024101724]	10,016	9,711
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100014542277]	111,793,089	83,140,544
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100014542501]	48,598	50,181
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100014542595]	6,095,195	8,854,517
Janata Bank Limited, Firingi bazar Branch, [A/C No-(STD)- 0100022462649]	2,852,295	4,040,480
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100014542650]	27,832,872	13,815,683
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100014542692]	10,111,610	2,805,329
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100014543117]	20,630,563	23,078,279
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100014543222]	3,645,336	18,436,988
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100219043834]	53,546,476	24,495,612
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100014543915]	21,200,458	13,769,674
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100014543921]	1,045	1,735
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100014543966]	319,028	15,716,477
Janata Bank Limited, Sadharon Bima Branch, [A/C No-(STD)- 0100005344004]	417	405
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100007425915]	115,938	113,019
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100204697510]	260,639,712	7,715,413
Janata Bank Limited, Kodomtali Branch, [A/C No-(STD)- 0100029887670]	1,044,645	823,358
Janata Bank Limited, Muradpur Branch, [A/C No-(STD)- 0100020247899]	7,271,220	6,712,501
Janata Bank Limited, Laldighi Branch, [A/C No-(STD)- 010001208017]	390,083	381,539
Janata Bank Limited, Sadarghat Branch, [A/C No-(STD)- 0100034968602]	6,348,775	3,171,306
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100041318869]	2,702,513	2,694,049
Janata Bank Limited, Kajir Dewri Branch, [A/C No-(STD)- 0100021266081]	3,375,367	3,272,584
Janata Bank Limited, Colonelhat Branch, [A/C No-(STD)- 0100036819507]	1,615,556	1,063,636
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100014469821]	62,811,700	40,439,783
Janata Bank Limited, Kalurghat Branch, [A/C No-(STD)- 0100021756274]	3,125	3,587
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100014543729]	5,061,728	8,343,258
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100014543788]	1,471,013	23,322,602
Janata Bank Limited, Pahartali Branch, [A/C No-(STD)- 0100022176433]	1,516,094	2,893,687
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100014542463]	53,209	54,752
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100014542544]	502,634	499,468
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)-0100014542749]	-	649
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100014542820]	36,338,895	73,413,558
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100014543028]	13,081,562	13,066,222
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100014543052]	274,315	274,353
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100014543150]	215,691	29,957
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100014543699]	-	678
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100014593777]	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- 0100202848782]	397,363	398,375



Note(s)	Amount in Taka	
	30.06.2024	30.06.2023

Mercantile Bank Limited, Agrabad Branch, [A/C No-(STD)- 110413111128397]	5,133,778	5,001,229
Midland Bank Limited Limited, CDA Avenue Branch, [A/C No-(STD)- 00171090001304]	452,429	317,717
Mutual Trust Bank Limited, Muradpur Branch, [A/C No-(STD)- 860320000395]	170,530	144,360
National Bank Limited, Chawkbazar Branch, [A/C No-(STD)- 1102002243352]	3,814,916	4,342,266
NRB Bank Limited, O.R. Nizam Road Branch, [A/C No-(STD)- 2021030062513]	888,741	93,710
NRB Bank Limited, O.R. Nizam Road Branch, [A/C No-(STD)- 2022050053827]	4,101,789	5,446,693
NCC Bank Limited, Halihsahar Branch, [A/C No-(STD)- 00300315000123]	1,060,412	727,400
One Bank Limited, Chandgaon Branch, [A/C No-(STD)- 0583000000639]	6,677,321	5,773,885
One Bank Limited, Jubilee Road Branch, [A/C No-(STD)- 0235193248006]	7,262,163	7,121,943
Premier Bank Limited, O.R. Nizam Branch, [A/C No-(STD)- 012313100000685]	443	1,735
Pubali Bank Limited, Mehedibag Branch, [A/C No-(STD)- 0971102000286]	1,604,771	1,552,784
Shahjalal Islami Bank Limited, Agrabad Branch, [A/C No-(STD)- 300113100001164]	3,503,326	2,488,779
Social Islami Bank Limited, Halihsahar Branch, [A/C No-(STD)- 0191360000681]	17,256,226	19,845,223
Sonali Bank Limited, Laldighi Branch, [A/C No-(STD)- 1009036000467]	827,016	816,300
Sonali Bank Limited, Agrabad Branch, [A/C No-(STD)- 0801136000815]	74,499	74,396
South East Bank Limited, Momin Road Branch, [A/C No-(STD)- 004713100000337]	3,556,354	3,073,816
Standard Bank Limited, Agrabad Branch, [A/C No-(STD)- 00736001495]	3,554,828	3,204,819
United Commercial Bank Limited, Dampara Branch, [A/C No-(STD)- 1011301000000168]	8,583,950	10,925,518
Union Bank Limited, Laldighi, [A/C No-(STD)- 0611210000642]	15,920,354	17,819,871
Janata Bank Limited, Wasa Corporate Branch [A/C No-(STD)- 0100014594226](CD-02)	(173,686,526)	21,295,830
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100018094872](STD-48/6)	(1,099,877)	(1,106,650)
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100014510855]	(14,805)	(14,806)
Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100231107163]	48,054,597	36,660,142
Surcharge Accounts(Note-12.01.1)	35,801,590	8,026,415
Sub Total (A+B)	3,454,056,320	1,078,146,312

12.01.1 Surcharge Accounts

Janata Bank Limited, Wasa Corporate Branch, [A/C No-(STD)- 0100240303692]	33,967,998	8,026,415
AB Bank Limited, Andarkilla Branch, [A/C No- 30050]	25,694	-
Al Arafah Islami Bank Limited, Jubilee Road Branch, [A/C No- 2952]	65,265	-
Basic Bank Limited, Agrabad Branch, [A/C No- 0905]	19,196	-
Bangladesh Commerce Bank Limited, Agrabad Branch, [A/C No-0107]	45,106	-
Dhaka Bank Limited, CDA Avenue Branch, [A/C No-2498]	11,468	-
First Security Bank Limited, Probortak Branch, [A/C No-2678]	68,425	-
Global Islami Bank Limited, Jubilee Road Branch, [A/C No-8827]	7,251	-
Islami Bank Bangladesh Limited, Andarkilla Branch, [A/C No-4512]	65,501	-
Mercantile Bank Limited, Agrabad Branch, [A/C No-4261]	60,306	-
Midland Bank Limited Limited, CDA Avenue Branch, [A/C No-2483]	1,057	-
Mutual Trust Bank Limited, Muradpur Branch, [A/C No-4247]	507	-
National Bank Limited, Chawkbazar Branch, [A/C No-9238]	56,397	-
NCC Bank Limited, Halihsahar Branch, [A/C No-0141]	112,573	-
NRB Bank Limited, O.R. Nizam Road Branch, [A/C No-3301]	136	-
One Bank Limited, Chandgaon Branch, [A/C No-1735]	213	-
Pubali Bank Limited, Mehedibag Branch, [A/C No-0823]	12,628	-
Shahjalal Islami Bank Limited, Agrabad Branch, [A/C No-1235]	130,704	-
Social Islami Bank Limited, Halihsahar Branch, [A/C No-2183]	590,517	-
South East Bank Limited, Momin Road Branch, [A/C No-0569]	51,228	-
Standard Bank Limited, Agrabad Branch, [A/C No-1555]	116,606	-
United Commercial Bank Limited, Dampara Branch, [A/C No-0228]	177,911	-
Union Bank Limited, Laldighi, [A/C No-1171]	214,902	-
	35,801,590	8,026,415

13.00 CAPITAL FUND

Grant	13.01	35,730,745,683	24,764,751,360
Equity	13.02	860,662,329	860,662,329
		36,591,408,012	25,625,413,689
13.01 Grant			
Opening Balance		24,764,751,360	17,791,759,229
Received During the year		11,355,552,756	6,973,000,000
		36,120,304,116	24,764,759,229
Payment During the year		389,558,433	7,868
Closing Balance		35,730,745,683	24,764,751,360



Note(s)	Amount in Taka	
	30.06.2024	30.06.2023
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	6,759,491,297
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	19,577,849,943	9,473,725,620
Fund Receive from Govt.	5,948,670,000	5,086,800,000
Reimbursable Loan Sewer Feasibility	2,700,000	2,700,000
Unaccounted of Water Mnge. Prog.	5,329,000	5,329,000
	35,730,745,683	24,764,751,360
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	(6,333,795,397)	(5,951,305,357)
Prior year Adjustment	15.01 8,086,582	(11,302,851)
Adjusted Opening Balance	(6,325,708,815)	(5,962,608,207)
Net Income/(Loss) after Tax for the year	(185,714,062)	(371,187,190)
Less: Dividend Paid to GOB	(3,000,000)	-
Closing Balance	(6,514,422,877)	(6,333,795,397)
15.01 PRIOR YEAR ADJUSTMENT		
Depreciation Adjustments	742,201	-
Encashment Adjustment	77,148	96,679
Ex. Deduct House Rent	373,716	-
Extra Payment Deduction Salary	1,078,088	357,224
House Rent Deduction	-	22,121
Night Allowances	22,151	75,855
Overtime Salary	-	3,704
Overtime Adjustment	5,709,777	(5,635,778)
Staff Welfare Fund	-	810
Provident Fund Adjustment	55,470	(5,001,508)
Washing Allowance	26,471	24,517
Water Tax	1,560	10,165
Sheikh Hasina W.T.P	-	(1,256,640)
	8,086,582	(11,302,851)



16.00 LONG TERM LIABILITIES

Note(s)	Amount in Taka	
	30.06.2024	30.06.2023
1st Interim Water Supply & Rehalitation Project (IWSRP)-GOB	16.01 218,878,000	228,827,000
3rd Interim Water Supply & Rehalitation Project (IWSRP)-GOB	16.02 414,328,640	433,161,760
Karnafully Project, Donor-JBIC,FC (Japan Bank for International Corp.)	16.03 9,407,635,755	9,590,995,755
Karnafully Water Supply Project (GOB)	16.04 8,105,191,000	8,105,191,000
Karnafully Water Supply Project (KWSP) - 2	16.05 24,770,042,856	24,770,042,856
Chattoqram 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 9,982,312,668	8,618,610,027
Fund Received From Water Project	16.08 138,080,736	108,841,463
Fund Payable to Government for Land Acquisition (Bhandaljuri Project)	141,843,460	-
	66,689,750,555	65,367,107,301
16.01 1st Interim Water Supply & Rehalitation Project (IWSRP)-(GOB)		
Opening Balance	228,827,000	238,776,000
Add: Loan Received During the year	-	-
	228,827,000	238,776,000
Less: Payment During the year	9,949,000	9,949,000
Closing Balance	218,878,000	228,827,000
16.02 3rd Interim Water Supply & Rehalitation Project (IWSRP)-(GOB)		
Opening Balance	433,161,760	451,994,880
Add: Loan Received During the year	-	-
	433,161,760	451,994,880
Less: Payment During the year	18,833,120	18,833,120
Closing Balance	414,328,640	433,161,760
16.03 Karnafully Project (JBIC)		
Opening Balance	9,590,995,755	9,774,355,755
Add: Loan Received During the year	-	-
	9,590,995,755	9,774,355,755
Less: Payment During the year	183,360,000	183,360,000
Closing Balance	9,407,635,755	9,590,995,755
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 Karnafully Water Supply Project (KWSP) - 2		
Opening Balance	24,770,042,856	21,071,819,625
Add: Loan Received During the year	-	3,698,223,230
	24,770,042,856	24,770,042,856
Less: Payment During the year	-	-
Closing Balance	24,770,042,856	24,770,042,856
16.06 Chattoqram Water Supply & Improvement Sanitation Project, (CWSISP Fund Receive From FC)		
Opening Balance	13,511,437,440	13,511,437,440
Add: Loan Received During the year	-	-
	13,511,437,440	13,511,437,440
Less: Payment During the year	-	-
Closing Balance	13,511,437,440	13,511,437,440
16.07 Fund Received From Korea EDFC Loan (Vandaljuri Project)		
Opening Balance	8,618,610,027	7,898,030,840
Add: Loan Received During the year	1,363,702,640	720,579,187
	9,982,312,668	8,618,610,027
Less: Payment During the year	-	-
Closing Balance	9,982,312,668	8,618,610,027
16.08 Fund Received From Water Project		
Opening Balance	108,841,463	-
Add: Loan Received During the year	29,239,273	108,841,463
	138,080,736	108,841,463
Less: Payment During the year	-	-
Closing Balance	138,080,736	108,841,463



17.00 Accounts Payable

Note(s)	Amount in Taka	
	30.06.2024	30.06.2023
1st Phase(1st Project)	57,320	98,792
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	286,359	337,789
Accounts Payable 1524 (PESSCM)	1,830,990,875	(4)
Salary & Allowance Payable	232,650	5,778,384
	1,841,392,654	16,040,411

18.00 Creditors for Expenses

Accrued Interest EDFC Loan Foreign	3,856,597	3,856,597
Accrued Interest on 1st IWSRP	315,221,658	315,420,639
Accrued Interest on 3rd interim	174,707,016	175,083,679
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	965,349,063	893,838,663
Accrued Interest on KWSP (GOB)	891,362,430	891,362,430
Accrued Interest on KWSP -2	422,411,775	419,703,775
Accrued Interest on CWSISP	250,946,324	135,114,374
Accumulated Debt On Interest (CWSISP, W.B)	707,447,490	707,447,490
Audit Fee	27,250	10,000
Advance From Govt Organization BhandalJhuri	10,559,650	-
Deduct From Salary	(1,313)	-
Employee Provident Fund	4,488,832	4,414,620
External Audit Fee	747,500	747,500
Insurance Payable	304,798	304,799
Group Insurance Demand	(116,850)	340,000
Gas Payable	1,080	-
Income Tax Payable	88,654,384	71,291,098
Misc. Payable	9,363,006	9,363,006
Salary & Allowance Payable (PESSCM)	(310,866)	1,000
Salary & Allowance Payable (Bhandal Juri)	(309,793)	10,693
Salary & Allowance Payable (KWSP-2)	1,438,781	1,438,782
Other Fine	390,777	360,239
Adjustment of Fixed Assets	11,900	11,900
Income Tax Consultant Payable	2,502	2,502
	5,117,226,712	4,900,796,517

19.00 Creditors for Other Finance

Advance Received Against Deposit Works	97,711,803	93,333,008
AIT at Source	(1,953)	(91)
Customers Security Deposits	128,039,355	120,929,355
Customers Security Deposits	172,136,969	144,034,100
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)	(2,642)	(5,207)
Income Tax Deduction from Contractors & Suppliers EWSRP	544,797	544,797
Income Tax Deduction from Contractors (Non Project)	6,253,421	6,375,129
Income Tax Deposit Work	-	(5,905)
Income Tax From Contractors & Suppliers (CWSISP)	3,128,172	3,128,172
Income Tax Deducton from 1512	(386,721)	(386,721)
Income Tax Deduction from 1526	17,120,272	1,686,410
Income Tax Payable 1521	675	-
Lease of Street Hydrant	24,217	24,217
Security Deduction from Contractors & Suppliers (CWSISP)	6,992,582	6,992,582



MRH DEY & CO.
CHARTERED ACCOUNTANTS

Note(s)	Amount in Taka	
	30.06.2024	30.06.2023
Security Deduction from Contractors & Suppliers (MKRP)	365,411	365,411
Security Deduction from Contractors & Suppliers EWSRP	160,711	160,711
Security Deduction from Contractors (1st IWSRP)	110,649	110,649
Security Deduction from Contractors (2nd IWSRP)	1,287,013	1,287,013
Security Deduction from Contractors (3rd IWSRP)	637,008	637,008
Security Deduction from Contractors (Modhunaghat)	590	590
Security Against Water & Electricity Bill	1,000	1,000
Security Deduction from Contractors (KWSP)	452,434,795	452,434,795
Security Deduction payable	41,694,812	60,964,079
Security Deposit (Deposit Work)	592,898	516,179
Security Deposit (Mohora Project)	10,927	10,927
Security Deposit and Other Deduction from Contractors & Suppliers	19,357,863	8,364,168
Security Deposit payable- BJWSP	37,873,189	3,023,112
Staff Welfare Fund	2,550	240
Suppliers L/C Commission	53,653	53,653
Service Charge for Advertisement	540	-
VAT Deduction from Contractors & Suppliers (CWSISP)	1,981,479	1,981,479
VAT Deduction from Contractors & Suppliers (1513)	(429,042)	(429,042)
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)	737,042	1,442,806
VAT Deduction from Contractors & Suppliers EWSRP	512,380	512,380
VAT Payable Deposit Work	51,196	51,196
VAT Payable (1527)	34,762,475	1,698,889
VAT Payable Salary (1431)	(16,651)	(26,835)
VAT Payable Wash (1553)	(689)	-
VAT Payable (1522)	2,025	-
	1,025,509,261	911,574,747



MRH DEY & CO.
CHARTERED ACCOUNTANTS

Notes	Amount in Taka	
	2023-2024	2022-2023
20.00 REVENUE		
Revenue From Water	20.01 2,347,888,407	2,155,873,661
License and Renewal Fee of Tube well	20.02 115,878,783	125,253,767
	<u>2,463,767,190</u>	<u>2,281,127,428</u>
20.01 Revenue From Water		
Private	2,055,468,933	1,880,002,971
Government	285,836,574	267,507,690
Loose Water Sale	6,582,900	8,363,000
	<u>2,347,888,407</u>	<u>2,155,873,661</u>
Details have been shown in "Annexure - E"		
20.02 License and Renewal Fee of Tube well		
License & Renewal Fee	115,878,783	125,253,767
	<u>115,878,783</u>	<u>125,253,767</u>
21.00 OTHER INCOME		
Departmental Charge	3,265,440	8,517,161
Development Charge Against New Water Connection	14,333,000	16,531,576
Forfeiture of Bank Gurantee	-	447,000
House Rent- Officers and Staff	10,951,887	10,847,794
Income From Recruitment	-	1,378,350
Interest on House Building and Motorcycle Loan	3,183,254	2,547,007
Meter Testing & Fittings Fee	37,214,665	40,741,964
New Connection Fee	17,067,605	19,227,501
Other Income Sundry income	839,233	569,890
Realization of Employees	2,833	-
Sale of Saddle	13,768,450	14,348,600
Sale of Tender	2,363	15,154
Sale of Wastage Goods	-	15,972,036
SD & Others	16,100	-
Transportation Fair	260,322	275,666
House Rent- From Tenants	1,024,864	684,140
Surcharge Against Water Bill	45,159,062	34,606,583
	<u>147,089,081</u>	<u>166,710,422</u>
22.00 FINANCIAL INCOME		
Interest on FDR	188,308,080	123,107,100
Bank Interest (Short-term)	94,341,031	58,196,740
	<u>282,649,111</u>	<u>181,303,840</u>



MRH DEY & CO.
CHARTERED ACCOUNTANTS

Notes	Amount in Taka	
	2023-2024	2022-2023

23.00 OPERATING EXPENSES

Bonus	14,607,323	15,562,341
Chemical Expense	139,156,849	111,934,488
Chemical Expense Mod-1	133,283	-
Chemical Expense Mohora	-	85,875
Conveyance Expense Mohora	41,328	-
Depreciation	964,865,632	1,024,601,901
Electricity Expense (Pump)	776,297,205	751,196,406
Electricity Expense (Booster)	134,797,866	-
Electrical Goods	83,115	-
Gratuity	16,817,139	27,579,626
Internet Expense Operation	168,613	125,400
Leave Encashment	2,845,417	1,749,928
Miscellaneous Expense	2,156,250	253,006
Overtime	46,377,894	-
Printing & Stationery Mod-1	1,000	4,345
Printing & Stationery Mod-2 Office	1,500	4,600
Personal Expense	53	-
PF Contribution	6,267,501	5,277,885
Postal & Telegram Expenses	59,693	-
Printing & Stationery	3,924	14,067
Provident Fund Mohora	-	1,025,622
Repair & Maintenance Gas Line	-	166,163
Repair Building Mod-1	1,811,986	1,930,605
Repair Building Mod-2	896,567	2,269,050
Repair & Main Mod-2	42,498	777,809
Repair & Main Pumps & Motors MOD-1 Office	2,367,475	789,816
Repair Pipe Line	3,148,706	3,637,198
Repair Pipe Line Mod-1	5,123,875	5,616,697
Repair & Main Pump House Booster Station	215,831	-
Repair & Main Office Equip Booster Station	3,859,845	4,534,305
Repair & Main Reserver Booster Station	221,749	215,830
Repair & Main Pump Line	629,821	382,126
Repairs of Building	-	968,066
Repair Building Mohora	10,971	15,525
Repair Pipeline Mohora	702,620	676,601
Repair Reservoir Mohora	2,141,186	2,051,696
Repairs of Pumphouse & Reserver	1,752,909	3,659,375
Repair of Pump & Motor	12,620,506	13,263,896
Repair & Main Building MOD-2	36,589	39,085
Repair & Main Pipeline	5,029,906	7,519,869
Repair & Main Building Mod-1	-	450
Repair & Main Equip & Tools	2,000	31,500
Repair & Main Pumphouse	5,525,931	575,490
Repair & Main Building	2,067,758	83,041
Repairs & Main CWASA Road	1,941	1,311
Repairs & Main Machinery	6,666,535	6,315,409
Rest & Recreation	2,547,400	-
Salary & Allowances	169,147,744	209,645,545
Spare Parts Office	24,028	27,087



MRH DEY & CO.
CHARTERED ACCOUNTANTS

Notes	Amount in Taka	
	2023-2024	2022-2023
Telephone Expense	108,665	133,540
Tubewell Repair	12,420	-
Tubewell Regeneration	1,754,625	1,452,268
Transportation Expense Booster Station	372,126	14,008
Travel Allowance Nasirabad Booster	9,948	13,308
Travel & Conveyance (Shwtp)	91,189	11,487
Travelling & Conveyances MOD-1 Office	-	260
Travelling & Conveyances MOD-3	51,852	-
Travelling & Conveyances MOD-4	30,665	11,088
Travelling & Conveyances	99,922	28,952
Uniforms MOD-1 Office	-	393,235
Uniforms MOD-2 Office	1,016,784	430,320
	2,334,826,161	2,207,097,506

24.00 ADMINISTRATIVE & GENERAL EXPENSES

Admin. Exp. (Salary/Overtime)	127,538,936	108,526,345
Advertisement Common Expenses	6,068,714	1,198,473
Audit Fee	247,250	340,000
Acturial Fee	275,000	-
Bank Charge FDR	1,664,000	1,037,057
Bank Charge Common Exp.	1,079,740	921,512
Board Chairman & Member Honorium	23,198,680	22,935,821
Board Meeting Expenses	321,907	1,526,563
Books & Periodicals Common	152,271	144,882
Bonus	9,597,537	9,556,714
Cleaning Expenses	729,670	952,322
Consultancy Fee	6,437,500	4,464,583
Depreciation	170,270,406	180,812,100
Digital & Development Fair	500,000	153,429
Disaster Management Cost	-	151,559
Educational Stipend	300,000	-
Electrical Goods	678,434	300,000
Electricity Expenses Office	3,567,335	3,496,320
Entertainment Admin & General Expenses	299,432	355,997
Fuel Expenses Transport	15,261,349	12,249,074
Gratuity Expenses	37,242,571	9,532,184
Gift	440,611	68,788
Group Insurance Premium Common Expenses	3,257,201	635,000
Holding Tax	-	85,000
Income Tax Consultant Fee	45,000	-
Leave Encashment	2,000,496	1,669,873
Legal & Consulting Common	2,707,964	1,093,550
Liason Office Expenses	160,556	247,603
Liason Office Dhaka Common Expenses	90,263	121,182
Maintenance Building Store	10,971	1,323,337
Medical Allowance Common Expenses	1,651,884	1,003,461
Mujib Barsho Celebration	-	35,105
Other Administrative Expenses	1,014,480	1,088,200
PF Contribution	4,802,769	4,730,610
Printing & Stationeries	6,698,926	4,710,734
Project Improvement Cost	-	998,415



MRH DEY & CO.
CHARTERED ACCOUNTANTS

	Notes	Amount in Taka	
		2023-2024	2022-2023
Recruitment & Appointment		-	541,287
Rent & Tax Common Expenses		1,490,538	6,372,921
Repair & Main. Of Equipment & Tools		500	27,121
Repair & Main. P&D Department		76,346	59,207
Repair & Main. of Computer P&D Department		-	12,432
Repair & Main. of Vehicle		1,317,684	2,975,113
Rest & Recreation		1,716,285	1,263,080
Road Tax & Fitness		691,867	10,091,338
Small Improvement Project		64,578	-
Telephone Expenses Admin		112,407	136,708
Training Expenses P&D Department		30,000	300,000
Travel & Conveyance P&D		1,847,702	444,171
Travel & Conveyance Admin & General Expense		1,530,923	1,550,776
Uniform Store		783,960	475,805
Various Govt. Day Expenses		2,127,929	1,821,013
Water Tax Payment		2,125,420	1,783,942
Welfare & Recreation		4,127,108	53,065
		446,355,105	404,373,776
25.00 COLLECTION EXPENSES			
Bangla New Year Bonus		274,338	258,428
Collection Expenses Salary/Overtime		29,007,004	28,805,776
Customer Collection & Meter Supply		21,455,191	204,886
Festival Bonus		2,789,060	2,729,510
Gratuity		15,362,963	7,649,167
Internet Expense Collection		346,857	191,250
Leave Encashment		526,680	1,041,609
Mobile Court Expense		139,177	95,550
PF Cont. Rev. Billing		1,584,203	1,699,176
Postal and Telegraph Expense		46,000	24,149
Printing & Stationery		66,282	219,789
Purchase of saddal		5,130,005	2,974,753
Repair & Maintenance		497,936	564,119
Rest & Recreation		392,540	520,760
Revenue Stamp		3,102,576	2,695,323
Telephone Expense Collection		6,815	86,291
Transportation Cost Rev. Bill		200,053	77,540
Traveling Expense		3,000	18,300
Uniform Rev. Bill		275,427	285,462
Water Revenue Improvement Exp.		2,800,800	1,484,475
		84,006,908	51,626,312
26.00 FINANCIAL EXPENSES			
Interest on CWSISP		115,831,950	135,114,374
1st Interim Water Supply & Rehabilitation Project(IWSRP)		2,288,270	2,323,415
3rd Interim Water Supply & Rehabilitation Project (IWSRP)		4,331,618	5,835,651
Interest on KWSP		71,510,400	178,182,994
Interest on KWSP-2		2,708,000	-
		196,670,237	321,456,435



CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)

Schedule of Property, Plant & Equipments

AS AT JUNE 30, 2024

Property, Plant & Equipment (PPE)

Particulars	C O S T				Rate of Dep.	D E P R E C I A T I O N				WDV as at 30.06.2024
	As on 01.07.2023	Addition during the year	Adjustments	Total as at 30.06.2024		As on 01.07.2023	Charged during the year	Adjustments	Total as at 30.06.2024	
Land & Land Development	2,325,460,927	124,788,629	-	2,450,249,556	0%	-	-	-	-	2,450,249,556
Building and Civil Construction	4,033,493,589	4,620,999,006	742,201	8,653,750,395	2%	1,149,138,145	149,917,888	-	1,299,056,034	7,356,178,763
Plant and Machinery	33,151,419,745	25,616,056,602	-	58,767,476,346	6%	7,965,657,360	960,198,381	-	8,925,855,744	49,841,620,602
Vehicles	1,101,907,005	1,073,907,072	-	2,175,814,077	20%	1,015,719,110	23,400,093	-	1,039,119,203	1,136,594,875
Furniture and Fixtures	25,589,580	-	-	25,589,580	10%	17,636,273	1,596,726	-	19,233,000	6,356,579
Transportation & Equipment	4,573,707	-	-	4,573,707	6%	4,573,691	-	-	4,573,691	16
Intangible Assets	153,000	-	-	153,000	15%	68,837	22,950	-	91,787	61,200
Grand Total 2023-2024	40,642,597,553	31,435,751,309	742,201	72,077,606,664		10,152,769,716	1,135,136,038	-	11,287,905,754	60,791,185,309
Grand Total 2022-2023	40,567,408,385	75,189,169	-	40,642,597,553		8,947,379,407	1,205,414,001	-	10,152,793,408	30,489,804,145

Land & Land Development

Particulars	C O S T				Rate of Dep.	D E P R E C I A T I O N				WDV as at 30.06.2024
	As on 01.07.2023	Addition during the year	Adjustments	Total as at 30.06.2024		As on 01.07.2023	Charged during the year	Adjustments	Total as at 30.06.2024	
Land & Land Development(1st Phase)	17,973,715	-	-	17,973,715	-	-	-	-	-	17,973,715
Land & Land Development(2nd Phase)	20,432,542	-	-	20,432,542	-	-	-	-	-	20,432,542
Land & Land Development (KWSP)	739,555,978	-	-	739,555,978	-	-	-	-	-	739,555,978
Land & Land Development (2nd IWSRP)	6,968,828	-	-	6,968,828	-	-	-	-	-	6,968,828
Land & Land Development (3rd IWSRP)	36,769,445	-	-	36,769,445	-	-	-	-	-	36,769,445
Bhandalury project	691,963,689	-	-	691,963,689	-	-	-	-	-	691,963,689
Land & Land Development (Non project)	415,846,368	880,881	-	416,727,249	-	-	-	-	-	416,727,249
Land & Land Development (MWSP)	13,621,417	-	-	13,621,417	-	-	-	-	-	13,621,417
Land & Land Development (KWTP-2)	-	123,907,748	-	123,907,748	-	-	-	-	-	123,907,748
Land (CWSP)	382,328,945	-	-	382,328,945	-	-	-	-	-	382,328,945
Sub Total	2,325,460,927	124,788,629	-	2,450,249,556		-	-	-	-	2,450,249,556

Building and Civil Construction

Particulars	C O S T				Rate of Dep.	D E P R E C I A T I O N				WDV as at 30.06.2024
	As on 01.07.2023	Addition during the year	Adjustments	Total as at 30.06.2024		As on 01.07.2023	Charged during the year	Adjustments	Total as at 30.06.2024	
Water Reservoir tank (1st Phase)	19,406,777	-	-	19,406,777	2%	19,228,424	11,889	-	19,240,313	166,464
Building & other Construction (1st Phase)	4,296,196	-	742,201	5,038,397	2%	4,728,669	36,595	-	4,765,264	273,131
Building (Phase-2)	31,398,592	-	-	31,398,592	2%	23,557,616	627,972	-	24,185,588	7,213,003
Water Reservoir tank(Phase-2)	35,466,612	-	-	35,466,612	2%	32,520,874	1,364,393	-	33,885,267	1,581,345
Civil work & Boundary wall (Phase-2)	15,060,381	-	-	15,060,381	2%	12,901,186	158,612	-	13,059,798	2,000,583
Building (KWTP-2)	-	1,277,998,791	-	1,277,998,791	0%	-	-	-	-	1,277,998,791
Aluminium Net (2nd IWSRP)	1,988,976	-	-	1,988,976	2%	229,328	39,110	-	268,438	1,720,538
Functional Building (Non Project)	210,552,784	-	-	210,552,784	2%	12,637,547	548,671	-	13,186,218	197,366,566
Residential Building (Non Project)	15,691,558	-	-	15,691,558	2%	6,395,891	313,831	-	6,709,722	8,981,836
Other Building (Non Project)	497,351,484	104,179,039	-	601,530,523	2%	39,752,353	9,774,129	-	49,526,482	552,004,042
Road Construction (Non Project)	1,247,425	-	-	1,247,425	2%	825,788	11,470	-	837,258	410,167
Functional Building (MWSP)	190,001	-	-	190,001	2%	32,719	3,800	-	36,519	153,482
Water Reservoir tank (KWSP)	2,433,685,345	-	-	2,433,685,345	5%	911,986,168	121,684,267	-	1,033,670,436	1,400,014,909
Reservoir (KWTP-2)	-	2,058,191,088	-	2,058,191,088	0%	-	-	-	-	2,058,191,088
Boundary Wall (EWSRP)	3,000,634	-	-	3,000,634	2%	648,218	60,013	-	708,231	2,292,404
Boundary Wall (EWSP)	14,455,253	-	-	14,455,253	2%	2,504,018	289,105	-	2,793,123	11,662,130
Boundary Wall (3rd IWSRP)	14,976,795	-	-	14,976,795	2%	2,317,399	299,536	-	2,616,935	12,359,860
Boundary Wall (KWTP-2)	-	1,180,630,088	-	1,180,630,088	0%	-	-	-	-	1,180,630,088
Building (Vandalhuni project)	1,033,724	-	-	1,033,724	2%	155,508	20,674	-	176,182	857,542
Capacity Building (CWSP)	396,183,950	-	-	396,183,950	2%	41,499,680	7,923,679	-	49,423,359	346,760,592
Other Construction work (do)	337,507,103	-	-	337,507,103	2%	37,216,758	6,750,142	-	43,966,900	293,540,202
Sub Total	4,033,493,589	4,620,999,006	742,201	8,655,234,797		1,149,138,145	149,917,888	-	1,299,056,034	7,356,178,763



Plant and Machinery

Particulars	C O S T				Rate of Dep.	D E P R E C I A T I O N				WOM as at 30.06.2024
	As on 01.07.2023	Addition during the year	Adjustments	Total as at 30.06.2024		As on 01.07.2023	Charged during the year	Adjustments	Total as at 30.06.2024	
Pump House (Phase-1)	21,717,605	-	-	21,717,605	10%	21,598,612	23,778	-	21,622,390	95,215
Tube well (Phase-1)	8,468,401	-	-	8,468,401	6%	7,037,704	146,138	-	7,183,842	1,284,560
Water Main Line P.P.C. (Phase-1)	181,187,187	-	-	181,187,187	6%	178,159,145	377,888	-	178,537,033	2,696,154
Meter (Phase-1)	568,777	-	-	568,777	2%	449,886	23,777	-	473,663	95,114
Plant & Machinery (KWTP-2)	-	4,969,486,024	-	4,969,486,024	0%	-	-	-	-	4,969,486,024
Plan & Machinery	20,564,308	-	-	20,564,308	6%	20,397,838	14,267	-	20,412,105	152,203
Mohora Water Treatment Plant (Phase-2)	526,932,618	-	-	526,932,618	6%	524,363,987	2,568,599	-	526,932,586	32
Booster Station Kalurghat (Phase-2)	61,145,755	-	-	61,145,755	6%	60,209,345	63,303	-	60,272,648	873,106
Tank & Distribution (Phase-2)	419,238,339	-	-	419,238,339	2%	296,766,942	8,384,767	-	305,151,709	114,086,629
Pump & Booster at Patenga (Phase-2)	10,852,905	-	-	10,852,905	6%	10,618,602	117,150	-	10,735,752	117,153
Pump & Booster at D.T. Road (Phase-2)	10,199,010	-	-	10,199,010	6%	10,199,008	-	-	10,199,008	2
Deep Tubewell (Phase-2)	13,134,599	-	-	13,134,599	6%	13,134,572	-	-	13,134,572	27
Pump House (Phase-2)	13,332,575	-	-	13,332,575	2%	9,742,538	266,651	-	10,009,189	3,323,386
Tubewell (1st IWSRP)	43,578,699	-	-	43,578,699	6%	38,864,593	404,064	-	39,268,657	4,310,042
Pump House (1st IWSRP)	46,220,180	-	-	46,220,180	10%	42,852,969	673,440	-	43,526,409	2,693,771
Pump House (1st IWSRP)	120,771,552	-	-	120,771,552	2%	64,063,447	2,353,939	-	66,417,386	54,354,166
Installation of pump & Transformer (1st IWSRP)	31,053,663	-	-	31,053,663	10%	27,686,450	673,440	-	28,359,890	2,693,773
Treatment Plant (MWSRP)	741,037	-	-	741,037	6%	453,518	44,462	-	497,980	243,057
Tubewell (2nd IWSRP)	25,926,905	-	-	25,926,905	6%	23,325,086	278,219	-	23,603,305	2,323,599
Pump House (2nd IWSRP)	18,471,797	-	-	18,471,797	10%	7,944,643	357,525	-	8,302,168	10,169,629
Pipe line (2nd IWSRP)	103,500,571	-	-	103,500,571	2%	39,519,547	1,961,357	-	41,480,904	62,019,667
Iron Remover Plant (2nd IWSRP)	7,164,406	-	-	7,164,406	6%	3,816,894	429,864	-	4,246,758	2,917,648
Tubewell Re-generation (2nd IWSRP)	1,620,031	-	-	1,620,031	6%	1,543,769	9,946	-	1,553,715	66,316
Installation of pump Machinery (2nd IWSRP)	26,881,233	-	-	26,881,233	10%	24,763,287	1,336,617	-	26,099,904	781,329
Loose tools (2nd IWSRP)	1,979,963	-	-	1,979,963	10%	612,046	117,297	-	729,342	1,250,621
Tubewell (3rd IWSRP)	159,220,406	-	-	159,220,406	6%	120,495,690	8,017,735	-	128,513,425	30,706,984
Pump House Equipment (3rd IWSRP)	73,285,270	-	-	73,285,270	10%	54,791,540	7,249,167	-	62,040,707	11,244,563
Computer (3rd IWSRP)	15,486,461	-	-	15,486,461	15%	12,337,273	1,889,510	-	14,226,783	1,259,678
Transformer (3rd IWSRP)	18,369,578	-	-	18,369,578	10%	11,716,339	1,614,542	-	13,330,881	5,038,697
Meter Installation (3rd IWSRP)	13,766,677	-	-	13,766,677	10%	7,375,476	1,352,506	-	8,727,982	5,038,696
Pipe line Installation (3rd IWSRP)	89,024,553	-	-	89,024,553	2%	17,925,029	1,780,491	-	19,705,520	69,319,033
Pipe line Installation (Non Project)	85,352,430	6,175,916	-	91,528,346	2%	17,101,056	1,830,566	-	18,931,622	72,596,724
Tubewell (Non Project)	65,054,822	12,351,309	-	77,406,131	6%	41,001,359	3,583,027	-	44,584,386	32,821,745
Pump House (Non Project)	29,420,051	-	-	29,420,051	10%	22,728,044	2,626,527	-	25,354,571	4,065,481
Tools & Equipment (Non Project)	10,419,679	-	-	10,419,679	10%	9,669,186	158,064	-	9,827,250	592,429
Meter Installation at Pump station (Non Project)	35,151,040	-	-	35,151,040	10%	31,292,469	2,182,041	-	33,474,510	1,676,530
Computer Installation (Non Project)	15,627,590	2,551,778	-	18,179,368	15%	12,985,817	923,385	-	13,909,203	4,270,165
Pump & Motor (Non Project)	88,610,522	11,474,022	-	100,084,544	10%	44,854,557	4,286,913	-	49,141,470	50,943,074
Intercom system (Non Project)	932,431	-	-	932,431	10%	924,472	5,303	-	929,775	2,656
Electric line Installation (Non Project)	33,719,038	-	-	33,719,038	10%	33,376,658	93,176	-	33,469,834	249,204
Digital Steel Camera (Non Project)	24,564	-	-	24,564	15%	25,277	80	-	25,357	(793)
Hyundai Type Video Camera (Non Project)	1,912,979	-	-	1,912,979	15%	1,913,889	53	-	1,913,942	(963)
Computer Printer with Accessories (CWSISP)	309,915,839	-	-	309,915,839	15%	226,170,540	38,449,877	-	264,620,417	45,295,422
Equipment (CWSISP)	311,221,545	-	-	311,221,545	6%	91,178,932	18,673,292	-	109,852,224	201,369,322
Other installation (CWSISP)	316,174,029	-	-	316,174,029	6%	30,910,582	6,323,481	-	37,234,063	278,939,966
Pipeline installation (CWSISP)	13,343,895,965	61,995,935	-	13,405,891,900	2%	1,522,740,725	270,033,548	-	1,792,774,273	11,613,117,627
Construction Deep Tubewell (EWSRP)	93,577,501	-	-	93,577,501	6%	44,824,716	5,614,650	-	50,439,366	43,138,139
Pump House (EWSRP)	10,644,456	-	-	10,644,456	10%	7,550,969	1,064,446	-	8,615,414	2,029,042
Computer (EWSRP)	1,412,340	-	-	1,412,340	15%	1,283,842	77,072	-	1,360,915	51,426
Equipment (EWSRP)	21,634,636	-	-	21,634,636	6%	7,622,862	1,298,078	-	8,920,940	12,713,696
Pipeline (EWSRP)	23,891,107	-	-	23,891,107	2%	2,856,656	477,822	-	3,334,479	20,556,628
Pipeline Installation (Pani Project)	2,310,140	-	-	2,310,140	2%	414,969	46,203	-	461,172	1,848,969
Sundry Assets (UAWMP)	5,576,090	-	-	5,576,090	2%	2,979,300	334,565	-	3,313,866	2,262,225
Mohora water supply project (MWSP)	5,095,903	-	-	5,095,903	6%	2,053,706	293,085	-	2,346,791	2,749,113
Pump (Mohora & Kalurghat Rehab Project)	20,787,757	-	-	20,787,757	6%	12,449,490	1,198,125	-	13,647,615	7,140,142

Pipeline (Mohora & Kalurghat Rehab Project)	20,536,189	-	-	20,536,189	2%	6,625,310	410,724	-	7,036,034	13,500,155
Meter (Mohora & Kalurghat Rehab Project)	20,044,404	-	-	20,044,404	2%	6,282,756	400,888	-	6,683,644	13,360,761
Meter (KWTP-2)	-	1,128,757,750	-	1,128,757,750	0%	-	-	-	-	1,128,757,750
Mechanical Equipment (Mohora & Kalurghat Rehab Project)	762,306,812	-	-	762,306,812	6%	471,880,085	45,738,409	-	517,618,494	244,688,318
Electric Machinery (EPL)	152,142,750	-	-	152,142,750	10%	121,767,063	13,095,137	-	134,862,198	17,280,552
Computer (EWSP)	11,652,849	-	-	11,652,849	15%	9,141,628	1,506,730	-	10,648,358	1,004,491
Pipeline Installation (EWSP)	39,007,047	-	-	39,007,047	2%	10,875,663	780,141	-	11,655,804	27,351,242
Pump House (EWSP)	41,552,610	-	-	41,552,610	10%	28,250,931	4,155,261	-	32,406,192	9,145,418
Tubewell (EWSP)	124,241,844	-	-	124,241,844	6%	64,679,828	7,454,511	-	72,134,339	52,107,506
Installation of Pipe Line (KWSP)	3,342,519,734	-	-	3,342,519,734	6%	1,391,151,359	200,551,184	-	1,591,702,543	1,750,817,192
Intake Installation (KWSP)	1,239,446,116	-	-	1,239,446,116	6%	437,249,979	74,366,767	-	511,616,746	727,829,370
Pipeline Installation (KWSP)	10,480,932,549	-	-	10,480,932,549	2%	1,595,990,927	209,618,651	-	1,805,609,578	8,675,322,971
Office & Laboratory Equipment (Vandal Juri project)	269,325	-	-	269,325	6%	85,985	16,160	-	102,145	167,181
Computer & Office (KWTP)	-	1,034,495,818	-	1,034,495,818	0%	-	-	-	-	1,034,495,818
Pipeline installation (KWTP)	-	18,388,768,050	-	18,388,768,050	0%	-	-	-	-	18,388,768,050
Sub Total	33,151,419,745	25,616,056,602	-	58,767,476,346		7,965,657,360	960,198,381	-	8,925,855,744	49,841,620,615

Vehicles

Particulars	C O S T				Rate of Dep.	D E P R E C I A T I O N				WDV as at 30.06.2024
	As on 01.07.2023	Addition during the year	Adjustments	Total as at 30.06.2024		As on 01.07.2023	Charged during the year	Adjustments	Total as at 30.06.2024	
1st IWSRP	14,150,400	-	-	14,150,400	20%	14,150,396	-	-	14,150,396	4
2nd IWSRP	9,423,294	-	-	9,423,294	20%	9,423,289	-	-	9,423,289	5
Non Project	33,131,441	-	-	33,131,441	20%	32,050,224	940,705	-	32,990,929	140,512
3rd IWSRP	14,892,203	-	-	14,892,203	20%	14,892,200	-	-	14,892,200	3
CWSISP	359,432,494	-	-	359,432,494	20%	277,301,872	20,475,389	-	297,777,261	61,655,233
KWSP	583,633,320	-	-	583,633,320	20%	583,633,310	-	-	583,633,310	11
Common Fixed Assets	1,509,500	-	-	1,509,500	20%	1,509,480	-	-	1,509,480	20
Bhandalpur project	9,919,996	-	-	9,919,996	20%	6,943,999	1,983,999	-	8,927,998	991,998
EWSP	22,612,463	-	-	22,612,463	20%	22,612,455	-	-	22,612,455	8
Mohora Kalurghat Project (MWSP)	49,843,877	-	-	49,843,877	20%	49,843,872	-	-	49,843,872	5
Mohora Kalurghat Project (MKWTP)	2,193,613	-	-	2,193,613	20%	2,193,612	-	-	2,193,612	1
Pani Project	1,164,406	-	-	1,164,406	20%	1,164,403	-	-	1,164,403	3
KWTP-2	-	1,073,907,072	-	1,073,907,072	0%	-	-	-	-	1,073,907,072
Sub Total	1,101,907,005	1,073,907,072	-	2,175,814,077		1,015,719,110	23,400,093	-	1,039,119,203	1,136,694,875

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 30.06.2024
	As on 01.07.2023	Addition during the year	Adjustments	Total as at 30.06.2024		As on 01.07.2023	Charged during the year	Adjustments	Total as at 30.06.2024	
3rd IWSRP	13,760,191	-	-	13,760,191	10%	7,368,989	1,352,506	-	8,721,495	5,038,696
Non Project	5,969,836	-	-	5,969,836	10%	4,787,282	163,961	-	4,951,243	1,038,593
Medical Equipment (Non project)	516,601	-	-	516,601	10%	443,384	14,817	-	458,201	58,400
EWSRP	654,423	-	-	654,423	10%	369,393	65,442	-	434,836	219,587
Common Fixed Assets	4,688,530	-	-	4,688,529	10%	4,687,226	-	-	4,687,225	1,304
Sub Total	25,589,580	-	-	25,589,580		17,636,273	1,596,726	-	19,233,000	6,356,579

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 30.06.2024
	As on 01.07.2023	Addition during the year	Adjustments	Total as at 30.06.2024		As on 01.07.2023	Charged during the year	Adjustments	Total as at 30.06.2024	
Phase -2	4,573,707	-	-	4,573,707	20%	4,573,691	-	-	4,573,691	16
Sub Total	4,573,707	-	-	4,573,707		4,573,691	-	-	4,573,691	16



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 30.06.2024
	As on 01.07.2023	Addition during the year	Adjustments	Total as at 30.06.2024		As on 01.07.2023	Charged during the year	Adjustments	Total as at 30.06.2024	
Website & Software Development (Phase -1)	153,000	-	-	153,000	15%	68,837	22,950	-	91,787	61,200
Sub Total	153,000	-	-	153,000		68,837	22,950	-	91,787	61,200

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 30.06.2024
	As on 01.07.2023	Addition during the year	Adjustments	Total as at 30.06.2024		As on 01.07.2023	Charged during the year	Adjustments	Total as at 30.06.2024	
2000 (1st Phase)	274,182,965	-	742,201	274,925,166		251,576,504	634,331	-	252,210,835	22,714,331
2010 (2nd Phase)	1,161,767,634	-	-	1,161,767,634		998,588,361	13,551,447	-	1,012,139,808	149,627,824
2020 (Non Project)	1,546,685,641	137,612,945	-	1,684,298,587		312,814,168	27,479,670	-	340,293,838	1,344,004,748
2030 (1st IWSRP)	255,774,493	-	-	255,774,493		187,617,854	4,104,883	-	191,722,737	64,051,756
2040 (UAWMP)	5,576,090	-	-	5,576,090		2,979,300	334,565	-	3,313,865	2,262,225
2050 (2nd IWSRP)	203,926,004	-	-	203,926,004		111,177,880	4,529,935	-	115,707,815	88,218,180
2060 (MWSP)	14,552,455	-	-	14,552,455		486,234	48,262	-	534,496	14,017,957
2070 (3rd IWSRP)	449,551,579	-	-	449,551,579		249,219,933	23,555,993	-	272,775,926	176,775,653
2080 (MWSP)	54,939,781	-	-	54,939,781		51,897,579	293,085	-	52,190,664	2,749,117
2090 (KWSP)	18,819,773,042	-	-	18,819,773,042		4,920,011,743	606,220,869	-	5,526,232,611	13,293,540,429
2100 (EPL)	152,142,750	-	-	152,142,750		121,767,065	13,095,137	-	134,862,201	17,280,550
2195 (MKWTRP)	2,193,613	-	-	2,193,613		2,193,612	-	-	2,193,612	-
2196 (EWSP)	253,522,065	-	-	253,522,065		138,064,524	14,185,748	-	152,250,271	101,271,794
2200 (Com. Fix. Asst)	6,198,030	-	-	6,198,029		6,196,707	-	-	6,196,707	1,323
2301 (Pani. proj.)	3,474,546	-	-	3,474,546		1,579,373	46,203	-	1,625,576	1,848,971
2312 (EWSRP)	154,815,098	-	-	154,815,098		65,156,657	8,657,524	-	73,814,181	81,000,922
2395 (MKRP)	823,675,162	-	-	823,675,162		497,237,641	47,748,145	-	544,985,787	278,689,375
2412 Vandal/Jun project	703,186,733	-	-	703,186,733		7,185,492	2,020,833	-	9,206,325	693,980,409
2396 (CWSISP)	15,756,659,871	61,995,935	-	15,818,655,806		2,227,019,088	368,629,408	-	2,595,648,496	13,223,007,308
3110 (KWTP-2)	-	31,236,142,429	-	31,236,142,429		-	-	-	-	31,236,142,432
Grand Total	40,642,597,554	31,435,751,309	742,201	72,077,606,664		10,152,769,716	1,135,136,038	-	11,287,905,754	60,791,185,309

Depreciation Allocation Schedule

Particulars	Basis of Allocation	Amount
Operating Expenses	85%	964,865,632
Administrative & General Expenses	15%	170,270,406
Total	100%	1,135,136,038



CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
SCHEDULE OF CAPITAL WORK IN PROGRESS
AS AT JUNE 30, 2024

Particular	Balance as at 01.07.2023	Addition	Capitalized	Balance as at 30.06.2024
Bhandaljuri Project	12,427,341,128	2,272,992,483	51,430	14,700,282,180
CWSISP	61,995,935	-	61,995,935	-
Karnafully Water Supply Project - 2	31,160,531,918	75,610,515	31,236,142,432	-
Non-Project (Revenue)	-	137,612,946	137,612,946	-
PESSCM-1	9,074,669,413	9,943,945,087	-	19,018,614,500
Modhunaghat Water Supply Project	47,878	-	-	47,878
Wash	137,836,009	-	-	137,836,009
For the year 2023-2024	52,862,422,280	12,430,161,030	31,435,802,743	33,856,780,568
For the year 2022-2023	41,852,938,646	11,009,483,632	-	52,862,422,280



CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
SCHEDULE OF INVESTMENT IN FDR
FOR THE YEAR ENDED AS ON 30 JUNE 2024

Annexure-C

Particulars	Balance as on 01 July 2023	New Investments	Total Investments	Gross Interest	Source Tax	Excise Duty	Net Interest	Encashment	Balance as on 30 June 2024
1	2	3	4=(2+3)	5	6	7	8=(5-6-7)	9	10=(4+8-9)
FDR (Depreciation Fund)	1,835,476,840	50,000,000	1,885,476,840	165,842,207	34,734,785	1,447,000	129,660,421.64	42,775,999	1,972,361,262
FDR (General Fund)	28,784,847	-	28,784,847	2,014,939	402,988	-	1,611,951	-	30,396,799
FDR (Deposit Work)	111,139,995	35,000,000	146,139,995	11,036,427	2,364,260	178,000	8,494,167	21,448,263	133,185,899
FDR (Gratuity Fund)	10,542,000	-	10,542,000	1,095,398	219,079	15,000	861,318	1,403,318	10,000,000
FDR (Pension Fund)	46,616,083	-	46,616,083	3,315,315	694,402	24,000	2,596,912	10,851,697	38,361,298
Total	2,032,559,765	85,000,000	2,117,559,766	183,304,285	38,415,516	1,664,000	143,224,770	76,479,277	2,184,305,258



CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
SCHEDULE OF INVESTMENT IN FDR
FOR THE YEAR ENDED 30 JUNE 2024

Depreciation Fund

Annexure C-1

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	14,459,550	-	942,932	188,586	-	754,346	-	15,213,896
02	AB Bank Limited, CDA Avenue	3654536	6,738,448	-	842,794	118,020	6,000	718,774	7,457,222	-
03	AB Bank Limited, CDA Avenue	3654537	7,863,109	-	983,483	137,724	6,000	839,760	8,702,868	-
04	AB Bank Limited, CDA Avenue	3654538	7,863,109	-	965,382	134,103	6,000	825,279	1,688,388	7,000,000
05	AB Bank Limited, CDA Avenue	3714765	-	-	-	-	-	-	-	-
06	AB Bank Limited, CDA Avenue	3714881	10,477,000	-	1,034,976	206,995	45,000	782,981	1,259,981	10,000,000
07	AB Bank Limited, Jubilee Road	3556804	14,545,608	-	948,544	94,854	-	853,690	-	15,399,298
08	AB Bank Limited, Khantunganj	3458797	100,000,000	-	6,511,875	1,302,375	50,000	5,159,500	-	105,159,500
09	AB Bank Limited, CDA Avenue	3718435	10,665,000	-	875,000	175,000	18,000	682,000	665,000	10,682,000
10	AB Bank Limited, Chawkbazar	3774039	10,000,000	-	850,000	170,000	18,000	662,000	-	10,662,000
Sub Total			182,611,823	-	13,954,986	2,527,658	149,000	11,278,330	19,773,460	174,116,693
11	Agrani Bank Limited, Asadgonj	200022065833	30,085,599	-	2,174,388	528,918	15,000	1,630,470	-	31,716,069
12	Agrani Bank Limited, Laldighi	2000016971270	41,092,483	-	2,189,550	328,432	45,000	1,816,117	-	42,908,601
Sub Total			71,178,083	-	4,363,938	857,350	60,000	3,446,588	-	74,624,670
13	Al Arafah Islami Bank Limited, Khantunganj	91330012966	10,525,001	-	764,414	114,662	15,000	634,752	1,159,753	10,000,000
14	Alfalah Bank Limited, Agrabad Branch	7032100443263	-	10,000,000	-	-	-	-	-	10,000,000
Sub Total			10,525,001	10,000,000	764,414	114,662	15,000	634,752	1,159,753	20,000,000
15	Bangladesh Commerce Bank Limited, Khatunganj	2333001286	5,884,644	-	395,071	39,507	3,000	352,564	-	6,237,208
16	Bangladesh Commerce Bank Limited, Khatunganj	2333001287	5,884,644	-	395,071	39,507	3,000	352,564	-	6,237,208
17	Bangladesh Commerce Bank Limited, Dewanhat	01233002859	10,000,000	-	892,170	89,217	15,000	787,953	-	10,787,953
18	Bangladesh Commerce Bank Limited, Chaktai	02233001454	10,706,630	-	910,064	91,006	15,000	804,057	804,057	10,706,630
Sub Total			32,475,918	-	2,592,376	259,238	36,000	2,297,139	804,057	33,969,000
19	Basic Bank Limited, Dewanhat	3018-01-0000166	83,706,048	-	8,747,963	2,226,326	100,000	6,421,637	-	90,127,685
Sub Total			83,706,048	-	8,747,963	2,226,326	100,000	6,421,637	-	90,127,685
20	City Bank Limited, Anderkilla Branch	4304080245001	-	10,000,000	-	-	-	-	-	10,000,000
Sub Total			-	10,000,000	-	-	-	-	-	10,000,000
21	Exim Bank Limited, CEPZ	121002043847	10,000,000	-	773,001	235,300	30,000	507,701	10,507,701	-
22	Eastern Bank Limited, Jubilee Road Branch	3585000019	-	5,000,000	-	-	-	-	-	5,000,000
Sub Total			10,000,000	5,000,000	773,001	235,300	30,000	507,701	10,507,701	5,000,000
23	First Security Islami Bank Limited, Jubilee Road	10724600032265	40,292,763	-	3,839,071	838,326	15,000	2,985,744	-	43,278,507
24	First Security Islami Bank Limited, Jubilee Road	10724600032263	60,411,967	-	5,754,663	1,256,653	50,000	4,448,009	-	64,859,976
25	First Security Islami Bank Limited, kadamtali	2124600000067	17,495,762	-	1,947,377	455,084	15,000	1,477,292	-	18,973,054
26	First Security Islami Bank Limited, kadamtali	2122460000115	54,463,429	-	6,112,871	305,644	50,000	5,757,227	-	60,220,656
27	First Security Islami Bank Limited, Khulshi	2762460000141	10,000,000	-	850,000	170,000	3,000	677,000	-	10,677,000
Sub Total			182,663,921	-	18,503,980	3,025,708	133,000	15,345,273	-	198,009,193

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28	Global Islami Bank, Nasirabad Branch	1240000063817	10,000,000	-	890,312	178,063	15,000	697,250	-	10,697,250
Sub Total			10,000,000	-	890,312	178,063	15,000	697,250	-	10,697,250
29	Mutual Trust Bank, Muradpur	1306010250620	10,000,000	-	700,000	140,000	-	560,000	-	10,560,000
30	Mutual Trust Bank, Agrabad Branch	1306010773986	-	10,000,000	-	-	-	-	-	10,000,000
Sub Total			10,000,000	10,000,000	700,000	140,000	-	560,000	-	20,560,000
31	One Bank, Cda Avenue	344140001515	10,000,000	-	800,000	160,000	-	640,000	-	10,640,000
Sub Total			10,000,000	-	800,000	160,000	-	640,000	-	10,640,000
32	Social Islami Bank Limited, Agrabad	0453200277746	10,000,000	-	700,285	139,257	30,000	531,028	10,531,028	-
Sub Total			10,000,000	-	700,285	139,257	30,000	531,028	10,531,028	-
33	IFIC Bank Limited, Laldighi Uposhakha	8768410960200	10,000,000	-	1,051,721	52,586	-	999,135	-	10,999,135
34	IFIC Bank Limited, Chawkbazar Branch	0000410960201	-	10,000,000	-	-	-	-	-	10,000,000
Sub Total			10,000,000	10,000,000	1,051,721	52,586	-	999,135	-	20,999,135
35	Janata Bank Limited, WASA Branch	215795874	39,350,993	-	2,361,060	472,212	30,000	1,858,848	-	41,209,841
36	Janata Bank Limited, WASA Branch	100215593813	129,796,070	-	7,787,764	1,557,553	50,000	6,180,211	-	135,976,281
37	Janata Bank Limited, WASA Branch	100210138123	14,174,570	-	992,220	198,444	-	793,776	-	14,968,346
38	Janata Bank Limited, WASA Branch	100210138352	21,435,215	-	1,500,465	300,093	-	1,200,372	-	22,635,587
39	Janata Bank Limited, WASA Branch	100222814566	9,646,426	-	675,250	135,050	-	540,200	-	10,186,626
40	Janata Bank Limited, WASA Branch	100215800746	28,985,850	-	1,739,151	347,830	30,000	1,361,321	-	30,347,171
41	Janata Bank Limited, WASA Branch	100211813843	84,463,079	-	5,912,416	1,182,483	-	4,729,932	-	89,193,011
42	Janata Bank Limited, Mimi super market	196282232	29,325,981	-	2,052,819	410,564	15,000	1,627,255	-	30,953,236
43	Janata Bank Limited, WASA Branch	100210122049	110,868,878	-	7,760,821	1,552,164	-	6,208,657	-	117,077,535
44	Janata Bank Limited, WASA Branch	100211811263	-	-	-	-	-	-	-	-
45	Janata Bank Limited, WASA Branch	100210137704	16,118,324	-	1,128,283	225,657	-	902,626	-	17,020,950
46	Jamuna Bank Limited, Nasirabad Branch	2301001352292	-	5,000,000	-	-	-	-	-	5,000,000
Sub Total			484,165,386	5,000,000	31,910,248	6,382,050	125,000	25,403,198	-	514,568,584
47	Bangladesh krishi Bank Limited., Khatungonj	10254	14,818,338	-	1,081,739	216,348	15,000	850,391	-	15,668,729
48	Bangladesh Krishi Bank Limited Chaktai	29020330009338	25,996,566	-	1,933,131	608,106	15,000	1,310,025	-	27,306,591
49	Bangladesh Krishi Bank Limited., Chaktai	2902033000933	41,695,600	-	3,127,170	625,434	15,000	2,486,736	-	44,182,336
50	Bangladesh Krishi Bank Limited., Chaktai	29020330010166	8,367,346	-	1,204,267	240,853	3,000	960,414	-	9,327,760
51	Bangladesh Krishi Bank Limited., Chaktai	29020330010175	8,367,346	-	1,204,267	240,853	3,000	960,414	-	9,327,760
52	Bangladesh Krishi Bank Limited., Chaktai	29020330010157	7,170,301	-	1,032,013	206,403	3,000	822,610	-	7,992,911
53	Bangladesh Krishi Bank Limited, Sholasahar	2931-0330010296	24,731,322	-	3,559,871	711,974	15,000	2,832,897	-	27,564,219
54	Bangladesh Krishi Bank Limited Solashahar	2931-0330008665	90,451,879	-	13,019,470	2,603,894	50,000	10,365,576	-	100,817,454
Sub Total			221,598,697	-	26,161,928	5,453,865	119,000	20,589,063	-	242,187,760
55	National Bank Limited, Bhatiary	1107002899659	7,004,470	-	454,763	68,215	-	386,549	-	7,391,019
56	National Bank Limited, Bhatiary	1107002899910	7,004,470	-	454,763	68,215	-	386,549	-	7,391,019
57	National Bank Limited, Bhatiary	1107002899932	7,004,470	-	457,157	68,574	-	388,583	-	7,393,053
58	National Bank Limited, CDA Avenue	1122002679363	17,423,003	-	1,574,121	236,118	15,000	1,323,003	-	18,746,006
59	National Bank Limited, CDA Avenue	112200267482	-	-	-	-	-	-	-	-
60	National Bank Limited, Chawkbazar	1102002899947	7,037,924	-	459,992	91,998	-	367,993	-	7,405,917
61	National Bank Limited, Chawkbazar	1102002899939	7,037,924	-	459,992	91,998	-	367,993	-	7,405,917
62	National Bank Limited, Chawkbazar	1102002899926	7,037,924	-	459,992	91,998	-	367,993	-	7,405,917
Sub Total			59,550,184	-	4,320,779	717,116	15,000	3,588,664	-	63,138,848

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63	NRB Global Bank Limited Agrabad Corporate	1240000014950	41,982,313	-	4,120,893	824,179	81,000	3,215,714	-	45,199,028
64	NRB Global Bank Limited Agrabad Corporate	1240000012079	41,956,093	-	4,118,316	823,663	81,000	3,213,653	-	45,199,746
65	NRB Global Bank Limited Agrabad Corporate	1240000003879	33,539,460	-	3,291,303	658,261	81,000	2,552,042	-	36,991,502
66	NRB Global Bank Limited Agrabad Corporate	1240000009546	37,493,079	-	3,679,783	735,957	81,000	2,862,826	-	40,355,905
67	NRB Global Bank Limited Agrabad Corporate	1240000014056	34,142,188	-	5,195,781	1,039,156	69,000	4,087,625	-	38,229,813
68	NRB Global Bank Limited Agrabad Corporate	1240000008941	35,152,306	-	5,428,880	1,085,776	93,000	4,250,104	-	39,402,410
69	NRB Global Bank Limited Patenga	2053390042679	10,000,000	-	760,416	152,083	-	608,333	-	10,608,333
Sub Total			234,265,440	-	26,595,371	5,319,074	486,000	20,790,297	-	255,055,737

70	NRBC Bank Limited, OR Nizam Road br. Ctg	11871200000151	-	-	-	-	-	-	-	-
Sub Total			-	-	-	-	-	-	-	-

Sub Total		1,622,740,502	50,000,000	142,831,302	27,788,251	1,313,000	113,730,053	42,775,999	1,743,694,555
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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
71	Union Bank Limited, D.T Road	322060000014	36,360,886	-	6,386,689	3,621,692	15,000	2,749,997	-	39,110,882
72	Union Bank Limited, D.T Road	3220600000712	17,453,780	-	1,482,296	296,459	15,000	1,170,837	-	18,624,617
73	Union Bank Limited, D.T Road	3220600000183	33,505,598	-	3,738,050	747,610	15,000	2,975,440	-	36,481,038
74	Union Bank Limited, Jubilee Road	712060001312	-	-	-	-	-	-	-	-
75	Union Bank Limited, Khatungonj	102060001437	95,416,075	-	8,344,532	1,668,906	50,000	6,625,626	-	102,041,700
76	Union Bank Limited, Bahaddarhat	1062060000027	10,000,000	-	900,000	180,000	3,000	717,000	-	10,717,000
77	Union Bank Limited, Bahaddarhat	1062060000016	10,000,000	-	875,000	175,000	18,000	682,000	-	10,682,000
78	Union Bank Limited, O R Nizam Road	08920600000456	10,000,000	-	1,284,338	256,867	18,000	1,009,471	-	11,009,470
Sub Total			212,736,338	-	23,010,904	6,946,534	134,000	15,930,369	-	228,666,707

79	SBAC Bank Limited, Jubilee Road	18244002173	-	-	-	-	-	-	-	-
Sub Total			-	-	-	-	-	-	-	-

Grand Total		1,835,476,840	50,000,000	165,842,207	34,734,785	1,447,000	129,660,422	42,775,999	1,972,361,262
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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	12,251,045	-	857,573	171,515	-	686,058	-	12,937,103
2	Janata Bank Limited, WASA Branch	3006207	16,533,803	-	1,157,366	231,473	-	925,893	-	17,459,696
Sub Total			28,784,847	-	2,014,939	402,988	-	1,611,951	-	30,396,799

Deposit Work FDR

SL. No.	Bank Name & Address	Account no	Principal	Addition during year	Gross Interest	Source Tax	Exise Duty	Net Interest	Encashment	Closing Balance
01	First Security Islami Bank Limited, kadamtali	21224600000148	29,154,044	-	2,405,209	655,966	-	1,749,243	10,903,286	20,000,000
02	First Security Islami Bank Limited, Jubilee Road	10724400021689	10,585,825	-	1,198,712	282,086	15,000	901,626	-	11,487,451
Sub Total			39,739,869	-	3,603,920	938,052	15,000	2,650,869	10,903,286	31,487,452

03	NRB Global Bank Limited, Agrabad Corporate	124400379350	9,753,357	-	935,786	187,157	26,000	722,629	-	10,475,985
04	NRB Global Bank Limited, Agrabad Corporate	124400379348	9,753,357	-	935,786	187,157	26,000	722,629	-	10,475,985
Sub Total			19,506,713	-	1,871,572	374,314	52,000	1,445,257	-	20,951,971

MRH DEY & CO.
CHARTERED ACCOUNTANTS

05	AB Bank Limited, CDA Avenue	3714972	10,621,771	-	945,137	143,885	15,000	796,252	-	11,408,023
06	Union Bank Limited, OR Nizam Road	892040000994	10,277,500	-	1,244,854	257,555	15,000	972,299	-	11,749,799
07	Rupali Bank Limited, Majhirhat Road	1628035005104	10,510,477	-	762,010	152,402	15,000	594,608	-	11,105,085
08	Pubali Bank Limited, EPZ	1727104017916	10,483,666	-	772,734	154,547	15,000	603,187	-	11,086,853
09	Midland Bank Limited, Jubilee Road	55111710000177	-	-	-	-	-	-	-	-
10	Eastern Bank Limited, Khatunganj Br.	258500000066	10,000,000	-	722,471	144,494	33,000	544,977	10,544,977	-
11	Union Bank Limited, Laldighi Branch	0612030011836	-	5,000,000	242,843	48,569	3,000	191,274	-	5,191,274
12	Al-Arafah Islami Bank PLC, Anderkilla Branch	1551310010097	-	10,000,000	412,394	123,718	15,000	273,676	-	10,273,676
13	IFIC Bank Limited, Chawk Bazar Branch	2040410960200	-	10,000,000	458,491	26,724	-	431,767	-	10,431,767
14	Pubali Bank Limited, Chawkbazar Branch	3693104022622	-	10,000,000	-	-	-	-	-	10,000,000
Sub Total			51,893,414	35,000,000	5,560,935	1,051,894	111,000	4,398,041	10,544,977	80,746,478

Grand Total		111,139,995	35,000,000	11,036,427	2,364,260	178,000	8,494,167	21,448,263	133,185,899
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Gratuity Fund

SL No.	Bank Name & Address	Account no	Principal	Addition during year	Gross Interest	Source Tax	Exise Duty	Net Interest	Encashment	Closing Balance
01	National Bank Limited, Chawkbazar	1102004828586	-	-	-	-	-	-	-	-
02	Union Bank Limited, OR Nizam Road	8920600000366	10,542,000	-	1,095,398	219,079	15,000	861,318	1,403,318	10,000,000
Sub Total			10,542,000	-	1,095,398	219,079	15,000	861,318	1,403,318	10,000,000

Pension Fund

SL No.	Bank Name & Address	Account no	Principal	Addition during year	Gross Interest	Source Tax	Exise Duty	Net Interest	Encashment	Closing Balance
01	BRAC Bank Limited, Kazir Dewri	1107305135719001	10,425,833	-	768,471	230,541	-	537,930	-	10,963,763
02	IFIC Bank Limited, Sk Mujib Road	0000410960200	-	-	-	-	-	-	-	-
03	IFIC Bank Limited, Khatunganj	8768410960200	10,570,000	-	451,720	22,586	-	429,134	-	10,999,134
04	Standard Bank Limited, Agrabad	00755030969	-	-	-	-	-	-	-	-
05	Union Bank Limited, Khatunganj	0102060013431	10,477,000	-	487,121	97,424	15,000	374,697	10,851,697	-
06	NRBC Bank Limited, OR Nizam Road	011871200000173	-	-	-	-	-	-	-	-
07	Bangladesh Commerce Bank, Dewanhat Br.	01233002708	5,143,250	-	418,866	106,024	3,000	309,843	-	5,453,093
08	Social Islami Bank, CEPZ Br.	530532000033	-	-	-	-	-	-	-	-
09	Global Islami Bank, Mehdiabag Br.	1240000038819	10,000,000	-	1,189,136	237,827	6,000	945,309	-	10,945,309
Sub Total			46,616,083	-	3,315,315	694,402	24,000	2,596,912	10,851,697	38,361,299
Grand Total			2,032,559,765	85,000,000	183,304,285	38,415,515	1,664,000	143,224,771	76,479,277	2,184,305,258



CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
SCHEDULE OF FDR ACCRUED INTEREST
FOR THE YEAR ENDED 30 JUNE 2024

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
01	AB Bank Limited	Anderkilla	3483754	01/08/2024	181	12	15,213,896	8.75%	660,137	66,014	594,123
02	AB Bank Limited	CDA Avenue	3654538	20/03/2024	102	06	7,000,000	11.00%	215,178	21,518	193,660
03	AB Bank Limited	CDA Avenue	3714881	13/03/2024	109	06	10,000,000	11.00%	328,493	32,849	295,644
04	AB Bank Limited	Jublee Road	3556804	01/05/2024	177	12	15,399,298	9.25%	690,753	69,075	621,678
05	AB Bank Limited	Khatunganj	3458797/42/2016	13/01/2024	169	12	105,159,500	9.25%	4,503,852	450,385	4,053,467
06	AB Bank Limited	CDA Avenue	3718435	07/03/2023	363	12	10,682,000	8.50%	902,995	90,299	812,696
07	AB Bank Limited	Chawkbazar	3774039	26/02/2024	125	12	10,662,000	10.50%	383,394	38,339	345,054
08	Agrani Bank Limited	Asadgonj	200015000612	02/09/2024	142	12	31,716,069	8.50%	1,048,803	104,880	943,922
09	Agrani Bank Limited	Laldighi	200016971270	30/03/2024	92	12	42,908,601	8.50%	919,302	91,930	827,372
10	Al Arafah Islami Bank Limited	Khatunganj	91330012966	13/03/2024	109	06	10,000,000	10.50%	313,562	31,356	282,206
11	Al Falah Bank Limited	Agrabad	2100443263	30/01/2024	152	12	10,000,000	9.50%	395,616	39,562	356,055
12	Banagladesh commerce Bank Limited	Khatunganj	202010/1286	02/09/2024	142	12	6,237,209	10.25%	248,719	24,872	223,847
13	Banagladesh commerce Bank Limited	Khatunganj	202011/1287	02/09/2024	142	12	6,237,209	10.25%	248,719	24,872	223,847
14	Banagladesh commerce Bank Limited	Chaktai	221683/1454	03/05/2024	117	06	10,706,630	10.50%	360,359	36,036	324,323
15	Banagladesh commerce Bank Limited	Dewanhat	245337/01233002859	01/09/2024	173	12	10,787,953	9.25%	472,970	47,297	425,673
16	Basic bank Limited	Dewanhat	3018-01-0000166	14/02/2024	137	12	90,127,685	8.50%	2,875,444	287,544	2,587,899
17	Bangladesh Krishi Bank Limited	Khatunganj	10254	16/03/2024	106	12	15,668,729	9.25%	420,909	42,091	378,818
18	Bangladesh Krishi Bank Limited	Sholasahar	2931-033001029-6	29/06/2024	01	12	27,564,219	9.50%	7,174	717	6,457
19	Bangladesh Krishi Bank Limited	Solashahar	2931-0330008665	29/06/2024	01	03	100,817,454	9.50%	26,240	2,624	23,616
20	Bangladesh Krishi Bank Limited	Chaktai	29020330009338	06/01/2024	29	03	27,308,591	9.50%	206,109	20,611	185,498
21	Bangladesh Krishi Bank Limited	Chaktai	138585/9561	21/06/2024	09	03	44,182,336	9.50%	103,496	10,350	93,146
22	Bangladesh Krishi Bank Limited	Chaktai	29020330010166	27/06/2024	03	03	9,327,760	9.50%	7,283	728	6,555
23	Bangladesh Krishi Bank Limited	Chaktai	29020330010175	27/06/2024	03	03	9,327,760	9.50%	7,283	728	6,555
24	Bangladesh Krishi Bank Limited	Chaktai	29020330010157	27/06/2024	03	03	7,992,911	9.50%	6,241	624	5,617
25	City Bank Limited	Andarkilla	4304080245001	30/01/2024	152	12	10,000,000	10.50%	437,260	43,726	393,534
26	Eastern Bank Limited	Jublee Road	35850000019	31/01/2024	151	12	5,000,000	9.00%	186,164	18,616	167,548
27	First security Bank Limited	Jublee Road	10724600032265	18/06/2024	12	03	43,278,507	11.50%	163,628	16,363	147,265
28	First security Bank Limited	Jublee Road	10724600032263	18/06/2024	12	03	64,859,976	11.50%	245,224	24,522	220,702
29	First security Bank Limited	Kadamtali	2124600000067	02/02/2024	149	12	18,973,054	10.50%	813,242	81,324	731,918
30	First security Bank Limited	Kadamtali	2122460000115	02/09/2024	142	12	60,220,656	10.50%	2,459,973	245,997	2,213,975
31	First security Bank Limited	Khulshi	1560933/02762460000141	04/09/2024	82	12	10,677,000	11.50%	275,847	27,585	248,262
32	Global Islami Bank Limited	Nasirabad	1240000063817/0096935	01/09/2024	173	12	10,697,250	9.50%	481,669	48,167	433,502
33	IFIC Bank Limited	Khatunganj	8768410960200	23/02/2024	128	12	10,999,135	10.50%	405,009	40,501	364,508
34	IFIC Bank Limited	Chawkbazar	1427467	27/06/2024	3	12	10,000,000	11.00%	9,041	904	8,137
35	Jamuna Bank	Nasirabad	2301001352292	31/01/2024	151	12	5,000,000	9.50%	196,507	19,651	176,856
36	Janata Bank Limited	Wasa	495778	24/07/2023	342	12	41,209,841	7.00%	2,702,914	270,291	2,432,623
37	Janata Bank Limited	Wasa	849738	16/07/2023	350	12	135,976,282	7.00%	9,127,175	912,718	8,214,458
38	Janata Bank Limited	Wasa	255211	26/03/2024	96	12	14,968,346	8.50%	334,635	33,463	301,171
39	Janata Bank Limited	Wasa	1575	16/03/2024	106	12	22,635,587	8.50%	558,758	55,876	502,882
40	Janata Bank Limited	Wasa	1584	29/01/2024	153	12	10,186,626	8.00%	341,601	34,160	307,441
41	Janata Bank Limited	Wasa	708834	20/07/2023	346	12	30,347,171	7.00%	2,013,722	201,372	1,812,350
42	Janata Bank Limited	Wasa	708901	22/02/2024	129	12	89,193,011	8.50%	2,679,456	267,946	2,411,510



CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
SCHEDULE OF FDR ACCRUED INTEREST
FOR THE YEAR ENDED 30 JUNE 2024

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
43	Janata Bank Limited	Mimi Super Market	3010258	27/03/2024	95	12	30,953,236	8.50%	684,787	68,479	616,309
44	Janata Bank Limited	Wasa	708881	30/03/2024	92	12	117,077,535	8.50%	2,508,346	250,835	2,257,511
45	Janata Bank Limited	Wasa	495770	18/03/2024	104	12	17,020,950	8.50%	412,233	41,223	371,010
46	Mutual Trust Bank Limited	Agrabad	1306010773986	02/01/2024	150	12	10,000,000	9.50%	390,411	39,041	351,370
47	Mutual Trust Bank Limited	Muradpur	1306010250520	28/12/2023	185	12	10,560,000	11.00%	588,756	58,876	529,881
48	National Bank Limited	Bhatiary	1107002899659	01/06/2024	176	12	7,391,019	9.25%	329,660	32,966	296,694
49	National Bank Limited	Bhatiary	1107002899910	01/06/2024	176	12	7,391,019	9.25%	329,660	32,966	296,694
50	National Bank Limited	Bhatiary	1107002899932	01/06/2024	176	12	7,391,019	9.25%	329,660	32,966	296,694
51	National Bank Limited	Cda Avenue	1122002679363	01/05/2024	177	12	18,746,005	9.25%	840,874	84,087	756,787
52	National Bank Limited	Chawkbazar	1102002899947	01/07/2024	175	12	7,405,917	9.25%	328,447	32,845	295,603
53	National Bank Limited	Chawkbazar	1102002899939	01/07/2024	175	12	7,405,917	9.25%	328,447	32,845	295,603
54	National Bank Limited	Chawkbazar	1102002899926	01/07/2024	175	12	7,405,917	9.25%	328,447	32,845	295,603
55	NRB global Bank Limited	Agrabad Corp	1240000014056	14/02/2024	137	12	38,229,813	10.60%	1,521,023	152,102	1,368,921
56	NRB global Bank Limited	Patenga	0005209/2053392242679	01/01/2024	181	12	10,608,333	9.50%	499,754	49,975	449,779
57	One Bank Limited	CDA Avenue	34410001515	19/03/2024	113	6	10,640,000	10.50%	345,873	34,587	311,286
58	Union Bank Limited	D.T Road	3220600000014	06/01/2024	29	3	39,110,882	11.50%	357,356	35,736	321,620
59	Union Bank Limited	D.T Road	3220600000712	30/04/2024	61	12	18,624,616	11.00%	342,387	34,239	308,148
60	Union Bank Limited	D.T Road	3220600000183	02/08/2024	143	12	36,481,037	10.50%	1,500,720	150,072	1,350,648
61	Union Bank Limited	Khatungonj	102060000471/0102060001437	24/01/2024	158	12	102,041,700	9.25%	4,085,861	408,586	3,677,275
62	Union Bank Limited	OR Nizam Road	892060000456/08920600000456	21/06/2024	9	3	11,009,470	11.50%	31,219	3,122	28,097
63	Union Bank Limited	Bahaddarhat	0249785/1062060000016	21/06/2024	9	3	10,682,000	11.50%	30,290	3,029	27,261
64	Union Bank Limited	Bahaddarhat	0274251/1062060000027	01/09/2024	173	12	10,717,000	9.25%	469,860	46,986	422,874
TOTAL							1,766,141,637		55,368,929	5,536,893	49,832,036

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	27/03/2024	95	12	12,937,103	8.50%	286,211	28,621	257,590
02	Janata Bank Limited	Wasa	255527/620-7	28/03/2024	94	12	17,459,696	8.50%	382,200	38,220	343,980
Total							30,396,798		668,411	66,841	601,570
Grand Total							1,796,538,435	-	56,037,340	5,603,734	50,433,606



Chittagong Water Supply and Sewerage Authority (CWASA)
MONTH WISE BREAKUP OF WATER REVENUE
FOR THE YEAR ENDED 30 JUNE 2024

Annexure-E

Month	Private		Private Total	Government		Government Total	Loose Water	Month Total	VAT
	(Domestic)	(Non-Domestic)		(Domestic)	(Non-Domestic)				
July, 2023	141,647,330	23,484,081	165,131,411	16,723,265	5,081,134	21,804,399	467,200	187,403,010	28,019,102
August, 2023	142,986,394	24,482,497	167,468,891	17,106,444	4,846,767	21,953,211	525,300	189,947,402	28,365,381
September, 2023	145,547,735	25,220,124	170,767,859	17,888,733	4,650,281	22,539,014	377,300	193,684,173	28,962,395
October, 2023	147,639,826	25,059,840	172,699,666	17,809,411	4,784,816	22,594,227	426,800	195,720,693	29,268,509
November, 2023	147,578,567	25,692,222	173,270,789	18,354,828	5,450,858	23,805,686	492,000	197,568,475	29,523,591
December, 2023	144,227,864	25,371,367	169,599,231	17,769,588	5,957,642	23,727,230	269,800	193,596,261	28,952,620
January, 2024	145,394,693	25,662,292	171,056,985	18,237,147	8,158,887	26,396,034	318,100	197,771,119	29,357,693
February, 2024	146,756,236	26,016,500	172,772,736	18,298,499	6,521,352	24,819,851	459,300	198,051,887	29,502,952
March, 2024	143,529,742	25,055,834	168,585,576	17,096,765	8,038,549	25,135,314	1,189,500	194,910,390	28,729,500
April, 2024	148,441,923	25,318,549	173,760,472	17,803,458	6,842,650	24,646,108	813,800	199,220,380	29,579,716
May, 2024	148,591,714	24,936,430	173,528,144	18,234,350	5,570,250	23,804,600	747,200	198,079,944	29,538,621
June, 2024	150,954,438	25,872,735	176,827,173	18,857,266	5,753,634	24,610,900	496,600	201,934,673	30,147,892
Total	1,753,296,462	302,172,471	2,055,468,933	214,179,754	71,656,820	285,836,574	6,582,900	2,347,888,407	349,947,972

Particulars	Taka
Private	2,055,468,933
Government	285,836,574
Loose water Sale	6,582,900
Total	2,347,888,407



MRH DEY & CO.
CHARTERED ACCOUNTANTS

CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWSA)

COST SHEET
AS AT 30 JUNE 2024

		Annexure-F	
Particulars	Percentage	Amount in Taka	
		30 June 2024	30 June 2023
Direct Expenses			
Direct Wages	6.09%	186,600,484	226,957,814
Other Direct Expenses			
Chemicals	4.55%	139,290,133	112,020,363
Electricity	29.76%	911,178,186	751,196,406
		1,050,468,318	863,216,769
Prime cost		1,237,068,802	1,090,174,584
Add :Production Overhead			
Depreciation	31.51%	964,865,632	1,024,601,901
Repairs & Maintenance	1.79%	54,877,206	55,520,914
Other Indirect Expenses	2.55%	78,014,521	36,800,108
		1,097,757,360	1,116,922,923
Production Cost		2,334,826,161	2,207,097,506
Operating Expenses			
Administrative & General Expenses	14.58%	446,355,105	404,373,776
Cost of Goods Sold		2,781,181,266	2,611,471,283
Selling & Distribution Expenses			
Collection Expenses	2.74%	84,006,908	51,626,312
		2,865,188,174	2,663,097,594
Non Operating Expenses			
Financial Expenses	6.42%	196,670,237	321,456,436
Total Cost	100.00%	3,061,858,411	2,984,554,030



MRH DEY & CO.
CHARTERED ACCOUNTANTS

CHATTOGRAM WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
SCHEDULE OF COST
FOR THE YEAR ENDED 30 JUNE 2024

Annexure-G

Particulars	Amount in Taka	WATER (GALLON)		
		Production	Distribution	Billed
Unit (Gallon)		46,598,904,000	46,598,904,000	31,016,568,000
Total Production cost	2,334,826,161			
Per Gallon		0.0501	0.0501	0.0753
Per Thousand Gallon		50.1047	50.1047	75.2767
Per Cubic Meter (Thousand Litre)		13.2363	13.2363	19.8860
Total Cost	3,061,858,411			
Per Gallon		0.0657	0.0657	0.0987
Per Thousand Gallon		65.7067	65.7067	98.7169
Per Cubic Meter (Thousand Litre)		17.3579	17.3579	26.0782

