Dhaka Water Supply and Sewerage Authority

Auditors' Report and Financial Statements

as at and for the year ended 30 June 2021

S. F. AHMED & CO.
Chartered Accountants |since 1958
House # 51 (2nd floor), Road # 9, Block F,
Banani, Dhaka 1213, Bangladesh
Phones: (880-2) 222270848, 222294026 & 222270957
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HLB WE ARE AN INDEPENDENT MEMBER OF THE GLOBAL ADVISORY AND ACCOUNTING NETWORK

Dhaka Water Supply and Sewerage Authority

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Independent Auditor's Report

To the Board of Directors of Dhaka Water Supply and Sewerage Authority

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Dhaka Water Supply and Sewerage Authority ('the DWASA/Authority') which comprise the statement of financial position as at 30 June 2021, the statement of profit or loss and other comprehensive income, statement of changes in equity, statement of cash flows for the year ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the DWASA as at 30 June 2021 and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) and comply with other applicable laws and regulations.

Basis for Opinion

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 Authority in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation of the financial statements that give a true and fair view in accordance with International Financial Reporting Standards (IFRSs) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the 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 provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Firm's Name	:	S. F. Ahmed & Co., Chartered Accountants
Firm's Registration No.	:	10898 E.P, under Partnership Act 1932
Signature	:	
Engagement Partner Name	:	Md. Enamul Haque Choudhury, FCA, Senior Partner/Enrollment No. 471
DVC Number	:	2112280471AS687835
Date	:	28 December 2021



Dhaka Water Supply and Sewerage Authority
Statement of Financial Position
As at 30 June 2021

	Notes	Amount in BDT	
		30 June 2021	30 June 2020
ASSETS			
Non-current assets			
Property, plant and equipment	4	71,534,852,258	84,277,143,883
Intangible assets	5	88,886,762	101,637,592
Capital work-in-progress	6	93,626,025,979	52,877,469,840
Total non-current assets		**165,249,764,998**	**137,256,251,315**
Current assets			
Materials and supplies	7	1,437,501,573	1,828,124,547
Service delivery earnings (SDE) receivables	8	7,240,127,403	7,647,197,909
Advances, deposits and prepayments	9	1,098,928,775	1,033,967,509
Investments	10	3,934,255,176	2,983,407,970
Other receivables	11	113,608,945	81,153,926
Advance income tax	12	109,424,244	264,035,787
Cash and cash equivalents	13	8,972,137,258	3,594,796,901
Total current assets		**22,905,983,374**	**17,432,684,549**
Total assets		**188,155,748,372**	**154,688,935,864**
EQUITY AND LIABILITIES			
Capital and reserve			
Capital fund		1,540,252,387	1,540,252,387
Revaluation surplus		20,214,806,549	21,868,756,508
Contingency & reserve for self insurance		7,364,890	7,364,890
Retained earnings		8,923,585,638	8,168,851,026
Total equity		**30,686,009,464**	**31,585,224,811**
Non-current liabilities			
Grants and other funds	14	101,362,908,992	85,244,324,791
Deferred tax liability	15	4,322,180,250	5,137,818,597
Loans and borrowings	16	42,347,627,798	26,814,757,726
Total non-current liabilities		**148,032,717,040**	**117,196,901,114**
Current liabilities			
Loans and borrowings		5,250,000,000	3,000,000,000
Liabilities for expenses	17	2,442,324,120	892,651,671
Other liabilities	18	1,515,292,628	1,641,264,811
Provision for audit fee		1,000,000	860,000
Provision for government dividend		5,000,000	5,000,000
Provision for taxation	19	223,405,121	367,033,457
Total current liabilities		**9,437,021,869**	**5,906,809,939**
Total liabilities		**157,469,738,909**	**123,103,711,053**
Total equity and liabilities		**188,155,748,372**	**154,688,935,864**

The notes annexed 1 to 31 are an integrated part of these financial statements

Chairman	Member	Managing Director	Director (Finance)
DWASA Board	DWASA Board	DWASA	DWASA

Dated, Dhaka
28 December 2021

S. F. Ahmed & Co.
Chartered Accountants
DVC No. 2112280471AS687835

Dhaka Water Supply and Sewerage Authority
Statement of profit or loss and other comprehensive income
For the year ended 30 June 2021

	Notes	Amount in BDT	
		July 2020 to June 2021	July 2019 to June 2020
Service delivery earnings (Revenue)			
Water		12,011,461,541	10,233,778,330
Sewerage		3,914,209,849	3,417,972,280
		15,925,671,390	13,651,750,610
Other income	*20*	1,606,002,232	1,410,226,714
Total income (A)		**17,531,673,622**	**15,061,977,324**
Operating expenses			
Salary and wages	*21*	2,944,409,927	2,474,332,851
Production overhead	*22*	4,940,998,914	4,489,916,004
Operation & Maintenance Expenses	*23*	1,372,907,436	1,429,907,593
Administrative	*24*	414,130,238	323,807,395
Depreciation	*4*	5,546,152,996	4,372,195,749
Amortization	*5*	22,388,931	20,656,221
Bad debt	*8.1*	386,248,099	43,129,415
Total operating expenses (B)		15,627,236,541	13,153,945,229
Operating profit (A-B)		**1,904,437,081**	**1,908,032,095**
Interest expense		1,594,877,948	1,289,608,907
Profit Before Tax		**309,559,133**	**618,423,188**
Income tax		**186,931,913**	**(154,605,797)**
Current tax expenses		(77,389,783)	(154,605,797)
Deferred tax credit		264,321,696	-
Profit After Tax		**496,491,046**	**463,817,391**
Total comprehensive income for the period		**496,491,046**	**463,817,391**

The notes annexed 1 to 31 are an integrated part of these financial statements

Chairman DWASA Board	Member DWASA Board	Managing Director DWASA	Director (Finance) DWASA

Dated, Dhaka
28 December 2021

S. F. Ahmed & Co.
Chartered Accountants
DVC No. 2112280471AS687835

Dhaka Water Supply and Sewerage Authority
Statement of Changes in Equity
For the year ended 30 June 2021

Amount in BDT

Particulars	Note	Capital fund	Revaluation surplus	Contingency & reserve for self insurance	Retained earnings	Total capital fund and equity
Balance at 01 July 2019		47,393,000	23,362,510,432	-	(1,492,016,926)	**21,917,886,506**
Prior year adjustment		-	-	-	7,205,378,662	**7,205,378,662**
Acc. Dep. on revalution surplus		-	(1,493,753,924)	-	1,493,753,924	-
Adjustment for deferred tax liability		-	-	-	497,917,975	**497,917,975**
Transfer during the year		1,492,859,387	-	7,364,890	-	**1,500,224,277**
Profit After Tax		-	-	-	463,817,392	463,817,392
Balance at 30 June 2020		**1,540,252,387**	**21,868,756,508**	**7,364,890**	**8,168,851,027**	**31,585,224,812**
Balance at 01 July 2020		**1,540,252,387**	**21,868,756,508**	**7,364,890**	**8,168,851,027**	**31,585,224,812**
Prior year adjustment	**30.**	-	-	-	154,880,620	**154,880,620**
Adjustment for assets discard		-	(1,576,427,750)	-	-	**(1,576,427,750)**
Acc. Dep. on revalution surplus		-	(77,522,209)	-	77,522,209	-
Adjustment for deferred tax liability		-	-	-	25,840,736	**25,840,736**
Transfer during the year		-	-	-	-	-
Profit After Tax		-	-	-	496,491,046	**496,491,046**
Balance at 30 June 2021		**1,540,252,387**	**20,214,806,549**	**7,364,890**	**8,923,585,638**	**30,686,009,464**

The notes annexed 1 to 31 are an integrated part of these financial statements

Chairman
DWASA Board

Member
DWASA Board

Managing Director
DWASA

Director (Finance)
DWASA

S. F. AHMED & CO.

Dated, Dhaka
28 December 2021

S. F. Ahmed & Co.
Chartered Accountants
DVC No. 2112280471AS687835

Dhaka Water Supply and Sewerage Authority
Statement of Cash Flows
For the year ended 30 June 2021

	Notes	Amount in BDT	
		30-Jun-21	30-Jun-20
A. Cash flow from Operating activities			
Collection from service delivery earnings	26	15,946,493,797	12,789,162,303
Payment to contractors and employees	27	(7,922,944,540)	(13,318,467,616)
Cash flows from operation		**8,023,549,257**	**(529,305,313)**
Collection from other income	27	1,573,547,213	1,350,155,683
Income tax paid		(617,723,227)	(2,728,989,627)
Net cash flows from operating activities		**8,979,373,244**	**(1,908,139,257)**
B. Cash flows from Investing activities			
Purchases of property, plant and equipments		(33,562,055,611)	(47,209,999,677)
Encashment/(investment) fixed deposit receipt		(2,604,797,166)	(1,312,946,228)
Net cash flows used in investing activities		**(36,166,852,776)**	**(48,522,945,905)**
C. Cash flows from Financing activities			
Borrowing/(repayment) of long term loan		16,187,992,124	26,612,141,906
Receipt of grants and other funds		16,376,827,767	24,157,504,334
Net cash flows from financing activities		**32,564,819,891**	**50,769,646,240**
D. Net increase (decrease) in cash and cash equivalents (A+B+C)		5,377,340,358	338,561,079
E. Cash and cash equivalents at 01 July 2020		3,594,796,899	3,256,235,820
F. Cash and cash equivalents at 30 June 2021		**8,972,137,258**	**3,594,796,899**

The notes annexed 1 to 31 are an integrated part of these financial statements

Chairman	Member	Managing Director	Director (Finance)
DWASA Board	DWASA Board	DWASA	DWASA

Dated, Dhaka
28 December 2021

S. F. Ahmed & Co.
Chartered Accountants
DVC No. 2112280471AS687835

1. Reporting entity

1.1 Profile

Dhaka Water Supply and Sewerage Authority (DWASA/Authority) is an autonomous body domiciled in Bangladesh. The address of its registered office is WASA Bhaban, 98 Kazi Nazrul Islam Avenue, Dhaka-1215. DWASA was established in the year 1963 as an independent organisation, under the WASA Ordinance No. XIX of 1963. At present DWASA operates under the WASA Act 1996. The drainage system of Dhaka city was handed over to DWASA from the Department of Public Health & Engineering (the "DPHE") during the year 1989 and the water, drainage and sanitation services of Narayangonj city was also handed over to DWASA in the year 1990 but in the year 2020-2021 the drainage system has been transferred to Dhaka North City Corporation and Dhaka South City Corporation.

1.2 Nature of business

DWASA is primarily involved in the following activities through its 10 Maintenance, Operation, Distribution and Services (MODS) zones and 12 Revenue zones and other divisions and offices:

(a) to construct, develop and maintain necessary infrastructure for lifting, purifying and preserving water for supplying to public for residential, commercial, community, official and industrial purposes;

(b) to construct, design and operate sewerage facilities and maintain the system in a pollution free way; and

(c) to construct, develop and maintain drainage of flooded water through drainage facilities within Dhaka and Narayangonj cities.

(d) Switching to surface water from underground extraction due to rapid depletion of the ground water level.

2. Basis of preparation

2.1 Statement of compliance

The financial statements have been prepared in accordance with Companies Act 1994 and International Financial Reporting Standards (IFRSs) as adopted by Bangladesh as Bangladesh Financial Reporting Standards (BFRS). IFRSs comprise the followings:

- International Financial Reporting Standards (IFRSs) and
- International Accounting Standards (IASs) and its interpretations.

2.2 Basis of measurement

These financial statements have been prepared on the historical cost basis except for certain items of property plant and equipment which are measured at revalued amount.

2.3 Functional and presentation currency and level of precision

These financial statements are presented in Bangladesh Taka (BDT/Tk./Taka), which is the entity's functional currency. All amounts have been rounded to the nearest integer, unless otherwise indicated.

2.3.1 Reporting period

The financial Statements of DWASA cover one year from 01 July to 30 June and followed consistently.These financial statement cover one year from 01 July 2020 to 30 June 2021.

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2.3.2 Use of estimates and judgements

The preparation of the financial statements in conformity with IFRSs requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revision to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

Information about assumptions and estimation uncertainities that have a significant risks of resulting in a material adjustment in the year ending 30 June 2021 is included in the following notes:

Note 4	Depreciation
Note 5	Amortisation
Note 7	Materials and supplies
Note 8	Service Delivery Earnings (SDE)/Rates receivable
Note 16.1	Provision for pension fund

2.3.3 Subsequent events

There are no other events identified after the date of statement of financial position which require adjustment or disclosure in the accompanying financial statement.

2.3.4 Going concern

DWASA has adequate resources to continue in operation for the foreseeable future. For this reason the Directors' continue to adopt going concern basis in preparing the financial statements. The current resources of DWASA provide sufficient fund to meet the present requirements of the existing business.

2.3.5 Date of authorisation

The financial statements were authorised for issue by the Board of Directors on 30 November 2021.

3. Significant accounting policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

3.1 Foreign currency transactions

The foreign currency transactions are recorded at the exchange rate at the date of the transaction monetary assets or liabilities are translated at the closing rate and resulting exchange gain /loss recognized in the profit or loss per IAS-21. The gains/losses arising from loans directly related to capital work in progress are charged to the concerned accounts till its completion.

3.2 Property, plant and equipment

3.2.1 Recognition and measurement

Items of property, plant and equipment are measured at cost or revaluation less accumulated depreciation less impairment loss, if any. The items of property, plant and equipment were revalued in the year 2006 by Dewan Nazrul Islam and Co. a firm of Chartered Accountants. Items of property, plant and equipment comprises its purchase price, import duties and non refundable taxes, after deducting trade discount and rebates and any costs directly attributable to bringing the assets to the location and condition necessary for it to be capable of being operated in the manner intended by management.

3.2.2 Subsequent costs

The cost of replacing part of an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to DWASA and its cost can be measured reliably. The carrying amount of the replaced part is derecognised. The costs of the day-to-day servicing of property, plant and equipment are recognised in the statement of comprehensive income when incurred.

3.2.3 Revaluation of land and plant and machineries

The entity had adopted revaluation model for Property Plant and Equipment(PPE) in 2006 as permitted by IAS-16 Property, plant and equipment.However, DWASA has appointed M/S Hussain Farhad & Co., Chartered Accountants for Physical verification & valuation of Non-current Assets, Inventories and review & reconciliation of Grants and Other Funds of DWASA.

3.2.4 Depreciation

No depreciation is charged on land and capital work-in-progress. Depreciation on other items of property, plant and equipment is provided on a straight line basis over the estimated useful lives of each item. Full year depreciation is charged on the beginning balance of property, plant and equipment. A half year depreciation is charged on the addition/transferred from CWIP to property, plant and equipment and no depreciation is charged at the year of disposal.

3.2.5 Capital work-in-progress

Capital work-in-progress consists of all costs related to projects including civil construction, land development, interest, exchange loss/(gain), line in progress, import duties and non refundable taxes and VAT. Property, plant and equipment that is being under construction/ acquisition is also accounted for as capital work-in-progress until construction/ acquisition/ project is completed and measured at cost.

3.2.6 Retirement and disposal

An item of property, plant and equipment is derecognised on disposal or when no further economic benefits are expected from its use, whichever comes earlier. Gains or losses arising from the retirement or disposal of property, plant and equipment are determined by comparing the proceeds from disposal with the carrying amount of the same, and are recognised in statement of comprehensive income.

3.3 Intangible assets

3.3.1 Recognition and measurement

Intangible assets that are acquired by the entity and have finite useful lives are measured at cost less accumulated amortisation and accumulated impairment losses.

3.3.2 Subsequent expenditure

Subsequent expenditure is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates.

3.3.3 Amortisation

Amortisation is based on the cost of an asset less its residual value. Amortisation is recognised in statement of comprehensive income on a straight-line basis over the estimated useful lives of intangible assets from the date that they are available for use. Amortisation methods, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate. Full year amortisation is charged on the beginning balance of intangible assets. A half year amortisation is charged on addition during the year.

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3.4 Materials and supplies

Materials and supplies consist of rod, cement, different size of pipes for delivery line construction, spare parts for engineering division etc. Materials and supplies are valued at lower of cost and net realisable value. Costs of materials and supplies include expenditure incurred in acquiring the materials and supplies and other costs incurred in bringing them to their existing location and condition. Cost of materials and supplies is determined by using the weighted average cost formula. Net realisable value is based on estimated selling price less estimated costs necessary to make the sale.

3.5 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

3.5.1 Non-derivative financial assets

DWASA initially recognises loans, receivables and deposits on the date that they are originated. All other financial assets (including assets designated at fair value through profit or loss) are recognised initially on the trade date, which is the date that DWASA becomes a party to the contractual provisions of the instrument.

DWASA derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows on the financial asset in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred. Any interest in transferred financial assets that is created or retained by the entity is recognised as a separate asset or liability.

Financial assets and liabilities are offset and the net amount presented in the statement of financial position when, and only when, the entity has a legal right to offset the amounts and intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

3.5.1.1 Cash and cash equivalents

Cash and cash equivalents comprise of cash in hand and cash at bank in different mother account (STD) and collection account (current account) maintained with different government and private commercial bank.

3.5.1.2 SDE/Rates receivables

Rates receivables are recognised at cost less provision for doubtful debts. Total provision for bad debts has been made at the rate of 5% on the closing balance of rates receivable. And provision charged in the statement of comprehensive income is the excess requirement of provision for the current year compared to previous year.

3.5.2 Non-derivative financial liabilities

DWASA initially recognises debt securities issued and subordinated liabilities on the date that they are originated and derecognises a financial liability when its contractual obligations are discharged, cancelled or expire.

Financial assets and liabilities are offset and the net amount presented in the statement of financial position when, and only when, the entity has a legal right to offset the amounts and intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

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3.6 Provisions

A provision is recognised in the statement of financial position when the Authority has a legal or constructive obligation as a result of past event, when it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made of an amount of the obligation. Provision is ordinarily measured at the best estimate of the expenditure required to settle the present obligation at the statement of financial position date.

3.7 Income tax

Income tax expense comprises current and deferred tax. Income tax expense is recognised in the statement of comprehensive income except to the extent that it relates to items recognised directly in equity, in which case it is recognised in equity.

3.7.1 Current tax

Current tax comprises the expected tax payable on the taxable income for the year, using tax rate enacted or substantively enacted at the reporting date, and any adjustment to tax payable in respect of previous years.

3.7.2 Deferred tax

Deferred tax Liabilities are the amount of income Taxes Payable in future periods in respect taxable temporary differences. Deferred tax assets are the amount of Income taxes recoverable in future Periods in respect of deductible temporary differences. Deferred tax assets and liabilities are recongnized for the future tax Consequences of timing differences arising between the carrying values of assets & liabilites and their respective tax bases. Deferred tax assets and liabilites are measured using tax rates and tax laws that have been enacted at the balance sheet date.The impact on the profit or loss and other compreshensive income recognized as per IAS-12 Income Tax.

3.8 Revenue

Revenue is recognised when the significant risks and rewards of ownership have been transferred to the customer, related economic benefits will flow to the entity is proable, the associated costs and possible return of goods can be estimated reliably, there is no continuing management involvement with the goods, and the amount of revenue can be measured reliably. Revenue is measured at net off sales related taxes.

3.9 Interest income and expense

Finance income comprises interest income on funds invested (STD and FDR). Interest income is recognised on accrual basis.

Finance expense comprises interest expense on loans. All finance expenses are recognised in the statement of comprehensive income.

3.10 Events after the reporting period

Events after the reporting period that provide additional information about DWASA position at the balance sheet date are reflected in the financial statements. Events after the reporting period that are not adjusting events are disclosed in the notes when material.

3.11 Statement of cash flows

Statement of cash flows is prepared under the direct method.

3.12 Borrowing cost

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying assets are adjusted with capital work-in-progress using the effective interest method and borrowing cost relating to projects/assets already in commercial operations are charged as expenses in statements of comprehensive income for the year.

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3.13 Employee benefits

3.13.1 Employees pension fund

DWASA has formed a separate "Employees Pension Fund" on 01 August 1996 (vide SRO no-106-law/97 03 May 1997- gazetted on 08 July 1997, for providing retirement benefits to its eligible employees, which will be managed by separate Trustee. The Pension Fund has been approved by NBR vide memo no-214, dated 29.06.2021.

3.13.2 Staff provident fund

DWASA maintains separately a general provident fund managed and under controlled by a Trustee Board for all permanent employees in accordance with locally registered provident fund rules.

3.14 Foreign currency loan

Foreign currency loans are translated at the applicable rate of the date on which the transactions are recorded. Fluctuations of foreign exchange rate has not been accounted for, as according to subsidiary loan agreements the government is to bear the foreign exchange risk/loss.

3.15 Comparative information

Relevant comparative information has been presented in the financial statement. Previous year's figures have been rearranged/reclassified wherever considered necessary to conform to current year's presentation.

3.16 Contingent liabilities

Any possible obligation that arises from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Authority; or

Any present obligation that arises from past events but is not recognised because:

a) it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or

b) the amount of the obligation cannot be measured with sufficient reliability.

Contingent liabilities are not recognised but disclosed in the financial statements unless the possibility of an outflow of resources embodying economic benefits can reliably be estimated.

Contingent assets are not recognised in the financial statements as this may result in the recognition of income which may never be realized.

3.17 Previous year figures have been rearranged wherever necessary for current year presentation.

Note 4: Property, plant and equipment

As at 30 June 2021

Amount in BDT

Sl. No	Particulars	Cost and valuation					Rate	Accumulated depreciation				Net book value as at 30 June 2021
		Balance as at 01 July 2020	Additions during the year	Transferred from CWIP	Discarded during the year	Balance as at 30 June 2021		Balance as at 01 July 2020	Charge for the year	On disposal during the year	Balance as at 30 June 2021	
Water:												
1	Land	2,373,363,822	-	510,906,000	-	2,884,269,822		-	-	-	-	2,884,269,822
2	Building	141,508,320	54,392,085	262,967,000	-	458,867,405	2%	99,963,050	6,003,758	-	105,966,808	352,900,597
3	Deep Tube-well	31,536,912,506	745,543,644	-	(1,346,330,355)	30,936,125,795	15%	8,338,316,899	4,584,503,097	(1,146,563,461)	11,776,256,535	19,159,869,260
4	Plant and machinery	525,725,648	134,609,422	-	-	660,335,070	15%	316,418,183	88,954,554	-	405,372,737	254,962,333
5	Service equipment	58,282,950	7,720,833	-	-	66,003,783	15%	14,208,994	9,321,505	-	23,530,499	42,473,284
6	Steel overhead tank	196,045,541	-	-	-	196,045,541	2%	196,045,541	-	-	196,045,541	-
7	Boundary wall	23,685,564	1,353,026	-	-	25,038,590	2%	20,737,965	487,242	-	21,225,207	3,813,383
8	Water ATM Booth	71,294,886	43,098,242	-	-	114,393,128	2%	1,263,461	1,856,881	-	3,120,342	111,272,786
9	SCADA for Water Pump	53,993,965	113,900,552	-	-	167,894,517	15%	4,049,548	16,641,637	-	20,691,185	147,203,332
10	Water Main line	4,591,798,125	64,067,380	-	(475,092,500)	4,180,773,005	2%	2,258,195,598	82,974,787	(47,822,150)	2,293,348,235	1,887,424,770
11	VFD, PRV & Flow Meter	21,925,012	176,233,698	-	-	198,158,710	15%	1,644,376	16,506,280	-	18,150,656	180,008,054
12	Water distribution line	2,415,502,065	110,904,511	-	-	2,526,406,576	2%	475,215,519	49,419,087	-	524,634,606	2,001,771,970
13	Saidabad water treatment plant 1	7,063,781,421	-	-	-	7,063,781,421	2%	2,235,368,049	141,275,629	-	2,376,643,678	4,687,137,743
14	Saidabad water treatment plant 2	10,109,826,182	-	-	-	10,109,826,182	2%	895,471,846	202,196,524	-	1,097,668,370	9,012,157,812
15	S.W.P (plant and machinery)	64,201,307	-	-	-	64,201,307	15%	64,201,307	-	-	64,201,307	-
16	Plant (crash program)	236,956,968	-	-	-	236,956,968	15%	236,956,968	-	-	236,956,968	-
17	Tetulzhora-Bhakurta Well Field	-	-	4,571,313,000	-	4,571,313,000	2%	-	45,713,130	-	45,713,130	4,525,599,870
Total		**59,484,804,282**	**1,451,823,393**	**5,345,186,000**	**(1,821,422,855)**	**64,460,390,821**		**15,158,057,304**	**5,245,854,111**	**(1,194,385,611)**	**19,209,525,804**	**45,250,865,017**
Sewer:												
1	Land	24,916,440,356	-	-	(5,317,300,000)	19,599,140,356		-	-	-	-	19,599,140,356
2	Building	36,445,827	-	-	-	36,445,827	2%	28,390,538	728,917	-	29,119,455	7,326,372
3	S.T.P (plant and machinery)	749,809,417	-	-	-	749,809,417	15%	749,809,417	-	-	749,809,417	-
4	Boundary wall	26,977,571	-	-	-	26,977,571	2%	5,491,444	539,552	-	6,030,996	20,946,575
5	Sewer Main Line	1,509,409,949	-	-	-	1,509,409,949	2%	857,616,875	30,188,199	(7,525,000)	880,280,074	629,129,875
6	Sewer Main Line(IUSCRP-2)	862,621,900	-	-	(140,000,000)	722,621,900	2%	43,131,095	14,452,438	-	57,583,533	665,038,367
7	Sub sewer line	1,684,331,854	17,847,738	-	-	1,702,179,592	2%	602,248,315	33,865,115	-	636,113,430	1,066,066,162
8	Manhole Construction sewer	3,955,644	895,000	-	-	4,850,644	2%	102,742	88,063	-	190,805	4,659,839
9	Drainage Pumping Station(DWSSP)	2,069,832,103	-	-	(2,069,832,103)	-	15%	465,405,928	-	(465,405,928)	-	-
10	Drainage line	6,687,325,189	-	-	(6,687,325,189)	-	2%	713,347,742	-	(713,347,742)	-	-
11	S.W.D Line/IFPP	1,924,246,562	-	-	(1,924,246,562)	-	2%	826,732,492	-	(826,732,492)	-	-
12	S.S. Line/IFPP	25,469,288	-	-	-	25,469,288	2%	19,575,068	509,386	-	20,084,454	5,384,834
13	S. Pump/IFPP	21,946,106	-	-	-	21,946,106	15%	21,946,106	-	-	21,946,106	-
Total		**40,518,811,765**	**18,742,738**	**-**	**(16,138,703,854)**	**24,398,850,649**		**4,333,797,762**	**80,371,670**	**(2,013,011,162)**	**2,401,158,270**	**21,997,692,379**
Common:												
1	Land	1,386,527,808	-	-	-	1,386,527,808	0%	-	-	-	-	1,386,527,808
2	Building	2,331,468,336	535,328,502	-	(13,595,540)	2,853,201,298	2%	420,197,854	51,710,741	(13,595,540)	458,313,055	2,394,888,243
3	Office furnitures and equipments	271,798,557	64,618,802	542,000	(20,000,000)	316,959,359	10%	149,685,967	28,437,896	(1,075,000)	177,048,863	139,910,496
4	Elevators	16,784,100	33,725,526	-	(4,000,000)	46,509,626	20%	10,955,230	5,929,373	(808,511)	16,076,092	30,433,534
5	Vehicles	698,900,208	91,946,062	8,503,000	(111,171,020)	688,178,250	20%	650,879,643	58,065,472	(39,362,509)	669,582,606	18,595,644
6	Boundary walls	239,601,220	52,984,625	-	-	292,585,845	2%	23,302,356	5,321,871	-	28,624,227	263,961,618
7	Generators	870,482,596	3,246,070	-	(7,000,000)	866,728,666	15%	840,952,959	29,773,093	(1,000,000)	869,726,052	(2,997,386)
8	Electric sub stations	54,145,760	-	-	-	54,145,760	15%	37,178,359	8,121,864	-	45,300,223	8,845,537
9	Air conditioners	41,670,544	6,322,736	-	-	47,993,280	15%	36,486,076	5,658,674	-	42,144,750	5,848,530
10	Computers and accessories	157,875,424	43,357,852	189,000	-	201,422,276	15%	134,233,207	26,908,231	-	161,141,438	40,280,838
Total		**6,069,254,553**	**831,530,175**	**9,234,000**	(155,766,560)	**6,754,252,168**		**2,303,871,651**	**219,927,215**	**(55,841,560)**	**2,467,957,306**	**4,286,294,862**
Grand Total 2020-2021		**106,072,870,600**	**2,302,096,306**	**5,354,420,000**	**(18,115,893,269)**	**95,613,493,638**	-	**21,795,726,717**	**5,546,152,996**	**(3,263,238,333)**	**24,078,641,380**	**71,534,852,258**
Grand Total 2019-2020		**82,364,044,852**	**1,830,401,839**	**21,878,423,909**	-	**106,072,870,600**		**17,423,530,968**	**4,372,195,749**	-	**21,795,726,717**	**84,277,143,883**

S.F. AHMED & CO.

Note 4.1: Accumulated depreciation on Property, plant and equipment (only revaluation portion)

As at 30 June 2021

Amount in BDT

Sl. No	Particulars	Revaluation Surplus value				Accumulated depreciation on revaluation surplus value			
		Balance as at '1-07-2020	Adjustment for discarding assets	Balance as at '30-06-2021	Rate	Balance as at '1-07-2020	Charge for the year	Balance as at '30-06-2021	Net book value of revaluation surplus as at '30 June 2021
Water:									
1	Land	1,918,683,812	-	1,918,683,812		-	-	-	1,918,683,812
2	Building	2,925,238	-	2,925,238	2%	643,552	58,505	702,057	2,223,181
3	Service equipment	2,549,190	-	2,549,190	15%	2,549,190	-	2,549,190	-
4	Steel overhead tank	4,543,858	-	4,543,858	2%	999,649	90,877	1,090,526	3,453,332
5	Boundary wall	406,249	-	406,249	2%	89,375	8,125	97,500	308,749
6	Water distribution line	306,288,701	-	306,288,701	2%	67,383,514	6,125,774	73,509,288	232,779,413
7	Saidabad water treatment plant 1	3,728,002,977	-	3,728,002,977	2%	820,160,655	74,560,060	894,720,714	2,833,282,263
Total		**5,963,400,025**	-	**5,963,400,025**		**891,825,935**	**80,843,340**	**972,669,276**	**4,990,730,749**
Sewer:									
1	Land	21,821,997,205	(1,816,946,933)	20,005,050,272	0%	-	-	-	20,005,050,272
2	Building	1,503,919	-	1,503,919	2%	330,862	30,078	360,941	1,142,978
3	S.T.P (plant and machinery)	725,759,883	-	725,759,883	15%	725,759,883	-	725,759,883	-
3	Boundary wall	107,619	-	107,619	2%	23,676	2,152	25,829	81,790
5	Sub sewer line	1,106,869,484	-	1,106,869,484	2%	243,511,286	22,137,390	265,648,676	841,220,808
6	Drainage line	32,306,032	(25,198,705)	7,107,327	2%	7,107,327	-	7,107,327	(0)
7	S.W.D Line/IFPP	333,023,114	(259,758,029)	73,265,085	2%	73,265,085	-	73,265,085	(0)
Total		**24,021,567,256**	**(2,101,903,667)**	**21,919,663,589**		**1,049,998,120**	**22,169,620**	**1,072,167,740**	**22,971,569,136**
Common:									
1	Land	1,101,549,418	-	1,101,549,418	0%	-	-	-	1,101,549,418
2	Building	17,205,383	-	17,205,383	2%	3,785,184	344,108	4,129,292	13,076,091
3	Office furnitures and equipments	6,397,496	-	6,397,496	10%	6,397,496	-	6,397,496	-
4	Vehicles	32,306,380	-	32,306,380	20%	32,306,380	-	32,306,380	-
5	Boundary walls	293,807	-	293,807	2%	64,638	5,876	70,514	223,293
7	Air conditioners	4,280,240	-	4,280,240	15%	4,280,240	-	4,280,240	-
8	Computers and accessories	3,013,906	-	3,013,906	15%	3,013,906	-	3,013,906	-
Total		**1,165,046,630**	-	**1,165,046,630**		**49,847,844**	**349,984**	**50,197,828**	**1,114,848,802**
Grand Total		**31,150,013,911**	**(2,101,903,667)**	**29,048,110,244**	-	**1,991,671,899**	**103,362,945**	**2,095,034,844**	**29,077,148,688**

Total accumulated depreciation on revaluation surplus	103,362,945
Tax rate	25%
Deferred tax expense related to revaluation surplus	25,840,736

S. F. AHMED & CO.

Note 4.2: Property, plant and equipment (Discard)
As at 30 June 2021

		WDV 30-06-20	Cost	Revalued	Cost/ Revalued	Acc. Depreciation	Revalution Surplus		
							Opening	Trns. R/E	Closing 30-06-20
	For transfering the drainage system to Dhaka City Corporation								
1	Land	5,317,300,000	3,819,973,834	1,497,326,166	5,317,300,000	-	1,816,946,933.06	-	**1,816,946,933**
2	Drainage Pumping Station	1,604,426,175	2,069,832,103	-	2,069,832,103	465,405,928	-	-	-
3	Drainage line	5,973,977,447	6,655,019,157	32,306,032	6,687,325,189	713,347,742	32,306,032	7,107,327	**25,198,705**
4	SWD line /IFPP	1,097,514,070	1,591,223,448	333,023,114	1,924,246,562	826,732,492	333,023,114	73,265,085	**259,758,029**
5	Office equipment	18,925,000	18,952,197	1,047,803	20,000,000	1,075,000	1,047,803	1,047,803	-
6	Dwatering Pump (Swer main line)	132,475,000	140,000,000	-	140,000,000	7,525,000	-	-	-
7	Vehicle	71,808,511	90,000,000	-	90,000,000	18,191,489	-	-	-
8	Excavator (Elevator)	3,191,489	4,000,000	-	4,000,000	808,511	-	-	-
9	Generator	6,000,000	7,000,000	-	7,000,000	1,000,000	-	-	-
	Sub-total	**14,225,617,692**	**14,396,000,739**	**1,863,703,115**	**16,259,703,854**	**2,034,086,162**	**2,183,323,882**	**81,420,215**	**2,101,903,667**
	For transfering the PPE of DWASA to Narayanganj City Corporation								
1	Vehicle - C-C	-	2,575,000	-	-	2,575,000	-	-	-
2	Deep Tub-well - CC	-	327,486,711	-	-	127,719,817	-	-	-
3	Water main line - CC	-	475,092,500	-	-	47,822,150	-	-	-
	Sub-total	-	**805,154,211**	-	-	**178,116,967**	-	-	-
	For sale of PPE in auction								
1	Vehicle - C-C	-	18,596,020	-	-	18,596,020	-	-	-
2	Deep Tub-well - CC	-	1,018,843,644	-	-	1,018,843,644	-	-	-
3	Building - CC	-	13,595,540	-	-	13,595,540	-	-	-
	Sub-total	-	**1,051,035,204**	-	-	**1,051,035,204**	-	-	-
	Grand Total	**14,225,617,692**	**16,252,190,154**	**1,863,703,115**	**16,259,703,854**	**3,263,238,333**	**2,183,323,882**	**81,420,215**	**2,101,903,667**



Note 5: Intangible assets

As at 30 June 2021

Amount in BDT

Sl. No.	Particulars	Cost					Rate	Accumulated amortisation				value as at 30 June 2021
		Balance as at 01 July 2020	Additions during the year	Transferred from CWIP	Disposals during the year	Balance as at 30 June 2021		Balance as at 01 July 2020	Charge for the year	On disposals during the year	Balance as at 30 June 2021	
1	Softwares	144,440,489	9,638,101	-	-	154,078,590	15%	42,802,896	22,388,931	-	65,191,827	88,886,762
Total		**144,440,489**	**9,638,101**	-	-	**154,078,590**		**42,802,896**	**22,388,931**	-	**65,191,827**	**88,886,762**

	Notes	Amount in BDT	
		30 June 2021	30 June 2020

6. Capital work-in-progress *Schedule - A*

Opening balance	52,877,469,840	29,389,760,614
Addition during the year	50,186,086,807	45,366,133,135
Transferred to property, plant and equipment	(5,354,420,000)	(21,878,423,909)
Transferred to City Corporation	(4,083,110,668)	-
Closing balance	**93,626,025,979**	**52,877,469,840**

6.1 We have received the project completion Report (PCR) of Waild-Field Construction Project at Tetuljora-Vakurta of Savar, value of which Tk. 535,44,20,000 has been transferred to Property, Plant & Equipment and corresponding liabilities has also been recogonised in the Dhaka WASA financial Statement.

6.2 Books and record of two ongoing projects DESWSP & DWSNIP are being kept by the projects and at the year end, they have also prepared receipts & expenditure account. Based on their account, we have incorporated the closing balance in our CWIP and relevent ledger.

7. Materials and supplies

Opening balance	1,828,124,547	3,066,827,154
Prior year adjustment	-	(1,266,503,242)
Adjusted opening balance	1,828,124,547	1,800,323,912
Purchased during the year	1,015,029,093	735,100,956
Materials consumed during the year	(1,405,652,067)	(707,300,321)
Closing balance	**1,437,501,573**	**1,828,124,547**

The closing balance of material & supplies amounting to Tk. 1,437,501,573 comprises of Tk. 1,222,846,916 from central store, Tk. 191,413,327 from Water & Sewer Treatment Plant and Tk. 23,241,330 from Bottle Water Production Plant.

8. Service delivery earnings (SDE) receivables

Opening balance		7,845,845,579	7,187,093,702
Less: Transferred to Narayangong. City Corp.			(193,394,582)
Billed during the period		15,925,671,390	13,651,750,610
Collection during the period		(15,946,493,797)	(12,595,767,721)
Less:- Bad debts - Write Off		(203,836,431)	(203,836,431)
Closing balance		7,621,186,741	7,845,845,579
Provision for bad debts on SDE receivable	*8.1*	(381,059,338)	(198,647,670)
		7,240,127,403	**7,647,197,909**

During the year statutory provision at the rate of 5% on SDE receivables has been maintained.

Moreover, during the year an amount of Tk. 20.38 crore (one fourth of total) for 2nd year portion bad debt has been written-off as approved by the Dhaka WASA Board last year.

8.1 Provision for doubtful debts on rates receivables

Opening balance	198,647,670	359,354,685
Less: Bad debts - Write Off	(203,836,431)	(203,836,431)
Provision for the period	386,248,099	43,129,415
Closing balance	**381,059,338**	**198,647,670**

9. Advances, deposits and prepayments

Temporary advances		120,242,769	119,656,601
Advance to employees		912,205,077	848,511,962
Advance against supplies and services		7,423,759	6,741,775
Other advances	**9.1**	59,057,170	59,057,170
		1,098,928,775	**1,033,967,508**

9.1 Other advances

Advance for CD VAT a/c	46,101,470	46,101,470
Advance for security	12,955,700	12,955,700
	59,057,170	**59,057,170**

This amount is paid for releasing the imported projects materials from the custom house. Generally, this amount received as a projects fund from the government.But, due to delay of fund released, Dhaka wasa has given advance to project for releasing the imported goods in order to continuing the normal activities of projects. After assurance of fund avaliability, this amount will be adjusted in future.

		Notes	Amount in BDT	
			30 June 2021	30 June 2020
10.	**Investments**			
	Investment in shares		2,421	5,671
	Fixed deposit receipts	10.1	3,934,252,755	2,983,402,299
			3,934,255,176	**2,983,407,970**
10.1	**Fixed Deposit Receipts (FDRs)**	Schedule - B		
	Opening balance		2,983,402,299	3,164,209,996
	New FDRs during the period		1,653,416,137	461,004,056
	Interest accrued on FDRs		140,314,410	83,389,850
			4,777,132,846	3,708,603,902
	FDRs encashed during the period		(842,880,091)	(725,201,603)
	FDRs closing balance		**3,934,252,755**	**2,983,402,299**
11.	**Other receivables**			
	Rent Receivables	11.1	41,332,528	28,233,256
	Receivable from royalty of deep tubewell	11.2	49,881,952	30,525,506
	Receivable from bottle water sale		1,367,680	1,368,379
	Receivables from ICB Islamic Bank Limited		21,026,785	21,026,785
			113,608,945	**81,153,926**

Receivable from ICB Islamic Bank Limited as mentioned above was originally lying with the then Oriental bank as the balance of SND/collection account maintained with them but subsequenty Oriental bank taken over by ICB Islamic Bank as the Oriental bank was liquidated.

11.1	**Rent Receivables**		
	Agrani Bank Ltd.	5,903,288	1,372,856
	Janata Bank Ltd.	4,438,000	1,775,200
	ATN Bangla Ltd.	30,886,240	19,835,200
	Design Management Ltd.	-	5,250,000
	Hankuk Engineering Consultants	105,000	-
		41,332,528	**28,233,256**
11.2	**Receivable from royalty of deep tubewell**		
	Opening balance	30,525,506	-
	Addition during the year	279,411,252	245,532,695
	Payment/Adjustment during the year	(260,054,806)	(215,007,189)
	Closing Balance	**49,881,952**	**30,525,506**
12.	**Advance income tax**		
	Opening balance	264,035,787	228,069,831
	Addition during the year	30,127,005	35,965,956
	Payment/Adjustment during the year	(184,738,548)	-
	Closing Balance	**109,424,244**	**264,035,787**
13.	**Cash and cash equivalents**		
	Cash in hand	*Schedule - C*	869,000	868,000
	Cash at banks	*13.1*	8,971,268,258	3,593,928,901
			8,972,137,258	**3,594,796,901**
13.1	**Cash at banks**		
	Balance with mother bank accounts	*Schedule - D*	6,894,734,502	558,300,221
	Bank balance in revenue account - collection	*Schedule - E*	1,748,186,110	2,555,644,005
	Bank balance in revenue account - VAT	*Schedule - F*	222,662,574	388,001,585
	Bank balance in revenue account- surcharge	*Schedule - G*	48,481,849	46,841,897
	Bank balance in revenue account - Other bills	*Schedule - H*	57,203,223	45,141,193
			8,971,268,258	**3,593,928,901**

		Notes	Amount in BDT	
			30 June 2021	30 June 2020
14.	**Grants and other funds**	*Schedule - I*		
	Opening Balance		85,244,324,791	71,784,095,295
	Addition during the period		52,165,682,805	33,738,756,517
	Transferred to Long Term Loan		(20,108,815,876)	(29,612,141,908)
	(Refund)/adjustment during the period		(15,938,282,727)	9,333,614,887
	Closing Balance		**101,362,908,992**	**85,244,324,791**
14.1	**Government grants for drainage maintenance**			
	Opening Balance		-	-
	Addition during the period		250,000,000	200,000,000
	(Refund)/adjustment during the period		(250,000,000)	(200,000,000)
	Closing Balance		-	-
15.	**Deferred tax liability**			
	Opening balance		5,137,818,597	7,787,503,478
	Adjustment for Acc. Dep. on revalution surplus	*4.1*	(25,840,736)	(497,917,975)
	Adjustment for PPE discard	*4.2*	(525,475,917)	-
	Deferred tax liability on revaluation		4,586,501,944	7,289,585,503
	Increase/(Decrease) of Deffered Tax Liability	*Schedule- J*	(264,321,696)	(2,151,766,906)
	Closing balance		**4,322,180,247**	**5,137,818,597**
16.	**Loans and borrowings**	*Schedule - K*		
	LC- Interim Project-04		10,247,276	10,247,276
	LC-07 Water Supply System Exten. & Reha. Proj.(WSSERP)		66,273,000	66,273,000
	FC-07 Saidabad Water Treatment Plant		7,489,745,604	7,149,302,622
	FC-08 Padma(Jashaldia) Water Treatment Plant (Phase-1)		24,676,654,522	7,472,077,446
	LC-03 Water Logging Project in Dhaka City.		-	217,682,472
	LC-04 Kallyanpur Regulating Pond		-	2,600,000
	LC-05 Sewer Rehabilation & Expansion Project (SREP)		32,560,600	32,560,600
	LC-06 BICC		4,613,912	59,980,846
	LC-08 SWTP(Sewer,Reh.& Exp.)		74,965,570	974,552,404
	LC-09 Post Flood Rehab Project-Water (PFRP)		540,000	520,000
	LC-10 Post Flood Rehab Project-Sewer (PFRP)		540,000	520,000
	LC-11 Purchase 42 sub, Marchibal Pump from Swedies Govt.		5,040,360	4,853,680
	LC-13 Urgent Sewer Rehab. Expansion (USRE) & DSDP		164,647,765	158,549,700
	LC-14 Integrated Flood Protection Project (IFPP)		-	950,541,280
	Interim Water Supply Project-GOB (IWSP)		1,533,600,000	1,476,800,000
	Dhaka Water Supply Sector Development Projevt (DWSSDP)		10,017,568,309	11,237,696,400
	Tetuljhora Vakurta Fund		3,520,630,880	-
	Total		**47,597,627,798**	**29,814,757,726**
	Non-current portion		42,347,627,798	26,814,757,726
	Current portion		5,250,000,000	3,000,000,000
			47,597,627,798	**29,814,757,726**
17.	**Liabilities for expenses**			
	VAT payables on water bill		132,544,570	360,511,425
	Group insurance		2,887,070	2,652,050
	Provision for pension fund	17.1	-	-
	Government loan for power		513,700,000	513,700,000
	Contractor's control accounts works		959,345,840	-
	Accounts payables		833,846,640	15,788,195
			2,442,324,120	**892,651,669**
17.1	**Provision for pension fund**			
	Opening balance		-	7,319,266,136
	Provision made during the period		-	-
			-	7,319,266,136
	Payment to fund during the period			(790,135,336)
			-	6,529,130,800
	Reversed with retained earnings			(6,529,130,800)
	Closing balance		-	-

		Notes	Amount in BDT	
			30 June 2021	30 June 2020
18.	**Other liabilities**			
	Deduction from employee salary		94,600	(93,656)
	Deposit Against Work		479,981,895	428,269,013
	General provident fund		1,308,427	857,198
	Security deposits	18.1	368,216,071	340,156,564
	Other deduction payables		6,809,521	9,010,128
	Provision for Performance Award		569,811,256	300,000,000
	Interest Received From Project A/c.		57,680,640	13,065,564
	Provision for house building advances/loan		31,390,218	550,000,000
			1,515,292,628	**1,641,264,811**
			3,792	
18.1	**Security deposits**			
	Security deposit (fixed)		16,018,558	16,018,558
	Security deposit (works)		322,835,291	289,106,726
	Security deposit (contractors and bills)		8,084,628	30,445,852
	Security deposit (performance guarantee)		3,019,838	3,060,114
	Security deposit (Smart Water card)		3,438,480	-
	Supplimentary Duly (Bottle plant)		1,069,218	-
	Security deposit (Emergency water supply project)		10,035,287	-
	Security deposit (Expension of drainage network & development of cannal		3,439,456	-
	Security deposit (bottle plant)		(70,000)	1,180,000
	DWASA officers' housing society		345,315	345,315
			368,216,071	**340,156,565**
19.	**Provision for taxation**			
	Opening balance		367,033,457	255,766,450
	Provision for the period		77,389,783	154,605,797
	Tax paid during the year		(221,018,120)	(43,338,790)
	Closing balance		**223,405,121**	**367,033,457**
20.	**Other income from**			
	Bottle water sale		21,785,183	28,509,073
	Bus fare from employee		289,758	248,955
	Connection Fees		107,559,468	97,327,984
	Government grants for drainage maintenance		101,588,045	200,000,000
	High rise building permission fees		1,021,913	1,034,739
	House rent recovery		104,234,729	109,586,063
	Interest (on STD a/c and FDR investment)		352,837,963	336,402,360
	Interest on loan to employee		73,372,955	14,253,792
	License and renewal fee		3,623,201	3,170,539
	Meter sale		24,024,321	17,326,119
	Meter testing fee		557,830	256,161
	Office building rent		40,944,451	35,148,261
	Penalty		2,860,066	8,710,718
	Royalty of deep tube-well		301,908,957	245,532,695
	Jobs application fee		-	5,486,000
	Sale of scrap materials/auction		12,300,766	566,868
	Sale of tender documents		1,275,300	766,349
	Sale of water (Truck & Lory)		18,919,703	11,726,936
	Supervision		21,313,244	18,088,426
	Sur-charge		353,403,861	245,518,156
	Water and sewerage charge from employee		49,278	51,470
	Wate sale through ATM booth		62,131,240	30,515,050
			1,606,002,232	**1,410,226,714**

S.F. AHMED & CO.

	Notes	Amount in BDT	
		30 June 2021	30 June 2020
21. Salary and wages expenses for			
Ansar Salary		34,170,432	34,820,782
Bangla New Year Allowances		12,058,149	12,346,148
Basic Salary		749,282,958	781,968,066
Charge Allowance		2,341,505	3,403,327
Conveyance Allowance		10,886,396	8,654,379
Dearness Allowance		30,402	30,402
Earned leave encashment		48,151,455	35,413,114
Education Allowance		21,237,076	22,461,499
Entertainment Allowance		1,088,750	765,426
Festival Bonus		180,937,255	129,014,507
Risk (Gas) Allowance		2,370,775	2,508,930
House Rent Allowance		406,994,152	425,456,767
Performance award		388,102,545	23,528,131
Medical Allowance		55,185,334	57,683,937
Night Allownce		12,594,790	17,241,325
Outsourcing Service procument		473,847,331	392,379,583
Over Time		432,864,838	419,677,569
Recreation Allowance		15,108,970	17,262,720
Telephone		1,225,714	1,048,800
Tiffin Allowance		5,488,470	6,072,606
Allowance for Vehicle Maintenance		39,137,606	30,370,227
Wage (No Work No Pay)		38,418,420	38,404,020
Wasing Allowance		2,793,297	3,010,910
Water & Sewer Allowance		10,093,308	10,809,676
		2,944,409,927	**2,474,332,851**
22. Production overhead for			
Power & Electricity		4,365,949,434	4,035,322,987
Titas gas exp		112,659,225	103,194,687
Generator fuel		40,247,377	56,631,480
Chemical and purification		422,142,878	294,766,850
		4,940,998,914	**4,489,916,004**

Above overhead expenses was under the repair and maintenance expense but this year these have been segregated based on their nature of expenses for more clarification of this expenses.

23. Operation & Maintenance Expenses			
Water line maintenance		206,413,970	135,704,180
Sewer line maintenance		50,640,916	75,268,508
Water pump maintenance		204,310,289	185,786,828
Residential Building maintenance		36,220,602	24,940,969
Office building maintenance		37,176,972	21,593,615
Store maintenance		10,767,920	8,727,879
Sewer pump maintenance		10,595,117	7,638,875
Meter maintenance		4,481,778	2,145,320
Generator maintenance		61,711,070	64,026,396
Bottle plant		26,786,675	22,842,380
Land maintenance		998,915	2,259,034
Drainage line maintenance		101,588,045	418,299,155
Water and sewer treatment plant O&M		559,740,175	416,405,095
Electric meter replacement cost		-	73,800
VFD/Inverter maintenance		2,998,451	8,000,980
Water ATM booth maintenance		58,476,541	36,194,580
		1,372,907,436	**1,429,907,593**

F. AHMED & CO.

	Notes	Amount in BDT	
		30 June 2021	30 June 2020
24. Administrative expenses for			
Telephone		3,620,234	2,471,779
Conveyance		20,895,494	10,418,932
Vehicle maintenance		34,323,380	27,950,820
Advertisement		38,618,372	21,930,911
Office maintenance		37,862,944	26,975,257
Office furniture maintenance		505,371	418,163
Printing and stationery		18,418,132	20,096,140
Entertainment		9,874,998	5,769,447
Training fee		2,485,957	2,506,373
Fuel and lubricant		75,538,264	69,139,236
Rent-a-car		35,371,584	32,037,076
Legal fee		10,537,604	10,838,560
Research and development		15,376,233	9,486,930
Liveries		4,105,246	16,245,196
Electricity for office and residence		4,146,220	5,827,298
Honorarium		12,996,112	9,458,450
Computer maintenance		2,454,784	1,494,833
Medicine		245,060	191,000
Land and municipal tax		25,738,774	1,241,662
Commission for lease out zones		2,499,297	1,526,747
Special drive		1,730,000	1,845,734
Audit fee		1,408,848	860,000
Sports, culture and welfare		2,237,826	2,735,696
Newspaper		149,794	160,549
Internet connection charge		10,455,918	6,904,689
Call center commission		7,303,791	4,974,278
Bank charges		26,469,554	25,106,266
Water test		102,100	408,488
Consultant fee		5,518,848	3,559,686
Office rent		3,139,500	1,227,200
		414,130,238	**323,807,395**
25. Interest expense	Schedule - K		
LC-Interim Project-04		-	10,247,276
LC-07 Water Supply System Exten. & Reha. Proj.(WSSERP)		-	66,273,000
FC-07 Saidabad Water Treatment Plant		340,442,982	340,442,982
FC-08 Padma(Jashaldia) Water Treatment Plant (Phase-1)		480,983,200	146,511,322
LC-03 Water Logging Project in Dhaka City.		-	18,871,560
LC-04 Kallyanpur Regulating Pond		-	100,000
LC-05 Sewer Rehabilation & Expansion Project (SREP)		-	32,560,600
LC-06 BICC		2,306,956	2,306,956
LC-08 SWTP(Sewer,Reh.& Exp.)		37,482,785	37,482,785
LC-09 Post Flood Rehab Project-Water (PFRP)		20,000	20,000
LC-10 Post Flood Rehab Project-Sewer (PFRP)		20,000	20,000
LC-11 Purch. 42 sub, Marchibal Pump from Swedies Govt.		186,680	186,680
LC-13 Urgent Sewer Rehab. Expansion (USRE) & DSDP		6,098,065	6,098,065
LC-14 Integrated Flood Protection Project (IFPP)		-	36,559,280
Interim Water Supply Project-GOB (IWSP)		56,800,000	56,800,000
Dhaka Water Supply Sector Develop. Projevt (DWSSDP)		535,128,400	535,128,400
Tetuljhora Vakurta Fund		135,408,880	
		1,594,877,948	**1,289,608,907**
26. Collection from subscribers			
Service Delivery Earnings (SDE)		15,925,671,390	13,651,750,610
Decrease in SDE receivables		224,658,838	(658,751,876)
Written off - Bad debts expenses & Provision		(203,836,431)	(203,836,431)
		15,946,493,797	**12,789,162,303**

F. AHMED & CO.

		Notes	Amount in BDT	
			30 June 2021	30 June 2020
27.	**Payment to contractors and employees**			
	Salaries and wages	21	2,944,409,927	2,474,332,851
	Production overhead		4,940,998,914	4,489,916,004
	Repairs and maintenance expenses	23	1,372,907,436	1,429,907,593
	Administrative expenses	24	414,130,238	323,807,395
			9,672,446,515	8,717,963,843
	Less: Closing liabilities for expenses	17	2,442,324,120	892,651,669
	Closing liabilities for other finance	18	1,515,292,628	1,641,264,811
	Closing provision for government commission		5,000,000	5,000,000
	Closing provision for audit fees		1,000,000	860,000
			3,963,616,748	2,539,776,480
			5,708,829,767	6,178,187,364
	Add: Opening liabilities for expenses	17	892,651,669	8,005,832,621
	Opening liabilities for other finance	18	1,641,264,811	1,456,270,208
	Opening provision for government commission		5,000,000	5,000,000
	Opening provision for audit fees		860,000	747,500
			2,539,776,480	9,467,850,329
			8,248,606,247	15,646,037,693
	Add: Increase of inventories		(390,622,974)	(1,238,702,607)
	Increase of advances, deposits & prepayments		64,961,267	(1,088,867,470)
			(325,661,707)	(2,327,570,077)
			7,922,944,540	**13,318,467,616**
28.	**Collection from other income**			
	Other income from the note	*19*	1,606,002,232	1,410,226,714
	Decrease in receivables		(32,455,019)	(60,071,031)
			1,573,547,213	**1,350,155,683**
29.	**Receipt of grants and other funds**			
	Increase of grants and other funds		16,118,584,201	13,460,229,496
	Transfer - Capital fund & Contingency & reserve for self insurance		-	1,500,224,277
	Adjustment with retained earnings		258,243,566	9,197,050,561
			16,376,827,767	**24,157,504,334**

		Notes	Amount in BDT	
			30 June 2020	30 June 2019
30.	**Prior period adjustment**			
	Provision of pension fund reversed during the year		-	6,529,130,801
	Material & supplies consumption	*7*	-	(1,266,503,242)
	SDE receivable	*8*	-	(193,394,582)
	Other advances		-	(24,420,743)
	Others deduction payable		-	8,799,522
	Deferred tax liability	*15*	-	2,151,766,906
	Overstated the Office Rent Income		(133,575)	-
	Government Grant for Drainage Maintenance		148,411,955	-
	Time bared cheque adjustment		8,788,529	-
	Interest received from project A/C		(2,186,289)	-
			154,880,620	**7,205,378,662**

31. Contingent liabilities

There are some pending litigations regarding VAT and Tax with the different concern authorities and necessary actions have been taken by the company in due course.

Dhaka Water Supply and Sewerage Authority

Capital Work In Progress

As at 30 June 2021

Schedule - A

SL	Name of the Projects	Amount in BDT			
		30 June 2021		Transfer/Discard	30 June 2020
01	Waild-Field Construction Project at Tetuljora-Vakurta of Savar.	-	3,973,213,867	5,354,420,000	1,381,206,133
02	Collection of Gas Generator for water Pump in Dhaka City	405,029,884	-	-	405,029,884
03	Emergency Replacement work for water Line Project (ERWWLP)	164,867,269	21,530,627	-	143,336,642
04	Hatirjheel Project	-	-	2,344,239,156	2,344,239,156
05	LIC Project	309,014,912	11,428,252	-	297,586,660
06	Padma (Jashaldia) Water Treatment Plant Project	34,540,607,000	27,247,879,781	-	7,292,727,219
07	Saidabad Water Treatment Plant Project (Phase-3)	948,586,259	2,335,470	-	946,250,789
08	Hazaribag, Baistek, Manda & bagunbari land Acquisiton & Excavation & Re-Excavation Project.	-	186,756,532	368,202,131	181,445,599
09	Dasherkhandi Seweage Treatment Plant Project	18,224,749,243	3,929,623,300	-	14,295,125,943
10	Dhaka Environmentally Sustainable water Supply Project	29,198,790,906	10,520,679,906	-	18,678,111,000
11	Dhaka Water Supply Network Improvement Project (DWSNIP)	8,231,256,000	2,687,495,000	-	5,543,761,000
12	Land Acqusition for construction Seweage Treatment Plant Project (LACSTP)	2,288,729	1,350,562	-	938,167
13	Prepraitory Activities of Dhaka Sanitation Improvement Project (PA-DSIP)	363,712,357	-	-	363,712,357
14	Expension of Drainage Network & Development of Canals in Dhaka City.	(0)	566,095,815	1,370,669,381	804,573,566
15	Emergency Water supply Project (EWSP)	1,223,144,416	1,023,718,692	-	199,425,724
16	Dhaka Sanitation Improvement Project (DSIP)	13,979,003	13,979,003	-	-
	Grand Total	93,626,025,978	50,186,086,807	9,437,530,668	52,877,469,839

1 Project Number 16 amounting Taka 1,39,79,003.15 has been added this year to the CWIP of DWASA.

2 Project Number 01 amounting Taka 5,35,44,20,000 has been transferred to Property, Plant & Equipment based on Project Completion Report (PCR)

3 Project Number 04,08,14 amounting Taka 4,08,31,10,668.23have been discarded & transferred to City Corporation As per MOU.

4 Project Number 06 amounting Taka 27,24,78,79,781 has been completed but PCR yet not approved.

S.F. AHMED & CO.

Dhaka Water Supply and Sewerage Authority
Schedule of Fixed Deposit Receipts
As on 30 June 2021

Schedule - B

Sl. No.	Name of banks & branch	Instrument/ account no.	Balance as on 30.06.21(Renewed amount)	Accrued interest as on 30.06.21	Total Amount (Renewed amount+Accrued Interest)
A. General- Govt. bank					
1	Agrani Bank, WASA Br.	0507436/6186	80,000,000	4,985,753	84,985,753
2	Agrani Bank, WASA Br.	0507494/9767	60,000,000	1,506,575	61,506,575
3	Agrani Bank, WASA Br.	0507211	131,597,473	4,757,339	136,354,812
4	Agrani Bank, WASA Br.	0507368	157,934,220	5,709,430	163,643,651
5	Bang. Krishi Bank,Kawran B. Br.	629476/3772	4,532,662	121,885	4,654,547
6	Bang. Krishi Bank,Kawran B. Br.	629623/3895	49,985,000	3,230,537	53,215,537
7	Bang. Krishi Bank,Kawran B. Br.	629371/3671	105,894,724	3,493,075	109,387,799
11	Bang. Krishi Bank,Kawran B. Br.	629568/3844	28,303,864	1,172,478	29,476,342
8	Bang. Krishi Bank, Khamarbari Br.	257659/3023	55,942,344	3,840,863	59,783,207
9	Bang. Krishi Bank, Tajmahal Rd.	191255/2886	13,164,865	522,627	13,687,492
10	Bang. Krishi Bank, Shymoli Br.	317616/3884	60,000,000	1,495,890	61,495,890
12	Basic Bank Ltd., Main Br.	201814/0218-01-0029733	23,356,324	667,415	24,023,739
13	Basic Bank Ltd., Kawran Bz. Br.	200708/3118-01-0018124	30,000,000	811,233	30,811,233
14	BDBL, Kawran Bazar Br.	0011293/2343	30,000,000	706,932	30,706,932
15	BDBL, Elephant Road Br.	0001276	78,413,867	671,352	79,085,219
16	Janata Bank Ltd., KB Br.	0531965/21406	12,645,647	67,126	12,712,773
17	Janata Bank Ltd., KB Br.	0547573/7986	290,661,899	1,294,043	291,955,942
18	Janata Bank Ltd., KB Br.	0547574/9666	290,661,899	1,294,043	291,955,942
19	Janata Bank Ltd., KB Br.	0547240/9126	12,732,521	98,110	12,830,631
20	Janata Bank Ltd., KB Br.	0547251/2954	69,960,000	4,360,041	74,320,041
21	Janata Bank Ltd., KB Br.	0531950/1419	21,224,000	381,741	21,605,741
22	Janata Bank Ltd., KB Br.	0547292/5672	60,000,000	1,506,575	61,506,575
23	Rupali Bank ltd.,Green Road Br.	421540/48/07	23,764,871	376,657	24,141,528
24	Rupali Bank ltd.,Green Road Br.	421550/48/17	228,108,985	12,599,115	240,708,100
25	Rupali Bank Ltd, Hatirpol Br.	406887/48/01	14,278,068	376,315	14,654,383
26	Rupali Bank Ltd, Hatirpol Br.	406914/49/14	100,000,000	6,463,014	106,463,014
27	Rupali Bank Ltd, Hatirpol Br.	406928/50/02	60,000,000	1,506,575	61,506,575
Sub-total (A)			**2,093,163,234**	**64,016,741**	**2,157,179,975**
B. General- Private bank			-	-	-
28	AB Bank, Principal Br.	3703627	14,337,848	778,172	15,116,020
29	Bang.Commerce Bank,Green R.Br	190711/4215	13,227,913	559,559	13,787,472
30	Basic Bank ltd,Kawran Bz.	119766/17398	20,000,000	793,973	20,793,973
31	Basic Bank ltd, Shaymoli Br.	126858/10421	20,000,000	793,973	20,793,973
32	Exim Bank ltd,Kazi Nazrul Islam	827157/15414	12,614,400	449,971	13,064,371
33	Exim Bank ltd,Kazi Nazrul Islam	0827267/027501	50,000,000	3,250,685	53,250,685
34	First Security Islami, KB Br.	1311766/0709	50,000,000	3,493,151	53,493,151
35	First Security Islami, KB Br.	1504016/000750	23,624,900	957,941	24,582,841
36	First Security Islami, KB Br.	1533630/004416	12,638,614	515,240	13,153,854
37	First Security Islami, KB Br.	1504095/00771	30,000,000	869,178	30,869,178
38	First Security Islami, KB Br.	0297460	21,451,382	139,875	21,591,257
39	First Security Islami, KB Br.	0835136	42,990,652	280,323	43,270,974
40	First Security Islami, KB Br.	0835137	43,448,678	274,977	43,723,655
41	First Security Islami, KB Br.	0835138	21,437,286	135,672	21,572,958
42	First Security Islami, KB Br.	0940337	19,305,563	140,693	19,446,256
43	First Security Islami, KB Br.	0940328	15,569,447	161,240	15,730,687
44	First Security Islami,Biswaroad Br.	11642/1335956	12,571,608	816,293	13,387,901
45	First Security Islami,Kuril Biswaroad Br.	1471474/0268	25,179,972	1,092,742	26,272,714
46	Jamuna Bank Ltd.,Tejgaon Br.	0335427/0330000271	50,000,000	3,018,493	53,018,493
47	Southeast bank Ltd.,KB Br.	7522601/24500012657	50,000,000	3,027,397	53,027,397
48	SIBL, Kawran Bazar Br.	10453182/533-2538	50,000,000	3,143,836	53,143,836
49	SIBL,Darus salam road Br.	10526940/2696	20,000,000	498,630	20,498,630
50	SIBL, Banani Br.	10449748/8009	32,835,000	1,139,779	33,974,779

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Dhaka Water Supply and Sewerage Authority
Schedule of Fixed Deposit Receipts
As on 30 June 2021

Schedule - B

Sl. No.	Name of banks & branch	Instrument/ account no.	Balance as on 30.06.21(Renewed amount)	Accrued interest as on 30.06.21	Total Amount (Renewed amount+Accrued Interest)
51	SIBL, Kawran Bazar Br.	10371642/533-1471	12,730,609	471,207	13,201,816
52	SIBL, Kawran Bazar Br.	10371641/533-1469	12,730,609	476,090	13,206,699
53	Meghna Bank Ltd,Principal Br.	0037828/000017	20,000,000	479,452	20,479,452
54	Mercantile Bank,Kawran Bazar	0416049/3303	50,000,000	3,116,096	53,116,096
55	Modhumoti Bank,VIP Road Br.	019442/1135-255-16	20,000,000	482,877	20,482,877
56	Modhumoti Bank,Bangla Motor	015283/25500000078	50,000,000	3,027,397	53,027,397
57	Modhumoti Bank,Bangla Motor	7354/015	25,200,851	1,458,542	26,659,393
58	Mutual Trust Bank,MTB tower Br.	320096/6815	49,985,000	2,910,086	52,895,086
59	NRB Global Bank,Dhanmondi Br.	0519700/7383	12,718,988	473,216	13,192,204
60	NRB Global Bank,Nayapaltan Br.	0561896/5729	12,580,485	477,714	13,058,199
61	NRBC Bank Ltd.,Mirpur-12 Br.	0167-712-33/084980	20,000,000	463,562	20,463,562
62	Standard Bank,Panth. Br.	212549/8702	12,638,614	418,632	13,057,246
63	Standard Bank, Pant. Br.	174113/5008160	28,526,550	1,031,254	29,557,804
64	SBAC Bank Ltd., Banani Br.	094984/2780	20,000,000	498,630	20,498,630
65	Premier Bank,Gulshan-Tejgaon Link Br.	0324022/131	10,825,000	341,210	11,166,210
66	Premier Bank,Gulshan-Tejgaon Link Br.	0324008/130	12,586,374	414,661	13,001,035
67	Premier Bank,Gulshan-Tejgaon Link Br.	0324105/0120	50,000,000	3,493,151	53,493,151
68	Premier Bank Ltd.,Gulshan Glass Br.	335104/016	24,731,767	1,438,169	26,169,936
69	Premier Bank Ltd., KB Br.	0351663/1240	20,000,000	463,562	20,463,562
70	Premier Bank Ltd., KB Br.	0210753/24600728	99,732,900	3,762,526	103,495,426
71	One Bank Ltd. KB Br.	0277981/6556	50,000,000	3,260,274	53,260,274
72	One Bank Ltd.Kawran ba. Br.	0278356/6781	20,000,000	680,548	20,680,548
73	One Bank Ltd. KB Br.	0278450/6859	20,000,000	463,562	20,463,562
74	Rupali Bank Ltd, Mogh Bazar	080044/49/47	20,000,000	680,548	20,680,548
Sub-total (B)			**1,326,221,011**	**57,114,757**	**1,383,335,768**
C. General Security					
75	Janata Bank Ltd. KB Br.	064328/2122	11,732,979	796,557	12,529,536
76	Janata Bank Ltd. KB Br.	0531850/2490	8,721,742	304,425	9,026,167
77	Agrani Bank, WASA Br.	0089029/2810	14,222,711	374,856	14,597,567
78	Janata Bank Ltd. KB Br.	0547214/6109	33,884,070	23,208	33,907,278
Sub-total (C)			**68,561,502**	**1,499,046**	**70,060,548**
D. Security Deposit					
79	Janata Bank Ltd., KB Br.	0532291/2825	14,226,206	862,927	15,089,133
80	Janata Bank Ltd., KB Br.	0532292/2826	14,226,206	862,927	15,089,133
81	Janata Bank Ltd., KB Br.	0547136/2967	13,108,650	854,756	13,963,406
82	Janata Bank Ltd., KB Br.	0547472/3099	91,000,420	6,195,508	97,195,928
83	Janata Bank Ltd., KB Br.	0547485/3111	12,232,800	719,389	12,952,189
84	Janata Bank Ltd., KB Br.	0547486/3112	24,513,532	1,441,597	25,955,129
85	Janata Bank Ltd., KB Br.	0547560/5036	47,617,020	3,269,267	50,886,287
86	Janata Bank Ltd., KB Br.	0547561/5257	31,709,691	2,177,109	33,886,800
Sub-total (D)			**248,634,527**	**16,383,480**	**265,018,007**
E. Self Insurance					
87	BDBL, Kawran Bazar Br.	0002191	3,550,346	23,102	3,573,447
88	BDBL, Elephant Road Br.	0001277	13,036,061	111,610	13,147,671
89	Bang. Krishi Bank, KB Br.	629377/3677	3,935,718	124,541	4,060,259
90	Bang. Krishi Bank, KB Br.	629379/3679	7,178,205	204,530	7,382,735
91	Rupali Bank Ltd, Mugda Br.	78759/48/36	10,630,500	609,579	11240079
92	Rupali Bank Ltd, Mogh Bazar	75897/47/33	19,027,245	227,024	19,254,269
Sub-total (E)			**57,358,075**	**1,300,386**	**58,658,461**
Grand Total (A+B+C+D+E)			**3,793,938,348**	**140,314,410**	**3,934,252,758**

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Dhaka Water Supply & Sewrage Authority

Schedule of Imprest Fund

As at 30th June 2021

Schedule - C

A Revenue Imprest Fund

Sl No	Particular	Balance (BDT)
01	DMD (Admin)	5,000
02	Director (Finance)	10,000
03	DMD (O&M)	5,000
04	DMD (RPD)	10,000
05	Chief Engineer	10,000
06	Add. Chief Engineer	5,000
07	Admin-1	5,000
08	Admin-2	5,000
09	Land Division	8,000
10	Magistrate Office-1	2,000
11	Magistrate Office-2	2,000
12	Transport Pool	10,000
13	Public Information	5,000
14	Internal Audit Division	10,000
15	Security & Intelligent	2,000
16	Labour & Welfare	5,000
17	Medical Office	5,000
18	Law Office	20,000
19	CTO	5,000
20	Common Service	15,000
21	Common Service	1,000
22	Cmmercial Manager	5,000
23	Accounts Division	15,000
24	CRO	10,000
25	Rev. Zone-1	10,000
26	Rev. Zone-2	10,000
27	Rev. Zone-3	10,000
28	Rev. Zone-4	10,000
29	Rev. Zone-5	10,000
30	Rev. Zone-6	10,000
31	Rev. Zone-7	10,000
32	Rev. Zone-8	10,000
33	Rev. Zone-9	10,000
34	Rev. Zone-10	10,000
35	Rev. Central Funtion 1	5,000
36	Rev. Central Funtion 2	2,000
37	Mods Zone-1	15,000
38	Mods Zone-2	15,000
39	Mods Zone-3	15,000
40	Mods Zone-4	20,000
41	Mods Zone-5	10,000
42	Mods Zone-6	20,000
43	Mods Zone-7	15,000
44	Mods Zone-8	10,000
45	Mods Zone-9	10,000
46	Mods Zone-10	15,000
47	Mods Circle-1	5,000
48	Mods Circle-2	5,000
49	SOC Division	20,000
50	CC Division	5,000
51	Procurement-1	10,000
52	Procurement-2	5,000
53	QCR Division	8,000
54	Store Division	8,000
55	P&D (Water)	7,000
56	P&D (E&M)	4,000
57	P&D (Sewer)	6,000
58	P&D Circle	5,000
59	Sewer (R&D)1	4,000
60	Sewer (R&D)2	4,000
61	Sewer (R&D) Circle	4,000
62	Planning Cell	5,000
63	RPE&M Circle	2,000
64	CM Division	20,000
65	FM Division-1	20,000
66	FM Division-2	20,000
67	Computer Centre(MIS)	10,000
68	Computer Centre(GIS)	5,000
69	PSTP	10,000
70	SMWC Circle	3,000
71	Environment Cell	10,000
72	SWTP (Maints)	10,000
73	SWTP (OP)	10,000
74	Generator Division	15,000
75	Meter	10,000
76	Dhaka Water Works	5,000
77	Bottle Water Plant	30,000
78	Saidabad Circle (SE)	10,000
79	Chief Discipliniry Officer	10,000
80	MSTPLAP	10,000
81	Karanigonj Well Field Proj.	20,000
82	DPD Padma Josaldia	5,000
83	EE-1 Padma Josaldia	30,000
84	USP	10,000
85	Water (R&D)1	5,000
86	Water (R&D)2	5,000
87	Water (R&D) Circle	10,000
88	N.G. Rev.	5,000
89	N..G.Mods	15,000
Total: Revenue Imprest Fund		**847,000**

B Project Imprest Fund

90	SWTP. Ph-3 (PD)	5,000
91	EWSP	5,000
92	Uttara Catchment	7,000
93	STP (Daserkandi)	5,000
Total: Project Imprest Fund		**22,000**
	Total(A+B)	**869,000.00**

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Schedule - D

Dhaka Water Supply and Sewerage Authority
Bank balance in corporate account
As at 30 June 2021

Sl No.	Name of the Bank with Account Number	Balance (Tk)
1	Agrani Bank Ltd.- 02000015324529 Contractor Bill	(38,669,320)
2	Agrani Bank Ltd.- 0200015324631 Revenue Mother	252,489,869
3	Agrani Bank Ltd.- 0200002330753 DESWSP	21,478,000
4	Agrani Bank Ltd. 0200015283802 (EWSP)	30,132,809
5	Agrani Bank Ltd. Ltd. . 200000798764 (Old-21)	-
6	Agrani Bank Ltd. A/c-020001257512 (5 Khals)	73,811,393
7	Agrani Bank Ltd. A/c. STD- 0200012086601(PADSIP)	37
8	Agrani Bank Ltd., Green Rd # 0200002305048 Vakurta	(752,952)
9	Agrani Bank Ltd. Ltd. 0200000798974(Old 83)	1,385,131
10	Agrani Bank Ltd. Ltd. 200000798752 (Old-17)	1,782,643
11	Agrani Bank Ltd. Ltd. 200000798802 (Old-44)	1,306,734,953
12	Agrani Bank Ltd. Ltd. STD-0200015324690	56,598,330
13	Agrani Bank Ltd.,WasaBr#020015324554 (Cont. Vat & Tax)	22,138,663
14	Agrani Bank Ltd.,WasaBr#020015324573 (Master Roll & Out)	8,476,929
15	Agrani Bank Ltd. Ltd,Wasa# 200014769534 (LACSTP- Uttara)	3,118,651
16	Agrani Bank Ltd. STD-0200005465653(IWSP)	48,057,083
17	Bang. Krishi Bank Ltd. 240000495(495/49) K B Corp	87
18	Bang. Krishi Bank Ltd. 4102-0320000458(45)	(79,241)
19	Bang. Krishi Bank Ltd. 4102-0320000494(49),Khamarba	-
20	Basic Bank Ltd. 3116010000443 K.B Padma(Jasoldia)	-
21	Basic Bank Ltd. 3116010000672 DNDCDC	504,579,679
22	Basic Bank Ltd-3116-01-0000597 (DSTP)	21,420,965
23	Basic Bank Ltd-3116-01-0000604(SP-3)	14,114,588
24	DWSNIP Bank Account	255,963,000
25	Janata Bank Ltd. 200020121 (2012) Drainage	(29,325,130)
26	Janata Bank Ltd.-240000883(88) IUSCR	-
27	Janata Bank Ltd.-240000894 (89) Salary	87,777,637
28	Janata Bank Ltd.-0100213678340 (Revenue M)	624,371,484
29	Janata Bank Ltd.-0100213681341 (Imprest & Others)	(22,208,501)
30	Janata Bank Ltd., - CD 200040491, OT	(54,195,327)
31	Janata Bank Ltd.-02000212930029 (ERWDCP)	30,779,895
32	Janata Bank Ltd.- 240000964 (SCRWLDC)	1,649,434
33	Janata Bank Ltd.- 240001083 Lease Out Zone Payment	(264,713,947)
34	Janata Bank Ltd-2000213682291 (Conveyance)	(709,934)
35	Janata Bank Ltd-0100213681995 (House Building Loan)	3,735,150
36	Janata Bank Ltd-200012845	579,656,360
37	Janata Bank Ltd. 240000083(8)	(28,180,611)
38	Janata Bank Ltd. 240000247(24)	23,399,804
39	Janata Bank Ltd. 240000305(30)	212,793,953

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Schedule - D

Dhaka Water Supply and Sewerage Authority
Bank balance in corporate account
As at 30 June 2021

Sl No.	Name of the Bank with Account Number	Balance (Tk)
40	Janata Bank Ltd. 240000665(66)	746,692
41	Janata Bank Ltd. 240000764(76)	(40,936)
42	Janata Bank Ltd. SND-0100213680778	1,192,009
43	Janata Bank Ltd. 36000248 NTP	0
44	Janata Bank Ltd A/c- 1569(AFD)	7,000
45	Janata Bank Ltd A/c- 872(Screw A/c)	564,500
46	Janata Bank Ltd. CD-200021146(2114)	(16,933,988)
47	Janata Bank Ltd.-STD-240000801(80)	(124,830)
48	Janata Bank Ltd STD-240000863 (86) - Closed	26,776
49	Janata Bank Ltd. STD-240000924 (92)	4,010,648
50	Janata Bank Ltd 240000338(33) Project Security Deposit	17,244,339
51	Janata Bank Ltd-240001021 Group Insurance	2,143,390
52	Janata Bank Ltd STD 240000271 Sel Ins.	48,243,705
53	Janata Bank Ltd-STD-240000873 (87) Revenue Security Deposit	105,865,005
54	Janata Bank Ltd STD-240000904 (90) Electricty Bill	529,427,342
55	One Bank Ltd.A/c-STD-5080444003, M	(19,576,952)
56	ONE Bank Ltd. Mirpur Std 5036149002	2,355,544
57	Pubali Bank Ltd. CD- 0557102001731 (Agargaon)	822,611
58	Sonali Bank Ltd No-0117203000205 DESWSP	381,400,000
59	Sonali Bank Ltd- 0117203000231, LIC(GOB)	714,732
60	Sonali Bank Ltd-0117203000219 LIC Project	50,384,797
61	Sonali Bank Ltd. 011736000063	-
62	Sonali Bank Ltd A/c-228(Imprest (EIB)	994,660,000
63	Sonali Bank Ltd CDVAT A/c-3212(GOB)	6,211,000
64	Sonali Bank Ltd CDVAT A/c-624(GOB)	-
65	CDVAT Authority A/C (3212-GOB)	1,020,380,000
66	Bank Account (DSIP)	17,166,020
67	Trust Bank Ltd. 0320000042	233,535
Grand Total		**6,894,734,502.14**



Schedule - E

Dhaka Water Supply and Sewerage Authority
Bank balance in revenue account - collection
As at 30 June 2021

Sl No.	Name of the Bank with Account Number	Balance (Tk)
1	AB Bank Ltd A/cE7:E42-4002-764514430 KB	20,037,477
2	Al-Arafah Islami Bank Ltd. KB 1171220000048	29,612,051
3	Bank Asia Ltd. 00736000784	76,446,001
4	Bank Asia Ltd, Scotia Br.# 736000870- (Ekpay)	29,315,828
5	Basic Bank Ltd - 3116010000485 Online	25,721,720
6	BD.Commerce Bank Ltd. 014032000043 .	15,652,127
7	BRAC Bank Ltd. 1540102901957001 Coll.	1,268
8	BRAC Bank Ltd. 1540102901957002 [Bkash]	65,907
9	City Bank Ltd. 3101776737001 Bill Col.	1,596,102
10	Dhaka Bank Ltd. KB 02071500000747	23,725,744
11	Dutch Bangla Bank Ltd.1071200002710 .	50,367,781
12	Exim Bank Ltd, Kazi Naz. Islam Br11413100006776	113,121,416
13	FSIBL, KB Br. 0013100000011 .	310,107,920
14	IFIC, KB Br, 1017-632485-041	18,940,276
15	Jamuna Bank Ltd. 002-0320001367	142,475
16	Janata Bank Ltd, KB Br. # 240001041	31,416,797
17	Meghna Bank Ltd-A/c#110113500000054	4,403,808
18	Merchantile Bank Ltd, KB Br # 010313100000484	25,648,172
19	Midland Bank Ltd, Dilkusha Br # 011090000321	8,321,927
20	Modhumati Bank Ltd, Motijheel Br. # 110113500000019	10,621,379
21	Mutual Trust Bank Ltd 0030320001204	7,553,829
22	National Bank Ltd, KB Br. # 04836001551	48,782,100
23	NCC Bank Ltd, KB Br.0270325000172	10,119,243
24	NCC Bank Ltd. 00270325000181	-
25	NRB Commercial Bank Ltd. 012136000000007	12,477,339
26	One Bank Ltd ,KB#0123000000777 SHURJO	-
27	One Bank Ltd, KB Br 0123000000391	52,225,547
28	One Bank Ltd. Late Fees A/c City Cell 5080444038	-
29	One Bank Ltd.(Late Fees Robi) 5080444054	-
30	One Bank Ltd. (W & S) City Cell 5080444011	-
31	Premier Bank,K B,Std-107-13100000744 KB	6,468,340
32	Premier Bank Ltd 0013100000600 KB	160,690,080
33	Premier Bank Ltd 01070013100000796 DT	8,277,660
34	Premier Bank Ltd-107-13100000807 Jar Water	1,053,164
35	Prime Bank Ltd, KB Br. # 11331010025574 Bill	10,895,363
36	Pubali Bank Ltd. Kb. Std A/c 0557102001426	58,318,973
37	SBAC A/C- 01130000129371	15,816,754
38	Shahjalal Islami Bank KB- 400713100000806	39,151,212
39	SIBL, KB 0871360000039	79,329,352
40	Southeast Bank Ltd - 0013100000427 KB M	149,818,166
41	Southeast Bank Ltd- 0015 13100000431 KB	467
42	Standard Bank, Panthapath-0001736000269	23,348,300
43	Trust Bank Ltd A/c-0030-0320000088	2,168,928
44	UCBL KB 0441301000000102	26,328,306
45	Community Bank Dhanmondi Br. 0080312948301	3,035
46	Eastern Bank Ltd Sonargaon Road 1051220309472	229,026,545
47	Islami Bank Bangladesh Ltd KB 20502220900012408	11,067,229
Total		**1,748,186,110**

S.F. AHMED & CO.

Schedule - F

Dhaka Water Supply and Sewerage Authority
Bank balance in revenue account - VAT
As at 30 June 2021

Sl No.	Name of the Bank with Account Number	Balance (Tk)
1	VAT-BRAC Bank Ltd. 1540202901965002 [Bkash]	3,138,216
2	VAT-Meghna Bank Ltd-A/c#110111100000576	658,349
3	VAT- AB Bank Ltd A/c-4002-764514-001	1,349,035
4	VAT-Al-Arafah Islami BanK Ltd KB 1171020000035	4,457,019
5	VAT-Bank Asia Ltd #00733004301	11,540,001
6	VAT- Bank Asia Ltd, Scotia Br#733004912(Epay)	4,411,883
7	VAT- Basic Bank Ltd. 3110010006443	3,830,058
8	VAT-BD.COM Bank Ltd Online 0210007511	5,034,878
9	VAT- BRAC BANK Ltd A/C NO-1540202901965001	43,304
10	VAT- City Bank Ltd A/c- 1101776736001	2,166,302
11	VAT- Dhaka Bank Ltd VAT 0207100000008445	3,500,075
12	VAT-Duch Bangla bank Ltd1071100018220	7,528,606
13	Vat-Exim Bank Ltd,Kazi Naz. Br#11411100006804	14,182,889
14	VAT- First Security Bank Ltd # 017611100000106 Online	21,009,824
15	VAT-IFIC,KB Br, A/c-9900832304050, Online	1,830,540
16	VAT- Jamuna Bank Ltd. 002-0210014589(VAT)	23,070
17	VAT- Janata Bank Ltd, KB Br #240000975 CVAT A/c	609,150
18	VAT-Janata Bank Ltd, KB 200040481	10,758,844
19	VAT Merchantile Ltd. KB Br # 10311100016091	3,469,155
20	VAT-Midland Bank Ltd. Dilkusha 011050003457	1,245,095
21	VAT-Modhumati Bank Ltd. Motijheel Br. # 11011350000243	1,595,649
22	VAT-MTB Ltd. 0003-0210014239	955,350
23	VAT-National Bank Ltd. KB 04836001584	4,282,556
24	VAT- NCC Bank Ltd.KB 0210002226	1,497,963
25	VAT-NRB Commercial Bank Ltd. A/c-012133700000001	1,861,223
26	VAT One Bank Ltd 0121020001026,KB	2,957,635
27	VAT Premier Bank Ltd. KB Br. # 10711100100168	23,946,119
28	VAT-Prime Bank Ltd, KB Br. # 11331010025577	1,345,771
29	VAT- Pubali Bank Ltd.A/c 0557901045189 KB (On Line)	8,722,204
30	VAT-SBAC A/C- 01111000129390	76,470
32	VAT- SIBL KB #1330000699	11,840,330
33	VAT-Southeast Bank Ltd. 001511100006805	22,396,970
34	VAT-Standard Bank Ltd. Panthapath # 01733100364	3,446,914
35	VAT- Trust BankLtd. KB 00300210001366	321,701
36	VAT-UCBL KB 0441101000000347	1,500,253
37	VAT-Community Bank Ltd.-0080312956101	841
38	VAT-Eastern Bank Ltd-1051060309510	34,332,968
39	VAT-Islami Bank Ltd-20502220100271306	795,366
Total		**222,662,574**



Schedule - G

Dhaka Water Supply and Sewerage Authority
Bank balance in revenue account- surcharge
As at 30 June 2021

Sl No.	Name of the Bank with Account Number	Balance (Tk)
1	AB Bank Ltd 4002-764514-003 Kb	80,742
2	AB Bank Ltd A/c-4002-764514-431	6,006,727
3	Al-Arafah Islami Bank, 1171220000059	454,855
4	Bank Asia #00736000786	1,503,694
5	Bank Asia, Scotia Br.# 736000871 (Ekpay)	1,720,451
6	Basic Bank 3116010000491	464,453
7	BD.Commerce Bank 0320000444	1,063,354
8	BRAC Bank # 1540102901963001	28
9	BRAC Bank # 1540102901963002 (BKASH)	864
10	City Bank A/c- 3101776732001	80,884
11	Dhaka Bank, KB Br. # 207150759	158,452
12	Dutch Bangla 1071200002725	1,078,398
13	Exim Bank,Kazi Naz. Islam Br#11413100006784	475,585
14	FSIBL, KB Br. # 17613100000012	8,160,654
15	IFIC,KB Br,A/c-1017-632486-041	329,392
16	Jamuna Bank Ltd. 002-0320001376	2,000
17	Janata Bank Ltd, KB Br. # 240001052	6,979,953
18	Meghna Bank Ltd-A/c#110113500000055	48,004
19	Merchantile Bank, KB Br # 010313100000490	197,516
20	Midland Bank, Dilkusha Br # 011090000330	325,457
21	Modhumati Bank, Motijheel 110113500000020	60,410
22	National Bank, KB Br. # 04836001568	669,709
23	NCC Bank A/c-00270325000387	94,767
24	NRB Commercial Bank A/c-012136000000006	109,133
25	One Bank ,KB#0123000000788SHURJO	-
26	One Bank, KB Br # 012300000369	572,192
27	Premier, KB Br #107-131-5626	1,776,399
28	Prime Bank Ltd, KB Br. # 11331010025575	217,166
29	Pubali Bank Kb. A/C # 0557102001445	980,218
30	SBAC A/C- 01130000129377	562,483
31	Shahjalal Islami Bank # 400713100000807	559,547
32	SIBL, KB # 1360000041	1,098,675
33	Southeast Bank, KB Br. # 11100007294	1,673,287
34	Standard Bank, Panthapath # 01736000270	181,008
35	Trust Bank, KB Br. # 300320000266	6,070
36	UCBL, KB Br 0441301000000113	9,595
37	Community Bank Dhanmondi Br. 0080312949301	-
38	Eastern Bank Ltd Sonargaon Road 1051220309483	10,630,276
39	Islami Bank Bangladesh Ltd KB 20502220900012509	149,452
Total		**48,481,849**

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Schedule - H

Dhaka Water Supply and Sewerage Authority
Bank balance in revenue account - Other bills
As at 30 June 2021

Sl No.	Name of the Bank with Account Number	Balance (Tk)
1	AB Bank Ltd A/c-4002-764514-432	1,151,491
2	Al-Arafah Islami Bank Ltd., KB 1171220000061	92,849
3	Bank Asia Ltd. 00736000785	75,553
4	Bank Asia Ltd. 00736000872 [Ekpay]	374,823
5	Basic Bank Ltd. A/C 3116010000508	61,889
6	BD.COM Bank Ltd. 0320000453	2,748,151
7	BRAC Bank Ltd. 1540102901965001	-
8	BRAC Bank Ltd. 1540102901965002 [Bkash]	62
9	City Bank Ltd. A/c- 3101776735001	39,379
10	Dutch Bangla Bank Ltd. 1071200002730	97,110
11	Exim Bank Ltd. Kazi Naz. Islam Br#11413100006792	67,351
12	FSIBL- KB #017612900000009 Job Application Fee A/c	5,949,423
13	FSIBL, KB Br. # 17613100000013 .	2,371,776
14	IFIC,KB Br, A/c-1017-632489-041	10,772
15	Jamuna Bank Ltd. 002-0320001385	1,433
16	Janata Bank Ltd, KB Br. # 240001062	300,760
17	Meghna Bank Ltd-A/c#110113500000056	-
18	Merchantile Bank Ltd, KB Br # 010313100000501	9,518
19	Midland Bank Ltd, Dilkusha Br # 011090000349	1,000
20	Modhumati Bank Ltd, Motijheel110113500000021	83,053
21	National Bank Ltd, KB Br. # 04836001576	16
22	NCC Bank Ltd. A/c-0027-0325000378	17,537
23	NRB Commercial Bank Ltd. A/c-012136000000005,	35,225
24	One Bank Ltd ,KB#0123000000799 SHURJO Other	-
25	One Bank Ltd, Kb#123000000992 Smart Water Card	3,879,815
26	One Bank Ltd, Kb#123000001000 Smart Water Card Recharge	30,056,662
27	One Bank Ltd, KB Br # 012300000389	298,929
28	Premier Bank Ltd, KB Br #107-131-5627	2,829,795
29	Prime Bank Ltd, KB Br. # 11331010025576	3,068,861
30	Pubali Bank Ltd-0557102001430 K.B	126,547
31	SBAC A/C- 01130000129383	56,538
32	Shahjalal Islami Bank Ltd # 400713100000808	20,899
33	SIBL, KB # 1360000052	51,580
34	Southeast Bank Ltd, KB Br. # 11100007295	526,469
35	Standard Bank Ltd, Panthapath # 01736000271	26,720
36	Trust Bank Ltd, KB Br. # 300320000275	12,057
37	UCBL, KB Br 0441301000000124	134
38	Community Bank Ltd. Dhanmondi Br. 0080312950301	2,520
39	Eastern Bank Ltd Sonargaon Road 1051220309494	2,756,527
40	Islami Bank Bangladesh Ltd KB 20502220900012307	-
		57,203,223

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Dhaka Water Supply and Sewerage Authority
Schedule of grants and other funds
As at 30 June 2021

Schedule - I

SL	Particulars	2021 Amount in BDT	2020 Amount in BDT
A. List of funds against completed projects			
1	Badda Project Fund	59,864,000	59,864,000
2	BMRE Project Fund	1,572,849,195	1,572,849,195
3	DTW under Crash Program	726,780,000	726,780,000
4	DWSSDP Grants Fund-(GOB)	4,513,041,000	4,513,041,000
5	DIEWRMP FUND	2,520,287	2,520,287
6	EREWSSP Phase - 1 (Fund)	2,928,000,000	2,928,000,000
7	EREWSSP Phase - 2 (Fund)	2,130,000,000	2,130,000,000
8	Generator Project Fund	154,460,000	154,460,000
9	Grant from IDA (4th Project)	294,422,000	294,422,000
10	Grant for SIDA loan	49,292,095	49,292,095
11	Grant for IUSCRP-2	480,293,781	480,293,781
12	Interim Project-1	355,400,000	355,400,000
13	Interim Project-2	301,700,000	301,700,000
14	IUSERP Fund	125,000,000	125,000,000
15	IESLCRP	30,000,000	30,000,000
16	IWSP- Fund	4,500,000,000	4,500,000,000
17	Japan France Aided Project	2,543,486,466	2,543,486,466
18	Loan for IUSCRP-2	327,874,000	327,874,000
19	Mirpur Project(ADB) Fund(DUIIP)	31,095,256	31,095,256
20	Mirpur Project (GOB) Fund	61,500,000	61,500,000
21	Procurement of Generator	222,000,000	222,000,000
22	PFRP Fund (Sewer)	149,058,000	149,058,000
23	PFRP Fund(Water)	125,733,000	125,733,000
24	Rehabilitation of 42 Nos DTW	18,106,763	18,106,763
25	Spare parts for Saidabad	102,488,658	102,488,658
26	Sustainable Power Solution 33/11 KV Fund	232,813,467	232,813,467
27	Saidabad Project (Phase-2) Fund	4,292,838,324	4,292,838,324
28	TPFF (Sewer)	17,372,800	17,372,800
29	TPFF (Water)	10,871,000	10,871,000
30	USEEDI Project Fund	163,905,000	163,905,000
31	WSSER Project	899,000,000	899,000,000
32	Padma Water Treatment Plant-Ph-1 Fund	10,491,447,000	-
33	Tetuljhora Vakurta Fund	1,969,198,000	1,448,514,707
	Sub-Total (A)	**39,882,410,092**	**28,870,279,799**

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Dhaka Water Supply and Sewerage Authority
Schedule of grants and other funds
As at 30 June 2021

Schedule - I

B.List of funds against completed projects but PCR not yet approved.			
1	PA-DSIP Project Fund From WB	337,274,379	337,274,379
2	Diesel Generator For Water Pumps in Dhaka City Fund	406,000,000	406,000,000
	Sub-Total (B)	**743,274,379**	**743,274,379**
C. List of funds received against ongoing project:			
1	DESWSP Fund	31,675,104,000	18,933,718,500
2	Dasherkandi SewageTreatement Plant Projrct - Fund	17,442,727,570	14,279,619,035
3	DWSNIP Fund	8,487,219,000	5,754,606,000
4	Emergency Water Supply Project (EWSP) Fund	1,286,700,000	200,000,000
5	ERWW-Dhaka City Project Fund	193925000	151,000,000
6	Land Acq. CSTP-Uttara Project Fund	3,567,000	1,100,000
7	LIC Project Fund	289,000,000	289,000,000
8	LIC Project GOB Fund	79,900,000	79,900,000
9	Dhaka Sanitation Improvement Project (DSIP)-Fund	7,650,000	-
10	Saidabad Water Treatment Plant Ph-3 Fund	944,799,989	944,799,989
	Sub-Total (C)	**60,410,592,559**	**40,633,743,523**
D. Funds transfered to DNCC, DSCC & NCC:			
1	Cannel Renovation Fund	-	35,000,000
2	DWSSP Fund	-	4,239,862,629
3	DSWDS at Agargaon Dhaka Fund	-	232,200,000
4	Flood Damage Work Project Fund	-	16,800,000
5	Grant for Drainage Project	-	34,000,000
6	IFP Project (ADB)	-	1,348,040,397
7	IFP Project (GOB)	-	114,321,804
8	Kallayanpur Regulator Project	-	970,534,885
9	PCOGBLBDDO Projects Fund	-	10,000,000
10	Pollution Control Measure of Gulshan Lake Proj Fund	-	453,400,000
11	Remove of Water Logging Fund Phase- 2	-	1,182,796,213
12	Remove of Water Logging Fund Phase- 1	-	2,144,800,885
13	Strom Water Dran. Syst. in Dhaka City(Ph-2 Fund)	-	20,074,101
14	Hatirjheel Project Fund	-	2,339,458,932
15	Expansion of DNDC Project Fund	252,838,970	800,000,000
16	5 Khal Development Project Fund	73,792,992	428,700,000
17	Narayangonj Town Project Fund	-	600,962,244
18	Shitalakha/ Narayangong Water Dep. Fund	-	26,075,000
	Sub-Total (D)	**326,631,962**	**14,997,027,090**
	Grand Total (A+B+C+D)	**101,362,908,992**	**85,244,324,791**

Note: Sl. No. 17 & 18 amounting Taka 627,037,244 transferred to Narayangong City Corporation and Sl 1-16 amounting Taka 15,039,000,940.81 transferred to Dhaka North city Corporation and Dhaka South City Corporation.

Dhaka Water Supply and Sewerage Authority
Deferred Tax Calculation
as at 30 June 2021

Schedule- J

Deferred tax assets/liability recognized in accordance with the provision of IAS-12 is arrived as

(Amount in Taka)

Particulars	Amount in BDT	
	30 June 2021	30 Jun 2020
Opening Balance	5,137,818,597	7,787,503,478
Adjustment for acc. depreciation on revalution surplus	(25,840,736)	(497,917,975)
Adjustment for discarded assets	(525,475,917)	-
Net Balance	4,586,501,944	7,289,585,503
Deffered Tax Liability /(Assets) as on 30 June 2021	4,322,180,247	5,137,818,597
Increase/(Decrease) of Deffered Tax Liability	**(264,321,696)**	**(2,151,766,906)**

Particulars	Carrying Amount on Balance Sheet date (Taka)	Tax Base (Taka)	Temporary Differences (Taka)
At 30 June 2021			
Property, Plant & Equipment (excluding land)	47,664,914,272	30,376,193,280	17,288,720,992
Net temporary difference	**47,664,914,272**	**30,376,193,280**	**17,288,720,992**
Applicable Tax rate	-	-	25%
Deferred Tax Liability/(Asset)	**-**	**-**	**4,322,180,247**

Dhaka Water Supply and Sewerage Authority
Schedule of long term loan
As at 30 June 2021

Schedule - K

Sl. No.	Particulars	Opening balance as on 1 July 2020			Current year included	Interest during the year		Total interest	DSL payment during the year			Closing balance as on 30 June 2021		
		Loan amount	Interest on loan	Total opening balance		Interest rate	Interest on Loan		Loan amount	Interest on loan	Total amount	Loan amount	Interest on loan	Grand total
		Taka	Taka	Taka		Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
		1	2	3=1+2	4	5	6=(1+4)*5	7=2+6	8	9	10=8+9	11=1+4-8	12=7-9	13=11+12
1	LC Interim Proj.-04	-	10,247,276	10,247,276	-	4.00%	-	10,247,276	-	-	-	-	10,247,276	10,247,276
2	WSSERP-LC-07	-	66,273,000	66,273,000	-	4.00%	-	66,273,000	-		-	-	66,273,000	66,273,000
3	FC-07 Saidabad Wa. Treat P-2	6,808,859,640	340,442,982	7,149,302,622	-	5.00%	340,442,982	680,885,964	-	-	-	6,808,859,640	680,885,964	7,489,745,604
4	Padma Water Trat. Plant	7,325,566,124	146,511,322	7,472,077,446	16,723,593,876	2.00%	480,983,200	627,494,522	500,000,000	-	500,000,000	23,549,160,000	627,494,522	24,176,654,522
5	LC-05 SREP	-	32,560,600	32,560,600	-	4.00%	-	32,560,600	-	-	-	-	32,560,600	32,560,600
6	LC-06 BICC	57,673,890	2,306,956	59,980,846	-	4.00%	2,306,956	4,613,912	57,673,890	-	57,673,890	-	4,613,912	4,613,912
7	LC-08 SWTP (Sewer,Reh.& Exp.	937,069,619	37,482,785	974,552,404	-	4.00%	37,482,785	74,965,570	937,069,619	-	937,069,619	-	74,965,570	74,965,570
8	LC-09 PFRP(Water)	500,000	20,000	520,000	-	4.00%	20,000	40,000	-	-	-	500,000	40,000	540,000
9	LC-10 PFRP(Sewer)	500,000	20,000	520,000	-	4.00%	20,000	40,000	-	-	-	500,000	40,000	540,000
10	LC-11 Purchase 42 Submar. Pump	4,667,000	186,680	4,853,680	-	4.00%	186,680	373,360	-	-	-	4,667,000	373,360	5,040,360
11	LC-13 USRE & DSPP	152,451,635	6,098,065	158,549,700	-	4.00%	6,098,065	12,196,130	-	-	-	152,451,635	12,196,130	164,647,765
12	IWSP (GOB)	1,420,000,000	56,800,000	1,476,800,000	-	4.00%	56,800,000	113,600,000	-	-	-	1,420,000,000	113,600,000	1,533,600,000
13	DWSSDP Loan-(ADB)	10,702,568,000	535,128,400	11,237,696,400	-	5.00%	535,128,400	1,070,256,800	2,505,256,491	-	2,505,256,491	8,197,311,509	1,070,256,800	9,267,568,309
14	Tetuljhora Vakurta Fund	-	-	-	3,385,222,000	4.00%	135,408,880	135,408,880	-	-	-	3,385,222,000	135,408,880	3,520,630,880
Total		**27,409,855,908**	**1,234,078,066**	**28,643,933,974**	**20,108,815,876**		**1,594,877,948**	**2,693,547,134**	**4,000,000,000**	-	**4,000,000,000**	**43,518,671,784**	**2,828,956,014**	**46,347,627,798**

Note: Water logging project, Kallyanpur Regu. Pond and LC-14 IFPP loan transferred to City Corporation.

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4 Property, plant and equipment

As at 30 June 2021

Sl. No.	Particulars	Cost/valuation					Rate	Accumulated depreciation				Net book value as at 30 June 2021 Taka
		Balance as at 1 July 2020 Taka	Additions during the year Taka	Transferred from CWIP Taka	Adjustment Taka	Balance as at 30 June 2021 Taka		Balance as at 1 July 2020 Taka	Charge for the year Taka	On disposals during the year Taka	Balance as at 30 June 2021 Taka	
Water:												
01	Building	219,530,779	54,392,085	262,967,000	-	536,889,864	10%	20,727,290	37,821,033	-	58,548,323	478,341,541
02	Deep Tube-well	21,668,745,364	745,543,644	-	(1,346,330,355)	21,067,958,653	20%	2,171,720,745	4,273,670,402	(1,146,563,461)	5,298,827,686	15,769,130,967
03	Plant and machinery	2,293,013,371	134,609,422	-		2,427,622,793	20%	436,917,825	472,063,617	-	908,981,442	1,518,641,351
04	Service equipment	74,167,326	7,720,833	-	-	81,888,159	0%	-	-	-	-	81,888,159
05	Steel overhead tank	7,753,230	-	-	-	7,753,230	10%	775,323	775,323		1,550,646	6,202,584
06	Boundary wall	16,650,006	1,353,026	-	-	18,003,032	10%	1,594,928	1,732,652	-	3,327,580	14,675,452
07	Water ATM Booth	65,789,776	43,098,242	-	-	108,888,018	10%	4,390,511	8,733,890	-	13,124,401	95,763,617
08	SCADA for Water Pump	53,993,965	108,330,552	-	-	162,324,517	15%	4,049,548	16,223,887	-	20,273,435	142,051,082
09	Water Main line	39,721,240	64,067,380	-	(103,788,620)	-	10%	2,875,874	1,986,062	(47,822,150)	(42,960,214)	42,960,214
10	VFD	17,026,565	176,233,698	-	-	193,260,263	15%	1,276,993	15,771,513	-	17,048,506	176,211,757
11	Water distribution line	1,020,883,213	110,904,511	-	-	1,131,787,724	10%	84,166,262	107,633,547	-	191,799,809	939,987,915
12	Saidabad water treatment plant 1	150,480,636	-	-	-	150,480,636	10%	15,048,064	15,048,064	-	30,096,128	120,384,508
13	Saidabad water treatment plant 2	-	-	-	-	-	10%	-	-	-	-	-
14	S.W.P (plant and machinery)	2,112,323,473	-	-	-	2,112,323,473	20%	422,464,695	422,464,695	-	844,929,390	1,267,394,083
15	Plant (crash program)	12,269,061	-	-	-	12,269,061	10%	1,226,907	1,226,907	-	2,453,814	9,815,247
16	Tetulzhora-Bhakurta Well Field	-	-	4,571,313,000	-	4,571,313,000		-	-	-	-	4,571,313,000
Total		**27,752,348,005**	**1,446,253,393**	**4,834,280,000**	**(1,450,118,975)**	**32,582,762,423**	**2**	**3,167,234,965**	**5,375,151,592**	**(1,194,385,611)**	**7,348,000,946**	**25,234,761,477**
Sewer:												
01	Building	6,242,985	-	1,084,273	-	7,327,258	10%	570,085	678,513	-	1,248,598	6,078,660
02	S.T.P (plant and machinery)	11,141,183	-	-	-	11,141,183	20%	2,228,237	2,228,237	-	4,456,474	6,684,709
03	Boundary wall	24,060,586		12,849,889	-	36,910,475	10%	1,763,565	3,048,554	-	4,812,119	32,098,356
04	Sewer Main Line	1,104,129,163	-	-	-	1,104,129,163	10%	110,412,917	110,412,917	(7,525,000)	213,300,834	890,828,329
05	Sewer Main Line(IUSCRP-2)	-	-	-	-	-	2%	-	-	-	-	-
06	Sub sewer line	1,147,495,681	17,847,738	-	-	1,165,343,419	5%	57,259,159	57,820,978	-	115,080,137	1,050,263,282
07	Manhole Construction sewer	3,797,683	895,000	-	-	4,692,683	5%	169,974	212,260	-	382,234	4,310,449
08	Drainage Pumping Station (DWSSP)	1,863,053,091	-	2,041,978	(1,865,095,069)	-	10%	186,203,211	93,152,655	(465,405,928)	(186,050,062)	186,050,062
09	Drainage line	4,619,584,939		275,468,091	(4,895,053,030)	-	10%	446,079,581	230,979,247	(713,347,742)	(36,288,914)	36,288,914
10	S.W.D Line/IFPP	824,659,612	-	-	(824,659,612)	-	5%	41,232,981	20,616,491	(826,732,492)	(764,883,020)	764,883,020
11	S.S. Line/IFPP	-	-	-	-	-	2%	-	-	-	-	-
12	S. Pump/IFPP	-	-	-	-	-	15%	-	-	-	-	-
Total		**9,604,164,923**	**18,742,738**	**291,444,231**	**(7,584,807,711)**	**2,329,544,181**	**1**	**845,919,710**	**519,149,852**	**(2,013,011,162)**	**(647,941,600)**	**2,977,485,781**
Common:												
01	Building	1,085,763,215	535,328,502	-	(13,595,540)	1,607,496,177	10%	83,103,198	134,662,970	(13,595,540)	204,170,628	1,403,325,549
02	Furniture and office equipment	173,516,782	64,618,802	542,000	(20,000,000)	218,677,584	10%	14,757,945	19,609,719	(1,075,000)	33,292,664	185,384,920
03	Elevator	1,587,280	33,725,526	-	(4,000,000)	31,312,806	20%	317,456	3,290,009	(808,511)	2,798,954	28,513,852
04	Vehicle	144,155,335	91,946,062	8,503,000	(111,171,020)	133,433,377	20%	23,495,449	27,758,872	(39,362,509)	11,891,812	121,541,565
05	Boundary wall	141,114,413	52,984,625	-	-	194,099,038	10%	12,410,870	16,760,673	-	29,171,543	164,927,495
06	Generator	248,077,927	3,246,070	-	(7,000,000)	244,323,997	20%	46,423,193	49,240,193	(1,000,000)	94,663,386	149,660,611
07	Electric sub station	38,103,726	-	-	-	38,103,726	10%	2,893,216	3,810,373	-	6,703,589	31,400,137
08	Air conditioner	13,571,484	6,322,736	-	-	19,894,220	20%	2,285,784	3,346,571	-	5,632,355	14,261,865
09	Computer	60,203,329	43,357,852	189,000	-	103,750,181	30%	14,227,126	24,593,027	-	38,820,153	64,930,028
Total		**1,906,093,491**	**831,530,175**	**9,234,000**	**(155,766,560)**	**2,591,091,106**	**2**	**199,914,237**	**283,072,407**	**(55,841,560)**	**427,145,084**	**2,163,946,022**
Grand Total		**39,262,606,419**	**2,296,526,306**	**5,134,958,231**	**(9,190,693,246)**	**37,503,397,710**	**4**	**4,213,068,912**	**6,177,373,851**	**(3,263,238,333)**	**7,127,204,430**	**30,376,193,280**

S.F. AHMED & CO.