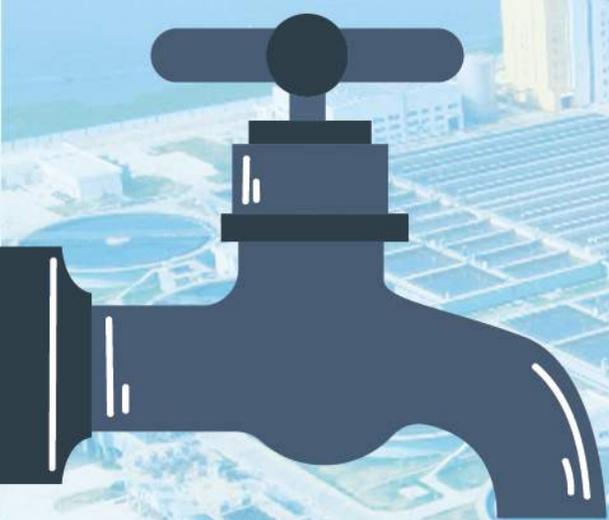




DHAKA WASA

Fostering Environmentally Sustainable SMART Water Supply

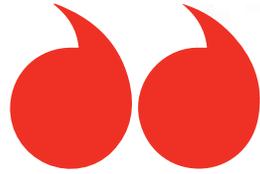
Annual Report 2022-2023





Fostering
Environmentally Sustainable
SMART Water Supply





**আমি সব ত্যাগ
করতে পারি তোমাদের
ভালোবাসা আমি ত্যাগ
করতে পারিনা।**

জাতির পিতা বঙ্গবন্ধু শেখ মুজিবুর রহমান

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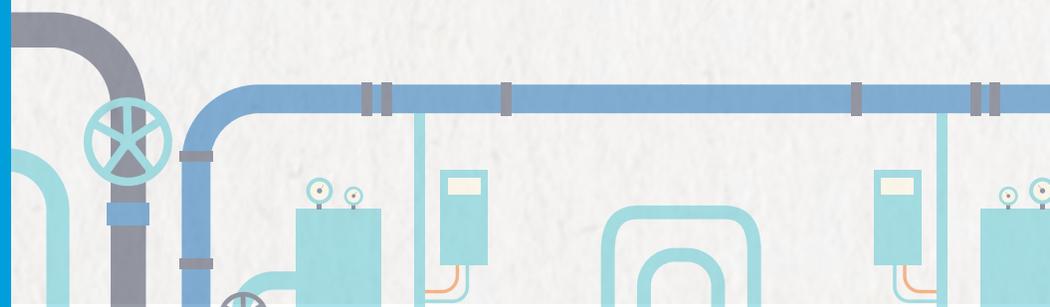
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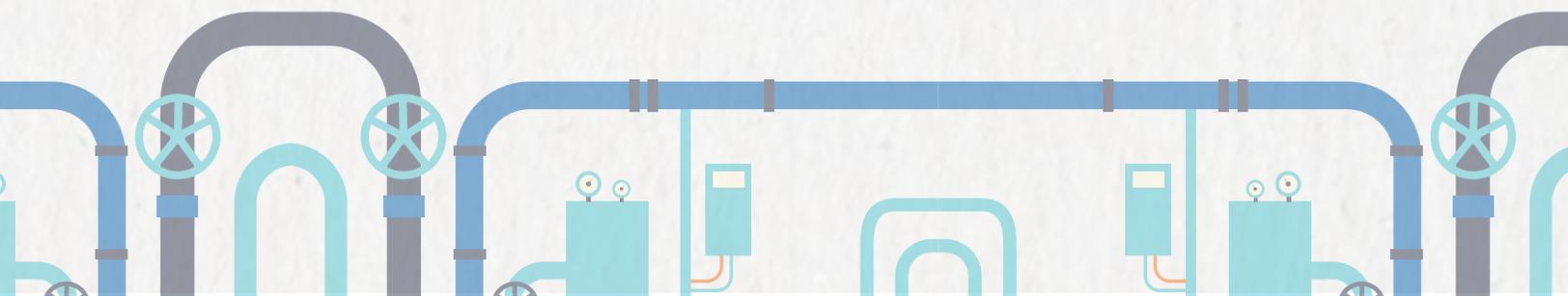
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Annual Report 2022-23 Preparation Committee



VISION

To be the **“Best Water Utility”** in the public sector of Asia - ensuring an environment-friendly, sustainable and pro-people water supply management system.

MISSION

- Best customer service provider organization,
- Increasing the usage of surface water by reducing the dependency on ground water,
- Formulation of corporate systems in management and governance,
- Ensuring high standards of transparency and accountability in all services and activities,
- Increasing the efficiency and reducing the operational costs in all activities of Dhaka WASA.





STRATEGIC OBJECTIVES

- Development of water supply management and improvement of water supply network system
- Organizational capacity development
- Increase the usage of surface water in sustainable water management
- Development of digitalized water supply and sewerage system, financial system and billing services
- Establishing transparency in official activities and ensuring accountability
- Improving performance and service quality
- Development of finance and assets management



CORE VALUES AND CODE OF CONDUCT



Integrity



Honesty



Transparency



Promise to
customers for
best water
utility services



Commitment
to
sustainability



Automation
and
Digitalization



Team
work



Professionalism



Good governance





MESSAGE FROM THE CHAIRMAN DWASA BOARD



DHAKA WASA TODAY IS FIRMLY STANDING AS AN EXAMPLE OF SUCCESSFUL AGENT IN THE FIELD OF WATER SUPPLY AT EACH AND EVERY HOUSE OF THE DHAKA CITY.

Dhaka WASA has been transformed a lot through visionary programs like “GHURE DARAO WASA”, “DIN BADOLER PALA”, “SMART DWASA” etc. Dhaka WASA was fully dependent upon cheap groundwater supply which was very detrimental to precious existing ground water environment. For attaining sustainable environment in and around Dhaka City, Dhaka WASA, together with the international development partners, went for a number of big high-tech arts of the state surface water treatment plant projects for shifting to consumptive use of both surface and underground water reducing use of groundwater. I hope, DWASA, in the near future, would be able to meet the target of supplying 70 percent water from treatment plants through completion of the ongoing projects.

DWASA is gradually transforming into a SMART WATER PROVIDEER through implementation of District Meter AREA (DMA) and reduction of water loss to minimum level. Digitalization is another step forward for transforming water industry of DWASA into a modern one. More modern technology based water supply through step by step introduction of digitalization, DWASA is now on the verge of modern water supply agency. Online Water Bill Payment through engagement of Commercial Banks, Mobile Financial Services, etc. is one of the examples.

The Assets of DWASA has been assessed and Asset Management Software has been introduced through total digitalization process. For achieving perfection, it is still in the trial mode options for a grand success of digitalized DWASA. It is an indicator of transparency of the organization. In the meantime, under the Board of Members’ relentless work as well as DWASA management, an updated version of Organogram for the DWASA has been prepared and ready for the approval of the Honorable Prime Minister Sheikh Hasina and the Ministry of LGRD&C, Bangladesh.

Dhaka WASA has been given the responsibilities to provide water and sewerage facilities to the residents of the unplanned megacity Dhaka with 22 million populations. Dhaka City is no more a water hungry one due to continuous sincere support of the Honorable Prime Minister Sheikh Hasina and the Ministry of LGRD&C in performing the huge water supply related tasks of DWASA. We must recall the big support from the development partners, proper planning and liaison, monitoring and hard works of all concerned personalities

including officials and staff of Dhaka WASA and above all, the leadership of DWASA.

The Dhaka WASA Board is working closely with the DWASA Administration as a Guiding Authority. It looks after all strategic areas of operation and maintenance giving proper guidelines emphasizing on time completion of ongoing projects, their progress reports and also focus on necessary course of actions for further future development covering long and short-term goal and vision. Emphasis has also been given in the recent years to implement sewerage projects as the Master Plan and those are coming for implementation one after another to bring most of the areas under sewerage coverage. The DWASA Board is satisfied with the day to day works of DWASA.

Dhaka WASA today is firmly standing as an example of successful agent in the field of water supply at each and every house of the Dhaka city. Though many more to be accomplished and done to keep up the pace with the modern water supply management at household level, DWASA is poised to embark the incoming water related challenges standing in the midst of big climate change issues.

Dhaka WASA has been recognized as the best water utility in the South Asia – it is a pride for us. DWASA is to enjoy more successes and achieve goals as mandated in the WASA Act. In the coming years, I hope, DWASA would be successful in establishing more good governance through implementation of Organogram, new Pay Scale, etc. The Annual Report 2022-23 reflects all major activities and achievements during the period.

On behalf of the DWASA Board, I would like to express my deep gratitude to the Honorable Prime Minister for her continuous support and the Ministry of LGRD&C and all our Development Partners for their outstanding support to bring Dhaka WASA to today’s status. I also express my sincere thanks to the management and staff of Dhaka WASA for their relentless efforts and commitments for which Dhaka WASA was able to achieve its amendable successes.



Professor Dr. Engr. Sujit Kumar Bala
Chairman, Dhaka WASA Board



MESSAGE FROM MANAGING DIRECTOR & CEO, DWASA



TODAY, DHAKA WASA STANDS AS A SYMBOL OF EXCELLENCE, AND ITS SUCCESS HAS MADE IT A SOUGHT-AFTER PARTNER FOR INVESTORS WORLDWIDE. WE ARE HONORED BY THE RECOGNITION BESTOWED UPON US BY OUR HONORABLE PRIME MINISTER SHEIKH HASINA, WHO HAS HAILED DHAKA WASA AS A BEACON OF PROGRESS IN THE REALM OF WATER UTILITIES, ALIGNING WITH OUR SHARED VISION OF A PROSPEROUS “SONAR BANGLA.”

Dhaka, the capital of Bangladesh, stands as one of the world's fastest-growing megacities, pulsating with activity across every sphere: economy, culture, politics, governance, education, health, and society. Since 1971, its population has skyrocketed from roughly 1 million to over 20 million in 2023, with projections indicating it will swell to around 26 million by 2030, positioning it among the globe's most densely populated urban centers.

At the helm of ensuring water supply and sewerage facilities, Dhaka WASA tirelessly strives to surmount challenges. I am deeply honored to present the Annual Report for the fiscal year 2022-23, a testament to Dhaka WASA's pursuits and accomplishments toward becoming South Asia's premier water utility. My heartfelt gratitude extends to our dedicated employees, whose unwavering commitment has transformed Dhaka WASA into an environment-friendly, sustainable and pro-people organization.

Our collective efforts through the "Dhaka WASA Turn-around Program" have brought about remarkable change, transforming Dhaka WASA from a struggling entity into one that is efficient, innovative, and sustainable. It fills me with great pride to announce that Dhaka WASA has now become a globally recognized and financially stable organization, attracting a substantial investment of \$2.56 billion. Today, Dhaka WASA stands as a symbol of excellence, and its success has made it a sought-after partner for investors worldwide. We are honored by the recognition bestowed upon us by our honorable Prime Minister Sheikh Hasina, who has hailed Dhaka WASA as a beacon of progress in the realm of water utilities, aligning with our shared vision of a prosperous "Sonar Bangla."

Under the Turn-around Program, we've crafted separate masterplans for water and sewerage, aiming for a 30:70 shift from groundwater to surface water and ensuring sanitation services to all the city dwellers. I am delighted to report that we're nearing the goal in water sector. Progress

in the sewerage sector is equally promising, with the establishment of the Dasherbandi Sewage Treatment Plant of capacity 500 MLD and plans for four more Sewage Treatment Plants (STPs) by 2035, ensuring 100% sewerage coverage for Dhaka.

Integrating SCADA into the operation of Water and Sewerage Treatment Plants, along with Deep Tube Wells (DTW), has revolutionized service delivery, drastically reducing non-revenue water (NRW) from a staggering 40% to a mere 5% in targeted DMA areas. This achievement is further underscored by an impressive operating ratio of 0.66. Leveraging ERP systems has streamlined operations, enhancing efficiency and transparency across critical areas like billing, customer service, and asset management.

Moreover, the introduction of Water ATMs has democratized access to clean water, particularly benefiting low-income communities by providing a convenient and cost-effective solution. Through rigorous adherence to international best practices, Dhaka WASA has emerged as a Knowledge Hub, serving as a model for others in the sector.

Customer service remains paramount, exemplified by the establishment of WASA Link 16162, ensuring round-the-clock service. Challenges persist, including climate change and rapid urbanization. Yet, fueled by our shared vision, we remain steadfast in building a climate resilient, sustainable, and water-secured Dhaka.

In closing, I extend heartfelt appreciation for unwavering support, as together, we positively impact the lives of those we serve through Dhaka WASA's enduring mission.



Engr. Taqsem A Khan
Managing Director & CEO
Dhaka WASA





BACKGROUND OF DHAKA WASA

Saidabad Water Treatment Plant

DWASA (Dhaka Water Supply and Sewerage Authority) is a government agency responsible for managing water supply and sewerage services in Dhaka city, the capital of Bangladesh. With a rapidly growing population and urbanization, DWASA plays a crucial role in ensuring access to clean water and efficient sanitation facilities for the city dwellers of Dhaka.

Dhaka WASA was established in the year 1963 as an independent organisation, under the WASA Ordinance No. XIX of 1963, is an autonomous body which has evolved over the years to meet the increasing demand for water supply and sanitation services in Dhaka. The authority operates under the Ministry of Local Government, Rural Development, and Co-operatives of the Peoples' Republic of Bangladesh.

At present Dhaka WASA has been operated under the WASA Act, 1996. The drainage system of Dhaka city was handed over to Dhaka WASA from the Department of Public Health & Engineering (the "DPHE") in 1989. Beside this, the water, drainage and sewerage services of Narayangonj City were also handed over to Dhaka WASA in 1990. In FY 2019-2020 the water, drainage and sewerage

services of Narayangonj City were handed over to Narayangonj City Corporation from Dhaka WASA under a signed MoU. Along with the drainage system has been handed over, also, to Dhaka North City Corporation and Dhaka South City Corporation from Dhaka WASA under an another signed MoU in FY 2020-2021. In recent past as per government decision, Beraid, Badda, Bhatara, Satarkhul, Horirampur, Uttarkhan, Dakshinkhan and Dumni Unions (8 unions) has been included in the DNCC, while Shyampur, Matuail, Demra, Dania, Sarulia, Dakshingaon, Nasirabad and Manda Unions (8 unions) has been included in the DSCC. In this regard to fillup the local demand of those areas, Dhaka WASA has taken a project namely "Expanded Dhaka city Water Supply Resilience Project". And it has forwarded steps to extend its services to those areas by implementing District Metered Area (DMA) to supply improved piped water.

To fulfill its responsibilities, DWASA faces several challenges. The rapid population growth and unplanned urbanization in Dhaka pose significant difficulties in providing adequate water supply and sanitation services. The authority also encounters issues such as water scarcity, water pollution,





Padma Water Treatment Plant

aging infrastructure, and inadequate funding. Addressing these challenges requires continuous efforts, strategic planning, and investment in infrastructure development.

The functions of DWASA are governed by the Dhaka WASA Board. Managing Director is the Chief Executive Officer (CEO) of DWASA and he controls four wings: 1. Human Resource & Administration, 2. Finance, 3. Operation & Maintenance (O&M) and 4. Research, Planning and Development (RP&D). Those wings are led by an individual Deputy Managing Director (DMD). DMDs usually report to the Managing Director (MD) directly.

Dhaka Water Supply and Sewerage Authority (Dhaka WASA) is a commercial autonomous body domiciled in Bangladesh with the mended

of water supply and sewerage disposal of city dwellers of Dhaka. Dhaka WASA is a service oriented organization which is under monitor of Local Government Division, Ministry of Local Government, Rural Development and Cooperatives (LGRD). The address of its head office is "WASA Bhaban", 98 Kazi Nazrul Islam Avenue, Dhaka-1215.

The Dhaka WASA Board is the ultimate authority for the overall management of the organization within the framework of the prevailing law. The Board comprises 13 (thirteen) members nominated by the Government. Under the guidance of Dhaka WASA Board, Dhaka WASA's strategic functions are run by a management team headed by the Managing Director and 4 (four) Deputy Managing Directors.



ACTIVITIES OF DHAKA WASA

Dhaka is the capital city of Bangladesh. It is also the largest city in the Bengal region. It is 10 times largest and the fourth-most densely populated city in the world. Its total population is more than 20 million. Dhaka is the economic, political, and cultural center of Bangladesh and is one of the major cities in South Asia. The largest city in Eastern South Asia and among the Bay of Bengal countries. Finally, Dhaka is one of the largest city among South East Asia. As the city is bounded by the river Buriganga, Turag, Dhaleshwari, and Shitalakka. The city dwellers need the utility services amongst which water supply and sewerage system are very important and vital.

DWASA is a service-oriented autonomous commercial organization in the public sector, entrusted with the responsibility of providing water supply and sewerage facilities. It covers more than 360 sq km service area with more than 20 million people.

Background

The first water treatment plant in Dhaka city was established by Nawab Khaza Abdul Ghani in Chandinaghat besides the river Buriganga named, "Dhaka water works" in the year 1874, which was also the 1st water treatment plant in South Asia from then the piped water supply was started in Dhaka city.

Almost 150 years ago these pipelines were constructed and became leaky causing 40-45% of Non-Revenue Water (NRW). Due to this leakage, the demand for water for the city dwellers could not be fulfilled, on the other hand, Dhaka water supply and sewerage authority are not getting the revenue as well. Due to this unaccounted-for water, it became difficult to supply water to the people causing a water crisis and this became serious especially in the dry season.

Present water supply system

Dhaka city was divided into 10 zones for its maintenance, operation and distribution services in short these are known as MODS zones. These MODS zones are responsible for providing water supply and maintenance of its area of jurisdictions

as well as the sewerage facilities. There are two field maintenance divisions (FM) that are working in the maintenance of all pumps in the deep tube wells. Considering the present traffic congestions of the city and to improve and reduce the travel time for maintenance of pumps the activities of these divisions were decentralized to 3 (Three) more sub-offices. The main objectives of these sub-offices are to complete the maintenance works especially the repair or complete the breakdown works within 12 - 15 hours to make the pump operational. These offices are kept open for 24 hours for water supply as well as for the maintenance works.

Source of water

The source of water that is supplied in the city is groundwater and surface water. Around 67% of water comes from underground sources and the rest 33% from surface water. The present number of Deep Tube Wells is 997 through which the groundwater is abstracted and supplied. There are 5 water treatment plants in different parts and around the city. These are named Chandni Ghat Water Works, Saydabad Phase 1, Saydabad phase 2, Padma water treatment Plant, and the Saver Vakurta well field. The water of the river Shitalakhiya, Buriganga and the Padma are being treated and supplied in the city. The present demand for water in the city is 265 to 270 million liters per day though DWASA has the capacity of water production are 275 million liter per day from the existing available infrastructures and installations.

Water Crisis management

All MODS zones are performing the core responsibilities in giving water supply to the areas. The zones are mainly dependent on pumps which are vulnerable to operations due to any mechanical or electrical faults. Once any pumps are under breakdown the area faces a water crisis. The crisis is managed by rationing of the nearest pumps by operating the switch valves till the pumps are made operational and functional. The crisis is also mitigated by regenerating and installing pumps of any old unused deep tube well in the



pumps compounds. Also, the crisis is managed by increasing the production of surrounding pumps by operating the Verified Frequency Drive (VFDs). Moreover, in DMA areas the rationing system is easy by operating the gate valves in the networks.

Water Quality Analyses and Monitoring in Dhaka WASA Central Laboratory

The Dhaka Water Supply and Sewerage Authority (DWASA) provides safe and quality assured water to the city dwellers. The supply of potable water by Dhaka WASA are coming from ground and surface water sources which are tested regularly in the laboratory of the Microbiology and Chemical Division (DWASA Central Laboratory). The standard of supplied water of DWASA meets the requirement of Bangladesh standards (ECR-1997) and World Health Organization (WHO) Guide Line Values (2011). There is a chlorination system at the sources to kill/and or inactivate waterborne pathogens including removal of some pollutions in the water. In the case of surface water treatment, chlorination is used at pre-treatment stages and also at the delivery points to ensure that it reaches the customer's point in a safe condition. Many physicochemical and bacteriological water quality parameters (about 45 parameters) are conducted in DWASA Central Laboratory to assure the drinkability of supplied water. Bacteriological parameters such as Total coliforms, Fecal coliform, total plate count are analyzed regularly to trace out the microbial contamination in supplied water. Different types of Physico-chemical water quality parameters such as pH, Turbidity, TDS, Conductivity, Residual Chlorine, Ammonia, Nitrate, Phosphate, Sulphate, Fluoride, Chloride, Hardness, BOD, COD, Aluminium and also some important types of heavy metals like Arsenic, Chromium, Cadmium, Lead, Zinc, Copper, Iron, Manganese are analyzed regularly using UV-Visible Spectrophotometer, Atomic Absorption Spectrophotometer etc. These water quality parameters are tested for deep tube well water as well as for surface water and many others are analyzed according to the requirements. In addition, the river water that is in the water treatment plant is tested on a monthly basis.

To examine the quality of the supplied water, samples are taken regularly at the sources and from the distribution mains as well as from consumer reservoirs and then these water samples are tested in the DWASA Central Laboratory. If there is an anomaly, necessary steps are taken as soon as possible by the concerned divisions to rectify the situation. Normally the source and distribution mains are free

of contamination but in many cases, the presence of harmful bacteria is observed in the underground and rooftop reservoirs of the consumers.

According to the Annual Performance Agreement (APA), we are achieving the water quality testing and evaluation target since 2017. In order to increase public awareness for hygienically cleaning and disinfecting the underground and rooftop reservoirs, advertisements are broadcasted through mass media.

Complaint Management

DWASA established a call center called WASA Link 16162 which was started in the year 2012. Various types of complaints are received by the site engineers from their respective areas through this link. The consumers also put complaints in the complaint centers of the zones either physically or through the telephone number. The engineers are receiving various type of complaints. In case of the complaint of contaminated water, the engineers visit the house or houses of the affected areas. They collect the samples from the houses. After testing the samples in DWASA's laboratory the probable location can be identified by the team based on the concentration levels of contaminations. The engineers' team dig the road or the house connections and repair or replace the damaged pipes. After that, the water samples are collected from the nearby houses and tested. Before the collection of the samples, the pipelines are disinfected by the chlorination process. Some complaints are that the supplied water is a reddish or bad smell type. This happens because of the presence of Iron in the supplied water from the Deep Tube Well. The engineer's team opens the valves of washout lines and wash out the red-type water till it comes to watercolor. A lot of complaints are mitigated instantly based on the nature of the complaints. The sewerage complaints also mitigated by the zonal engineers.

Automation of Pumps and Water networks

Presently the pumps are under SCADA (Supervisory Control and Data Acquisition) which are integrated into the IWOC (Integrated Water Operative Center). The transmissions lines from the treatment plants are under automation using the E - PRV (Electronic Pressure Reducing Valves). All the zonal teams are very trained and expert in mitigating any kind of complaints by operating the valves in the water supply. Almost all the Operation & Maintenance (O&M) activities are running using the software.



DHAKA WASA AT A GLANCE

Water Supply



Item	Unit	2018-19	2019-20	2020-21	2021-22	2022-23
Deep Tube well	Nr	827	896	906	986	997
Water Treatment Plant	Nr	4	4	5	5	5
Water Production/day	MLD	2,500	2,560	2,590	2,650	2680
Water Line	Km	3,720	3,850	3,875	4,150	4500
Water Connection	Nr	379,686	392,400	393,600	381,049	388428
Overhead Tank	Nr	38	38	38	38	38
Street Hydrant	Nr	1,643	1,643	1,500	150	50

Sewerage System



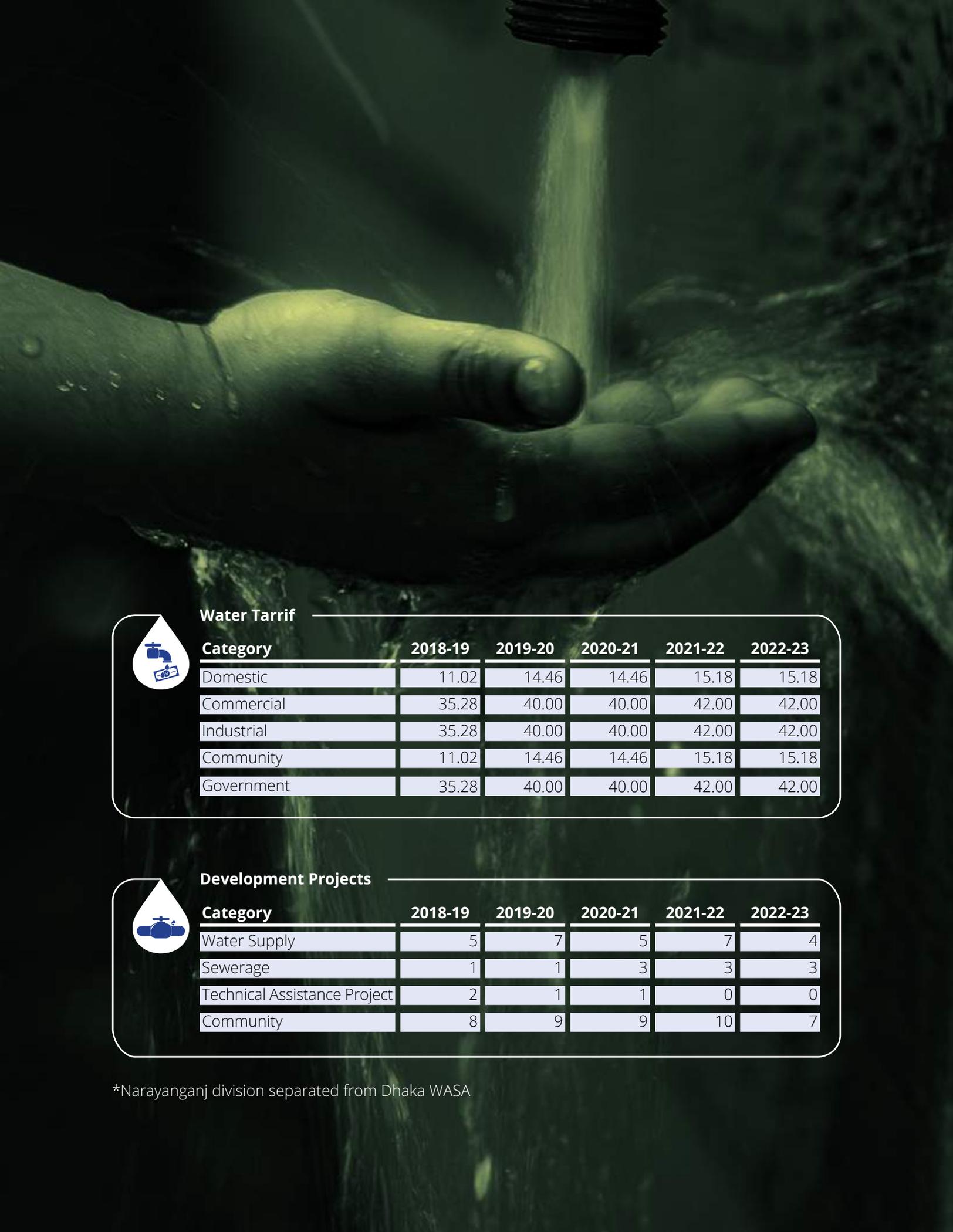
Item	Unit	2018-19	2019-20	2020-21	2021-22	2022-23
Sewer Line	Km	934	934	934	934	934
Sewer Lift Station	Nr	26	26	21	21	21
Sewer Treatment Plant	Nr	1	1	1	2	2

Service Delivery Earnings (Revenue)

Billing and Collection



Item	2018-19	2019-20	2020-21	2021-22	2022-23
Billing (SDE)	1,306.24	1,365.17	1,592.56	1,778.15	1930.83
Collection	1,269.16	1,259.57	1,594.64	1,781.14	1936.32
Bill Receivable (Dues)	718.70	784.58	762.11	626.24	603.86
Equivalent dues billing (monthly times)	4.46	6.70	4.83	4.05	3.74



Water Tarrif



Category	2018-19	2019-20	2020-21	2021-22	2022-23
Domestic	11.02	14.46	14.46	15.18	15.18
Commercial	35.28	40.00	40.00	42.00	42.00
Industrial	35.28	40.00	40.00	42.00	42.00
Community	11.02	14.46	14.46	15.18	15.18
Government	35.28	40.00	40.00	42.00	42.00

Development Projects

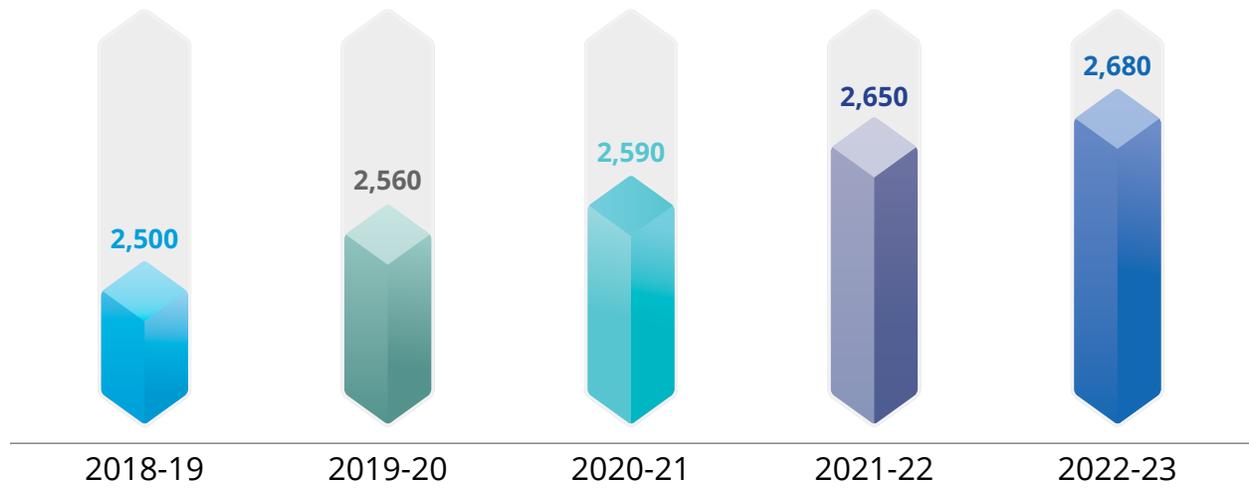


Category	2018-19	2019-20	2020-21	2021-22	2022-23
Water Supply	5	7	5	7	4
Sewerage	1	1	3	3	3
Technical Assistance Project	2	1	1	0	0
Community	8	9	9	10	7

*Narayanganj division separated from Dhaka WASA

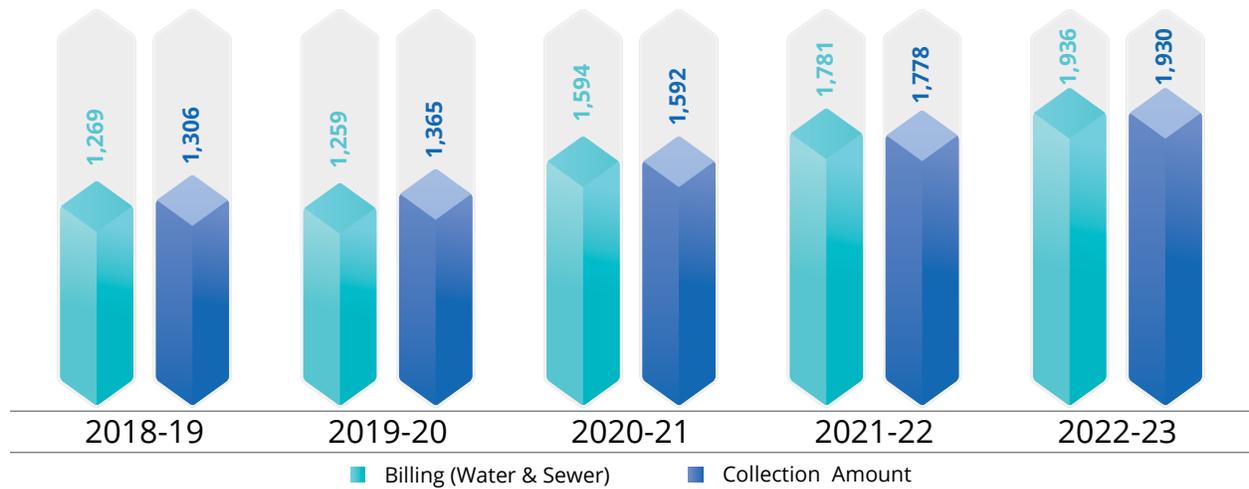
Water Production Capacity Trends of Dhaka WASA

Million Liter Per Day (MLD)



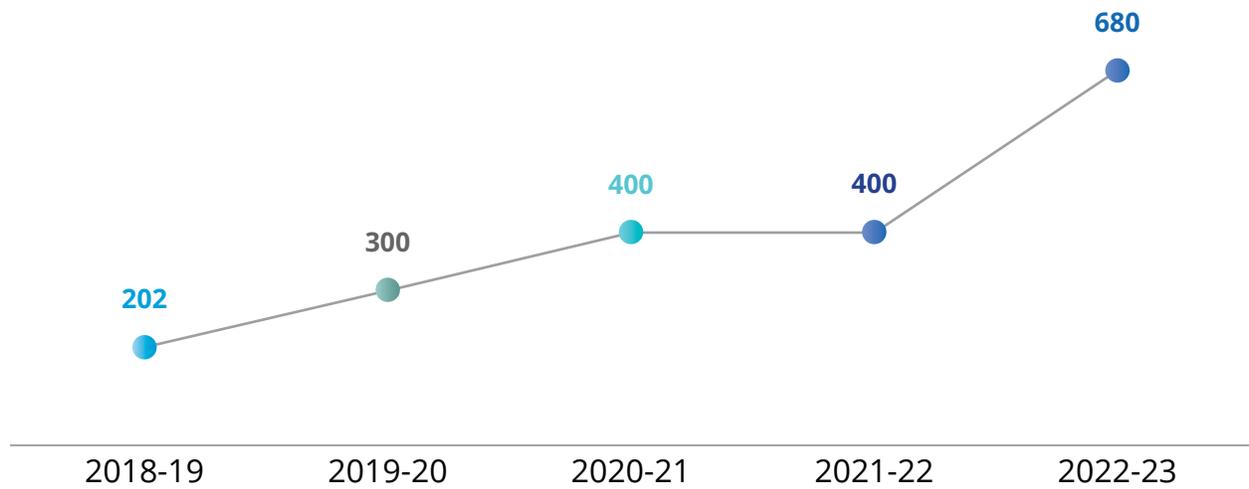
Revenue (Service Delivery Earnings- SDE) Trends of Dhaka WASA

Figure in Core



Debt Service Liability (DSL) Repayment Trends to Government

Figure in Core



TOWARDS SMART DHAKA WASA

Departmental Software



Human Resource Management



Supply Chain Management



Vehicle Management



Salary & Income Tax Certificate and Loan Application



Leave Management



Utility Management



Training Management



Laboratory Management



Doctor Prescription



Law Division Management



Application for Water & Sewage Connection



Application for Personal Deep Tube Well



Quater Management



Smart Water Management Tools (SWMT)



DWASA Bill Online Payment System



Public Information Division Management



Land Management



Complaint Management System



Digital Map



Enrollment, Renewal and Class Upgradation of contractors



Bottle Plant Management



Budget Management Software



Paperless Payment System



DWASA Outsourcing Payment System (OPay)



SCADA



E-PRV and Water Treatment Plants



Audit Management



Digital Attendance Management

Government Software



ডি-নথি



ই-জিপি

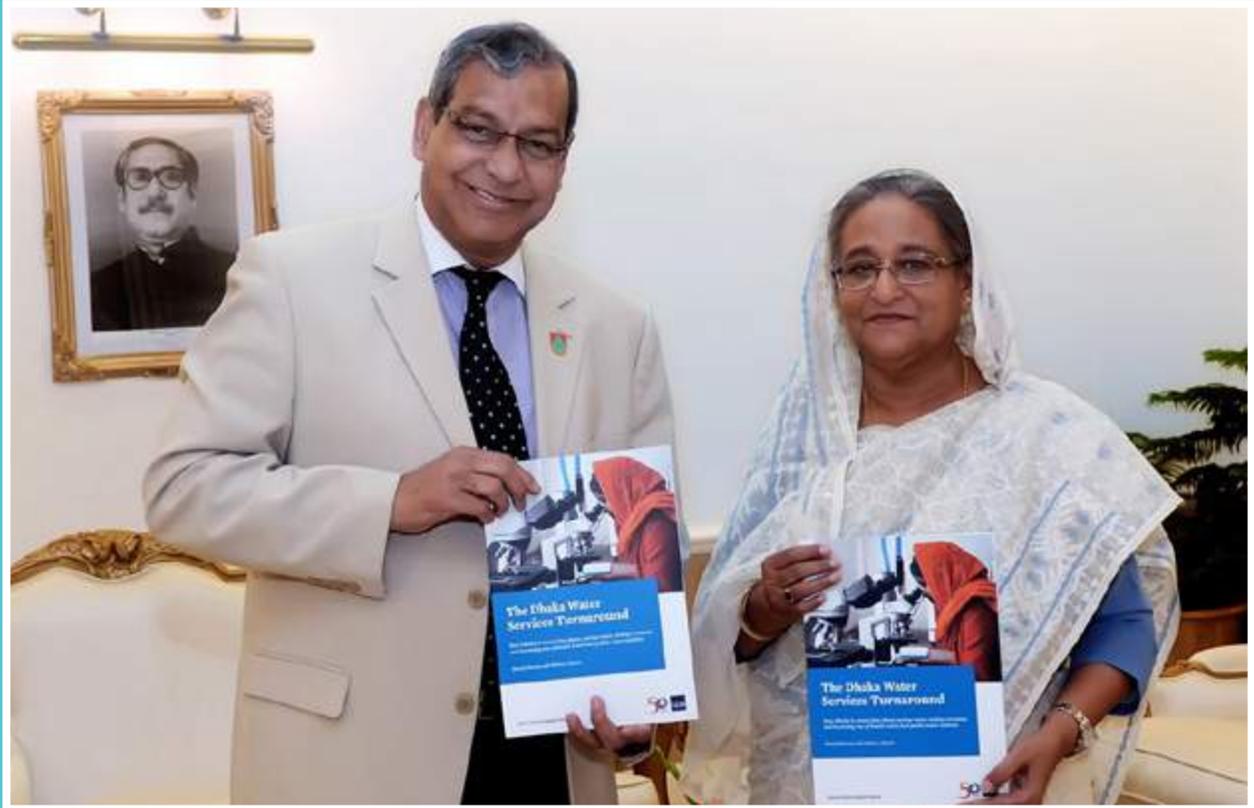
AWARDS AND RECOGNITIONS



Signing ceremony of understanding for Water Operations Partnership (WOP) with Tokyo Sewerage Bureau under Tokyo Metropolitan Government.



Welcoming ceremony of H.E Alexander V.Mantytsky, Ambassador of the Russian Federation of Bangladesh



The Hon'ble Prime Minister Sheikh Hasina received the ADB-published book- "The Dhaka Water Services Turn around" from the Managing Director & CEO of Dhaka WASA Engr. Taqsem A Khan.



Annual Performance Agreement (APA) award for FY 2021-22 received by Managing Director & CEO of Dhaka WASA Engr. Taqsem A Khan from Md. Tazul Islam, Minister, Ministry of Local Government, Rural Development & Co-operatives, Bangladesh.



Former UN Secretary General Kofi Annan handed over the award to Dhaka WASA Managing Director & CEO Engr. Taqsem A Khan for outstanding performance of Dhaka WASA in the event of "Water Performer of the year 2011" at Berlin, Germany.



Dhaka Wasa achieved 2nd position in APA for FY 2022-23



Greetings Memorandum for International Women Day 2023



Dhaka WASA achieved Distinction for "Water Performer of the year 2011" Awarded by Global Water Intelligence, Global Water Summit at Berlin, Germany



Winner of Water Leaders' Awards 2013 by Global Water Intelligence, Global Water Awards Gala Dinner at the Global Water Summit, Seville, Spain.



Participated in IWA Water Loss Conference, Water Loss 2016 Bangalore, India Organized by the International Water Association (IWA)



Participated at WBI and WSP-SA Training on Designing and Implementing Successfully Utility Reform in Water Supply and Sanitation Organized by Water and Sanitation Program (WSP) & World Bank



Stall Exhibition Award (3rd position) at Victory Fair 2018 By Local Government Division, Ministry of Local Government, Rural Development and Co-operative



Achieved 4th position on Celebration of Victory Day 2011 awarded by Ministry of Liberation War Affairs



Laid the foundation stone and inauguration of 3 (three) Water Treatment Plants of Dhaka WASA by Honorable Prime Minister, Sheikh Hasina





Honorable Prime Minister, Sheikh Hasina, laid the foundation stones for Padma (Jashaldia) Water Treatment Plant Project.



Recognition for Best Consumer (Residence category) at Power and Energy Week 2018 By Dhaka Power Distribution Company Ltd (DPDC).



Compliments from Seven Circle (Bangladesh) Ltd.



Compliments from Bangladesh Infrastructure Innovation & Development (BIID) for participation in Bangladesh Infrastructure Innovation & Development (BIID) Expo & Dialogue 2018



Contribution on the role at Sustainable Development Goals 2030 for Bangladesh Arranged by IWM Users' Conference 2015



Appreciation from Large Tax Payers' Unit, Value Added Tax (VAT) For FY 2020-2021



Recognition from Engr. Taqsem A Khan, Managing Director, Dhaka WASA



Compliments from Managing Director of Dhaka WASA



Memorandum from Dhaka City Dweller at Water Connection Delivery Program 2015





Appreciation from Rotary Club of Dhaka for regular speech on Water Supply and DWASA



Recognition for Smart Concept of Smart Service Delivery WASA by Smart City Week (29 Nov- 5 Dec)



Greetings souvenir from Swapan Bhattacharjee, Honorable State Minister, Ministry of Local Government, Rural Development & Co-operative



Greetings Memorandum for International Women Day 2019



Contract Signing Ceremony between Rajdhani Unnayan Katripokho (RAJUK), Ministry of Housing and Public Works and United Delcot Water Ltd.



Memorandum of Exhibitor at Digital World 2017 by ICT Division



Participated in IWM Users' Conference 2012 Organized by Institute of Water Modelling



Dhaka Wasa achieved 3rd position in APA for FY 2019-22



Dhaka Wasa achieved 1st position in APA for FY 2020-21





SCADA MONITORING ROOM





ACHIEVEMENTS OF DHAKA WASA UNDER 'TURN AROUND PROGRAM'

In 2009, under the Leadership of Hon'ble Prime Minister Sheikh Hasina, the whole Water Supply Policy has been truned into Environment friendly, Sustainable and Pro-people water management system. In achieving this change management policy, DWASA set its vision & mission and declared an action plan called **"Dhaka WASA Turn-around Program"**.



Dhaka WASA is currently capable of producing 270 crores litres of water daily against the daily demand of 260-265 crore litres.



The operating ratio has been reduced from 0.90 to 0.66.



Introducing modern technology in water supply management, named District Metered Area (DMA) by which system loss (NRW) has been reduced from 40% to 5%.



The Serviced Delivery Earnings (Revenue) of Dhaka WASA has been increased from 3 billion taka to more than 18 billion taka in year 2022-2023.



Implementation of mega projects both in water supply and sewerage sector.



Introduction of 100% real time online billing system.



Bringing Low Income Community (LIC) under safe & legal water supply network.





INTRODUCING
BOARD MEMBERS OF
DHAKA WASA



Professor Dr. Engr. Sujit Kumar Bala
Chairman, Dhaka WASA Board
Representative, On behalf of Consumer



Md. Khairul Islam
Member, Dhaka WASA Board
Additional Secretary,
Representative,
Local Government Division,
Ministry of LGRD and Cooperative



Dr. Ziaul Abedin
Member, Dhaka WASA Board
Additional Secretary,
Representative, Ministry of Finance



Mr. Imran Ahmed
Member, Dhaka WASA Board
Ex-Vice President,
Representative,
Dhaka Chamber of Commerce
and Industry



Mr. Sabbir Ahamed FCA
Member, Dhaka WASA Board
Vice President,
Representative,
Institute of Chartered
Accountants of Bangladesh



H. A. M Zahirul Islam Khan
Member, Dhaka WASA Board
Advocate, Representative,
Bangladesh Bar Council.





Md. Dip Azad
Member, Dhaka WASA Board
General Secretary, Representative,
Bangladesh Federal Union of
Journalists



Dr. Mostofa Jalal Mohiuddin
Member, Dhaka WASA Board
President, Representative,
Bangladesh Medical Association



Engr. A K M A Hamid
Member, Dhaka WASA Board
President, Representative,
Institute of Diploma Engineers,
Bangladesh



Shikha Chakrobrothy
Member, Dhaka WASA Board
Councilor, Representative,
Dhaka North City Corporation



Kha. Ma. Mamun Rashid Shuvro
Member, Dhaka WASA Board
Councilor, Representative,
Dhaka South City Corporation



Engr. Taqsem A Khan
Managing Director & CEO,
Dhaka WASA
Ex-Officio Member of Dhaka
WASA Board





PROFILE OF SENIOR
MANAGEMENT OFFICIALS,
DHAKA WASA



Engr. Taqsem A Khan
Managing Director and CEO
Dhaka WASA

Engr. Taqsem A Khan serves as the Managing Director and CEO of Dhaka Water Supply and Sewerage Authority (Dhaka WASA), Bangladesh. Renowned as a visionary leader and adept reformer, he has spearheaded the transformative “Dhaka WASA Turn-around Program” over the past 14 years. Under his leadership, the organization has undergone a remarkable metamorphosis from a struggling entity to a profitable, environment friendly, and pro-people public sector water utility in South Asia.

Through strategic initiatives, he has significantly boosted production, tripled revenue income, slashed non-revenue water (NRW) from 40% to a mere 5% in designated areas (DMA areas), and achieved an operating ratio of 0.66. He revolutionized operations with a paperless e-billing system, enhancing efficiency and achieving an impressive 98% revenue collection. Additionally, he prioritized providing equitable access to water, especially for low-income communities.

Recognized by Development Partners as a beacon of success, Dhaka WASA, under his leadership, stands as a paradigm for public sector water

utilities across South Asia. Beyond his executive role, Engr. Taqsem A Khan is a prominent voice in national and international media platforms, advocating for issues related to water supply and sanitation. He actively engages in professional seminars and workshops, contributing his wealth of 40 years of management experience.

Engr. Taqsem A Khan began his journey with a Master’s in Mechanical Engineering from Moscow, USSR, in 1981, followed by a tenure at PHILIPS Bangladesh Ltd. as a Production Engineer. His career trajectory led him to the International Centre for Diarrheal Disease Research, Bangladesh (icddr,b), where he served as Chief Engineer from 1988 to 1998. Before joining Dhaka WASA in 2009, he lent his expertise to various NGOs in the USA and Bangladesh and worked as a Senior Management Consultant in a Management Training Company.

Outside of his professional commitments, Engr. Taqsem A Khan is deeply engaged as an environmental activist and expert, playing a pivotal role as a Founder Member of BAPA, Bangladesh Environment Movement.





Engr. A. K. M. Shahid Uddin
Deputy Managing Director (O&M)
Dhaka WASA

Engineer A.K.M. Shahid Uddin has been working as Deputy Managing Director (O&M) since 2023 and has been performing all the responsibilities of the Operations & Maintenance (O&M) wing of Dhaka WASA. He has a vast professional career as a Civil Engineer, especially in Water Supply, Sanitation and Drainage sectors. A. K. M. Shahid Uddin completed his B.Sc. in Civil Engineering from Bangladesh University of Engineering and Technology (BUET) in 1982. He joined Dhaka WASA in 1983 as an Assistant Engineer and retired as a Chief Engineer in 2016. After his retirement, he was appointed as a consultant for the Sustainability of DMA Management for one year.

In addition to his BSc. he has obtained a Diploma in Environmental Engineering from the Asian Institute of Technology (AIT). Other training includes Management of Urban Water Supply and Waste water system in Sweden, Strengthening Project Portfolio Performance (SPPP) project by IMED, Water Supply and Waste Management by Civil Engineering division IEB, RDRMS Programming with Oracle and developer 2000.

In his 40 years long diversified experiences in planning, design, construction, operations, and maintenance of water supply, sanitation and drainage system of Dhaka city; one of his biggest

achievements is his role as the Project Director in the Dhaka Water Supply Sector Development Project (DWSSDP) and the Integrated Development of Hatirjheel Area which is presently the most beautiful place as a lake in Dhaka city and attracts the visitors. Under his guidance, the DWSSDP project was extremely successful with Reduced water loss (NRW) from 40% to <4% in DMA areas and improved water quality. He played a great role in the construction of water supply networks with the water points in Korail, Shattola, and other slum areas in the DMA systems as well. Moreover, he initiated to start the operation of newly connected Water Treatment Plants and their Maintenance. Also, the decentralization of emergency divisions under DWASA for the shake of easy and timely maintenance work.

Engr. A.K. M. Shahid Uddin is thoroughly experienced in handling and completing foreign-aided projects, foreign consultants, and foreign contractors. He maintained a communicative and strong relationship with Asian Development Bank (ADB) consultants throughout the planning and implementation stage of the Dhaka Water Supply Sector Development Project (DWSSDP). He believes in open communication and clear delegation to achieve the goals of a project.





Dr. Md. Mizanur Rahman
Deputy Managing Director
Dhaka WASA

Dr. Mizanur Rahman is the Deputy Managing Director with Dhaka Water Supply and Sewerage Authority (DWASA), Ministry of Local Government Division, Bangladesh. He leads the Dhaka WASA Research, Planning, and Development Team, overseeing engineering and management. He is assisting in all engineering aspects and management matters, and guiding the divisional heads and project directors (PDs) to implement all projects while maintaining high quality, cost minimization, and policy adherence for high-quality, cost-effective projects.

Dr. Rahman has also held multiple planning and management positions over the past three and half decades throughout the Bangladesh government, especially in the Bangladesh Water Development Board, Ministry of Water Resources.

He is the former Additional Director General of Bangladesh Water Development Board and Former Project Director of Bangladesh Delta Plan-2100 with General Economic Division, Ministry of Planning. He is also a lead international consultant and researcher in water resources and hydrological projects in Bangladesh, USA, Canada, India, Nepal and Thailand.

Dr. Rahman is a Part Time Faculty with Institute of Disaster Management and Vulnerabilities Studies (IDMVS) of Dhaka University. He did master's and Ph.D. in Hydrology and WRE from Indian Institute of Technology (IIT), Roorkee under TCS Colombo Plan Fellowship Program. He was a Post Doctorate Research Fellow in Nipissing University, Ontario, Canada under a project of watershed modelling for climate change projection, has published many articles international peer reviewed journals, received best case study article award from ASCE in 2014 presented in World Water and Environment Congress in Oregon State University, USA. He completed many short courses on different areas of water resources planning and management in AIT Bangkok Thailand, UNESCO-IHE Delft, and ITC Enschede, the Netherlands, Danish Hydraulic Institute (DHI) and Tokyo Sewerage Bureau, TSB Japan.

Dr. Rahman is involved with research and academic activities for supervising and examining numerous Master's and Ph.D. thesis with IIT Roorkee, India, University of Dhaka, BUET and McQuilkin University Sydney, Australia. He was External Member of Research and Academy Committee of IWFM, BUET.





Md. Akhtaruzzaman
Deputy Managing Director (Finance)
Dhaka WASA

Mr. Md. Akhtaruzzaman is a professionally qualified Cost and Management Accountant and Chartered Secretary. He completed his Master Degree in Accounting from University of Dhaka. He also completed his MBA (Finance) from North South University. Before joining Dhaka WASA as Deputy Managing Director (Finance), Mr. zaman worked for a renound multinational company SGS Bangladesh Ltd as Financial Controller and Company Secretary for 24 years. Before that

he worked for another multinational company Coats Bangladesh Ltd. and Rural Electrification Board. Beside jobs, he was the Chairman, Vice-Chairman, Secretary and Treasurer of Dhaka Branch Council of the Institute of Cost and Management Accountants of Bangladesh (ICMAB). In addition, Mr. Zaman was the member of various committees of ICMAB. He was the Treasurer of ICMAB National Council. Currently he is the vice-president of the ICMAB.





Engr. Md. Kamrul Hasan
Chief Engineer
Dhaka WASA

Md. Kamrul Hasan joined DWASA as an Assistant Engineer in 1990, fresh out of university and has been working as the Chief Engineer since April, 2017. As the Chief Engineer of DWASA, he oversees the overall operations and maintenance of water supply and sewerage system of the entire Dhaka city. He completed his Bachelor of Science in Mechanical Engineering from Bangladesh University of Engineering and Technology (BUET) in 1989. He is from Kurigram district and has been living in Dhaka since 1980. Md. Kamrul is an avid reader, gardening enthusiast and animal lover.

Over the span of his career, he has undergone numerous international trainings around the globe. Among these overseas trainings, he has completed the training program under the auspices and sponsorship of the Swedish International Development Cooperation Agency (Sida) on “Sustainable Urban Water Sanitation-Integrated Processes” in Stockholm, Sweden,

2016. He also completed the Danida Fellowship Program on Water Utility Management, Optimization & Sustainability of Investment in Copenhagen, Denmark, 2011. Md. Kamrul also received the JICA-KOICA joint training program on “Restoration of Freshwater Environment by Eco-sound Technology” in 2005.

Md. Kamrul is a dynamic, driven and accomplished professional. With his multi-faceted experience and focus on optimization as well as systematic development, he holds a unique finesse to lead and handle foreign aided projects. He was the Project Director of ‘Dhaka Water Supply Network Improvement Project (DWSNIP)- 2016 to 2017 funded by Asian Development Bank (ADB) and Government of Bangladesh (GoB). He was also the Deputy Project Director of Dhaka Water Supply Sector Development Project (DWSSDP)-2014 to 2016.





**Engr. Uttam Kumar Roy, FCMA B.Sc.
Engineering (Civil, BUET) MBA, MAS,
PGDM, DAIBB.
Commercial Manager
Dhaka WASA**

Engineer Uttam Kumar Roy, FCMA is the Commercial Manager of Dhaka Water Supply and Sewerage Authority (DWASA) since November, 2008. After passing the B.Sc. in Civil Engineering securing first class from the Bangladesh University of Engineering and Technology (BUET) in 1989, he joined the then Bangladesh Shilpa Bank (BSB)- a public sector Development Financial Institution providing industrial loans in Bangladesh as a Senior Officer (Engineer). Serving there about six years, Mr. Roy joined Bangladesh House Building Finance Corporation (BHBFC), another public sector financial institution providing financial support in the housing sector of Bangladesh, as one of the Principal Officers and served there about thirteen years. There he was promoted from Principal Officer (PO) to Senior Principal Officer (SPO) and lastly as an Assistant General Manager (AGM) of BHBFC. In the meantime he completes his Master of Business Administration (MBA) securing first position, both parts of Banking Diploma, and a Post Graduate Diploma in Management.

Mr. Roy is also a Fellow member of the Institute of Cost and Management Accountants of Bangladesh (ICMAB) from 2007. He also secured first position in Master of Actuarial Science (MAS) from the Banking and Insurance Department of the University of Dhaka. After serving about nineteen years in two Development Financial Institutions, Mr. Roy joined Dhaka WASA as its Commercial Manager (CM) and during his fifteen years of service here he was in additional charge of the Deputy Managing Director (Finance) and the Deputy Managing Director (Research, Planning and Development) of Dhaka WASA for more than five years. His total job experience is more than thirty four years covering diversified fields of engineering, finance, administration, revenue management, auditing,

and accounting. He is also a part-time faculty and guest speaker of different organizations.

During his fifteen years of service in Dhaka WASA and leading a team of officials in the CPR division, Mr. Uttam Kumar Roy contributed among others to the facilities of water supply in almost all low income communities of Dhaka city. His active collaboration and coordination with the INGOs, NGOs, donor agencies, private sector players and ministries established the WASH rights of the poor and marginalized peoples of Dhaka city as well as of other towns of Bangladesh. The involvement of private sector operators operating vacuum tankers in Dhaka city to remove septic tank waste following a business model was introduced by Mr. Roy. After the end of regular service from Dhaka WASA on 19 January, 2023, the Board of Directors of Dhaka WASA keeps him to continue his service on contractual basis.

During his service life of more than 34 years, Mr. Roy served in various capacities in three big public sector organizations in Dhaka, Chattagram, Rajshahi, Khulna of Bangladesh. He has taken intensive training in his service life in home and abroad. He visited the United States of America, the United Kingdom, China, India, Colombia (Medellin), Mozambique (Maputo), Uganda (Kampala), the Philippines.

Uttam Kumar Roy is a Fellow of the Institute of Cost and Management Accountants of Bangladesh (ICMAB), a Life Member of The Institute of Engineers, Bangladesh, and a Life Member of The Officers Club, Dhaka, Bangladesh.

In his personal life Engineer Uttam Kumar Roy, FCMA maintains his small family with his wife, a son and a daughter.





Engr. Md. Nurul Islam
Additional Chief Engineer (RP&D)
Dhaka WASA

Md. Nurul Islam graduated in Civil Engineering from Bangladesh University of Engineering and Technology (BUET) in 1988. He embarked on his professional journey as an Assistant Engineer at Dhaka Water Supply and Sewerage Authority (Dhaka WASA) on August 6, 1991. Currently serving as Additional Chief Engineer (Research, Planning, and Development), he boasts over 31 years of versatile expertise in Planning, Management, Design, Operation and Monitoring of Water Supply and Sanitation/Sewerage system, Water Distribution Network Improvement, Water Treatment Plant (WTP), Water Production Well/Deep Tube Well (DTW) Construction & Operation with Supervisory Control and Data Acquisition (SCADA) System and Project Implementation.

Md. Nurul Islam played a pivotal role in formulating, processing and executing various projects under Dhaka WASA's umbrella, including the Emergency Water Supply Project, Interim Water Supply Project financed by GoB and the Well Field Construction Project (Part-1) at Tetuljhara-Bhakurta Area of Savar Upazila financed by Korean Exim Bank where he served as Project Director.

His quest for knowledge led him to participate in numerous overseas and domestic training programs, such as advanced professional training in Planning and Managing Water Resources in Mannheim, Germany, sponsored by the Federal

Republic of Germany. He also honed his skills in Computer-Aided Design & Drafting (CADD) of Structures, Water Resources, and Foundation at The Institute of Engineers, Bangladesh, and underwent Planning and Project Management training organized by the Academy for Planning and Development (APD), Ministry of Planning, Bangladesh, Training on Public Procurement under "Public Procurement Act 2006" and Preparation/Evaluation of Tender/Proposal & Contract Document organized by Engineering Staff College, Bangladesh, Presentation & Communication Skills Development training at Dhaka WASA Training Institute.

Md. Nurul Islam is equally adept at imparting knowledge, having conducted training sessions at Dhaka WASA's Training Centre on topics like sewage system classification, selection of sewer pipes, Operation and Maintenance of Sewerage System, Construction of New Deep Tube Well, and Innovation Training on Service Process Simplification.

Moreover, he has demonstrated exceptional leadership as the Co-Ordinator of Dhaka WASA's Innovation Cell, Convener of the SDG (Sustainable Development Goals) Team and Member Secretary & Focal Person of the NIS (National Integrity Strategy) Committee of Dhaka WASA.





Engr. Sharmine Hoque Amir
Secretary
Dhaka WASA

Engr. Sharmine Hoque Amir, Secretary of 'Board and Administration' of Dhaka Water Supply and Sewerage Authority (Dhaka WASA). She joined Dhaka WASA as an Assistant Engineer in 2000 and currently holding the post of Superintending Engineer. As an Engineer she has played major role in "Well Field Construction Project", different feasibility studies and "Sewer Projects". During her long career she also worked in planning Sewer Network of Dhaka City. In her current capacity within the organization she is actively working to

improve good governance in administration and Human Resources Management of Dhaka WASA.

Engr. Sharmine Hoque Amir did her bachelor degree in civil engineering from Khulna University of Engineering and Technology (KUET) and then successfully completed her Masters in Water Resource Engineering from University of Melbourne, Australia through AusAid awarded program. Engr. Sharmine completed professional MBA in Human Resource Management in 2023. She is a life fellow of Institute of Engineers, Bangladesh.





Engr. S M Mostafa Kamal Mazumder
Chief Revenue Officer
Dhaka WASA

Engr. S M Mostafa Kamal Mazumder was appointed as Assistant Engineer in Dhaka WASA on December 15, 1997. He has completed his Graduation in Electrical and Electronics Engineering (EEE) from

Khulna University of Engineering & Technology (KUET) in 1994. He also completed Post Graduate Diploma in Human Resource Management from Bangladesh Institute of Management (BIM) in 2013.





Nishat Mazumder
Chief Accounts officer
Dhaka WASA

Ms. Nishat Mazumder is the Chief Accounts Officer at Dhaka WASA. She was freshly recruited in 2010 under the programme "Turn Around Dhaka WASA". Before joining there she had completed her Bachelor and Masters degree in Accounting from Dhaka City College under the National University.

Besides this, Ms. Mazumder is a pioneer mountaineer, committed athlete and promising social worker. She has been performing these

activities with great passion and dedication. As a mountaineer, she has climbed several prestigious mountains in different regions of the world. In 2012, she climbed Mount Everest as the first ever Bangladeshi woman. She is working for different social organisations as an ambassador or as a social contributor. Now, she is voluntarily serving the Liberation War Museum as a member of Management Council.





REPORT FROM
RESPECTIVE WING

OPERATION & MAINTENANCE (O&M) OF WATER SUPPLY & SEWERAGE



Engr. A. K. M. Shahid Uddin
Deputy Managing Director (O&M)
Dhaka WASA



Within the complex structure of Dhaka city, the operation & management teams of the organization are solving complex yet efficient problems on a daily basis.

Dhaka is the capital and the largest city of Bangladesh. It is also the largest city in the Bengal region. It is 10 times the largest and the fourth-most densely populated city in the world. Its total population is more than 22 million. Dhaka is the economic, political, and cultural center of Bangladesh and is one of the major cities in South Asia. The largest city in Eastern South Asia and among the Bay of Bengal countries. Finally, Dhaka is one of the largest cities among OIC countries cities. As part of the Bengal plain, the city is bounded by the river Buriganga, Turag, Dhaleshwari, and Shitalakka. The city dwellers need the utility services amongst which water supply and sewerage are very important and vital.

Formation of Water Supply and Sewerage Authority

Dhaka Water Supply and Sewerage Authority (DWASA) was established in the year 1963 as an independent organization and currently is running under the WASA ACT 1996.

DWASA is a service-oriented autonomous commercial organization in the public sector, entrusted with the responsibility of providing water supply and sewerage facilities. It covers more than 360 sq km service area with more than 22 million people.

Water Supply

A. Background

The first water treatment plant in Dhaka city was established by Nawab Khaza Abdul Ghani in Chandnighat besides the river Buriganga named, "Dhaka waterworks" in the year 1874, which was also the 1st water treatment plant in South Asia,



From then the piped water supply was started in Dhaka city.

Almost 149 years ago these pipelines were constructed and became leaky causing 40-45% of Non-Revenue Water (NRW). Due to this leakage, the demand for water for the city dwellers could not be fulfilled, and on the other hand, Dhaka water supply and sewerage authority are not getting the revenue as well. Due to this unaccounted for water, it became difficult to supply water to the people causing a water crisis and this became serious especially in the dry season.

B. Present Supply System

The first water treatment plant in Dhaka city was established by Nawab Khaza Abdul Ghani in Chandnighat besides the river Buriganga in the year 1874 which was also the first water treatment plant in South Asia, from then the piped water supply was started in Dhaka city.

Later on, these pipe network was extended to meet the water supply of the city dwellers.

Dhaka city was divided into 10 zones for its maintenance, operation, and distribution services in short these are known as MODS zones. These MODS zones are responsible for providing water supply and maintenance of its area of jurisdictions as well as the sewerage facilities

In the whole city there was a single network. There was no As built drawings of the network creating a big problem for the operational & maintenance personels. In the year 2007, DWASA took initiative to separate the single network into area based network which is called DMA (District Metered Area). The whole city was divided into 156 number of DMAs is the 10 MODS Zone of DWASA.

There are two field maintenance divisions (FM) that are working in the maintenance of all pumps in the deep tube wells. Considering the present traffic congestions of the city and to improve and reduce the travel time for maintenance of pumps the activities of these divisions were decentralized to 3 more sub- offices. The main objectives of these sub-offices are to complete the maintenance works especially the repair or complete the breakdown works within 12

- 15 hours to make the pump operational. These offices are kept open for 24 hours for water supply as well as for the maintenance works.

C. Source of Water

The source of water that is supplied in the city is groundwater and surface water. Around 67% of water comes from underground sources and the rest 33% from surface water. The present number of Deep Tube Wells is 997 through which the groundwater is abstracted and supplied. There are 5 water treatment plants in different parts and around the city. These are named Chandni Ghat Water Works, Saydabad Phase 1, Saydabad phase 2, Padma water treatment Plant, and the Saver Vakurta well field. The water of the river Shitalakhiya, Buriganga, and the Padma are being treated and supplied in the city. The present demand for water in the city is 265-270 million liters per day though DWASA has the capacity of water production are 275 million liter per day from the existing available infrastructures and installations.

D. Water Crisis Management

All MODS zones are performing the core responsibilities in giving water supply to the areas. The zones are mainly dependent on pumps which are vulnerable to operations due to any mechanical or electrical faults. Once any pumps are under breakdown the area faces a water crisis. The crisis is managed by rationing of the nearest pumps by operating the switch valves till the pumps are made operational and functional. The crisis is also mitigated by regenerating and installing pumps of any old unused deep tube well in the pumps compounds. Also, the crisis is managed by increasing the production of surrounding pumps by operating the VFDs, Moreover, in DMA areas

the rationing system is easy by operating the gate valves in the networks.

E. What is DMA

- DMA is a hydraulically isolated area
- Internconnectivity with the adjacent DMAs with the provision of exports and imports facilities through the DMA chamber



- Conjunctive uses of groundwater and surface water
- Controlling and monitoring water balance
- Maintain a pressurized system for a 24/7 water supply.
- Minimum NRW (Non-Revenue Water)
- Easy operation and maintenance

F. Achievements of DMA establishment are

- Pressurized water supply for 24/7
- All illegal house connections are legalized
- Average water loss NRW became 5%
- Assured portable water
- No further use of suction pumps
- Reduced electricity costs of consumers and DWASA
- Decreased health cost
- Increased of DWASA revenue
- Water supply provided in LIC/Slum Area
- Easy operations and maintenance.

The achievement not only benefited Dhaka WASA only, but It is also now becoming an icon in the south Asia Region. Thus, the high-level delegation from India and Srilanka team visited the DMAs to share knowledge and experience to introduce the innovative concept to their water supply system. Both the teams highly appreciate the lessons they learned from the experience of DWASA and they planned to replicate the successful experience in their countries.

Water Quality Analyses and Monitoring in Dhaka WASA Central Laboratory

The Dhaka Water Supply and Sewerage Authority (DWASA) provides safe and quality assured water to the city dwellers. The supply of potable water by Dhaka WASA are coming from ground and surface water sources which are tested regularly in the laboratory of the Microbiology and Chemical Division (DWASA Central Laboratory). The standard of supplied water of DWASA meets the requirement of Bangladesh standards (ECR-1997) and World Health Organization (WHO) Guide Line

Values (2011). There is a chlorination system at the sources to kill/and or inactivate waterborne pathogens including removal of some pollutions in the water. In the case of surface water treatment, chlorination is used at pre-treatment stages and also at the delivery points to ensure that it reaches the customer's point in a safe condition. Many physicochemical and bacteriological water quality parameters (about 45 parameters) are conducted in DWASA Central Laboratory to assure the drinkability of supplied water. Bacteriological parameters such as Total coliforms, Fecal coliform, Total plate count are analyzed regularly to trace out the microbial contamination in supplied water. Different types of Physico-chemical water quality parameters such as pH, Turbidity, TDS, Conductivity, Residual Chlorine, Ammonia, Nitrate, Phosphate, Sulphate, Fluoride, Chloride, Hardness, BOD, COD, Aluminium, and also some important types of heavy metals like Arsenic, Chromium, Cadmium, Lead, Zinc, Copper, Iron, Manganese are analyzed regularly using UV-Visible Spectrophotometer, Atomic Absorption Spectrophotometer, etc. These water quality parameters are tested for deep tube well water as well as for surface water and many others are analyzed according to the requirements. In addition, the river water that is in the water treatment plant is tested on a monthly basis.

To examine the quality of the supplied water, samples are taken regularly at the sources and from the distribution mains, as well as from consumer reservoirs, and then these water samples are tested in the DWASA Central Laboratory. If there is an anomaly, necessary steps are taken as soon as possible by the concerned divisions to rectify

the situation. Normally the source and distribution mains are free of contamination but in many cases, the presence of harmful bacteria is observed in the underground and rooftop reservoirs of the consumers.

According to the Annual Performance Agreement (APA), we are achieving the water quality testing and evaluation target since 2017. In order to increase public awareness for hygienically cleaning



and disinfecting the underground and rooftop reservoirs, advertisements are broadcasted through mass media.

Complain Management

DWASA established WASA link 16162 which was started in the year 2012. Various types of complaints are received by the site engineers from their consumers of respective areas through this link. The consumers also put complaints in the complaint centers of the zones either physically or through the telephone number. The engineers are receiving various type of complaints. In case of the complaint of contaminated water, the engineers visit the house or houses of the affected areas. They collect the samples from the houses. After testing the samples in DWASA's laboratory the probable location can be identified by the team based on the concentration levels of contaminations. The engineers' team dig the road or the house connections and repair or replace the damaged pipes. After that, the water samples are collected from the nearby houses and tested. Before the collection of the samples, the pipelines are disinfected by the chlorination process. Some complaints are that the supplied water is a reddish or bad smell type. This happens because of the presence of Iron in the supplied water from the Deep Tube Well. The engineer's team opens the valves of washout lines and wash out the red-type water till it comes to watercolor. A lot of complaints are mitigated instantly based on the nature of the complaints. The sewerage complaints also mitigated by the zonal engineers.

Automation of Pumps and Water networks

Presently the pumps are under SCADA which are integrated into the IWOC (Integrated Water Operative Center). The transmissions lines from the treatment plants are under automation using the E - PRV (Electronic Pressure Reducing Valves). All the zonal teams are very trained and expert in mitigating any kind of complaints by operating the valves in the water supply. Almost all the O & M activities are running using the software.

Sewerage System

The piped sewerage system of Dhaka city was started from the year 1978, after establishing the Sewage Treatment Plant at Pagla. The plant was upgraded in 1992 and the treatment capacity was increased to 1,20,000 m³ per day.

There are 21 number of Sewage Lifting Stations (SLS) in different areas of the city. These lift stations collect wastewater from the related catchments and these are designed to raise the hydraulic level of the sewage so that it can flow by gravity to the nearest SLS. After that it delivers to the trunk sewer which forwards flow by gravity to the Narinda central pumping station. From Narinda through a force main and trunk main the waste water is discharged to the sewage treatment

plant at Pagla. The operation of Dasherbandi Sewerage Treatment Plant was started on 1st April, 2022. This is the biggest sewerage treatment plant in South Asia which is also a state of Art. The sewerage of middle & west side of Dhaka city are treated in this treatment plant.

After the treatment in the plant the effluent is discharged into the Buriganga & Balu River respectively. Every year during the dry season "Mass cleaning work" is conducted to clean the SLS and the sewerage lines. The cleaning work is carried out either manually or using some Vacu-tugs.

Conclusion

The operation maintenance services are open for 24X7 hours for the service to the city dwellers. To meet the high demands during the dry season and Ramadan, the overall operation is being kept at higher oversight and more alert so that people are not suffering from water crisis or contaminated water during their daily life activities. Within the complex structure of Dhaka city, the operation & management teams of the organization are solving complex yet efficient problems on a daily basis. The operation team is ready to serve the growing demand and yet increase the revenue of the organization which makes Dhaka WASA through efficient automation and process management, serving the city dwellers.



RESEARCH PLANNING AND DEVELOPMENT (RP&D)



Dr. Md. Mizanur Rahman
Deputy Managing Director (RP&D)
Dhaka WASA



Dhaka WASA is also working to establish a modern international training and research institute namely Dhaka International Training and Research Institute (DITRI).

Activities of Development Wing

A forward looking Program named “Dhaka WASA Turn Around Program” has been adopted to change existing management system and capacity building in 2010-2011 and in 12 years of time, Dhaka WASA shows its success to achieve the targeted Indicators like water production growth, NRW reduction, increased revenue income, Operating Ratio reduction, digitization, Legal water Supply to LIC (Low Income Community) and so on. As a result, customers are getting clean water and other services at their satisfaction. On the other hand, Development Partners are coming forward to invest considering Dhaka WASA as a bankable organization. Dhaka WASA is now moving forwards to established **SWMS (Smart Water Management System)** in compliances with the 4th Industrial Revolution. As per Water Master Plan and corresponding Strategic Plan, Dhaka WASA is increasing water production to cope up the challenge of rapid population growth with special emphasis to increase the use of surface water sources for more sustainability. Dhaka WASA also decrease Non-Revenue Water (NRW) by establishing DMA (District Meter Area), a smart water management system.

The RP&D Wing plays a key role for the development issues, i.e. project preparation, smooth implementation as well as releasing funds of the projects . developing new water supply and sewerage projects in Dhaka. This wing involves identify project priorities, prepare detailed project proposals, conducting cost-benefit analyses, and securing funding from government and from the development partners.

Dhaka WASA already prepared a Sewerage Master Plan and took steps to build 5 (five) Sewage Treatment Plant with collection network around Dhaka City. To fulfil the targeted plan set in the Water Supply Master Plan and Sewerage Master Plan, development projects are taken to implementation



under Development Wing, some are on going and some are in preparation stage. It also look after the Innovation Cell which is established to ease the WASA services to the customers.

The recent completed projects in Water Supply :

- a) Padma Water Treatment Plant Project (Phase-1) which is now in operation. The water treatment capacity of the plant is 45 crore litre per day and supply treated water to the western and north-western part of Dhaka city dwellers.
- b) Dhaka Water Supply Sector Development (DWSSD) Project: Dhaka WASA took an advanced approach with the implementation of District Metered Area (DMA) concept where the entire supply network was divided into 145 geographically isolated areas. Each DMA is a controlled network where the water balance can be assessed. The objectives for establishing DMA were to supply 24X7 water under pressure and reduction of NonRevenue Water (NRW) to a lowest level (<10%). In the DMA, all the old water network pipes were rehabilitated by using High Density Polyethylene (HDPE) pipes engaging Trenchless Technology. 67 DMAs were completed under this project where NRW was reduced from 40% to around 5%. Asian Development Bank considered Dhaka WASA as a good project implementer and showcasing to other cities in Asia. Water Supply to low income community (LIC) and slum area was another milestone step by DWASA. In the mean time, some big slums came under legal water supply system and around 80% slum dwellers are getting legal potable water.
- c) Savar-Vakurta Wellfield Project: A package of 45 Deep Tube Wells (DTW) were additionally constructed at Vakurta (Savar), a virgin area for groundwater and a safe yield of 15 crore litre per day was connected to Mirpur water network.

The ongoing major Projects in water supply management system:

- i) Dhaka Environmentally Sustainable Water Supply Project (Gandabpur Project): The Project Construct , Design and Build of Intake

at Bishnondi (Capacity -1050 MLD, Pumping Station 525 MLD), Raw Water Pipeline (22.50 km, 2*1600 mm dia) and 500 MLD Water Treatment Plant at Gandharbpur, Tarabo, Rupganj in progress and expected to be completed by 2024. The treated water is to be supplied to the eastern and northeastern part of Dhaka city dwellers. The raw water source is the river Meghna. The Plant is being constructed at Gandhardpur about 22 kilometre away from the river bank and 14 kilometre from Dhaka city injection point at Nutonbazar. Both raw water and treated water conveyance line will be twin 1600mm diameter Ductile Iron Pipe along with deep river crossing of Sitalaykha and Balu river. The project is implemented with the financial support of Asian Development Bank (ADB), European Investment Bank (EIB), French Development Association (AFD) and the Government of Bangladesh. The project cost is about USD 1100 Million. The Major component of the project likely Intake & pumping station: 78.06% , Water Treatment Plant: 91.83% and Raw Water Pipeline: 69.50% has been completed.

- ii) Saidabad Water Treatment Plant (Phase-III) Project: The Project is currently proceeding with contractor Procurement and the anticipated completion date is 2025. This Project aims to enhance water treatment capacity, set at 45 crore liters per day, with the treated water intended for supply to residents of the south and south-eastern areas of Dhaka City. To facilitate distribution, a primary and secondary network spanning 54 kilometers will be constructed. Sourced from the river Meghna, The raw water will be conveyed for all three Phases of the project, totaling 90 crore liters per day , through a twin 2.2 meter diameter pipeline stretching 26 kilometers. The Project receives financial support from DSIF, European Investment Bank (EIB), French Development Agency (AFD), The German KfW Development Bank, The Government of Bangladesh and Dhaka WASA. The total Project cost amounts to approximately BDT 7,518 crore, inclusive of BDT 4,863 crore in project aid.



- iii) Dhaka Water Supply Network Improvement Project (DWSNIP): For establishing District Metered Area (DMA) concept where the entire supply network was divided into 156 geographically isolated areas. 67 DMAs were constructed under DWSSD Project and 85 DMAs are being constructed under this DWSNIP project.

The upcoming water supply projects:

Dhaka WASA plans to extend its water supply capacity to cope up of growing demand and preparing the following projects:

- iv) Expanded Dhaka Water Supply Resilience Project (EDWSRP): The project has taken for Sustainable water management for 16 Unions of Dhaka City Corps. Which have been included in recent Past. The Project is already approved by ECNEC on 09 November, 2023 ,its implementation period is 01 January, 2024 - 30 June, 2029.
- vi) Padma Water Treatment Plant Phase – 2, capacity 45 crore litre per day
- vii) Gandharbpur Water Treatment Plant Phase – 2, capacity 50 crore litre per day
- viii) Dharla Jamitra Wellfield project, 15 crore litre per day

The ongoing Projects in sewage management system:

For establishing a systematic sewage management system, a Sewerage Master Plan has been prepared for the required expansion of the sewerage system up to 2035. Dhaka city has been sub-divided into five sewerage catchments and it has been planned to construct 5 (five) modern Sewerage Treatment Plants (STP) with network in Dhaka city core area by 2030 fulfilling the SDG 6.2. Present status of these 5 STPs:

- i) The construction work of Daserkandi Sewage Treatment Plant

The project was completed and now in operation. The sewage treatment capacity of the plant is 50 Crore liter per day, one of the largest STP in Asia. The treatment plant is being constructed at Daserkandi

near the bank of Balu river. The project was implemented with the financial support of China Government and Government of Bangladesh (G to G Project)

- ii) Dhaka Sanitation Improvement Project (DSIP): Pagla Sewage Treatment Plant will be reconstructed and expanded from 120 MLD to 200 MLD with State-of-the-Art technology. About 22 km Trunk Mains and 462 km sewerage networks will also be reconstructed/ rehabilitated/newly constructed under this project. The Consultants as well as the Contractors are on-board now. The project is being financed by the World Bank, Asian Infrastructure Investment Bank (AIIB) and the Government of Bangladesh. It is expected that the project will be completed by April, 2028.

The upcoming water supply projects:

- iii) Rayer Bazar Sewerage Treatment Plant with network The feasibility study of the Project is underway with the financial support of Asian Development Bank (ADB). ADB is also committed to finance the sewerage project. A separate DPP for land acquisition for the plant at Rayerbazar is already approved on 12.09.2023 by the ECNEC;
- iv) Uttara Sewage Treatment Plant (250 MLD capacity) The Preliminary Development Project Proposal (PDPP) was sent to Economic Relation Division (ERD) for searching Development Partner. The Korean Government (EDCF) agreed for financing in this project. A separate Project Development Proposal (DPP) for Land acquisition for the Project at Uttara has been approved by the ECNEC and the project is about to complete. After completing this project the detail drawing 7 design will be carried on for the STP.
- v) Mirpur Sewage Treatment Plant with its network The Project preparation work is underway. The Feasibility study and conceptual design have been already completed. The land acquisition for the STP is in process. PDPP for the Project already sent to Planning Commission and ERD for financing the project. Negotiation is going with the Development Partners.



Besides, Dhaka WASA is also working to establish a modern international training and research institute namely **Dhaka International Training and Research Institute (DITRI)** for enhancing the capacity and efficiency of its employee as well as other water utility in Bangladesh and also other utilities in South Asia. It is planned to build

that institute at Dhaka WASA's own land at Mirpur. Korean Government (EDCF) is giving financial support and conducted a Feasibility study. Development wing also contributing to innovative activities like digitization, smart water metering, **scada**, IWOC at zonal as well as central level, financial model, tariff model, accounting software-ERP and so on.



PLANNING, MONITORING & EVALUATION DIVISION

Dhaka Water Supply and Sewerage Authority (DWASA)'s main mandate is to provide water and facilitate the sewerage services to the city dwellers of Dhaka. It tries to ensure efficient and effective service delivery to the residents of the city. This is why, Dhaka WASA has to step forward to formulate and implement some development works, henceforth the projects. Planning Monitoring & Evaluation (PM&E) Division is the prime department to oversee those matters. The said division has been established in 1983

From its establishment, it oversees and coordinates regularly the planning, monitoring, and evaluation activities related to water supply and sewerage services of Dhaka city. The key responsibilities of the PM&E Division include:



Planning

The division is involved in preparing Short-Term Plan (STP) and Long-Term Plan (LTP)s for water supply and sewerage infrastructure development for Dhaka city. This includes assessing the current and future needs of the city, identifying areas under expansion and improvement, and formulating strategies for implement the plans. The Planning Division prioritizes projects that directly contribute to the targets and objectives of the SDGs and the Delta Plan. This involves assessing the potential impact of each project on key indicators related to water supply, sanitation, environmental sustainability, and climate resilience.



Monitoring

It monitors the progress and performance of various development projects and programs implemented by Dhaka WASA. This involves regular monitoring of construction supervisions, quality control measures, and adherence to project timelines. It also monitors the performance of water supply and sewerage systems to ensure uninterrupted services to the city dwellers.





Evaluation

The PM&E Division evaluates the impact and effectiveness of Dhaka WASA's projects and programs. It conducts assessments to determine whether the desired objectives are being achieved and identifies areas where improvements can be made. The division also evaluates the efficiency of resources utilization and suggests measures for cost reduction and optimization.



Reporting

The PM&E Division prepares reports and presentations on the planning, monitoring, and evaluation activities such as Monthly Progress Report (MR), monthly IMED Report (IR), quarterly IMED Report (QIR), Annual Work Plan, Annual Procurement Plan, Annual Report, line ministry's regular basis by-demand information fulfilling all kinds of annexes. These reports provide updates on the progress of projects, highlight achievements, identify challenges, and propose recommendations for improvement. The said division shares these reports with relevant stakeholders, including senior management, government agencies, and Development Partner (DP)s.



Software Application

DWASA is more adaptive & capable to use various softwares i.e. iBASS ++ , e PIMS, MIS, AMS, PPS . Those softwares are updated & monitored by this division. This division prepares MTBF ,R/ADP along with FAMS for budget allocation demand as per Gov. ceiling as well as fund release proposals are made by this division for development projects .



Speech Preparation

The Division prepares yearly or need basis, almost regularly, Prime Minister's Speech, President's Speech, Finance Minister's Speech relating to Dhaka WASA.



Overall, the PM&E Division of Dhaka WASA plays a crucial role in ensuring the efficient and sustainable water supply and sewerage services in Dhaka. Through its planning, monitoring, and evaluation functions, the division helps to enhance service quality, optimize resources allocation, and contribute to the overall development of the city's Water and Sanitation (WATSAN) infrastructures.

7(Seven) development projects of Dhaka WASA have been implemented under the Annual Development Program (ADP) of FY 2022-23 and monitored by this division. Among them 4 were investment projects for water supply and the rest 3 projects were for sewerage facilities. Planning, Monitoring and Evaluation Division exclusively is engaged to monitor and to evaluate those projects' performances which are as follows:



PROJECT STATUS 2022-23

DHAKA WASA

A. Ongoing Development Projects of Dhaka WASA

Investment Project in water Supply:

 Project Name	 Brief objective of the Project	 Duration
Emergency Water Supply Project (Rev.-I)	Emergency Water Supply Project (Rev.-I)	January,2020-June,2024
Dhaka Water Supply Network Improvement Project(Rev.- II)	To improve water Supply network; To provide sustainable and safely managed water	April,2016-December,2025
Saidabad Water Treatment Plant Project (phase- III) (Rev.-I)	Construction of a 450 MLD Water Treatment Plant to treat surface water .	July,2015-June,2025
Dhaka Environmentally Sustainable Water Supply Project(Rev.-II)	To treat surface water ,transmit and supply of 500 MLD portable water to the city.	October,2013-June,2024

Investment Project in water Supply:

Project Name	Emergency Water Supply Project (Rev.-I)	Duration
Land Acquisition for Construction of Sewage Treatment Plant at Uttara (Rev.-I)	Acquisition of 53.75 acres land for establishing a STP	July, 2019-June, 2025
Daserkandi Sewage Treatment Plant Project(Rev.-II)	To treat 500MLD the domestic sewage with a view to bring the city partly under formal sanitation system	July, 2015-December, 2023
Dhaka Sanitation Improvement Project (Rev.1)	To increase access to safely managed Sanitation services	January, 2020-April, 2028





Estimated Cost	Allocation (2022-23)	Release	Expenditure	Progress	
				Physical	Financial
73232.00	24000.00	20400.00	20400.00	103%	85%
398000.00	75000.00	73842.54	73629.00	99%	98.17%
751802.75	2587.00	2587.00	2587.00	100%	100%
814698.97	147302	138782.60	132748.56	100%	90.12%

Estimated Cost	Allocation (2022-23)	Release	Expenditure	Physical	Financial
189700.00	1.00	1.00	1.00	20%	100%
348242.00	14030.00	12394.00	12394.00	100%	88.34%
518789.00	18500.00	18500.00	17549.88	100%	94.86%

Upcoming Development Project of Dhaka WASA

Investment Project in Water Supply



Project Name
Restoration of water bodies for sustainable water management in Dhaka Watershed



Brief objective of the Project
To prepare a comprehensive water quality plan for the restoration of water bodies in Dhaka watershed.



Duration
July,2022-
June,2024



Estimated Cost
469.00



Project Name
Expended Dhaka Water Supply Resilience Project(EDWSRP)



Brief objective of the Project
To Supply about 160 MLD water to the extended 16 unions in Dhaka city crops which are included recent past.



Duration
July,2024-
June,2029



Estimated Cost
404000.00



Project Name
Well field Construction Project at Jamitra-Dhalla Area of Singair Upazila(Part-II)



Brief objective of the Project
To ensure sustainable extraction of groundwater from Singair well field with a view to supply water to western Mirpur area of the city



Duration
July,2023-June,2027



Estimated Cost
99521.50





 **Project Name**

Pilot Project of Smart Meter System For SWM (Smart Water Management) in Dhaka City, Bangladesh.

 **Brief objective of the Project**

To ensure safe and sustainable water management for Dhaka Wasa by introducing Smart Meter System.

 **Duration**

July,2024- June,2026

 **Estimated Cost**

2200.00



Project Name

Pilot Project of Smart Meter System For SWM (Smart Water Management) in Dhaka City, Bangladesh.



Brief objective of the Project

To ensure safe and sustainable water management for Dhaka Wasa by introducing Smart Meter System.



Duration

July,2024- June,2026



Estimated Cost

2200.00


Project Name
Construction of the Sewage Collection System under DasherKandi STP catchment Of Dhaka City


Brief objective of the Project
To collect sewage by proposed sewer network under DasherKandi Sewerage Treatment Plant(STP)

 **Duration** July,2023- June,2027 |  **Estimated Cost** 263880.00


Project Name
Land Acquisition for Construction of sewage Treatment Plant At Rayer Bazar


Brief objective of the Project
Acquisition of 56 acres land for establishing a STP

 **Duration** July,2022- June,2024 |  **Estimated Cost** 194200.00

ACCOUNTS & FINANCE OF DHAKA WASA



Md. Akhtaruzzaman

Deputy Managing Director (Finance)
Dhaka WASA



Our unwavering commitment to automation, digitization, compliance, training and development, and the pursuit of professionalism in fulfilling our assigned responsibilities will persist.

Dhaka WASA upholds the values of transparency, accountability, and good governance. With these principles in mind, we have embarked on a journey towards digitalization and automation, recognizing them as essential solutions for sustainable good governance. The initial phase of our journey was challenging, but with time and accumulated experience, we have become accustomed to the process. Even during the pandemic, when most activities came to a halt, we successfully carried out all our functions without any major obstacles. The pandemic taught us valuable lessons about operating efficiently in a remote work environment. Despite being an authority with an annual turnover of over twenty thousand crores, we swiftly adapted to working from home within a remarkably short span of time. Considering the volume of work, the demands of different tasks, and the need for timely execution, we have implemented the following initiatives over the past two years: Recognizing the importance of a change in mindset to establish good governance, we have held numerous meetings with our employees, individually addressing each member from the most junior to the most senior. While our efforts to change employees' mindsets have not been universally successful, we have made significant progress. However, some employees, particularly those in lower positions and below-average quality, have shown resistance to adapting to the changing environment. In instances where we were unable to effectively manage their transition, we transferred them to positions that do not involve financial transactions. As a result, the atmosphere within the Accounts and Finance department is now considered to be the best, not only within Dhaka WASA but also among all government authorities. Nevertheless, our journey to change mindsets is ongoing and will continue.



Digitalization

We have embraced the slogan of “Where automation is possible, no manual work is allowed.” Guided by this principle, we commenced our digitalization and automation journey, which is still in progress and will continue until every function has been digitized and automated. To date, we have developed multiple software applications that cover a wide range of functions and payment processes. Additionally, we are currently working on the development of further software. Our goal for digitalization is to automate document receiving, storing, and preservation, encompassing all areas of operation. As per our commitment we have developed a software which named is Paperless Payment Software (PPS). By implement this software, accounts department received all types of bills from different department through online. As a result, it reduced the total processing time to check and pay the Bills.

Simplification of the payment process

Previously, almost all payments were handled manually, resulting in a cumbersome task for the finance department. Finance personnel had to manage numerous individuals, including employees, contractors, and suppliers, who came to the finance department for their payments throughout the day. This management burden diverted their attention from their core responsibilities. We recognized that effective management of people is often more challenging than managing tasks. To eliminate this physical

hassle, we have transitioned all financial transactions to bank-to-bank transfers. Now, there is no need for anyone to visit the finance department in person. Additionally, for electricity bills, we have eliminated the need for officers from DPDC, DESCO, and Titas to visit our office monthly to collect their cheques. Instead, the utility providers receive their payments through SMS notifications confirming the bank transfer. These changes have not only streamlined the process but have also saved a significant number of working hours.

Authority delegation and decentralization

These are vital approaches for fostering officer accountability and responsibility. Although we have a talented pool of officers, they have not been adequately promoted, delegated, or rewarded in the past. The delegation of authority had come to a standstill, with no promotions occurring for over a decade. Recognizing the need to empower our officers and make them accountable, we have implemented promotions based on merit, capacity, and length of service. These promotions have provided them with the necessary authority, significantly contributing to the establishment of good governance across all aspects of their roles.

Elimination of Unnecessary and Duplication of Work

We have thoroughly assessed various functional areas and identified instances of job duplication as well as the need for job simplification. Additionally, we have recognized certain tasks that fall outside the purview of the Accounts and Finance department. In response to these findings, we have taken appropriate actions. We have eliminated duplication in some cases, simplified jobs in others, and transferred certain responsibilities to the respective departments. However, there are still areas that require further examination. We must continue our efforts to identify job duplications and streamline processes across all functions. By doing so, we can potentially reduce working hours. One significant area that remains unresolved pertains to financial dealings with Zones and Projects, as well as the calculation of leave entitlement. The time-consuming calculation of leave entitlement demands immediate attention. This is primarily an administrative function and can be efficiently addressed through the implementation of a PMIS system software.

Inclusive Financial Statement Preparation

The financial statements of Dhaka WASA did not adequately represent all areas, as certain projects were excluded. Additionally, there were unresolved issues spanning over a decade, and problems related to the classification of assets



and liabilities. The omission of projects and unresolved issues prevented a comprehensive reflection of DWASA's financial position in the books and accounts, as well as the financial statements. We have taken necessary measures to include all projects, regardless of their status and completion, in accordance with International Accounting Standards. Furthermore, we have addressed almost all pending issues in compliance with accounting standards, practices, and conventions. As a result, the financial statements of Dhaka WASA now provide a holistic and accurate representation, incorporating all relevant facts and figures.

Engagement of Professionally Qualified Manpower

The Finance and Accounts Department of Dhaka WASA has suffered from a lack of proper and relevant professionally qualified manpower for decades. Additionally, some employees were merely figures as they lacked the ability to deliver outputs due to their inadequate qualifications, which rendered them unable to contribute effectively. Despite the mismatch between qualifications and job requirements, the accounts and finance department faced internal and external pressures that hindered corrective actions. However, we have taken the initiative to hire suitable professionals and transferred those who were not yielding results. The accounts and finance department expresses gratitude to our capable Managing Director for trusting and supporting us unconditionally.

Training of Accounts and Finance Personnel

Training and development are ongoing processes, and Dhaka WASA has always prioritized the training and development of its workforce. Despite the ongoing pandemic, we have conducted numerous in-house training initiatives to enhance the skills of our employees. Moreover, as we transition from manual to automated processes, we require technologically proficient staff who can independently handle our software without relying on external experts. With this objective in mind, we have already designated two promising employees for programming training related to our current software and upcoming

institutional systems. We firmly believe that our short- and long-term training initiatives will yield significant dividends in the future. While we have undertaken various training programs, there is still much to be done. Importantly, our personnel require comprehensive and in-depth training and education, both domestically and internationally, on International Accounting Standards and International Auditing Standards to effectively apply these standards in recording, preparing, and presenting financial statements. The Institute of Chartered Accountants of Bangladesh and other reputable institutions offer these types of training throughout the year, making them valuable resources for our training needs. It would be beneficial for Dhaka WASA to nominate its accounts and finance personnel for training from these esteemed institutions.

Job Rotation

We recognize the importance of job rotation in developing our workforce across departments. With this understanding, we have implemented a regular job rotation system. Through rotation, our accounts and finance employees have the opportunity to experience different roles, relieving them from challenging tasks while also exposing them to new and demanding responsibilities for continuous learning. This practice is crucial for our organization as it enables us to cultivate a pool of skilled professionals capable of seamlessly handling various assignments without the need for extensive additional training. Job rotation has proven to be one of the most effective methods for eliminating corrupt mindsets within the Accounts and Finance department. We have gained invaluable insights from this experience, and we are confident that the lessons learned will yield significant benefits in effectively managing the department, even under pressure.

Building Relationships Among Departments

We have identified a lack of rapport among our accounts and finance personnel, recognizing that strong interpersonal relationships are essential for fostering effective teamwork. We have pinpointed areas where interpersonal relationships were significantly strained and required immediate development. To address



this challenge, we have undertaken several initiatives aimed at overcoming these difficulties and fostering a better understanding among our employees. These initiatives include promoting a corrupt-free work environment, facilitating promotion and job rotation, encouraging group discussions and face-to-face interactions, promoting continuous education and learning, enhancing the office ambience, fostering a culture of mutual understanding and respect among colleagues, and providing rewards for exemplary work. The majority of these initiatives have yielded positive results in various aspects, as evidenced by improvements in our functions, activities, attitudes, working environment, and mindset. However, it is crucial to note that without proper nurturing and ongoing maintenance, there is a risk of regressing to previous patterns within a short period. Therefore, it is imperative for management to take appropriate measures to sustain and further develop these positive changes. The development of a sustainable system is essential to foster a progressive and adaptable mindset.

Self-Dependency in VAT-Tax Management

Effective tax management is a significant concern for all entities, including companies, authorities, and individuals. Without proper tax planning and a productive relationship with tax authorities, it becomes challenging to fulfill tax and VAT obligations while minimizing tax liabilities in accordance with all relevant regulations. Dhaka WASA had previously relied heavily on tax consultants and had limited interaction with tax offices. As a result of this dependency, Dhaka WASA faced substantial difficulties and incurred significant tax liabilities, despite several pending assessments at the National Board of Revenue (NBR) or in the higher courts. We have meticulously identified each problem and entrusted one of our dedicated deputies to oversee tax and VAT matters. This individual thoroughly reviewed all pending files, established liaisons with tax consultants and the tax office, and submitted a comprehensive report. Based on this report, we have implemented a series of initiatives over the past three years, yielding substantial and immediate results. These outcomes include recognition from the VAT authority as a testament to our efforts, a reduction

of tax burdens exceeding one hundred crore, updated tax files, improved relations with the income tax office, successful implementation of proper tax management practices, and increased self-sufficiency and self-development in tax-related matters. While we have made significant progress through these initiatives, there is still much work to be done. Importantly, Dhaka WASA continues to have pending tax assessments at the NBR and in the high court, which require prompt resolution. Arbitration can serve as a viable solution for some of these assessments, although it may not be suitable for all cases. It is imperative that we continue our proactive approach to minimize reliance on external consultants and strive to minimize tax burdens to the fullest extent possible. It is mentioned that DWASA has implemented the advantages of taking input VAT which is a substantial reduced the costs.

Meeting and Liaison

Dhaka WASA is an authority with a financial magnitude exceeding twenty thousand crore taka, and this figure is expected to rise to thirty thousand crore taka in the near future. Dhaka WASA has established a centralized Accounts department to oversee its various offices, zones, and projects, handling billions of taka annually. The management of a pension fund, provident fund, loans, and advances are among the extensive tasks that the department manages, considering the substantial volume and scale involved. Historically, the Accounts and Finance department of Dhaka WASA has struggled to effectively communicate its importance, the multitude of functions it performs annually, and the necessary workforce required to fulfill its responsibilities adequately and efficiently. Some personnel from other departments have questioned the need for a large workforce in the accounts department without fully understanding the intricacies and complexities involved. Each project undertaken by DWASA is comparable to a large company, further emphasizing the significance of the accounts function. Furthermore, the department has been consistently disadvantaged in various aspects, such as promotion opportunities, training provisions, transportation facilities, and inclusion in committees, due to the prevailing mindset



regarding support staff departments. Adequate transportation facilities are essential for key personnel who often work late hours. Moreover, the failure to recognize the importance of the department has resulted in pending tasks due to insufficient manpower. The accounts function has been operating on an ad-hoc basis, leading to qualified auditors' reports year after year. Critical financial tasks, such as bank reconciliation, have remained unresolved for several years. To address these challenges, we have initiated monthly meetings and established liaisons with other departments. Through these efforts, we have successfully conveyed the significance and added value of central accounts, particularly in managing substantial projects, pension funds, and loans. We have managed to convince the management of the necessity for an adequate workforce to handle pending tasks and ensure the timely execution of upcoming assignments. Consequently, we have been able to recruit talented accounting professionals, albeit on an outsourcing basis. However, it is crucial to establish a permanent structure to retain them, as their departure over time would hinder our progress. While we have overcome several obstacles, there is still much work ahead. We must continue fostering positive relationships with other departments, shifting the mindset of relevant stakeholders, and promoting interdepartmental collaboration. Our aim is to cultivate a cooperative and cordial atmosphere among all departments, replacing any antagonistic or questioning attitudes that may hinder our collective success.

Assets and Inventory Management, Upgradation, and Digitalization

DWASA's goal is to enhance digitalization and transparency in financial documentation. To achieve this, they enlisted a team of Professional Chartered Accountants as consultant, to conduct physical verification and valuation of Non-current Assets, Inventories, and to review and reconcile Grants and Loans. The consultant has developed distinct policies and procedures manuals for Non-current Assets, Inventories, and provided guidance for managing Grants and Loans. Additionally, they have developed an integrated NCA and inventory management software using the Oracle platform

for DWASA. Consequently, DWASA now maintains a comprehensive register of fixed assets, inventory schedules, and loans, enabling real-time asset tracking. Inventory management software is already in use, while the fixed assets software awaits deployment after necessary infrastructure setup. DWASA has implemented unique codes and tag numbers for all fixed assets, ensuring accurate representation of their fair value in financial statements.

Provision of IT-enabled Facilities

Dhaka WASA places great importance on digitalization and automation, as exemplified by our motto: "Where automation is possible, no manual work is allowed." The lessons we learned during the pandemic were significant. Despite the challenging circumstances, our operations never came to a halt because we provide essential services that are crucial to sustaining lives. Throughout the pandemic, we extended financial support to other departments to ensure the smooth functioning of their operations. We conducted multiple meetings to devise strategies on how to maintain seamless departmental operations even when physical presence in the office was not possible. As a result, we have now attained the capability to run departments effectively without requiring physical attendance. We have implemented online systems and software, provided laptops to all officers, and fostered IT-friendly work environments. However, despite our progress, we cannot afford to be complacent. There is still much work to be done, particularly in terms of training and educating our accounts and finance employees to keep them up to date with the latest technology and systems. Furthermore, we must prioritize comprehensive training and continuous monitoring for older employees who may not be as proficient in IT, ensuring they reach the required proficiency level.

Digitalization of Data and Document Management

Locating documents and files when needed used to be a laborious task, with a heavy reliance on support staff. This dependence created opportunities for corruption and malpractice, making it a significant concern. Recognizing the advantages of automation in document



management, we have implemented software that allows for swift and hassle-free retrieval of files. Thanks to this automation, responsible officials can now manage their own files without relying extensively on support staff, significantly reducing their dependency. Most importantly, this digitalization effort has permanently eradicated ill intentions, malpractice, red-tapism, and corruption associated with file management.

Forward-looking Statement

The role of modern accounts and finance departments has evolved significantly from being perceived as mere stereotypes or support staff. They now represent a crucial component of core management, capable of generating and saving money. Saving funds is tantamount to earning them. Effective financial management, including the preparation and presentation of financial statements, has always been a substantial challenge. A financial statement serves as the

face and reflection of any company or authority, illustrating how it conducts its operations. It is essential to accord due importance and priority to this aspect. The reputation of an authority hinges upon its financial management, as well as the meticulous preparation, presentation, and preservation of financial statements. Managing external and internal auditors, along with regulatory oversight, holds utmost significance. When it comes to managing auditors, it is prudent for the management to promptly implement their suggestions and recommendations, as these are aimed at benefiting the authority's best interests. Our unwavering commitment to automation, digitization, compliance, training and development, and the pursuit of professionalism in fulfilling our assigned responsibilities will persist. We remain determined to further refine our practices and efforts in these areas and will become SMART DWASA Finance and Accounts.



HUMAN RESOURCE ACCOUNTING

A fundamental understanding of human resource management and human resource accounting is required for the purpose of human resource accounting at Dhaka WASA. HR ensures that the appropriate talent is recruited, developed, advanced, and supported in order to assist in the accomplishment of organizational objectives. This is a crucial function for any business. Conversely, human resource accounting delineates the procedures by which data pertaining to human resources are identified, quantified, and disseminated to relevant stakeholders. It is, in essence, an expansion of the accounting principles governing the alignment of revenues and expenses and the organization of data to convey pertinent financial information.



The welfare of Dhaka WASA's staff is of the highest importance to the organization. In an effort to keep its employees happy and productive, Dhaka WASA offers competitive pay, regular opportunities to learn and grow, and other benefits. As a result, they strive to continually inspire and push themselves to perform at their highest level.

Recruitment:

Adhering to the principle of placing suitable individuals in suitable positions at the appropriate time is an extremely vital duty of Dhaka WASA. To accomplish this, the Dhaka WASA recruitment process is streamlined, exhaustive, and highly

effective. Prior to advertising the vacancy in an effort to entice candidates to apply for the position, Dhaka WASA conducts an analysis of the job requirements. A due process is applied to the applications received in order to identify candidates for the shortlist for selection.

Selection:

The act of selecting personnel from a population of applicants who possess the necessary qualifications and skills to occupy positions within an organization is known as selection. This is an HR procedure that employs a variety of techniques to distinguish between qualified and unqualified candidates. Candidates are initially required to appear for a written examination, a practical examination, or both at Dhaka WASA. This form of written examination is administered on behalf of Dhaka WASA by a reputable university or organization, such as BUET, IBA, or Dhaka University. Those who have passed a written, practical, or both of these tests and been qualified advance to a viva voce examination, which is used to select the most qualified candidate while rejecting the rest. Having selected the most qualified applicant, extended an offer of employment and subsequently promote the candidate.

Enhancing Employee Engagement:

Engagement is a term that is used to define the level of excitement and dedication that an employee of Dhaka WASA feels towards their profession. Due to the fact that it is linked to both job satisfaction and employee morale, employee engagement can be extremely important to the success of Dhaka WASA. It is more likely that employees who are engaged in their work will be productive and perform better.

Ethics and Culture:

To ensure the success of Dhaka WASA, it is crucial to foster a strong ethical work environment and



culture. Dhaka WASA establishes a corporate culture to effectively guide its employees. It is essential for all employees to adhere to the service rules of Dhaka WASA in order to maintain a smooth workflow. Dhaka WASA promotes a culture of integrity and encourages its employees to

uphold social responsibility within the community. Dhaka WASA strives to create an organizational environment that fosters growth and sustainability by implementing effective policies and programs for individuals and teams.

Benefits and Salary Provided to Employees in the Past Five Years

Taka in Crore

Types of Employees	2018-19		2019-20		2020-21		2021-22		2022-23	
	No.	Taka								
Regular	3126	591.29	3037	195.22	2900	233.38	2765	181.35	2662	177.86
Contractual	111	8.88	115	9.12	116	9.82	120	10.72	120	10.88
Deputation	5	0.025	4	.02	3	0.015	-			
No Work No Pay Basis	295	20.36	260	43.07	249	3.84	239	3.69	236	5.70
Outsourcing Basis					1870	47.38	2036	57.29	2155	57.30
Total	3537	620.48	3416	247.43	5138	294.44	5160	253.05	5173	251.74

Cost of employee training over the past five years

Taka in Crore

Year	Training Type	Number of Courses	No. Of Participant	Taka
2018-19	In-House	73	1569	44.03
	Local	12	30	
	Foreign	14	15	
2019-20	In-House	84	1760	25.06
	Local	28	120	
	Foreign	15	67	
2020-21	In-House	99	2456	24.85
	Local	14	426	
	Foreign	6	22	
2021-22	In-House	159	2855	30.86
	Local	49	128	
	Foreign	10	28	
2022-23	In-House	124	2497	21.41
	Local	40	64	
	Foreign	4	6	
Total		731	12043	146.21

From the table above, it's easy to see that Dhaka WASA wants its workforce to grow. Dhaka WASA has spent a lot of time and money on these kinds of training projects over the past five years.



Compensation and retirement benefits disbursed over the past five years

Year	Number of Retired Employee	Taka In Crore
2018-19	1475	41.09
2019-20	1595	35.94
2020-21	1756	79.45
2021-22	1851	58.54
2022-23	1978	57.28
Total		272.30

It is a testament to the excellence of Dhaka WASA that all regular employees are eligible for a monthly pension for life and a gratuity upon retirement. Following the employee's demise, his spouse or husband is eligible to receive a lifetime family pension consisting of a monthly pension. A disabled child or minor child of a deceased employee will receive a monthly pension for life, while a minor child will receive support until they reach maturity.

Reward and Performance Systems:

Employees of Dhaka WASA are incentivized with performance-based rewards in recognition of their work-related contributions, as opposed to the duration of their employment with the organization. The employees' positive contributions are acknowledged and incentivized both collectively and individually through a variety of means, including promotions, crests, performance awards, and special increments in addition to base pay and testimonial certificates.

Relating to Health and Other Benefits:

A balanced state of mind and body enables personnel to maximize their contributions to the organization. With this in mind, Dhaka WASA strives to promote a healthy working environment and offer a variety of benefits to enhance the health of its employees. Dhaka WASA's headquarters house its own medical center, fitness center, and child care facility. A limited number of personnel, including three full-time medical officers, nurses, and staff, are assigned to Dhaka WASA in order to provide medical support to its employees.

A fitness center is stocked with an extensive variety of exercise apparatus. It was crucial that every employee maintain a healthy body and mind through exercise, a responsibility that was heightened by the pandemic.

In child care, each worker is permitted to retain their infant during work hours for improved nursing.

Additionally, employees have been vaccinated at the Dhaka WASA medical center.

Year	Name of Vaccine	No. of Male	No. of Female	Total
2022-23	Papilovax	810	-	810
	Vaxphoid	500	4709	5209

Dhaka About 1,000 different **officers and staff quarters or flats** are spread out across Dhaka City. Only suitable regular employees can get a quarter or flat when one becomes available. Employees are currently using almost every quarter or flat. The loan for building a house is:

A house-building loan from 25 Lacs to 45 Lacs, depending on pay grade, is only available to regular employees of Dhaka WASA who are qualified. An 1871 employee loan of taka 218.60 Crores from Dhaka WASA is available until June 2023.

Although Dhaka WASA has a medical center, only regular employees who are qualified can get a medical loan of up to 10 Lacs taka. As of June 2023, Dhaka WASA gives 116 employees with **medical loans** worth 7.19 Crores taka with 0% service charge.

A nation's foundation is its education. With this consideration in mind, Dhaka WASA offers **education loans** to eligible regular employees for a maximum of taka 10 lacs at a nominal interest rate of 2.5%.

A **marriage loan** is an essential financial commitment for an individual. Marriage loans of up to taka 10 lacs are available exclusively to eligible regular employees of Dhaka WASA at a dismal interest rate of 2.5%.

A **computer loan** of up to sixty thousand taka is available exclusively to eligible regular officers of the Dhaka WASA at the ninth or higher pay grade.



Motor Cycle Loan/Allotment participation is restricted to eligible regular employees of Dhaka WASA who wish to apply.

A substantial **library** is located at the headquarters of Dhaka WASA. The library contains a wide variety of materials, including books on various subjects, periodicals, research papers, and daily newspapers. This library is tastefully appointed and furnished. This library is accessible to all Dhaka WASA employees during office hours.

Dhaka WASA ensures that its employees have access to **transportation** in an expeditious manner, contingent upon their eligibility and need.

For a nominal monthly premium, Dhaka WASA offers **group insurance policy support** to all of its employees.

Dhaka WASA maintains an extensive welfare fund from which it provides financial assistance to its staff in the event of an accident, significant operation, or other unforeseen circumstance.

Taking time off for recreation is important for everyone's health and success. Keeping this in mind, Dhaka WASA gives all of its employees fifteen days of **paid vacation every three years**.

Standard and Practice of Financial Reporting at Dhaka WASA:

At this time, there is no Human Resource Accounting (HRA) standard; however, efforts are underway to develop more adaptable methods

for accounting reporting and measurement. An illustration of this can be seen in the acceptance of goodwill as an intangible asset recognition is permitted under the international accounting standards IAS 38 Intangible Assets and IFRS 3 on Business Combinations. This demonstrates an openness to the valuation of non-traditional assets, including human resources.

Dhaka WASA adheres to traditional accounting principles and refrains from capitalizing any human resources costs as assets, in the absence of a Human Resource Accounting (HRA) standard. Dhaka WASA, on the other hand, is attempting to benefit from human resource accounting concepts by making critical management decisions using human resource accounting information such as per-employee costs, employee service lives, and more.

Dhaka WASA ultimately receives the benefits of its employees as a result of substantial investments and benefits provided to each individual for the purpose of enhancing their abilities, knowledge, mental state, health, and familial life. As an illustration, Dhaka WASA achieved the top spot in the Annual Performance Agreement (APA) evaluation conducted by the line ministry the year prior. A testimonial certificate was also bestowed upon Dhaka WASA by the National Board of Revenue (NBR). External chartered accountant firms have also provided Dhaka WASA with spotless audited financial reports for the past four years.



TRAINING INFORMATION



DWASA holds 168 foreign, local and in-house training courses during July 2022 to June 2023

A total of 168 courses both home and abroad were conducted during July 2022 to June 2023. Of them four foreign, forty local and one hundred twenty four in-house training courses were facilitated to the officials and staff of Dhaka WASA. The foreign courses attended by 6 officers from Dhaka WASA included PhD in The University of Texas, Arlington, USA; MSc (Eng) Water, Sanitation and Health Engineering in The University of LEEDS, UK; MBA in Human Resource Management in UAE; Water Transmission and Distribution Engineering (online) in FCRI, Kerala, India.

The local training courses were Member Chartered Institute of Procurement and Supply (MCIPS) Course at BRAC University, Professional MBA in HRM (PMBA-HRM) at BIHRM, PGD in ICT at BCC, Procurement Management at RPATC, Fundamental Training Course at RPATC, Workshop on RTI at RPATC, ICT Course at RPATC, Fundamental Training Course at RPATC, Workshop on Women and Children Right at RPATC, ICT Course at RPATC, Fundamental Training Course at RPATC, Financial Management Course at RPATC, Workshop on NIS at RPATC, Financial Management Course at RPATC, Fundamental Training Course at RPATC, Workshop on Localization of Sustainable Goals (SDGS) at RPATC, Communicative English Course at RPATC, 59th Senior Security Course at NSITI, Data analytics and Data driven decision marking in office at BIM, Information and Communication Technology Course at RPATC, Fundamental Training Course at RPATC, Conduct and discipline Course at RPATC, Workshop on Perspective Plan 2041 at RPATC, Post Graduate Diploma in Financial Management (PGDFM) at BIM, Project Feasibility Study, EIA & DIA at NAPD, Workshop on Delta Plan 2100 at

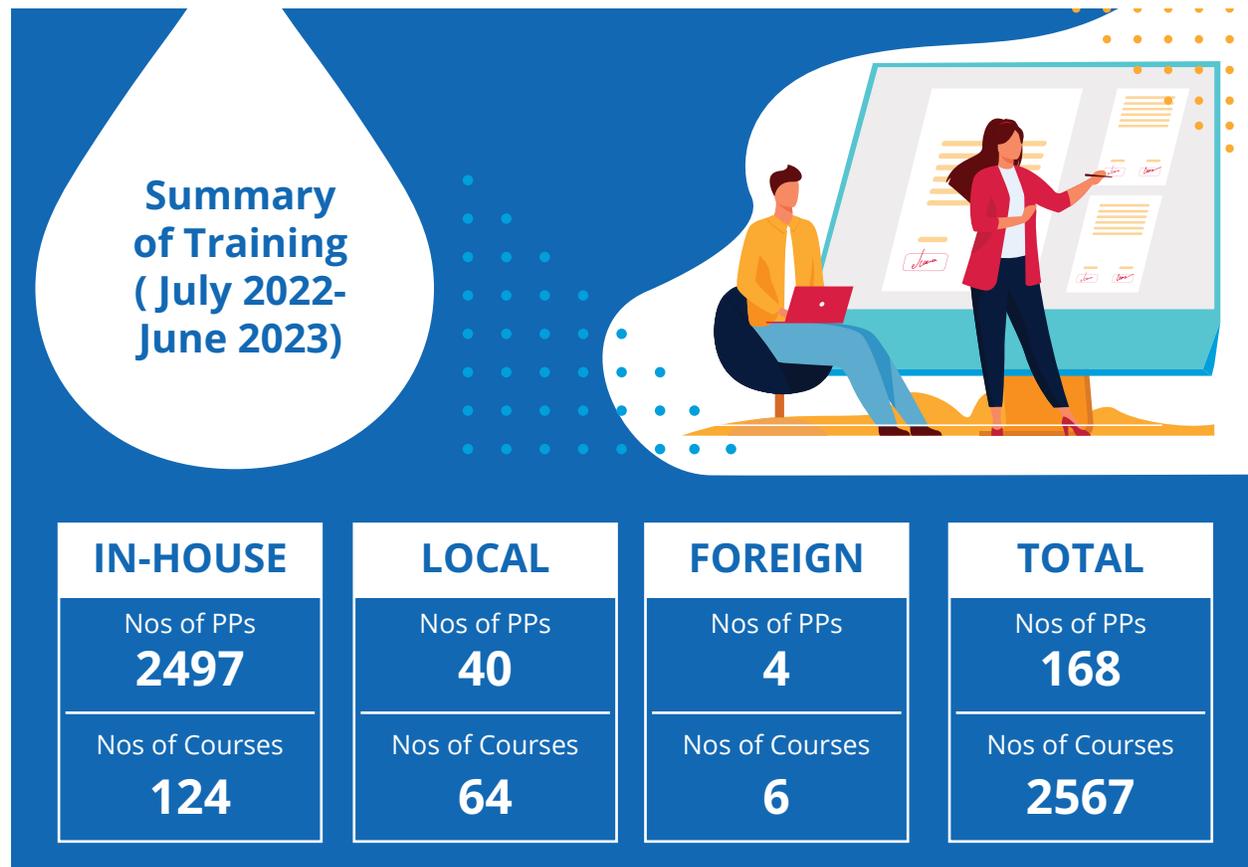
RPATC, 65th Programmable Logic Controller at BITAC, Digital Office Solutions with Google Tools at BIM, Public Procurement Management (3-Weeks) at CPTU, Conduct and discipline course at RPATC, Training on Development Project Processing at Planning Commission, Public Procurement Management (3-Weeks) at CPTU, Public Procurement Management (3-Weeks) at CPTU, Workshop on APA at RPATC, Workshop on Solid Waste Valorization through Waste to Fuel Conversion at BUET, Workshop on My Village My City at RPATC, Public Procurement Management (3-Weeks) at CPTU, Public Procurement Management (3-Weeks) at CPTU, Modern Office Management Course at RPATC, Workshop on Digital Leadership at RPATC. Numbers of participants for the local training courses were 64.

The rest of the in-house training programs are 4th Industrial Revolution: DWASA Perspective (2 Courses), Audit Management and Monitoring System 2.0 (2 Courses), Benchmarking (5 Courses), Bore Hole Camera Operation (2 Courses), Citizen Charter (2 Courses), DMA Caretaker Approach (5 Courses), DMA Commissioning (5 Courses), D-Nothi Management (2 Courses), E-GP (3 Courses), Evaluation on DMA Management, Fixed Assets Management Software (6 Courses), Hands-on Training on PSV, PRV, NRV and ARV (2 Courses), Hands-on Training on Ultrasonic Flow Meter, Hydraulic Network Modeling (EPANET) (2 Courses), Innovation Training on Service Process Simplification (4 Courses), Introduction to NRW and DMA Management (5 Courses), Inventory Management Software (5 Courses), Investigation of departmental cases (2 Courses), Mastering Microsoft Office for Excellence (2 Courses), Meter



reading and Bill Collection, National Integrity Strategy (NIS) and Right to Information Act (3 Courses), Office Management, Orientation Course (2 Courses), Preparation of Self Assessed Income Tax Returns (5 Courses), Procurement of Software for Audit Division Dhaka WASA (3 Courses), Pump Operation and Maintenance Training for PO/APO (14 Courses), Revenue Billing, Collection and Customer Care (5 Courses), Training on SCADA (6 Courses), Sustainable DMA Management Tools (2 Courses), Training on APA (5 Courses), Training

on Gender Mainstreaming (2 Courses), Training on Grievance Redress System and GRS Software (2 Courses), Training on Meter Reading using SDMT Data Collection Application, Training on VAT-Tax (5 Courses), Understanding the Water Quality from Catchment to Consumer Point, Using GIS in Water Distribution System (Arc GIS/QGIS) (2 Courses), Vehicle Management Software (3 Courses), Workshop on APA (3 Courses). 2497 officers and staffs of DWASA participated in in-house training programs.





Some photos taken during the training sessions at Dhaka WASA Training Center

ACTIVITIES OF SERVICE DELIVERY EARNINGS AND THE LIC WATER SUPPLY OF DHAKA WASA



Uttam Kumar Roy
Commercial Manager
Dhaka WASA



Revenue Management is the activities of Dhaka WASA which ensures the financial sustainability of the organization.

The Commercial Manager of Dhaka Water Supply and Sewerage Authority (DWASA) is supposed to deal with all the financial transactions of the organization with other activities relating to the Revenue management and DWASA's services to the Low-Income Communities in Dhaka city. The departments/division of the wing are Accounts and Finance Department, Revenue Department, and the Community Program and Customer Relations-CPCR Division. Due to heavy work-load of the three departments, the Authority separated the Accounts and Finance Department and gives the responsibility to the Deputy Managing Director-Finance from February, 2020. The Commercial Manager becomes the wing head comprising of the Revenue Department and the CPCR division.

Service Delivery Income

Revenue Management is the activities of Dhaka WASA which ensures the financial sustainability of the organization. Revenue which comprises mostly by the service delivery earnings of DWASA is like the blood circulation of a human body ensuring the organizational dynamism. Dhaka WASA is a **190-billion-taka** organization providing water supply and sewerage services to the people of Dhaka city. With the Commercial Manager of DWASA the Revenue Department is headed by a Chief Revenue Officer (CRO) having 12 Zonal Revenue Offices covering the whole Dhaka city geographically. The heads of the zonal offices are the Deputy Chief Revenue Officers. The set-up of the revenue zonal offices have the positions of Revenue Officer, Assistant Revenue Officers and Revenue Inspectors/Billing Assistants.

Dhaka WASA's revenue management is automated except the collection of water meter readings

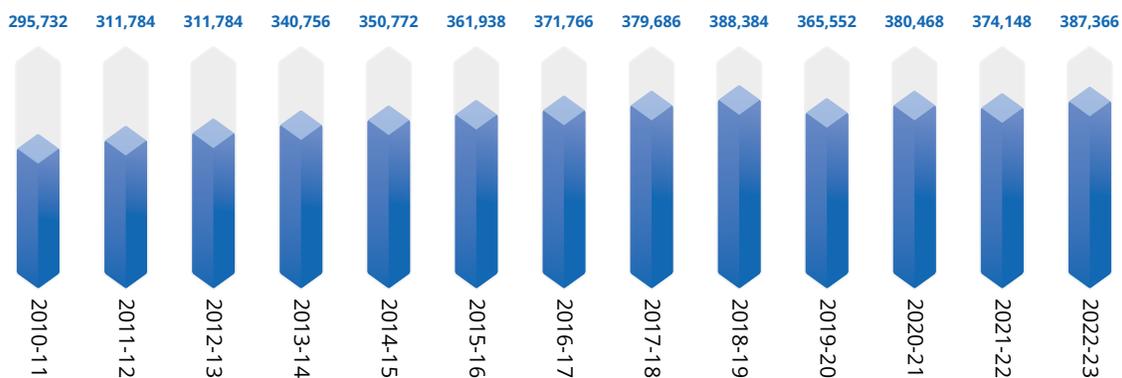


from consumer ends. All other components, viz. bill preparation, bill sending through mobile SMS, even bill collection and account adjustments all are automated. Within the first week of each month, the valued customers get their respective bills. They get the running month time to deposit the bill without any surcharge. After that, a surcharge of 5%, 10% or 15% is imposed respectively for one month, two months or three months delay. If a customer does not pay the bill after that time,

the account is identified as a defaulter and legal measure is taken to collect the bill.

A great shift was taken place in the year 2010 after taking **Turn Around Program** of Dhaka WASA. Special measure was taken to identify unauthorized water connections and made them legal. As a result, the water connections are increasing on a regular fashion. The increasing number of water connections from the FY2010-2011 is shown by the following chart:

Number of Customer Accounts

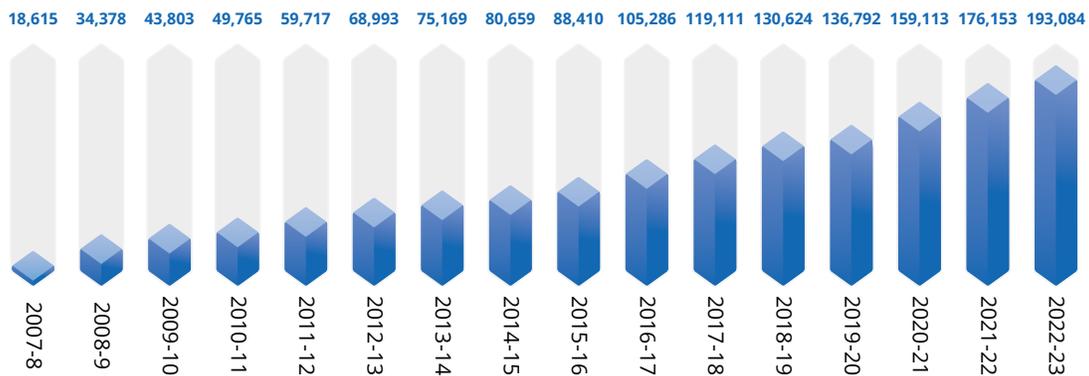


In the year 2010-2011, the consumer accounts were 2,95,432. And in the year 2022-2023 it stands to 3,87,366. The rate of increase of new customers is about 31%.

increasing number of consumer accounts. During the entire financial year of 2022-2023, intensive monitoring of the workforce as well as the on-the-spot meter reading collection result increasing billing trend. As a result, the billing picture starting from the FY:2007-2008 to FY:2022-2023 becomes as follows:

Billing (Taka in Lakh)

Financial Year

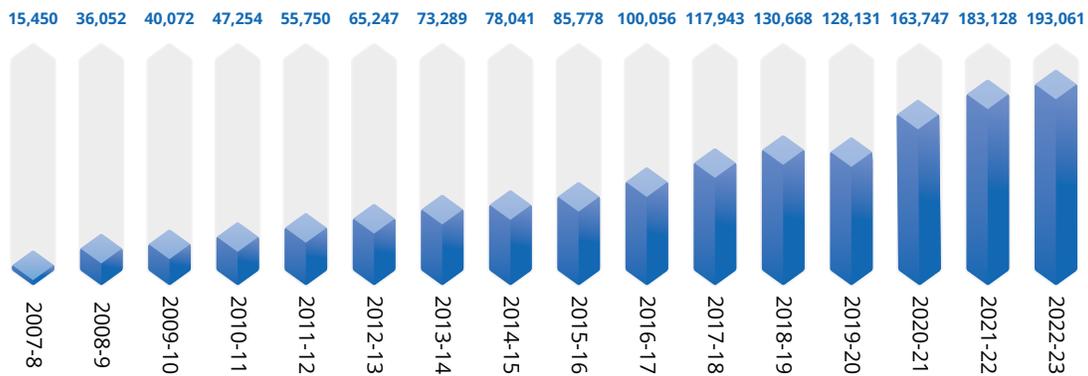


The effort which was given to collect the issued bills to the valued customers give an encouraging result to the overall cash-flow of Dhaka WASA. In the year 2008-2009, the prior year of starting the Turn Around Program, the collection was

Tk.360.52 crore. But in the year 2022-2023 it stands to Tk.1930.84 crore take. The increment is 5.36 times. The year wise collection is shown as follows:

Collection (Taka in Lakh)

Financial Year



Here it is worth mentioned that Narayangonj City Corporation Area was an integral part of Dhaka WASA. Since 2019-2020, DWASA's Activities there was handed over to Narayangonj City Corporation (NCC). As a result, the figures from financial year 2021-22 above do not include the accounts, billing and collection figure of NCC area.

Conference. Dhaka WASA has signed MoUs with 44 banks and mobile Financial Service (MFS) institutions to collect money against issued bills. Since last few years, Dhaka WASA arranging programs to honor its partner banks for achieving maximum collections from our customers. For the FY: 2021-2022, the Bill Collection Award ceremony was held on 16 March at the Pan Pacific Sonargaon where the honorable chief guest was Mr. Md. Tazul Islam, MP; Honorable Minister of LGRD&C, and the honorable special guest was Muhammad Muslim Chowdhury, Comptroller and Auditor General of Bangladesh.

Honoring Our Bill Collecting Partners

Dhaka WASA works with its stakeholders for different occasions. One such event is the Banker's



Bill collection ceremony of Dhaka WASA. Awardees- the CEOs from different banks and MFSs with the Chief Guest Mr. Md. Tazul Islam, MP, Honorable Minister of LGRD&C and other dignitaries.



NEW HORIZONS IN CITIZEN SERVICES: DRINKABLE WATER AT ATM BOOTHS.



Another name for water is life. Water is the first and foremost important thing in our daily life. Yet a large section of the population living in the capital does not have access to safe drinking water, most of whom are low-income people. Therefore, Dhaka WASA and Drinkwell are working to prevent water misuse and ensure clean water for all. Cashing in bank Automated Teller Machine (ATM) booths is a very old thing. But drinking water is available through ATM booths in the capital. Just like a bank's ATM card, an RFID card is inserted into the machine and pure drinking water is automatically dispensed. Dhaka WASA and Drinkwell, a US-based company, have jointly set up these water ATM booths in areas adjacent to Dhaka WASA pumps. The water is pumped

through deep tube wells and purified in several stages to make it suitable for common people's consumption. Anyone can buy this water equivalent to bottled water sold in the market at a nominal price. The middle class and many of the upper classes have now become customers of the booth. The demand for water and the number of customers is increasing day by day. Common people who come to fetch water say that now they don't have to bother boiling water anymore, the water collected from the booth is drinkable directly.

Initially, Dhaka WASA set up a water ATM model booth in Fakirapool in 2016 in collaboration with a Danish organization (Grundfos). After signing a contract with US-based company DrinkWell, the work of setting up these booths started in October 2017. Seeing the demand of the customers in that booth, WASA decided to set up booths in different parts of the city. Earlier there was a plan to set up 300 booths, but now considering the continuous demand of customers, Dhaka WASA has decided to set up 500 booths. At present, the number of water ATM booths is 275.

Water ATM at a glance:

- 1st Journey: In 2016.
- At present number of booths: Is 300
- Currently Number of Subscribers: Is 4,60,000.
- Number of beneficiaries: $4,60,000 \times 5 = 23,00,000$ people (assuming 5 members per family).
- Installed Area: Adjacent to Pump House under 10 Mods Zone of Dhaka WASA.

Actions to sustain Water ATM:

Dhaka WASA and Drinkwell jointly initiated some special activities for making Water ATM sustainable, service long-lasting, and easy-going.



- A WATM (RFID) card is easily issued to a customer for just Tk.50.
- As soon as the recharge is done, the transaction is confirmed to the customer through SMS on the registered mobile of the customer.
- The authorities have taken various steps to ensure that this modern service of Dhaka WASA can reach the people very easily. Such as Customer Recharge Reward Program, Operator Incentives, Inhouse Brand Promoter Program, Door to Door Brand Promoter Program, Leaflet Distribution Program, Facebook Marketing, and Free Jerrycan Distribution Program with Drinkwell Logo.
- Water ATM Control Center of Dhaka WASA provides service to customers through Real Time Online monitoring for 24 hours.
- Mainly behind this initiative to bring clean water to the doorsteps of the low-income people of the society, the purified water is tested every three months to ensure its quality of water. It increases the quality of water.
- To reduce the operation ratio and increase customer service, two Water ATMs are kept open 24 hours without an operator through SCADA technology.
- Contributing to the improvement of quality of life along with health protection of customers.
- Illegal jar sales are decreasing in Dhaka city due to the easy availability of low-cost purified water.
- Playing a role in reducing Non-Revenue Water (NRW) by discouraging the distribution of free water from pump houses.
- Playing a role in increasing the revenue income of Dhaka WASA.
- Contributing to new employment generation.

USA Ambassador and US Bangladesh Economic Forum welcomed this program of Dhaka WASA and Drinkwell. Recently, **Peter D. Haas**, USA Ambassador to Bangladesh, and **Mr. Dilawar Sayed**, Special Representative at US State Department Bureau of Economic and Business Affairs visited WATM Booth and Water ATM Control Center and praised Dhaka WASA's such kind of digital services to Dhaka dwellers.

This Water ATM, a unique sign of Dhaka WASA's Digital service initiated by **Engineer Taqsem A Khan**, Managing Director of Dhaka WASA, under the "Turn Around Program 2012" made Dhaka WASA more prosperous and Dhaka WASA became Digital WASA.

Ramayswer Das,
Executive Engineer & Co-Ordinator
Water ATM, Dhaka Wasa

Social Development/Impact by Water ATM:

- Availability of clean water to the residents of the LIC area has become easy.
- Residents of Dhaka who do not want to boil water can collect drinking water from booths easily.





US State Department Award for Corporate Excellence Handover Ceremony



Water ATM card handover to US Ambassador to Bangladesh Mr. Peter Haas by Engr. Taqsem A Khan, Managing Director & CEO, Dhaka WASA





US Ambassador to Bangladesh Peter D. Haas, Honorable LGED Minister Md Tazul Islam MP & Managing Director, DWASA visited Water ATM Control center at WASA Bhaban.



LIC people collecting drinking water using ATM Card from Water ATM,

DIFFERENT PARTNARS OF DHAKA WASA

Development Partners:



The World Bank (WB)	Asian Development Bank (ADB)	Asian Infrastructure Investment Bank (AIIB)	European Investment Bank (EIB)	Export Import (EXIM) Bank, China
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Danish International Development Agency (DANIDA), Denmark.	Agence Française de Développement (AFD), France.	Economic Development Co-operation Fund (EDCF), Korea.	Japan International Cooperation Agency (JICA), Japan.	United Nations International Children's Emergency Fund (UNICEF).
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Knowledge Sharing Country



India

Nepal

Srilanka



Different Water & Sewerage Operator Partners:



Vitens Evides
International, Netherland



IHE, DELFT,
Netherland



Kathmandu Upatyaka,
Khanepani Limited,
Nepal



Korea Water Resources
Corpotation (K-Water), Korea.

Networking Partners:



Bengaluru Water Supply &
Sewerage Board, India



Sewerage Project at
Jalandhar, Panjab, India



Rajasthan Urban Water &
sewerage Project, India



Delhi Jal Board,
India.





Primary Combustion Chamber of the Sludge Drying & Incineration Plant of Dasherkandi Sewage Treatment Plant





KEY FINANCIAL HIGHLIGHTS OF DHAKA WASA



GROSS PROFIT RATIO

2018-19

54%

2019-20

36%

2020-21

35%

2021-22

40%

2022-23

46%



EBITDA (EARNING BEFORE INTEREST, TAX, DEP & AMORTIZATION)

2018-19

2,340,642,768

2019-20

6,300,884,065

2020-21

7,737,300,705

2021-22

7,497,925,378

2022-23

5,712,796,730



CURRENT RATIO

2018-19

1.59 : 1

2019-20

2.95 : 1

2020-21

2.43 : 1

2021-22

3.01 : 1

2022-23

2.80



ROCE (RETURN ON CAPITAL EMPLOYED)

2018-19

0.67%

2019-20

1.28%

2020-21

1.07%

2021-22

1.88%

2022-23

-1%



DEBT EQUITY RATIO

2018-19

4.16

2019-20

3.90

2020-21

5.13

2021-22

5.47

2022-23

2.62



OPERATING RATIO

2018-19

0.91

2019-20

0.63

2020-21

0.62

2021-22

0.62

2022-23

.66

CONTRIBUTION TO GOVERNMENT BY DHAKA WASA

For FY 2022-23

A. PAYMENT TO EXCHEQUER (SUB-TOTAL) 2042.39

1

Tax Deducted At
Source from Bills
Payment

66.65

2

VAT Deducted At
Source from Bills
Payment

163.24

3

VAT Collected &
Deposited from Service
Delivery Earnings (SDE)

288.98

4

Income Tax for
Assessment Year
2022-2023

36.99

5

CD-VAT :

2. DESWSP

700.09

3. DWSNIP

786.44

B. OTHER PAYMENTS (SUB-TOTAL) 680.00



Debt Service
Liabilities (DSL)

680.00



Grand Total (A+B)

2722.39

SERVICE TO THE LOW-INCOME COMMUNITIES OF DHAKA CITY

Dhaka city area is densely populated with more than 22 million populations. A significant percentage of this figure are the Low-Income people living in different slums of Dhaka city. Rapid urbanization with the impact of climate change, disasters, lack of job opportunity, peoples from remote areas are coming to the capital city for their livelihood. The result is to increasing pressures to the social services. Dhaka WASA is also facing challenges to provide its services for these peoples. But Dhaka WASA has started to provide legal water supply to the LICs so that the poor people living in this city can get water. The result up to June,2023 is that the total number of LIC water connections has reached to 9,382 the number of families served is 1,90,953 and the population using these water connections is 8,56,312 The bill payment

behavior of the LIC peoples is better. Dhaka WASA has a dedicated division named the Community Program & Customers Relation (CPCR) Division, well known as the LIC Division to serve specifically the LICs. Dhaka WASA in collaboration with the Local and International NGOs working for the WASH services to the LICs. Even Dhaka WASA has engaged a consortium of four NGOs to the revenue management of the LICs.

DWASA's mandate dictates itself to provide water supply to all the people of Dhaka city including the low-income communities (LICs). The service to the latter prompts the agency to be **Environment-friendly, Sustainable and Pro-People Water Service Providing Agency** to the city dwellers. Very often we speak of seven reasons as to why we supply water to the LICs. The reasons are:



Water is a human right



Human Survival



Revenue Potential



Empowerment of Women



Improvement of Public Health



Reduce Child Mortality



Reduce Crime

The LIC activities carried out so far have yielded some lessons that may catalyze the future program. The lessons learnt are as-:

- Motivational work among the slums
- Legalize connections
- Water access for all
- Total NRW of DWASA is being gradually decreased and revenue is being increased.

- Donors, with grants, are coming with financial assistance to extend the LIC services
- Implementing business model.

Dhaka WASA is implementing legal water supply and decent sanitation to LICs successfully overcoming various adversaries. Now almost all LIC peoples are getting fresh water from Dhaka WASA's water supply points. Dhaka WASA is also getting revenue from them resulting a reduced NRW.





AUDITED
FINANCIAL
STATEMENTS

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 financial statements of **Dhaka Water Supply and Sewerage Authority (DWASA/Authority)**, which comprise the statement of financial position as at 30 June 2023, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respect, the financial position of the Authority as at 30 June 2023 and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), the Water Supply and Sewerage Authority Act, 1996 and 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 Auditor's 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), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code and the Institute of Chartered Accountants of Bangladesh (ICAB)

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

Emphasis of Matters

Without modifying our opinion, we draw attention to the following matters:

- 01. Reference to Note # 3.1, 4, 5 & 6 of the financial statements**, Property, Plant and Equipment (PPE) and Intangible Assets of DWASA as on 30 June 2022 have been revalued. The revaluation was done by DWASA appointed 3rd party, namely, Hussain Farhad & Co, Chartered Accountants (HFC). The final revaluation report was submitted by HFC on 30 April 2023 and the Board of Directors of DWASA in its 310th Meeting held on 25 October 2023 approved the revaluation so done giving its effect on and from 01 July 2022. Thus, the revaluation has a significant impact in the financial statements of DWASA as at and for the year ended 30 June 2023.
- 02. As disclosed in Note # 3.2 of the financial statements**, DWASA has restated its financial statements by providing a retrospective effect on some control Head of Accounts due to the correction of error in accordance with paragraph 42 of *International Accounting Standards (IAS) 8- Accounting Policies, Changes in Accounting Estimates and Errors* and presented a third statement of financial position as at the beginning of the period in addition to the minimum comparative financial statements in compliance with paragraph 38A of *International Accounting Standards (IAS) 1- Presentation of Financial Statements*.

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03. Reference to Note # 8.1 of the financial statements, in the backdrop of having provision in the Water Supply and Sewerage Authority Act, 1996 (Act No. 6 of 1996) which authorizes DWASA to collect its receivables by applying the recovery process of "Public Demand", the Management has provided impairment allowance @ 5% on receivables against gross services delivery earning in accordance with its own internal policies as approved by the Board of Directors. However, **International Financial Reporting Standard (IFRS) 09 - Financial Instruments** requires of providing more amount for expected credit loss than that has been provided for in this year.

of Taka 868.40 Crore as Cash at Banks under Cash and Cash Equivalents as on 30 June 2023. This includes some unreconciled bank balances being carried forward from year to year since long time without ascertaining the reasons therefor. This warrant immediate attention of the DWASA authority.

04. Reference to Note # 13.1 of the financial statements, DWASA has recognized an amount

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole and in forming our opinion thereon and we do not provide a separate opinion on these matters.

Key Audit Matters	How our audit addressed the key audit matters
<p>Revenue Recognition</p> <p>The Authority generates Service delivery earnings (Revenue) by selling water and sewerage.</p> <p>The Authority reported revenue of Taka 19,308,380,221 for the year ended 30 June 2023, which is 8.7% higher than previous year's revenue of Taka 17,763,060,365. This increase in revenue was primarily driven by increase in new connection of water and sewerage lines. As described in the policy note 3.9, Revenue is recognized when the significant risks and rewards of ownership have been transferred to the customer, related economic benefits will flow to the Authority is probable, 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.</p>	<p>Our audit procedures for revenue recognition included the following:</p> <ul style="list-style-type: none"> • Understanding the key controls related to the contracts with customers, goods delivery and invoicing/billing process of the revenue; • Examined customer invoice (Mushak 6.3), sales account book (6.2), VAT submission form (Mushak 9.1) and receipts of payment on a test basis; • Summarized of Mushak 9.1, Mushak 6.7, Mushak 6.8 month wise and cross checked with financial statements booked as revenue; • Reviewed the collection of Service delivery earnings (SDE) receivables and its subsequent status as well; • Substantive procedures using sampling techniques to verify relevant supporting documents for the revenue recognized; • Obtained and verified supporting documents for sales transactions recorded; • Reviewed age analysis and calculation of expected credit loss/allowance for bad and doubtful debts of trade and other receivables; and • Assessed whether the sufficient disclosure has been given.



Key Audit Matters	How our audit addressed the key audit matters
Property Plant and Equipment and Capital work in progress (CWIP)	
<p>Items of property, plant and equipment (PPE) are measured at cost less accumulated depreciation and accumulated impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the assets, bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by management. Any gain or loss on disposal of an item of property, plant, and equipment is recognized in profit or loss. PPE is a significant asset category of the Authority, and it's the carrying amount is as at 30 June 2023 is Taka 176,105,172,914. The Authority's PPE comprises, various types of assets, including Land, Buildings & Civil Works, Plant & machineries, Boundary Wall, Electrical Sub Stations, Water line, Water ATM Booth, vehicles etc. represents a significant amount in the Authority's statement of financial position as at 30 June 2023.</p> <p>And the carrying amount of Capital work in progress (CWIP) is as at 30 June 2023 is Taka 128,191,096,288.</p> <p>The valuation of PPE requires significant management judgement and estimation, including the determination of useful lives of assets, assessing the residual values, and estimating the cost of dismantling or assets retirement obligation.</p> <p>We identified the carrying value of property, plant and equipment as a key audit matter because of the high level of management judgement involved and because of its significance to the financial statements.</p> <p>See note no 04 and 06 to the financial statements.</p>	<p>Our audit procedures for recognition and valuation of PPE included the following:</p> <ul style="list-style-type: none"> • Reviewing basis of recognition, measurement and valuation of assets; • Assessing the design, implementation and operating effectiveness of key internal controls over the completeness, existence and accuracy of property, plant and equipment, including the key internal controls over the estimation of useful economic lives and residual values; • Testing the key controls over the management's judgment in relation to the accounting estimates of the depreciable lives and residual values of property, plant and equipment; • Testing the accuracy and completeness of PPE additions, disposals, and impairment charges to ensure that all transactions are properly recorded in the accounting system; • Testing the capitalization of CWIP amount to PPE; • Checking ownership of the major assets, Capital -Work-in-Progress (CWIP) and its transfer to PPE; • Reconcile on a sample basis the additional capitalized costs for the year to the underlying invoices and supporting documents; • Performing physical verification on sample basis.



Key Audit Matters	How our audit addressed the key audit matters
<p>Loans and Borrowings</p> <p>The total long-term loan is Taka 143,020,280,544 and short-term loan is Taka 6,800,000,000. Total interest cost is Taka 2,805,669,579 out of which Taka 1,402,343,109 is capitalized in CWIP as borrowing cost of ongoing project. The Authority is legally bound to the interest cost and any default may cause reputational and legal issues.</p> <p>See note no. 20 to the financial statements.</p>	<p>Our audit procedures included the following:</p> <ul style="list-style-type: none"> • We reviewed and checked the Development Project Proposal (DPP), Subsidiary Loan Agreement (SLA)/ Loan Agreement (LA), General Order (GO), sanction letters and repayment schedules; • Reviewed pertinent clauses of all the agreements found to determine appropriate accounting procedure for recognizing grants and loans in accordance with the accounting standards; • We performed recalculation of finance cost and checked its accuracy; • Reviewed the transfer into Loans & borrowings initially recognized as Grant & other funds ; • Obtained and reconciled the treasury challans with the financial statements to confirm the occurrence relating to payments of loans and interest; and • We also reviewed the disclosure requirements with obtaining all terms and conditions of the loan.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with 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 Authority or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Authority'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 International Standards on Auditing (ISAs) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with International Standards on Auditing (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 Authority'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 Authority to cease to continue as a going concern; and
- 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period, and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

We also report the following:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- b) In our opinion, proper books of account as required by law have been kept by the Authority so far as it appeared from our examination of those books;
- c) The Authority's statement of financial position and the statement of profit or loss and other comprehensive income along with the annexed notes 1 to 36 dealt with by the report are in agreement with the books of account; and
- d) The expenditures incurred were for the purposes of the Authority's affairs.

Signed for & on behalf of
MABS & J Partners
Chartered Accountants



C R Mazumder, FCA

Managing Partner

ICAB Enrollment No: 178

DVC No: 2401100178AS507725

Dated: 10 January, 2024
Dhaka, Bangladesh.



Dhaka Water Supply and Sewerage Authority
Statement of Financial Position
As at 30 June 2023

Particulars	Notes	Amount in Taka	
		30 June 2023	30 June 2022 (Restated)
ASSETS			
Non-current assets			
Property, plant and equipment	4	176,105,172,914	106,837,086,300
Intangible assets	5	23,572,021	80,086,046
Capital work-in-progress	6	128,191,096,287	100,599,102,550
Total non-current assets		304,319,841,222	207,516,274,896
Current assets			
Materials and supplies	7	2,675,615,040	3,041,434,278
Service delivery earnings (SDE) receivables	8	7,274,610,669	7,329,426,106
Advances, deposits and prepayments	9	3,143,195,676	2,109,467,815
Investments in Fixed Deposit Receipts (FDRs)	10	6,823,661,454	5,777,538,535
Other receivables	11	146,440,305	87,267,779
Advance income tax	12	432,684,704	182,629,051
Cash and cash equivalents	13	8,684,846,277	8,296,072,803
Total current assets		29,181,054,125	26,823,836,367
TOTAL ASSETS		333,500,895,347	234,340,111,263
EQUITY AND LIABILITIES			
Capital fund and equity			
Capital fund		1,547,617,279	1,547,617,279
Reserve fund- grants	14	-	-
Contingency and reserve for self insurance		-	-
Revaluation surplus	15	93,262,118,757	24,972,593,877
Retained earnings	16	(2,793,462,247)	2,634,570,408
Total capital fund and equity		92,016,273,788	29,154,781,564
Non-current liabilities			
Grants funds	17	56,930,607,310	45,377,192,915
Deferred income- grants	18	17,899,831,849	21,747,122,757
Deferred tax liability	19	13,218,881,162	5,595,342,115
Loans and borrowings	20	143,020,280,547	123,778,498,481
Total non-current liabilities		231,069,600,868	196,498,156,268
Current liabilities			
Loans and borrowings	20	6,800,000,000	5,000,000,000
Liabilities for expenses	21	2,170,693,986	2,453,269,147
Other liabilities	22	1,116,798,038	1,112,729,548
Provision for audit fee		1,398,856	1,100,000
Provision for government dividend		5,000,000	5,000,000
Provision for taxation	23	321,129,811	115,074,736
Total current liabilities		10,415,020,691	8,687,173,431
Total liabilities		241,484,621,559	205,185,329,699
TOTAL EQUITY AND LIABILITIES		333,500,895,347	234,340,111,263

The annexed notes form an integrated part of these financial statements.



Chairman
DWASA Board



Member
DWASA Board



Managing Director
DWASA



DMD (Finance)
DWASA

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

Dhaka, Bangladesh
Dated: 10 January, 2024

Signed for & on behalf of
MABS & J Partners
Chartered Accountants



C.R. Mazumder, FCA
Managing Partner
ICAB Enrollment No: 178
DVC: 2401100178AS507725



Dhaka Water Supply and Sewerage Authority
Statement of profit or loss and other comprehensive income
for the year ended 30 June 2023

Particulars	Notes	Amount in Taka	
		2022-2023	2021-2022 (Restated)
Service delivery earnings (Revenue)			
Water	8.2	14,514,974,525	13,384,210,392
Sewerage		4,793,405,696	4,378,849,973
		19,308,380,221	17,763,060,365
Other business income	24	1,200,436,068	871,713,316
Total Operating income (A)		20,508,816,289	18,634,773,681
Operating expenses			
Salary and wages	25	2,455,866,781	2,465,168,815
Production overhead	26	5,388,295,964	4,801,761,068
Operation & maintenance	27	2,445,666,530	1,330,827,454
Administrative	28	612,956,769	463,001,850
Depreciation	4	3,127,022,216	4,119,934,735
Amortization	5	3,344,348	24,272,146
Bad debt	8.1	-	8,254,879
Total operating expenses (B)		14,033,152,608	13,213,220,947
Operating profit (A-B)		6,475,663,681	5,421,552,734
Non-operating income	29	5,053,308,622	739,301,675
Non-operating expense	30	13,480,235,173	6,821,768,248
Interest expense	31	1,403,326,470	2,625,822,465
Profit/(Loss) before tax		(3,354,589,339)	(3,286,736,305)
Income tax		1,904,079,477	503,111,102
Current tax expenses	23.1	295,996,084	125,869,184
Deferred tax expenses/(income)	19	1,608,083,393	377,241,918
Profit/(Loss) after tax		(5,258,668,815)	(3,789,847,407)
Other comprehensive income		-	-
Total comprehensive income/(Loss) for the period		(5,258,668,815)	(3,789,847,407)

The annexed notes form an integrated part of these financial statements.



Chairman
DWASA Board



Member
DWASA Board



Managing Director
DWASA



DMD (Finance)
DWASA

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

Signed for & on behalf of
MABS & J Partners
Chartered Accountants



C.R. Mazumder, FCA
Managing Partner
ICAB Enrollment No: 178
DVC: 2401100178AS507725

Dhaka, Bangladesh
Dated: 10 January, 2024



Dhaka Water Supply and Sewerage Authority
Statement of Changes in Equity
For the year ended 30 June 2023

Particulars	Amount in Taka					
	Capital fund	Revaluation surplus	Contingency and reserve for self insurance	Reserve fund-grants	Retained earnings	Total capital fund and equity
Balance at 01 July 2020	1,540,252,388	21,868,756,508	7,364,891	-	8,168,851,027	31,585,224,814
Correction of prior year's error:	-	5,216,868,393	-	3,191,720,138	(6,516,315,616)	1,892,272,914
Opening balance	1,540,252,388	27,085,624,901	7,364,891	3,191,720,138	1,652,535,411	33,477,497,728
Restated during the year of FY 2022-23	-	-	-	(3,191,720,138)	631,391,877	(2,560,328,261)
Adjustment for assets discard	-	(2,029,225,789)	-	-	-	(2,029,225,789)
Deferred tax impact on excess depreciation	-	97,079,919	-	-	-	97,079,919
Depreciation adjustment on revaluation of PPE	-	(103,362,945)	-	-	103,362,945	-
Depreciation adjustment on deferred income to grants reserve	-	-	-	1,434,080,069	-	1,434,080,069
Understated auction income	-	-	-	-	644,456	644,456
Profit After Tax	-	-	-	-	503,919,425	503,919,425
Balance at 30 June 2021	1,540,252,388	25,050,116,086	7,364,891	1,434,080,069	2,891,854,113	30,923,667,547
Balance at 01 July 2021	1,540,252,388	25,050,116,086	7,364,891	1,434,080,069	2,891,854,113	30,923,667,547
Restated during the year	-	-	-	(1,434,080,069)	3,933,000,757	2,498,920,688
Deferred tax impact on excess depreciation	-	25,840,736	-	-	-	25,840,736
Depreciation adjustment on revaluation of PPE	-	(103,362,945)	-	-	103,362,945	-
Transfer of Contingency reserve to capital fund	7,364,891	-	(7,364,891)	-	-	-
Depreciation adjustment on deferred income to grants reserve	-	-	-	-	-	-
Contribution to Govt. exchequer	-	-	-	-	(503,800,000)	(503,800,000)



Particulars	Amount in Taka					
	Capital fund	Revaluation surplus	Contingency and reserve for self insurance	Reserve fund-grants	Retained earnings	Total capital fund and equity
Profit/(Loss) after tax	-	-	-	-	(3,789,847,407)	(3,789,847,407)
Balance at 30 June 2022	1,547,617,279	24,972,593,877	-	-	2,634,570,408	29,154,781,564
Balance at 01 Jul 2022	1,547,617,279	24,972,593,877	-	-	2,634,570,408	29,154,781,564
Deferred tax impact on excess depreciation	-	(6,015,455,655)	-	-	-	(6,015,455,655)
Revaluation Surplus on PPE	-	74,764,275,793	-	-	-	74,764,275,793
Adjustment during the FY-2022-23	-	-	-	-	(628,659,098)	(628,659,098)
Transfer of Contingency reserve to capital fund	-	-	-	-	-	-
Contribution to Govt. exchequer	-	(459,295,258)	-	-	459,295,258	-
Depreciation adjustment on revaluation of PPE	-	-	-	-	(5,258,668,815)	(5,258,668,815)
Profit/(Loss) after tax	-	-	-	-	(2,793,462,247)	(2,793,462,247)
Balance at 30 June 2023	1,547,617,279	93,262,118,757	-	-	(2,793,462,247)	92,016,273,788

The annexed notes form an integrated part of these financial statements.



Chairman
DWASA Board



Member
DWASA Board



Managing Director
DWASA



DMD (Finance)
DWASA

Dhaka, Bangladesh

Dated: 10 January, 2024



Dhaka Water Supply and Sewerage Authority
Statement of Cash Flows
for the year ended 30 June 2023

Amount in BDT

	Notes	30 June 2022	30 June 2021
A. Cash flow from Operating activities			
Collection from service delivery earnings	32	19,363,195,658	17,811,412,237
Payment to contractors and employees	33	(23,646,098,139)	(11,091,427,232)
Cash flows from operation		(4,282,902,481)	6,719,985,004
Collection from other income	34	6,194,572,165	1,423,906,699
Income tax paid		(295,996,084)	(195,586,276)
Net cash flows from operating activities		1,615,673,600	7,948,305,427
B. Cash flows from Investing activities			
Purchases of property, plant and equipments		(1,239,906,038)	(39,337,327,638)
Increase of Capital work-in-progress		(27,591,993,737)	-
Encashment/(investment) fixed deposit receipt		(1,046,122,919)	(1,843,285,780)
Net cash flows used in investing activities		(29,878,022,694)	(41,180,613,417)
C. Cash flows from Financing activities			
Borrowing/(repayment) of long term loan		21,041,782,066	(5,250,000,000)
Payment to Govt. exchequer		-	(503,800,000)
Receipt of grants and other funds	35	7,609,340,501	38,310,043,536
Net cash flows from financing activities		28,651,122,567	32,556,243,536
D. Net increase (decrease) in cash and cash equivalents (A+B+C)		388,773,473	(676,064,454)
E. Cash and cash equivalents at 01 July 2022		8,296,072,803	8,972,137,258
F. Cash and cash equivalents at 30 June 2023		8,684,846,277	8,296,072,803

The annexed notes form an integrated part of these financial statements.



Chairman
DWASA Board



Member
DWASA Board



Managing Director
DWASA



DMD (Finance)
DWASA

Dhaka, Bangladesh
Dated: 10 January, 2024



Dhaka Water Supply and Sewerage Authority
Notes to the financial statements
As at and for the year ended 30 June 2023

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 Water Supply and Sewerage Authority 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 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 11 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 of financial statements

2.1 Statement of compliance

The financial statements have been prepared in compliance with the requirements of the DWASA Act 1996, Finance Rules - 2009 and other relevant local laws and regulations, and in accordance with the International Financial Reporting Standards (IFRSs). IFRSs comprise the followings:

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

2.2 Measurement of the elements of financial statements

Measurement is the process of determining the monetary amounts at which the elements of the financial statements are to be recognized and carried in the statement of financial position and profit or loss and other comprehensive income. The measurement basis adopted by the DWASA is historical cost except for property, plant and equipment which are stated at fair value. Under the historical cost, assets are recorded at the amount of cash or cash equivalents paid or the fair value of the consideration given to acquire them at the time of their acquisition. Liabilities are recorded at the amount of proceeds received in exchange for the obligation.

2.3 Accrual basis of accounting

DWASA prepares its financial statements, except for cash flow information, using the accrual basis of accounting. When the accrual basis of accounting is used, an entity recognizes items as assets, liabilities, equity, income and expenses (the elements of financial statements) when they satisfy the definitions and recognition criteria for those elements in the Framework.

2.4 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.

2.5 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 2022 to 30 June 2023.



2.6 Comparative information and rearrangement thereof

Comparative information has been disclosed in respect of the twelve months period from 01 July 2022 to 30 June 2023 for all numeric information in the financial statements and also the narrative and descriptive information where it is relevant for understanding of the current year's financial statements. Previous year's figures have been rearranged wherever considered necessary to ensure comparability with the current period.

2.7 Statement of cash flows

The Statement of Cash Flows has been prepared under 'Direct Method' in accordance with the requirements of IAS 7: Statement of Cash Flows.

2.8 Materiality and aggregation

DWASA presents separately each material class of similar items and items of a dissimilar nature or function unless they are immaterial. Financial statements result from processing large numbers of transactions or other events that are aggregated into classes according to their nature or function.

2.9 Offsetting

DWASA does not offset assets and liabilities or income and expenses, unless required or permitted by an IFRS.

2.10 Use of estimates and judgements

The preparation of financial statements in conformity with International Financial Reporting Standards (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 and for contingent assets and liabilities that require disclosure, during and at the date of the financial statements.

Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions of accounting estimates are given prospective effect in the financial statements as required by IAS 8: "Accounting Policies, Changes in Accounting Estimates and Errors".

Information about assumptions and estimation uncertainties' that have a significant risks of resulting in a material adjustment in the year ending 30 June 2023 is included in the following notes:

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

2.11 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.

2.12 Going concern

When preparing financial statements, management shall make an assessment of an entity's ability to continue as a going concern. The DWASA prepares its financial statements on a going concern basis as the DWASA has adequate resources to continue its operation for the foreseeable future and management does not intend to liquidate the entity or to cease operation or has no realistic alternative but to do so.

2.13 Date of authorisation

The financial statements were authorised for issue by the Board of Members on 10 January 2024.

3. Significant accounting policies

Basis of accounting policies

DWASA selects and applies its accounting policies consistently for similar transactions, other events and conditions, unless an IFRS specifically requires or permits categorizations of items for which different policies may be appropriate. The accounting policies set out below have been applied consistently in all material respects to all period presented in these financial statements.



Changes in accounting policies

DWASA changes its accounting policy only if the change is required by an IFRS or results in the financial statements providing reliable and more relevant information about the effects of transactions, other events or conditions on the entity's financial position, financial performance or cash flows. Changes in accounting policies is to be made through retrospective application by adjusting opening balance of each affected components of equity i. e. as if new policy has always been applied.

Changes in accounting estimates

Estimates arise because of uncertainties inherent within them, judgment is required but this does not undermine reliability. Effect of changes of accounting estimates is included in income and expenditure.

Correction of error in prior period financial statements

DWASA corrects material prior period errors retrospectively by restating the comparative amounts for the prior period(s) presented in which the error occurred; or if the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and equity for the earliest prior period presented. During the year 2022-2023, the management of DWASA has identified the following errors and corrected accordingly:

1. DWASA has identified an error with regard to government grants related to asset. As per IAS- 20- "Accounting for government grants and disclosure of government assistant", government grants related to asset, including non monetary grants at fair value, shall be presented in the statement of financial position either by setting up the grants as deferred income or by deducting the grant at arriving at the carrying amount of the asset. However, the management of DWASA did not recognise and accordingly present the grant related to asset (i.e. completed project) as deferred income. During the year 2022-2023 the management identified the error and accordingly decided to adjust the amount through retrospective application by adjusting opening balance of each effected components. The impact of this error is primarily to decrease the value of grants and other funds and increase the value of deferred income- government. Subsequently, deferred income is recognised as income directly under the separate component of equity reserve fund- grants on a systematic basis over the useful life of the asset.
2. DWASA transferred the balance of deferred tax liability arosed on revaluation surplus on land to retained earnings. During the year the management decided to adjust the amount through retrospective application by adjusting each effected components. The impact of this correction of error is primarily to increase value of revaluation surplus and deferred tax liability and decrease the value of retained earnings.
3. DWASA has identified an error with regard to foreign exchange gain or losses in relation to translation of monetary liabilities and decided to adjust the amount through retrospective application by adjusting opening balance of each effected components of liabilities and equity. The impact of this correction of error is primarily to increase the value of loans and borrowings and decrease the value of retained earnings.
4. An adjustment was made for excess provision provided in the previous years. The impact of this error is primarily to increase the value of retained earnings and decrease the value of provision for taxation.

3.1 Property, plant and equipment

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.

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.



Revaluation

DWASA appointed Hussain Farhad & Co, Chartered Accountants (HFC) on July 15, 2021, with the objective of overseeing the identification, physical verification, digitalization of processes, and valuation concerning Non-current Assets and Inventory as at June 30, 2022. Additionally, the task involved reviewing and reconciling grants and loans as at June 30, 2022, with the overarching goal of establishing a robust and efficient control system.

During the 310th Board Meeting of DWASA held on October 25, 2023, the Board approved the valuation report previously submitted by HFC on April 30, 2023. It was decided to incorporate the valuation result in DWASA's financial statements as of July 01, 2022.

According to the decision of Board of Directors, DWASA has accounted for the valuation of Property, Plant and Equipment (PPE) at July 01, 2022, encompassing tangible assets of constructed, installed, or developed, as initially reported by HFC. HFC has diligently determined the fair value incurred for fixed assets categorized under PPE as of the aforementioned date in accordance with International Valuation Standards (IVSs), International Accounting Standard 16, and International Financial Reporting Standard 13. DWASA has recorded the accounting treatment of revaluation in compliance with IAS 16. If the carrying amount of a specific asset class is increased due to revaluation, the corresponding increase has been recognized as revaluation surplus in equity. However, if the increase reverses a prior revaluation decrease recognized in profit or loss, it has been accounted for as profit. Conversely, if a revaluation deficit occurs, the decrease in the carrying amount of the asset class has been recognized as an expense in profit or loss. Nevertheless, if there is a credit balance in the revaluation surplus pertaining to that class, the decrease has been offset against it through a reduction recognized in the revaluation surplus in equity.

As per the revaluation of PPE of DWASA as on June 30, 2022, DWASA's Management has accounted for BDT 74,764,275,792 to the revaluation reserve of PPE within the equity. Additionally, BDT 3,791,044,480 has been accounted for as a revaluation loss of PPE in the statement of profit or loss in the financial statements, following the recommendation of HFC. Furthermore, concerning the revaluation of Intangible Assets as of June 30, 2022, DWASA's management recognized a revaluation loss of BDT 66,915,649 for these intangible assets in the statement of profit or loss in the financial statements. Consequently, the aggregate revaluation loss totaling BDT 3,857,960,129 has been recorded in the profit or loss account.

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.

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.

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.

3.2 Restatements

DWASA has restated its financial statements in compliance with IAS 1, paragraph 40A and presented a third statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements required in paragraph 38A of IAS 1. Furthermore, DWASA has provided a retrospective impact on following control heads due to the correction of error in accordance with paragraph 42, IAS 8. The comprehensive explanations regarding the rationale and underlying factors necessitating the restatements have been furnished in the corresponding notes referenced below for clarity and transparency.



Control Head	Note
Property, Plant and Equipment	Note - 4
Capital Work in Progress	Note - 6
Materials and Supplies	Note - 7
Service Delivery Earnings Receivables	Note - 8
Reserve Fund - Grants	Note - 14
Retained Earnings	Note - 16
Grants and Other Funds	Note - 17
Loans and Borrowings	Note - 20

3.3 Intangible assets

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.

Subsequent expenditure

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

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.

3.4 Foreign currency transactions

Transactions in foreign currencies are initially recorded by the DWASA at the functional currency spot rates on the date on which the transaction first qualifies for recognition.

Monetary assets and liabilities denominated in foreign currencies are retranslated at the functional currency spot rate of exchange at the reporting date. All differences arising on settlement or translation of monetary items are taken to the statement of profit or loss and other comprehensive income.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates as at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined.

3.5 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.

3.6 Accounting for government grants

Government grants related to asset is presented in the statement of financial position by setting up the grants as deferred income at arriving at the carrying amount of the asset. Subsequently deferred income is recognised as income directly under separate component of equity reserve fund- grants on a systematic basis over the useful life of the asset.

3.7 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.

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.

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.

SDE/Rates receivables

SDE/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.

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.

3.8 Provisions

A provision is recognised in the statement of financial position when the DWASA 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.

3.9 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.

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.

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 & liabilities and their respective tax bases. Deferred tax assets and liabilities 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 comprehensive income recognized as per IAS-12 Income Tax.

3.10 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 probable, 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.



3.11 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.

3.12 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.

3.13 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.

3.14 Employee benefits

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.

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.

3.15 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 been accounted for according to subsidiary loan agreements.

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.



Amount in Taka

Particulars		Notes	30 June 2023	30 June 2022 (Restated)
4.	Property, plant and equipment	Notes 4.1		
	Cost:			
	Opening balance		132,431,361,075	96,559,925,226
	Revaluation impact on cost		45,378,956,537	-
	Addition during the year		1,226,160,063	1,357,540,666
	Transferred from capital work in progress		195,717,455	34,540,607,000
	Adjustment during the year		-	-
	Restated adjustment during the year**		-	(26,711,818)
			179,232,195,130	132,431,361,075
	Accumulated Depreciation:			
	Opening balance		25,594,274,775	21,470,773,039
	Revaluation impact on accumulated depreciation		(25,594,274,775)	-
	Charged during the year		3,127,022,216	6,021,133,881
	Transferred from capital work in progress		-	-
	Adjustment during the year		-	-
	Restated adjustment during the year**		-	(1,897,632,145)
			3,127,022,216	25,594,274,775
	Written Down Value		176,105,172,914	106,837,086,300
**	Restatement to Property, Plant and Equipment (PPE)			

To ensure the precise representation of DWASA's Property, Plant, and Equipment (PPE) schedule, a comprehensive reorganization and reclassification of asset categories have been executed, rectifying the Historical Cost and Book Value as of June 30, 2022 in accordance with IAS 1 and IAS 8 guidelines. The restructuring involved consolidating analogous categories mentioned in the financial statements related to water, sewerage, and common assets into a unified category. Additionally, assets associated with lab testing have been grouped under the distinct classification of 'Lab Testing Equipment.' Furthermore, assets within the Treatment Plants have been segregated based on their specific categories, separating Historical Cost and Book Value accordingly. Consequently, the total Historical Cost and Book Value of assets now stand at BDT 132,431,361,075 and BDT 106,837,086,300, respectively. These figures diverge from the previously reported values of BDT 131,511,641,304 for Historical Cost and BDT 101,414,863,430 for Book Value in the audited financial statements as of June 30, 2022.

The variances arise from the reclassification activities, including the transfer of an under-constructed building from PPE to CWIP category, the transfer of completed Deep Tubewells from ongoing projects, reclassification of assets of Treatment Plants from the Plant & Machineries and the rectification of water line items initially categorized under Deep Tubewell classification. The class wise specific breakdown of the restatements has been provided in Note 4.1 for detailed reference.

5	Intangible Assets	Notes 4.1		
	Cost:			
	Opening balance		169,550,019	154,078,590
	Revaluation impact on cost		(156,379,623)	-
	Addition during the year		13,745,973	15,471,429
	Adjustment during the year		-	-
			26,916,369	169,550,019
	Accumulated Amortisation:			
	Opening balance		89,463,973	65,191,827
	Revaluation impact on accumulated depreciation		(89,463,973)	-



Amount in Taka

Particulars	Notes	30 June 2023	30 June 2022 (Restated)
Charged during the year		3,344,348	24,272,146
Transferred to property plant and equipment		-	-
Adjustment during the year		-	-
		3,344,348	89,463,973
Written Down Value		23,572,021	80,086,046

**** Restatement to Intangible Assets**

The revaluation of DWASA's intangible assets had performed by Hussai Farhad & Co., Chartered Accountants, aligning with the mandates of International Valuation Standards (IVSs), International Financial Reporting Standard 13 (IFRS 13), and International Accounting Standard 38 (IAS 38), signifies a methodical approach in line with globally recognized procedures for assessing intangible assets. By adhering to IVSs, IFRS 13, and IAS 38, DWASA ensures that the accounting process for revaluing its intangible assets complies with universally accepted benchmarks and guidelines, thereby strengthening the transparency and credibility of financial reporting concerning these assets.

6. Capital work-in-progress

Schedule A

Opening balance	100,599,102,550	92,651,573,365
Addition during the year	26,607,166,096	37,964,315,542
Transferred to property plant and equipment	(195,717,455)	(34,540,607,000)
Borrowing Cost	1,402,343,109	-
Foreign Exchange Loss	189,458,590	-
Adjustment during the year	(411,256,603)	-
Restated adjustment during the year**		4,523,820,643
	128,191,096,287	100,599,102,550

**** Restatement to Capital Work-in-Progress (CWIP)**

DWASA conducted an assessment of the valuation of Capital Work-in-Progress (CWIP) as of June 30, 2022, encompassing tangible and intangible assets undergoing construction, installation, or development, as initially reported by Husain Farhad & Co., a firm of Chartered Accountants (HFC). HFC has diligently determined the actual costs incurred for projects and assets categorized under CWIP as of the aforementioned date. Upon this comprehensive evaluation, it has been decided that an adjustment to the CWIP balances is necessary to accurately reflect the true and complete cost of assets in their developmental stage. Therefore, after restating the balances in accordance with IAS 1 and IAS 8 guidelines, it has been ascertained that an adjustment of BDT 974,452,614 is required from the Capital Work-in-Progress (CWIP) as of July 01, 2021. Additionally, an amount of BDT 4,523,820,643 necessitates inclusion in the CWIP during the fiscal year 2021-2022. Consequently, the cumulative adjustment totaling BDT 3,549,368,029 has been reflected in DWASA's financial statements. Project wise specific breakdown of the restatements has been provided in Schedule A for detailed reference.

7. Materials and supplies

Opening balance	3,041,434,278	1,437,501,573
Opening balance adjustment	-	-
Purchased during the year	2,159,047,056	1,592,369,949
Materials consumed during the year	(2,525,444,428)	(963,756,578)
Finished Goods Bottle water	578,134	-
Restated adjustment during the year**	-	975,319,334
	2,675,615,040	3,041,434,278



Amount in Taka

Particulars	Notes	30 June 2023	30 June 2022 (Restated)
** Restatement to Materials and supplies			
DWASA's inventory as of June 30, 2022, underwent a revaluation by HFC, following the principle of valuing it at the lower of cost or net realizable value (NRV) as per IAS 2 standards. During this revaluation, it was observed that DWASA had not accounted for all inventories present across its various cost centers. Consequently, in accordance with IAS 1 and IAS 8, DWASA restated its financial statements to include these previously unrecorded inventories.			
8. Service delivery earnings (SDE) receivables			
Opening balance		7,715,185,374	7,550,087,788
Billed during the period		19,308,380,221	17,781,557,162
Collection during the period		(19,366,080,681)	(17,811,412,237)
Less:- Bad debts - Write Off		-	-
Add:- Bad debts recovered		-	213,449,458
Restated adjustment during the year**			(18,496,797)
		7,657,484,914	7,715,185,374
Provision for bad debts on SDE receivable	8.1	(382,874,246)	(385,759,269)
		7,274,610,669	7,329,426,106
** Restatement to service delivery earnings (SDE) receivables			
Total cancellation bills of Dhaka WASA in FY 2022-23 is amounting to Tk. 89,595,750. Out of which Tk. 18,496,796 for FY 2022-23 was adjusted with the revenue of the said financial year. Rest of the amount Tk. 71,098,953 had been adjusted with retained earnings due to the previous year's cancellations.			
8.1 Provision for doubtful debts on rates receivables			
Opening balance		385,759,269	377,504,389
Less: Bad debts - Write Off		-	-
Provision for the period		(2,885,023)	8,254,879
		382,874,246	385,759,269
The Authority has considered the expected credit loss model prescribed by IFRS 9, incorporating reasonable and supportable information available at the reporting date. This provision was approved by the Board of Directors and established by applying the DWASA's historical and forward-looking information to estimate the lifetime expected credit losses on receivables, which is 5% of the gross Service Delivery Earnings (SDE) Receivables.			
The anticipated credit losses reflected in DWASA's financial statements for the SDE Receivables appear notably lower due to the belief that these receivables are expected to be recoverable as per the stipulations outlined in section 39 of the Water Supply and Sewerage Authority Act, 1996. Furthermore, the collections from these receivables surpassed the SDE of 2022-23. The disclosed carrying amounts receivable represent the management's best estimate of recoverable amounts, considering the credit risk inherent in the outstanding balances.			
DWASA will continue to monitor its receivables portfolio, reassessing the need for impairment recognition at each reporting date in accordance with the ongoing requirements of IFRS 9. Any changes in economic conditions or credit risk assessments that may impact on the recoverability of receivables will be promptly reflected in the financial statements.			
Furthermore, DWASA has recognized an impairment allowance amounting to Taka 382,874,245 in the current year's financial statements concerning the SDE Receivables based on the above-mentioned assumption.			
8.2 Service delivery earnings (Revenue)			
Bill cancellation of amounting to 18,496,796 of FY 2022-23 adjusted with the revenue of the respective year.			



				Amount in Taka	
Particulars	Notes	30 June 2023	30 June 2022 (Restated)		
9. Advances, deposits and prepayments					
Temporary advances		125,607,729	122,218,815		
Advance to employees		2,212,581,127	1,723,936,845		
Advance against supplies and services		95,837,950	204,253,014		
Other advances	9.1	59,057,170	59,057,170		
Project Account		650,111,700	-		
BO account		-	1,971		
		3,143,195,676	2,109,467,815		
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		
<p>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 avaiability, this amount will be adjusted in future.</p>					
10. Investments in Fixed Deposit Receipts (FDRs)					
	Schedule B				
Opening balance		5,777,538,535	3,934,252,755		
New FDRs during the period		2,057,539,017	2,830,699,509		
Interest accrued on FDRs		231,571,392	167,941,247		
		8,066,648,944	6,932,893,511		
FDRs encashed during the period		(1,242,987,490)	(1,155,354,976)		
		6,823,661,454	5,777,538,535		
11. Other receivables					
Rent receivables	11.1	65,144,741	50,693,585		
Receivable from royalty of deep tubewell	11.2	54,752,825	13,843,282		
Receivable from bottle water sale		1,804,127	1,804,127		
Receivables from ICB Islamic Bank Limited		20,926,785	20,926,785		
Receivable From N.Gonj City Corporation		3,811,827	-		
		146,440,305	87,267,779		
<p>In the above amount (Receivables from ICB Islamic Bank Limited) is remaining balance of SND/collection account maintained with the then Oriental Bank which was liquidated and subsequently taken over by ICB Islamic Bank.</p> <p>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 subsequently Oriental bank taken over by ICB Islamic Bank as the Oriental bank was liquidated.</p>					
11.1 Rent Receivables					
Agrani Bank Ltd.		7,104,561	5,148,225		
Janata Bank Ltd.		5,769,400	5,769,400		
ATN Bangla Ltd.		49,588,000	38,536,960		
Design Management Ltd.		1,575,000	945,000		



		Amount in Taka	
Particulars	Notes	30 June 2023	30 June 2022 (Restated)
Hankuk Engineering Consultants		105,000	105,000
Drink well		189,000	189,000
Capacity building services consultants		435,780	-
SMEC International Pty Ltd. Australia		270,000	-
DOWHA Engineering Co. Ltd.		108,000	-
		65,144,741	50,693,585
11.2 Receivable from royalty of deep tubewell			
Opening balance		13,843,282	49,881,952
Addition during the year		473,424,945	315,648,576
Collection/Adjustment during the year		(432,515,403)	(351,687,246)
		54,752,825	13,843,282
12. Advance income tax			
Opening balance, restated		182,629,051	75,227,006
Addition during the year		135,544,090	79,987,816
Addition for the previous year against appell		194,447,622	57,541,234
prior year adjustment for wrong record of auction income		(730,297)	-
Adjustment due to completion of tax assessment		(79,205,762)	(30,127,005)
		432,684,704	182,629,051
13. Cash and cash equivalents			
Cash in hand	Schedule C	890,000	880,000
Cash at banks	13.10	8,683,956,277	8,295,192,803
		8,684,846,277	8,296,072,803
13.1 Cash at banks			
Cash Deposit in Transit		111,637,185	-
Corporate accounts	Schedule D	1,775,656,507	1,694,112,015
Project account	Schedule E	3,502,356,552	3,237,767,944
Security deposit account	Schedule F	263,115,193	292,513,791
Revenue account - collection	Schedule G	2,354,396,300	2,574,595,175
Revenue account - VAT	Schedule H	554,631,283	304,023,676
Revenue account- surcharge	Schedule I	72,609,944	75,148,628
Revenue account - other bills	Schedule J	49,553,313	117,031,574
		8,683,956,277	8,295,192,803
14. Reserve fund- grants			
Opening balance		-	1,434,080,069
Adjustment during the year		-	(2,957,681,428)
Transferred from deferred income for depreciation- current year		-	1,523,601,359
		-	-



Amount in Taka

Particulars	Notes	30 June 2023	30 June 2022 (Restated)
15. Revaluation surplus			
Opening balance		24,972,593,877	25,050,116,086
Adjustment for assets discard		-	-
Add: Deferred tax impact on revaluation		(6,015,455,655)	25,840,736
		18,957,138,222	25,075,956,822
Addition/(Adjustment) during the year		74,764,275,793	
Less: Depreciation adjustment o revalued PPE		(459,295,258)	(103,362,945)
		93,262,118,757	24,972,593,877
16. Retained earnings			
Opening balance		2,634,570,408	2,891,854,113
Depreciation Adjustment on revalued PPE		459,295,258	103,362,945
Contribution to govt. exchequer		-	(503,800,000)
Understated auction income		-	-
Profit/(Loss) after tax		(5,258,668,815)	(3,789,847,407)
Restated adjustment during the year**		(628,659,098)	3,933,000,757
		(2,793,462,247)	2,634,570,408

Restatement to Retained Earnings

During the period of reassessment of Non-current Assets, Inventories, and the review and reconciliation of Grants and Loans, it was observed that DWASA had inaccurately recorded transactions in the past. To rectify the balances pertaining to these specific accounts, DWASA has undertaken a restatement of its Property, Plant, and Equipment, Capital Work in Progress, Inventories, Grants, and Loans in accordance with the guidelines outlined in IAS 1 and IAS 8. The consequential impact on Retained Earnings is delineated below.

Restatements of Retained Earnings as at July 01, 2021

Particulars	Net Impact
Depreciation adjustment due to transfer of Water Line from Deep Tubewell	2,849,070,900
Depreciation adjustment due to transfer of Deep Tubewell from CWIP	(244,199,946)
Expenses adjustment due to transfer of under developed software	573,262
CWIP Adjustments of completed projects	(28,594,291)
Adjustments of service delivery earnings receivables	(71,098,953)
Adjustments in reserve fund - grants	3,191,720,138
Adjustment due to correction of Grants, Loans and Borrowings	(5,066,079,233)
Total	631,391,877

Restatements of Retained Earnings during the year 2021-2022

Particulars	Net Impact
Correction of Inventories after revaluation	975,319,329
Adjustments in reserve fund - grants	2,957,681,428
Total	3,933,000,757

Adjustment of Retained Earnings during the year 2022-2023

Particulars	Net Impact
Deposit Against Work	(2,608,193)
Interest income	(26,850,000)
Other income	(192,470,608)



		Amount in Taka	
Particulars	Notes	30 June 2023	30 June 2022 (Restated)
Advance Income Tax			(730,297)
Capital work-in-progress			(406,000,000)
Total			(628,659,098)
17. Grants and other funds	Schedule K		
Opening balance		45,377,192,915	25,618,053,806
Addition during the year		26,796,729,502	47,474,858,575
		72,173,922,417	73,092,912,381
Transferred to long term loan during the year		(15,224,378,852)	-
Transferred to deferred income		-	(10,491,447,000)
(Refund)/adjustment during the year		(18,936,255)	(8,940,681,000)
Transferred to Equity / retained earning during the year		-	-
Restated adjustment during the year**		-	(8,283,591,466)
		56,930,607,310	45,377,192,915

DWASA has accounted for all grants utilizing the Deferred Revenue Approach in accordance with the guidelines set forth by IAS 20. In the course of engaging HFC to conduct a comprehensive review and reconciliation of DWASA's grants and loans, recommendations made by HFC were adopted to ensure proper handling of grants.

To rectify the grants' presentation, DWASA undertook restatements of its financial statements, aligning with the stipulations outlined in IAS 1 and IAS 8. These restatements were necessitated by the segregation of loan amounts from grants and the identification of certain assets tied to grants that had reached the end of their useful life. Consequently, adjustments were made to the grants amount by transferring the loans and interests, and remaining amount has been adjusted in retained earnings.

18. Deferred income- government grants			
Opening balance		21,747,122,757	12,779,277,116
Add: Transferred from grants and others fund		-	10,491,447,000
Less: Transferred to Deferred income for current year depreciation		(3,847,290,908)	(1,523,601,359)
		17,899,831,849	21,747,122,757
19. Deferred tax asset/liability			
A. Deferred tax on PPE (Cost- excluding land)			
Carrying amount		74,579,147,552	72,417,533,491
Tax base		56,824,791,119	57,544,639,338
Temporary differences		17,754,356,433	14,872,894,153
Tax rate		30%	25%
Deferred tax liability, closing balance		5,326,306,930	3,718,223,537
Opening balance		3,718,223,537	3,340,981,620
Deferred tax expense/(income)		1,608,083,393	377,241,917
B. Deferred tax on PPE (Revaluation-excluding land)			
Carrying amount		7,597,052,720	3,824,428,954
Tax base		-	-
Temporary differences		7,597,052,720	3,824,428,954
Tax rate		30%	25%
Deferred tax liability, closing balance		2,279,115,816	956,107,238
Opening balance		956,107,238	981,947,975



Particulars	Notes	Amount in Taka	
		30 June 2023	30 June 2022 (Restated)
Transfer to/from reserve		1,323,008,579	(25,840,737)
C. Deferred tax on land (Revaluation)			
Carrying amount		93,557,640,270	23,025,283,502
Tax rate		6%	4%
Deferred tax liability, closing balance		5,613,458,416	921,011,340
Opening balance		921,011,340	921,011,340
Transfer to/from reserve		4,692,447,076	-
Net deferred tax expense/(income)- (A)		1,608,083,393	377,241,918
Net deferred tax transfer to/from equity- (B+C)		6,015,455,655	(25,840,737)
Net deferred tax (asset)/liability		13,218,881,162	5,595,342,115

In accordance with IAS 1 and IAS 8, DWASA restated its deferred tax schedule to rectify the prior year errors.

20. Loans and borrowings	Schedule - L		
Opening balance		128,778,498,481	112,027,908,512
Transferred to long term loan during the year			
Principal Addition During the year		15,224,378,853	-
Adjustment			-
Foreign Exchange (Gain)/ Loss Payable		9,811,733,634	6,821,768,248
Interest charged during the year	31	2,805,669,579	2,625,822,465
		156,620,280,547	121,475,499,225
Commitment Fees		-	-
Adjustment for during the year		-	-
Payment during the year		(6,800,000,000)	(5,250,000,000)
restarted during the year		-	12,552,999,255
		149,820,280,547	128,778,498,481

Following the recommendations provided by HFC, DWASA has rectified its approach to account for its loan amounts, incorporating the disparities highlighted by HFC between the agreement's records and the previous audited financial statements. The rationale for the restatements in the loans and borrowings causes from multiple factors, including the prior inaccurate recording of grant amounts that were subsequently transferred to loans, as well as the erroneous calculations concerning interest and foreign exchange gains or losses. These miscalculations have now been rectified and accurately reflected in the financial statements. This corrective measure has been implemented in adherence to the principles outlined in IAS 1 and IAS 8.

Project wise loans and borrowings:

LC-01: Interim Project-4	783,784,210	783,784,210
LC-02: Interim Project-3	383,955,919	383,955,919
LC-05 Sewer Rehabilitation & Expansion Project (SREP)	648,033,561	646,233,561
LC-06: BICC Project	85,838,915	85,126,975
LC-07 Water Supply System Exten. & Reha. Proj.(WSSERP)	1,028,755,706	1,028,755,706
LC-08: Saidabad Water Treatment Plant -1	1,203,523,755	1,194,271,099
LC-09 Post Flood Rehab Project-Water (PFRP)	325,260	820,822
LC-10 Post Flood Rehab Project-Sewer (PFRP)	325,260	820,822
LC-11 Purchase 42 sub, Marchibal Pump from Swedies Govt.	3,968,525	8,594,098
LC-13 Urgent Sewer Rehab. Expansion (USRE) & DSDP	204,904,074	203,425,019



Amount in Taka

Particulars	Notes	30 June 2023	30 June 2022 (Restated)
IWSP		1,793,404,932	1,736,604,932
DWSSDP		19,030,045,567	18,494,917,167
PA-DSIP		347,747,372	345,217,814
FC-02: 2nd Dhaka Water Supply & Sewerage Authority		194,725,320	194,725,320
FC-03: 2nd Dhaka Water Supply & Sewerage Authority		98,290,224	98,290,224
FC-04: Integrated Flood Protection Project		19,115,246	19,115,246
FC-05: Dhaka Urban Infrastructure Improvement Project		2,522,179	2,522,179
FC-06: 4th Dhaka Water Supply & Sewerage Authority		165,344,860	165,344,860
FC-07: Saidabad Water Treatment Plant-2		7,712,222,461	8,722,139,502
FC-08 Padma(jashaldia) Water Treatment Plant (Phase-1)		30,277,093,664	29,111,756,642
FC-09: DSTPP		32,228,116,373	27,362,952,917
FC-10: Tetuljhora Vakurta Fund		1,043,123,588	1,722,554,633
FC-11: DWSNIP		14,196,715,377	8,593,984,421
FC-12: DESWSP (Loan No. 3051 BAN)		19,069,657,456	16,755,777,755
FC-13: DESWSP (Loan No. FIN 83852)		9,637,631,352	7,740,664,616
FC-14: DSIP Loan No. 6566 BD		997,209,941	61,174,591
FC-15: DSIP Loan No. L0240A		985,891,605	70,732,928
FC-16: SWTPPP-III CBD 101301S		134,897,598	75,346,685
FC-17: SWTPPP-III KFW		163,385,008	-
FC-18: DESWSP (Loan No: 4124)		517,392,462	-
FC-19: DESWSP (Loan CBD 1032 01 T)		1,753,352,945	-
FC-20: DESWSP (Loan No. 3051-BAN)		193,388,165	-
FC-21: DESWSP (Loan No CBD 1002-01 P)		4,915,591,671	3,168,887,821
		149,820,280,547	128,778,498,481
Classification of current and non-current:			
Non-current portion		143,020,280,547	123,778,498,481
Current portion		6,800,000,000	5,000,000,000
		149,820,280,547	128,778,498,481
21. Liabilities for expenses			
VAT payables on water bill		213,349,298	214,043,575
VAT payables on other income		167,949,348	74,423,437
Group insurance		5,221,870	4,998,270
Government loan for power		513,700,000	513,700,000
Contractor's control accounts works		-	-
Accounts payables		1,270,473,470	1,646,103,865
		2,170,693,986	2,453,269,147
22. Other liabilities			
Deduction from employee salary		528,927	94,600
Deposit Against Work		422,317,292	478,622,471
General provident fund		1,137,231	1,043,645
Security deposits	22.1	366,898,064	317,271,200



		Amount in Taka	
Particulars	Notes	30 June 2023	30 June 2022 (Restated)
Other deduction payables		959,276	641,603
Provision for Performance Award		245,818,611	250,361,103
Interest Received From Project A/c.		76,416,708	64,694,926
Provision for house building advances/loan		-	-
Deduction Vat Tax Payable		2,721,929	-
		1,116,798,038	1,112,729,548
22.1 Security deposits			
Security deposit (fixed)		16,018,558	16,018,558
Security deposit (works)		298,335,700	261,975,349
Security deposit (contractors and bills)		8,235,939	8,131,902
Security deposit (performance guarantee)		(7,033,062)	3,019,838
Security deposit (Smart Water card)		12,223,950	8,079,800
Supplimentary Duly (Bottle plant)		(151,421)	611,538
Security deposit (Emergency water supply project)		35,533,629	15,719,444
Security deposit (Expension of drainage network & development of cannal project)		3,439,456	3,439,456
Security deposit (bottle plant)		(70,000)	(70,000)
DWASA officers' housing society		345,315	345,315
Security Deposit Against Temporary W&S Connection		20,000	-
		366,898,064	317,271,200
23. Provision for taxation			
Opening balance as previously reported		115,074,736	77,389,783
Income tax charged for the period	23.1	295,996,084	125,869,184
Payment during the year		(10,735,247)	(58,057,226)
Adjustment due to completion of tax assessment		(79,205,762)	(30,127,005)
		321,129,811	115,074,736
23.1 Current tax expenses			
Current tax expenses- current year	Schedule - M	321,129,811	115,074,736
Current tax expenses- prior year		(25,133,727)	10,794,448
		295,996,084	125,869,184
24. Other business income			
Bottle water sale		30,462,197	27,366,191
Connection Fees		139,384,490	106,955,207
Government grants for drainage maintenance		-	-
High rise building permission fees		-	-
License and renewal fee		2,677,864	3,319,643
Meter sale		91,326,994	18,765,494
Meter testing fee		565,239	506,437
Royalty of deep tube-well		424,359,289	270,664,153
Sale of tender documents		1,149,478	1,291,370
Sale of water (Truck & Lory)		26,686,783	18,890,187



		Amount in Taka	
Particulars	Notes	30 June 2023	30 June 2022 (Restated)
Supervision		4,498,417	4,523,179
Sur-charge		337,555,962	328,120,184
Water and sewerage charge from employee		40,365	43,723
Water sale through ATM booth		139,189,326	89,962,348
Water testing fee		2,539,664	1,305,200
		1,200,436,068	871,713,316
25. Salary and wages expenses for			
Basic Salary		760,089,070	763,948,214
Bangla New Year Allowances		12,182,379	12,574,182
Charge Allowance		2,509,529	2,579,751
Conveyance Allowance		26,863,611	10,566,423
Ansar Salary		37,195,696	32,103,114
Dearness Allowance		9,800	26,735
Earned leave encashment		41,475,849	56,117,744
Education Allowance		20,456,005	20,539,027
Entertainment Allowance		1,520,500	1,091,500
Festival Bonus		122,232,396	123,552,465
Risk (Gas) Allowance		2,322,000	2,375,700
House Rent Allowance		406,306,441	407,030,239
Performance award		-	-
Medical Allowance		52,950,678	54,060,633
Night Allowance		9,969,800	9,610,090
Outsourcing Service procument		572,975,886	572,904,825
Over Time		250,091,312	288,335,902
Plant maintenance Allowance		162,330	-
Recreation Allowance		22,852,320	12,267,104
Telephone allowance		1,453,900	1,261,748
Tiffin Allowance		5,067,209	5,288,600
Allowance for Vehicle Maintenance		37,973,684	39,410,641
Wage (No Work No Pay)		57,058,657	36,971,415
Wasing Allowance		2,616,220	2,729,750
Water & Sewer Allowance		9,531,509	9,823,013
		2,455,866,781	2,465,168,815
26. Production overhead for			
Power & Electricity		4,469,418,284	4,271,147,862
Titas gas exp		194,816,420	163,193,138
Generator fuel		62,408,171	35,415,995
Chemical and purification		661,653,089	332,004,073
		5,388,295,964	4,801,761,068



Amount in Taka

Particulars	Notes	30 June 2023	30 June 2022 (Restated)
27. Operation & Maintenance Expenses			
Water line maintenance		283,851,384	172,078,049
Sewer line maintenance		93,904,437	53,315,645
Water pump maintenance		283,673,799	181,584,718
Residential Building maintenance		81,835,095	43,146,403
Office building maintenance		160,922,491	67,165,939
Store maintenance		9,828,845	9,746,885
Sewer pump maintenance		8,758,563	12,326,881
Meter maintenance		8,898,105	4,689,546
Generator maintenance		208,775,599	119,219,060
Bottle plant		32,883,205	26,254,472
Land maintenance		1,868,109	3,854,700
Drainage line maintenance		-	-
Water and sewer treatment plant O&M		1,026,093,109	564,738,994
VFD/Inverter maintenance		48,372,567	7,058,763
Water ATM booth maintenance		156,987,184	65,647,399
Chlorine & System Maintenance		39,014,037	-
		2,445,666,530	1,330,827,454
28. Administrative expenses for			
Telephone		2,592,464	2,436,828
Postage & Courier		26,095,968	8,572,483
Conveyance		8,591,746	24,845,858
Vehicle maintenance		33,387,863	23,282,597
Advertisement		43,170,053	39,271,127
Office maintenance		43,353,337	36,802,417
Office furniture maintenance		4,251,003	523,235
Printing and stationery		30,250,246	29,574,810
Entertainment		11,141,177	10,054,010
Training fee		2,141,725	3,086,389
Fuel and lubricant		89,259,494	66,938,734
Rent-a-car		29,910,499	29,523,353
Legal fee		11,841,058	7,404,247
Research and development		15,036,470	13,432,658
Liveries		192,500	5,787,429
Electricity for office and residence		4,886,478	5,078,163
Honorarium		17,748,662	14,136,660
Computer maintenance		4,104,917	3,161,587
Medicine		288,190	219,120
Land and municipal tax		7,487,449	79,168,608
Commission for LIC (Lower Income Community)		4,462,448	3,308,629
Special drive		1,481,221	2,402,000
Audit fee		1,317,900	1,050,350



Amount in Taka

Particulars		Notes	30 June 2023	30 June 2022 (Restated)
	Sports, culture and welfare		2,339,882	1,609,438
	Newspaper		347,319	159,887
	Internet connection charge		13,749,747	8,212,684
	Call center commission		8,368,134	7,046,731
	Bank charges		27,473,026	25,526,997
	Water test		832,237	294,724
	Consultant fee		34,283,996	6,417,605
	Office rent		3,489,000	3,672,492
	Fee, Penalty, Interest		129,080,561	-
			612,956,769	463,001,850
29.	Non-operating income			
	Deferred income for current year depreciation		3,847,290,908	-
	House rent recovery		97,613,474	102,190,357
	Interest (on STD a/c and FDR investment)		527,631,042	340,159,513
	Interest on loan to employee		66,136,342	47,878,897
	Office building rent		36,224,570	25,576,494
	Penalty		460,352,295	1,780,345
	Sale of scrap materials/ Auction		14,873,796	8,018,912
	Bus fare from employee		301,172	247,699
	Bad dabts recovery		2,885,023	213,449,458
			5,053,308,622	739,301,675
30.	Non-operating expense			
	Foreign exchange loss/(gain)	Schedule - L	9,622,275,044	6,821,768,248
	Profit/(loss) on revaluation		3,857,960,129	-
			13,480,235,173	6,821,768,248
31.	Interest expense			
	LC-01 Interim Proj.-04		-	449,160
	LC-02 Interim Project-3		-	-
	FC-02 2nd Dhaka Water Supply & Sewerage Authority		-	-
	FC-03 IDA 3rd Project		-	-
	FC-04 Integrated Flood Protection Project (IFPP)		-	-
	FC-05 Dhaka Urban Infrastr Improvement Project) / Mirpur Water supply & sewerage project.		-	-
	FC-06 4th Dhaka Water Supply & Sewerage Authority		-	-
	FC-09 Dasherbandi Sewage Teratment Plant Project (DSTPP)		-	498,900,932
	FC-011 Dhaka water supply Network Improvement Project (DWSNIP)		-	159,091,700
	FC-12 Dhaka Environmentally Sustainable Water Supply Project Loan No. 3051 BAN		-	316,562,853
	FC-13 Dhaka Environmentally Sustainable Water Supply Project Loan No. FIN 83852		-	137,588,943



		Amount in Taka	
Particulars	Notes	30 June 2023	30 June 2022 (Restated)
FC-16 Saidabad Water Treatment Plant Project Phase-III (SWTPPP-III) CBD 101301S		-	950,793
FC-17 Saidabad Water Treatment Plant Project Phase-III (SWTPPP-III) KFW		-	-
FC-18 Dhaka Environmentally Sustainable Water Supply Project (Asian Development Bank Additional Loan No: 4124)		-	-
FC-19 Dhaka Environmentally Sustainable Water Supply Project (AFD Additional Loan CBD 1032 01 T)		-	-
FC-20 Dhaka Environmentally Sustainable Water Supply Project (ADB addi 4126-BAN (COL) ADB Original Loan No. 3051-BAN)		-	-
FC-21 Dhaka Environmentally Sustainable Water Supply Project (Agreement No CBD 1002-01 P)		-	60,421,201
FC-14 Dhaka Sanitation Improvement Project (DSIP) Loan No. 6566 BD		-	418,655
FC-15 Dhaka Sanitation Improvement Project (DSIP) Loan No. L0240A		-	402,987
LC-07 WSSERP		-	-
FC-07 Saidabad Wa. Treat P-2		202,832,434	311,293,546
FC-08 Padma Water Trat. Plant		532,864,716	473,780,318
LC-05 SREP		1,800,000	1,800,000
LC-06 BICC		711,939	711,939
LC-08 SWTP(SewerReh.& Exp.		9,252,655	9,252,655
LC-09 PFRP(Water)		4,438	20,000
LC-10 PFRP(Sewer)		4,438	20,000
LC-11 Purchase 42 Submar. Pump		41,428	186,680
LC-13 USRE & DSPP		1,479,055	3,066,222
FC-10 Tetuljhora Vakurta Fund		59,877,408	56,445,923
DWSSDP		535,128,400	535,128,400
IWSP		56,800,000	56,800,000
PA-DSIP		2,529,558	2,529,558
		1,403,326,470	2,625,822,465
32. Collection from subscribers			
Service Delivery Earnings (SDE)		19,308,380,221	17,763,060,365
Decrease/(Increase) in SDE receivables		54,815,437	(183,594,383)
Written off - Bad debts expenses & Provision		-	-
Recover - Bad debts expenses & Provision			213,449,458
		19,363,195,658	17,792,915,440
33. Payment to contractors and employees			
Salaries and wages	25	2,455,866,781	2,465,168,815
Production overhead	26	5,388,295,964	4,801,761,068
Repairs and maintenance expenses	27	2,445,666,530	1,330,827,454
Administrative expenses	28	612,956,769	463,001,850
		10,902,786,044	9,060,759,187



Amount in Taka

Particulars	Notes	30 June 2023	30 June 2022 (Restated)
Less: Closing liabilities for expenses	21	2,170,693,986	2,453,269,147
Closing liabilities for other finance	22	1,116,798,038	1,112,729,548
Closing provision for government commission		5,000,000	5,000,000
Closing provision for audit fees		1,398,856	1,100,000
		3,293,890,880	3,572,098,695
		7,608,895,164	5,488,660,492
Add: Opening liabilities for expenses	21	2,453,269,147	2,442,324,120
Opening liabilities for other finance	22	1,112,729,548	1,515,292,628
Opening provision for government commission		5,000,000	5,000,000
Opening provision for audit fees		1,100,000	1,000,000
		3,572,098,695	3,963,616,749
		11,180,993,859	9,452,277,241
Add: Increase of materials and supplies		(365,819,238)	628,613,371
Increase of advances, deposits & prepayments		1,033,727,861	1,010,536,619
Depreciation		(3,127,022,216)	-
Amortization		(3,344,348)	-
Non-operating expense		13,480,235,173	-
Interest expense		1,403,326,470	-
Advance income tax		250,055,653	-
Provision for taxation		(206,055,075)	-
		12,465,104,280	1,639,149,990
		23,646,098,139	11,091,427,231
34. Collection from other income			
Other income from the note	24	1,200,436,068	1,397,565,533
Non-operating income		5,053,308,622	739,301,675
Decrease/(Increase) in receivables		(59,172,525)	26,341,166
		6,194,572,165	2,163,208,374
35. Receipt of grants and other funds			
Increase of grants and other funds		11,456,631,409	28,042,730,575
Increase of Deferred income – Govt. Grants		(3,847,290,908)	8,967,845,641
Increase of Grants reserve		-	1,523,601,359
Adjustment with retained earnings		-	-
		7,609,340,501	38,534,177,575
36. Contingent liabilities			

Total 25 crore Interest is charged by LTU, NBR against delay payment of VDS from July, 2016 to June, 2023. Dhaka WASA has taken necessary steps to appeal to Customs, Excise and VAT, Appellate Tribunal against the demand of Large Payers Tax Unit (VAT), NBR. Moreover, Dhaka WASA received demand from appellate Tribunal, NBR for AY – 2016-17 & 2017-2018-taka 107.00 crore and has already taken initiatives to file reference application to Honorable High Court regarding this issue. Besides, Demand of TK. 90.59 from DCT, Tax Zone-14, NBR for AY- 2018-2019 & 2019-2020 was received and Dhaka WASA has already appointed an expert consultant to file appeal to Commissioner, Appellate against demand of DCT, NBR.





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

As at 30 June 2023

Amount in Taka

S/No	Group of PPE	Revaluation						Accumulated Depreciation						Written Down Value			
		Balance stated in the audited financial statement as at 30-06-2022	Balance after restatement as at 01-07-2022	Addition During the Year	Adjustment During the Year	Balance as at 30-06-2023	Rate	Balance stated in the audited financial statement as at 30-06-2022	Restatement as at 30-06-2022	Balance after restatement as at 01-07-2022	Charges During the Year	Adjustment During the Year	Balance as at 30-06-2023	Balance stated in the audited financial statement as at 30-06-2022	Balance after restatement as at 01-07-2022	Net book value of revaluation surplus as at 30 June 2023	
		A	B	C = (A+B)	D	E	F = (C+D+E)	G	H	I	J = (H+I)	K = (G*J)	L	M = (I+K+L)	N = (A+H)	O = (C+J)	P = (M-N)
1	Land	23,025,283,502	-	23,025,283,502	70,532,356,768	-	93,557,640,270	-	-	-	-	-	-	-	23,025,283,502	23,025,283,502	93,557,640,270
2	Buildings & Civil Works	21,634,540	-	21,634,540	3,215,876,508	-	3,237,511,048	2.00%	5,624,980	-	5,624,980	64,750,221	-	70,375,201	16,009,560	16,009,560	3,167,135,847
3	Boundary Wall	807,675	-	807,675	-	597,679	209,996	2.50%	209,996	-	209,996	-	-	209,996	597,679	597,679	-
4	Deep Tube-Well	-	-	-	1,400,315,853	-	1,400,315,853	15.00%	-	-	-	210,047,378	-	210,047,378	-	-	1,190,268,475
5	Plant & Machineries	3,728,002,977	725,759,883	4,453,762,860	-	286,836,924	4,166,925,936	2.00%	969,280,774	725,759,883	1,695,040,657	83,338,519	-	1,778,379,176	2,758,722,203	2,758,722,203	2,388,546,760
6	Generators	-	-	-	366,269,152	-	366,269,152	7.00%	-	-	-	25,638,841	-	25,638,841	-	-	340,630,311
7	Electrical Sub Stations	-	-	-	134,695,368	-	134,695,368	15.00%	-	-	-	20,204,305	-	20,204,305	-	-	114,491,063
10	Furniture, Fixtures and Equipment	6,397,496	-	6,397,496	-	-	6,397,496	10.00%	-	6,397,496	6,397,496	-	-	6,397,496	-	-	-
11	Air Conditioner	4,280,240	-	4,280,240	8,178,327	-	12,458,567	20.00%	-	4,280,240	4,280,240	2,491,713	-	6,771,953	-	-	5,686,614
12	Computer and Related Accessories	3,013,906	-	3,013,906	-	-	3,013,906	20.00%	-	3,013,906	3,013,906	-	-	3,013,906	-	-	-
13	Vehicles	32,306,380	-	32,306,380	352,057,910	-	384,364,290	10.00%	-	32,306,380	32,306,380	38,436,429	-	70,742,809	-	-	313,621,481
14	Water Line	306,288,701	-	306,288,701	-	226,653,639	79,635,062	2.00%	79,635,062	-	79,635,062	-	-	79,635,062	226,653,639	226,653,639	-
16	Sewerage Line	1,106,869,484	73,265,085	1,180,134,569	-	750,363,289	429,771,280	2.85%	287,786,066	73,265,085	361,051,151	12,248,481	-	373,299,632	819,083,418	819,083,418	56,471,648
17	Sewage Lifting Station	-	-	-	3,153,943	-	3,153,943	7.00%	-	-	-	220,776	-	220,776	-	-	2,933,167
18	Service Equipment	2,549,190	-	2,549,190	-	-	2,549,190	10.00%	-	2,549,190	2,549,190	-	-	2,549,190	-	-	-
20	Elevators	-	-	-	19,185,950	-	19,185,950	10.00%	-	-	-	1,918,595	-	1,918,595	-	-	17,267,355
21	Steel overhead tank	4,543,858	-	4,543,858	-	3,362,455	1,181,403	0.00%	1,181,403	-	1,181,403	-	-	1,181,403	3,362,455	3,362,455	-
Total		28,193,430,737	847,572,180	29,041,002,917	76,032,089,779	1,267,813,986	103,805,278,710		1,343,718,281	847,572,180	2,191,290,461	459,295,258	-	2,650,585,720	26,849,712,456	26,849,712,456	101,154,692,990

4.3: Accumulated depreciation on Property, plant and equipment (only cost)

As at 30 June 2023

Amount in Taka

Sl. No	Group of PPE	Cost					Accumulated Depreciation					Written Down Value					
		A	B	C = (A+B)	D	E	F	G = (C+D+E-F)	H	I	J	K = (H+I)	L	M	N = (K+L+M)	O = (A-I)	P = (C-K)
	Balance stated in the audited financial statement as at 30-06-2022	Restatement	Balance after restatement as at 01-07-2022	Addition During the Year	Transferred from CWIP	Adjustment During the Year	Balance as at 30-06-2023	Rate	Balance stated in the audited financial statement as at 30-06-2022	Restatement	Balance after restatement as at 01-07-2022	Charges During the Year	Adjustment During the Year	Balance as at 30-06-2023	Balance stated in the audited financial statement as at 30-06-2022	Balance after restatement as at 01-07-2022	Net book values as at 30 June 2023
1	Land	2,147,617,484	69,101,000	2,216,718,484	-	-	2,216,718,484	-	-	-	-	-	-	-	2,147,617,484	2,216,718,484	2,216,718,484
2	Buildings & Civil Works	3,804,752,364	4,263,777,309	8,068,529,673	244,331,497	195,717,455	8,508,578,625	2.00%	65,952,335.4	47,518,815	1,132,042,168	164,781,476	-	1,296,823,644	3,145,229,010	6,936,487,505	7,211,754,981
3	Boundary Wall	685,711,262	(86,111,409)	599,599,853	38,503,516	-	638,103,369	2.50%	65,981,645	22,272,289	88,253,934	15,280,697	-	103,534,631	619,729,617	511,345,919	534,568,738
4	Deep Tube-Well	31,197,356,647	(12,959,578,947)	18,237,777,700	451,725,841	-	18,689,508,541	15.00%	16,469,550,993	(5,118,213,764)	11,351,337,229	2,746,439,376	-	14,097,776,605	14,727,805,654	6,886,440,471	4,591,726,937
5	Plant & Machineries	53,109,627,390	(5,971,275,331)	47,138,352,059	137,169,842	-	47,275,521,901	2.00%	4,899,064,953	(1,432,586,829)	3,466,478,124	943,212,997	-	4,409,691,121	48,210,562,437	43,671,873,935	42,865,830,780
6	Generators	873,793,779	34,200,000	907,993,779	-	-	907,993,779	7.00%	867,258,550	(51,122,160)	816,136,390	63,559,565	-	879,695,955	6,535,229	91,857,389	28,297,824
7	Electrical Sub Stations	541,445,760	39,431,500	93,577,260	18,260,907	-	111,838,167	15.00%	53,422,087	10,590,143	64,012,230	14,101,361	-	78,113,591	723,673	29,565,030	33,724,576
8	Variable Frequency Drive	249,098,291	300,000	249,398,291	104,699,110	-	354,097,401	15.00%	51,694,932	80,571	51,775,503	40,709,138	-	92,484,641	197,403,359	197,622,788	261,612,760
9	Lab Testing Equipment	88,427,600	88,427,600	88,427,600	2,162,570	-	90,590,170	20.00%	62,863,750	62,863,750	17,685,520	-	-	80,549,270	-	25,563,850	10,940,900
10	Furniture, Fixtures and Equipment	355,132,857	34,709,949	389,842,806	340,326,647	-	423,875,453	10.00%	210,653,474	24,689,106	235,342,580	40,346,810	-	275,689,390	144,479,383	154,500,226	148,186,064
11	Air Conditioner	51,762,170	21,396,460	73,158,630	8,089,971	-	81,248,601	20.00%	48,275,947	12,316,902	60,592,849	15,191,397	-	75,784,246	3,486,223	12,565,781	5,464,355
12	Computer and Related Accessories	236,455,119	14,204,414	250,659,533	1,771,422.3	-	268,373,756	20.00%	193,982,243	97,265,552	203,708,795	51,256,326	-	254,965,121	42,472,876	46,950,738	13,408,635
13	Vehicles	738,630,350	(11,240,680)	727,389,570	47,600,210	-	774,989,780	10.00%	693,223,451	(17,927,380)	675,296,071	74,980,950	-	750,277,021	45,406,799	52,093,499	24,712,759
14	Water Line	6,486,017,556	14,610,620,000	21,096,637,556	93,666,528	-	21,190,304,084	2.00%	2,873,342,638	730,531,000	3,603,873,638	422,696,310	-	4,026,569,948	3,612,674,918	17,482,763,918	17,163,794,136
15	Water ATM Booth	144,039,503	-	144,039,503	241,15,873	-	168,155,376	7.00%	5,704,669	-	5,704,669	10,885,164	-	16,589,833	138,334,834	138,334,834	151,565,543
16	Sewerage Line	2,852,811,245	(1,977,244,131)	875,567,114	2,164,327	-	877,731,441	2.85%	1,385,469,040	(1,190,946,166)	194,522,874	24,984,504	-	219,507,378	1,467,342,205	681,044,240	658,224,063
17	Sewage Lifting Station	21,946,106	-	21,946,106	-	-	21,946,106	7.00%	21,946,106	-	21,946,106	1,536,227	-	23,482,333	-	-	(1,536,227)
18	Service Equipment	66,003,783	(2,549,190)	63,454,593	1,923,000	-	65,377,593	10.00%	33,431,067	(2,549,190)	30,881,877	6,537,759	-	37,419,636	32,572,716	32,572,716	27,957,957
19	Manhole	5,297,693	1,903,979,046	1,909,276,739	-	-	1,909,276,739	2.85%	292,289	1,117,681,081	1,117,973,370	54,414,387	-	1,172,387,757	5,005,404	791,303,369	736,888,982
20	Elevators	46,509,626	-	46,509,626	-	-	46,509,626	10.00%	25,378,018	-	25,378,018	4,650,963	-	30,028,981	21,131,608	21,131,608	16,480,645
21	Steel overhead tank	191,501,683	-	191,501,683	-	-	191,501,683	0.00%	194,864,138	-	194,864,138	-	-	194,864,138	(3,362,455)	(3,362,455)	(3,362,455)
Total		103,318,210,568	72,147,590	103,390,398,158	1,226,160,683	-	104,812,235,676		28,753,059,594	(5,350,075,280)	23,402,984,313	4,713,250,926	-	28,116,235,239	74,565,150,974	79,987,373,845	76,696,000,437
22	Intangible Assets	169,550,019	-	169,550,019	13,745,973	-	183,295,992	20.00%	80,086,045	-	80,086,045	3,344,348	-	83,430,393	89,463,974	89,463,974	99,865,599
Total		103,487,760,587	-	169,550,019	13,745,973	-	183,295,992		80,086,045	-	80,086,045	3,344,348	-	83,430,393	89,463,974	89,463,974	99,865,599



4.4: Property, plant and equipment (Tax Base)

As at 30 June 2023

Sl. No	Group of PPE	Cost				Rate	Accumulated Depreciation				Written Down Value							
		Balance stated as at 30.06.2022	Balance after restatement as at 01-07-2022	Addition During the Year	Transferred from CWP		Adjustment During the Year	Balance as at 30.06.2022	Charges During the Year	Adjustment During the Year	Balance as at 30.06.2022	Balance after restatement as at 01-07-2022	As at 30 June 2023					
		A	B	C = (A+B)	D	E	F	G = (C+D+E+F)	H	I	J	K = (I+J)	L	M	N = (K+L+M)	O = (A-I)	P = (C-K)	Q = (G-N)
1	Buildings & Civil Works	2,629,585,673	4,263,777,309	6,893,362,982	244,331,497	195,717,455	-	7,333,411,934	10%	503,032,498	1,637,085,538	2,140,118,036	711,338,746	-	2,851,456,782	2,126,553,175	4,753,244,946	4,481,955,153
2	Boundary Wall	590,929,476	(86,111,409)	504,818,067	38,503,516	-	-	543,321,583	10%	79,308,344	123,314,079	202,622,423	52,406,983	-	255,029,406	511,621,132	302,195,644	288,292,177
3	Deep Tube Well	21,323,619,505	(12,959,578,947)	8,364,040,558	451,725,841	-	-	8,815,766,400	10%	9,564,123,083	(7,037,508,086)	2,526,614,997	858,990,348	-	3,385,605,345	11,759,496,422	5,837,425,561	5,430,161,055
4	Plant & Machineries	42,666,557,148	(5,971,275,331)	36,695,281,817	137,169,842	-	-	36,832,451,659	10%	3,176,181,791	(3,538,098,973)	(361,917,182)	3,676,386,674	-	3,314,469,492	39,490,375,357	37,057,198,999	33,517,982,167
5	Generators	251,389,110	34,200,000	285,589,110	-	-	-	285,589,110	10%	141,237,311	171,000,000	158,337,311	28,558,911	-	186,896,222	110,151,799	127,251,799	98,692,888
6	Electrical Sub Stations	38,103,726	39,431,500	77,535,226	18,250,907	-	-	95,796,133	10%	10,513,962	9,857,875	20,371,837	8,666,568	-	29,038,405	27,589,764	57,163,389	66,757,728
7	Variable Frequency Drive	244,199,844	300,000	244,499,844	104,699,110	-	-	349,198,954	10%	49,858,015	112,500	49,970,515	29,684,940	-	79,655,455	194,341,829	194,529,329	269,543,499
8	Lab Testing Equipment	-	88,427,600	88,427,600	2,162,570	-	-	90,590,170	10%	-	22,106,900	22,106,900	8,950,889	-	31,057,789	-	66,320,700	59,532,381
9	Furniture, Fixtures and Equipment	256,851,082	34,709,949	291,561,031	34,032,647	-	-	325,593,678	10%	57,069,098	24,703,703	81,772,801	30,857,736	-	112,630,537	199,781,984	209,788,230	212,963,142
10	Air Conditioner	23,663,110	21,396,460	45,059,570	8,089,971	-	-	53,149,541	10%	9,988,088	13,785,770	23,773,858	4,910,456	-	28,684,314	13,675,022	21,285,712	24,465,227
11	Computer and Related Accessories	138,783,024	14,204,414	152,987,438	17,714,223	-	-	170,701,660	25%	75,200,134	11,917,373	87,117,507	40,461,138	-	127,578,645	63,582,890	65,869,931	43,123,015
12	Vehicles	183,885,377	(11,240,680)	172,644,697	47,600,210	-	-	220,244,908	10%	43,623,688	(16,497,680)	27,126,008	19,644,481	-	46,770,489	140,216,169	145,518,689	173,474,419
13	Water Line	1,216,914,400	1,461,620,000	15,827,534,400	93,666,528	-	-	15,921,200,928	10%	309,234,916	3,652,655,000	3,961,889,916	1,587,436,767	-	5,549,326,683	907,679,484	11,865,644,484	10,371,874,245
14	Water ATM Booth	138,534,393	-	138,534,393	24,115,873	-	-	162,650,266	10%	25,495,522	-	25,495,522	15,059,233	-	40,554,755	113,038,871	113,038,871	122,095,511
15	Sewerage Line	2,669,472,582	(1,977,244,131)	292,228,451	2,164,327	-	-	294,392,778	10%	497,061,059	(1,977,244,131)	(1,480,183,072)	29,331,062	-	(1,450,852,010)	1,772,411,523	1,772,411,523	1,745,244,788
16	Service Equipment	81,888,159	(2,549,190)	79,338,969	1,923,000	-	-	81,261,969	0%	-	-	-	-	-	81,888,159	79,338,969	81,261,969	
17	Manhole	5,139,732	1,903,979,046	1,909,118,778	-	-	-	1,909,118,778	10%	628,045	1,903,979,046	1,904,607,091	190,911,878	-	2,095,518,969	4,511,667	4,511,667	(186,400,191)
18	Elevators	31,312,806	-	31,312,806	-	-	-	31,312,806	10%	9,061,516	-	9,061,516	3,131,281	-	12,192,797	22,251,290	22,251,290	19,120,009
19	Steel overhead tank	7,753,230	-	7,753,230	-	-	-	7,753,230	10%	2,325,969	-	2,325,969	775,323	-	3,101,292	5,427,261	5,427,261	4,651,938
Total		72,098,582,377	3,046,590	72,101,628,967	1,226,160,063	195,717,455	-	73,523,506,485		14,553,943,039	(5,152,731,087)	9,401,211,952	7,297,503,414	-	16,698,715,366	57,544,639,338	62,700,417,015	56,824,791,119



4.5 Government grants related to asset (Deferred income - Government grant)

As at 30 June 2023

Group of PPE	Cost			Rate	Accumulated depreciation			WDV
	Opening balance	Addition during the year	Closing balance		Opening balance	Charged during the year	Closing balance	
Land	1,756,499,395	-	1,756,499,395	0%	-	-	-	1,756,499,395
Vehicle	20,675,433	-	20,675,433	10%	11,843,645	2,067,543	13,911,189	6,764,244
Computer & Accessories	2,582,520	-	2,582,520	20%	896,919	516,504	1,413,423	1,169,098
Office Equipment	632,209	-	632,209	20%	126,052	126,442	252,494	379,715
Deep Tube Well	10,827,729,907	-	10,827,729,907	15%	5,391,648,715	1,624,159,486	7,015,808,201	3,811,921,706
Water Distribution	612,392,872	-	612,392,872	5%	60,444,342	30,619,644	91,063,985	521,328,887
Building	99,404,529	-	99,404,529	3%	5,185,667	3,310,171	8,495,838	90,908,691
SKWTP	1,681,194,306	-	1,681,194,306	15%	84,059,715	252,179,146	336,238,861	1,344,955,445
SWTP-II	3,885,353,152	-	3,885,353,152	15%	505,095,910	582,802,973	1,087,898,883	2,797,454,269
PJWTP	9,010,060,000	-	9,010,060,000	15%	90,100,600	1,351,509,000	1,441,609,600	7,568,450,400
Total- 2023	27,896,524,324	-	27,896,524,324		6,149,401,565	3,847,290,908	9,996,692,474	17,899,831,850
Total- 2022	17,405,077,324		27,896,524,324		4,625,800,206	1,523,601,359	6,149,401,565	21,747,122,758



Dhaka Water Supply and Sewerage Authority
Capital Work-In-Progress Summary
as at June 30, 2023

Schedule - A

Sl No.	Name of Capital Working Progress	Balance stated in the audited financial statement as at 30-06-2022	Restatement	Balance after restatement as at 01-07-2022	Addition	Borrowing cost	Foreign exchange loss	Adjustment	Transfer to PPE	Closing Balance as at June 30, 2023
1	Dhaka Water Supply Network Improvement Project (DWSNIP)	10,936,632,000	(2,70,408,024)	10,666,223,976	7,889,416,000.00	192,012,557.00				18,747,652,533
2	Dhaka Sanitation Improvement Project (DSIP)	66,042,695	(695)	66,042,000	1,754,988,088	12,909,581	256,778			1,834,196,448
3	Dhaka Environmentally Sustainable Water Supply Project (DESWSP)	40,282,665,000	(863,262,201)	39,419,402,799	13,317,412,000	593,023,817				53,329,838,616
4	Saidabad Water Treatment Plant Project Phase-3 (SWTPP-3)	1,100,753,836	(5,497,836)	1,095,256,000	294,324,865	2,435,510				1,392,016,375
5	Emergency Water Supply Project (EWSP)	2,980,991,057	-	2,980,991,057	2,033,571,038					5,014,562,095
6	Land Acquisition for Construction Sewage Treatment Plant Project (LACSTP), Uttara	13,966,454,021	(26,021)	13,966,428,000	1,951,241					13,968,379,241
7	Dasherikandi Sewage Treatment Plant project (DSTP)	26,408,396,644	4,455,938,356	30,864,335,000	1,315,502,864	601,961,644	189,201,812			32,971,001,320
8	LIC Project	309,014,912	7,916,088	316,931,000				5,256,603		311,674,397
9	Emergency Replacement Work for Water Line Project (ERWWLP)	228,511,666	25,411,334	253,923,000						253,923,000
10	Preparatory Activities of Dhaka Sanitation Improvement Project (PA-DSIP)	363,712,357	(357)	363,712,000						363,712,000
11	Collection of Diesel generator for water pump in Dhaka city	405,029,884	970,117	406,000,000				406,000,000		-
12	5 Khal Development Project Fund	1,530,449	(1,530,449)	-						-
13	Intangible Assets		4,140,262	4,140,262						4,140,262
14	Revenue Zone 09 Office Building		195,717,455	195,717,455					195,717,455	-
	Grand Total (A+B+C)	97,049,734,520	3,549,368,029	100,599,102,550	26,607,166,096	1,402,343,109	189,458,590	411,256,603	195,717,455	128,191,096,287



Dhaka Water Supply and Sewerage Authority
Schedule of fixed deposit receipts
as at June 30, 2023

Schedule B

Sl. No.	Name of banks	Instrument/account no.	Initial purchase date	Purchase value	Last maturity/renewal date	Next date of maturity	Opening balance		Purchased during the year	Earned interest			Encaashment during the year	Balance as on 30.06.23 (Principal reviewed)	Accrued interest as on 30.06.23		Total as on 30.06.23				
							Principal	Accrued interest		Adjustment in principal and interest	Total	Interest			AIT	Exceed duty		Net interest	Interest rate (%)	Days	Interest amount
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	
	General- Govt. bank																				
1	Agrani Bank, WASA Br.	0507436/6186	29.07.20	80,000,000	29.07.22	29.07.23	84,820,000	4,698,796			390,404	508,920	40,000	(158,516)		89,360,280	6.25	337	5,156,578	94,516,858	
2	Agrani Bank, WASA Br.	0507494/9767	10.02.21	60,000,000	10.02.23	10.02.24	63,470,000	1,471,113			2,337,087	761,640	50,000	1,525,447		66,466,560	7.25	141	1,861,519	68,328,079	
3	Agrani Bank, WASA Br.	0507624/40556	13.02.22	63,430,000	13.02.23	13.02.24	63,430,000	1,438,905			2,356,895	761,160	50,000	1,555,735		66,424,640	7.25	138	1,820,763	68,245,403	
4	Agrani Bank, WASA Br.	0507626/4835	14.02.22	63,430,000	14.02.23	14.02.24	63,430,000	1,428,478			2,377,322	761,160	50,000	1,566,162		66,424,640	7.25	137	1,807,569	68,232,209	
5	Agrani Bank, WASA Br.	0507625/0594	13.02.22	31,617,000	13.02.23	13.02.24	31,617,000	717,229			1,179,791	379,404	15,000	785,387		33,119,616	7.25	138	907,840	34,027,456	
6	BDL, Elephant Road Br.	0001276	12.05.16	60,000,000	12.05.23	12.05.24	82,784,647	680,422			4,286,657	993,416	-	3,293,241		86,758,310	7.66	50	910,368	87,668,678	
7	Bang. Krishi, Kawran Bazar Br.	629568/3844	27.11.19	26,539,451	27.11.22	27.11.23	30,072,952	1,067,796			737,481	361,055	15,000	361,426		31,502,174	7.10	216	1,323,609	32,825,783	
8	Bang. Krishi, Kawran Bazar Br.	454197/4078	15.09.21	50,000,000	15.09.22	15.09.23	50,000,000	2,367,123			632,877	600,000	65,000	(32,123)		52,335,000	7.00	288	2,896,613	55,231,613	
9	Bang. Krishi, Kawran Bazar Br.	454315/4199	20.11.22	100,000,000		20.11.23				100,000,000						100,000,000	7.10	223	4,337,808	104,337,808	
10	Bang. Krishi, Kharnabari Br.	257659/3023	08.07.18	50,000,000	08.07.22	08.07.23	59,429,232	3,497,370			70,784	356,815	50,000	(336,031)		62,590,571	6.50	358	3,990,363	66,580,934	
11	Bang. Krishi, Tajmahal Rd.	191255/2886	06.12.15	10,000,000	06.12.22	06.12.23	13,980,190	475,709			364,002	125,957	15,000	223,045		14,678,944	7.10	207	591,059	15,270,003	
12	Bang. Krishi, Mohammadpur Br.	590401/3606	11.12.22	60,000,000		11.12.23				60,000,000						60,000,000	7.10	202	2,357,589	62,357,589	
13	Bang. Krishi, Shymoli Br.	43523/3960	15.09.21	50,000,000	15.09.22	15.09.23	50,000,000	2,367,123			632,877	300,000	65,000	267,877		52,635,000	7.00	288	2,907,182	55,542,182	
14	Bang. Krishi, Kawran Bazar Br.	629623/3895	29.07.20	50,000,000	29.07.22	29.07.23	53,095,000	2,941,318			2,46,782	637,620	50,000	(440,838)		55,595,480	6.50	337	3,336,490	58,931,970	
15	Bang. Krishi, Kawran Bazar Br.	454304/4188	26.09.22	27,666,977		26.09.23				27,666,977						27,666,977	7.00	277	1,466,573	29,073,550	
16	BKB, Kharnabari Br.	437717/3293	26.12.21	70,000,000	26.12.22	26.12.23	70,000,000	2,151,781			2,048,219	840,000	90,000	1,118,219		73,270,000	7.10	187	2,865,221	75,995,221	
17	Bang. Krishi Bank, Uttara Br.	438826/964	20.11.22	50,000,000		20.11.23				50,000,000						50,000,000	7.10	223	2,168,904	52,168,904	
18	Basic Bank Ltd., Main Br.	201814/0218-01-0029733	02.02.21	23,356,324	02.02.23	02.02.24	24,812,772	607,743			881,023	297,753	15,000	568,270		25,988,785	7.25	149	769,161	26,757,946	
19	Basic Bank Ltd., Kawran Bz. Br.	200708/2118-01-0018124	10.02.21	30,000,000	10.02.23	10.02.24	31,875,000	738,801			1,173,699	382,500	15,000	776,199		33,390,000	7.25	141	935,149	34,325,149	
20	Basic Bank Ltd, Kawran Bz.	119766/7398	06.12.20	20,000,000	06.12.22	06.12.23	21,245,000	722,912			551,788	254,940	15,000	281,848		22,249,760	7.10	207	895,903	23,145,663	
21	Basic Bank Ltd, Kawran Bz.	218631/19462	08.12.22	30,000,000		08.12.23				30,000,000						30,000,000	7.10	205	1,196,301	31,196,301	
22	Janata Bank Ltd, Kawran Bazar Br.	0934539/239187662	21.12.22	50,000,000		21.12.23				50,000,000						50,000,000	7.15	192	1,880,548	51,880,548	
23	Janata Bank Ltd, KB Br.	09344585/66650	25.06.23	104,900,000		25.06.24				104,900,000						104,900,000	7.75	6	1,333,640	106,233,640	
24	Janata Bank Ltd, KB Br.	0934451/275691	12.09.22	70,000,000		12.09.23				70,000,000						70,000,000	6.75	291	3,767,055	73,767,055	
25	Janata Bank Ltd, KB Br.	0531965/21406	31.05.21	12,645,647	31.05.23	31.05.24	13,341,965	67,989			731,629	159,924	15,000	556,705		13,966,659	7.50	31	88,966	14,055,625	
26	Janata Bank Ltd, KB Br.	0547573/7986	05.12.18	250,000,000	05.06.23	05.06.24	306,975,287	1,333,871			17,391,622	3,745,099	50,000	13,596,523		321,905,681	7.75	26	1,777,096	323,682,777	
27	Janata Bank Ltd, KB Br.	0547574/9666	05.12.18	250,000,000	05.06.23	05.06.24	306,975,287	1,333,871			17,391,622	3,745,099	50,000	13,596,523		321,905,681	7.75	26	1,777,096	323,682,777	
28	Janata Bank Ltd, KB Br.	0547240/9126	17.05.20	11,992,024	17.05.23	17.05.24	13,434,569	99,379			705,795	161,035	15,000	529,760		14,063,709	7.50	45	130,041	14,193,750	





Sl. No.	Name of banks	Instrument/account no.	Initial purchase date	Purchase value	Last maturity/renewal date	Next maturity date of maturity	Opening balance			Purchased during the year	Earned interest			Encashment during the year	Balance as on 30.06.23 (Principal renewed)	Accrued interest as on 30.06.23		Total as on 30.06.23	
							Principal	Accrued interest	Adjustment in principal and interest		Interest	AIT	Excess duty			Net interest	Interest rate (%)		Days
29	Janata Bank Ltd. KB Br.	0547251/2954	29.07.20	70,000,000	29.07.22	29.07.23	74,212,500	4,282,468		78,494,968	265,813	927,656	100,000	(761,843)	77,733,125	6.25	337	4,485,627	82,218,752
30	Janata Bank Ltd. KB Br.	0531950/1419	22.03.21	21,224,400	22.03.23	22.03.24	22,450,604	372,742		22,823,346	973,394	269,227	15,000	689,167	23,512,513	7.50	101	487,965	24,000,478
31	Janata Bank Ltd. KB Br.	0934470/6459	06.04.22	50,000,000	06.04.23	06.04.24	50,000,000	698,630		50,698,630	2,300,470	599,820	15,000	1,685,650	52,384,280	7.50	85	914,931	53,299,211
32	Janata Bank Ltd. KB Br.	0934531/9749	17.11.22	40,000,000		17.11.23			40,000,000						40,000,000	7.00	225	1,726,027	41,726,027
33	Janata Bank Ltd. Dhakeswari Br.	0929096/7366	06.04.22	100,000,000	06.04.23	06.04.24	100,000,000	1,397,260		101,397,260	4,602,740	1,200,000	-	3,402,740	104,800,000	7.50	85	1,830,411	106,630,411
34	Janata Bank Ltd. Farmgate Br.	0924023/5697	02.08.21	106,220,000	02.08.22	02.08.23	106,220,000	6,038,534		112,258,534	2,282,279	331,938	50,000	(153,659)	112,104,875	6.50	332	6,628,009	118,732,884
35	Rupali Bank Ltd. Green Road Br.	421540/4807	03.04.19	21,056,000	03.04.23	03.04.24	25,140,116	367,803		25,507,919	1,140,604	150,841	15,000	974,763	26,482,682	7.50	89	484,307	26,966,989
36	Rupali Bank Ltd. Green Road Br.	0346152/5114	07.04.22	50,000,000	07.04.23	07.04.24	50,000,000	690,411		50,690,411	2,309,589	300,000	15,000	1,994,589	52,685,000	7.50	84	909,358	53,594,358
37	Rupali Bank Ltd. Green Road Br.	421550/4817	16.09.19	214,288,115	16.09.22	16.09.23	242,442,372	11,477,820		253,920,192	3,071,122	1,454,894	50,000	1,566,228	255,486,420	7.00	288	14,111,250	269,597,670
38	Rupali Bank Ltd. Gulshan Corp. Br.	0412018/980	07.04.22	50,000,000	07.04.23	07.04.24	50,000,000	690,411		50,690,411	2,309,589	300,000	15,000	1,994,589	52,685,000	7.50	84	909,358	53,594,358
39	Rupali Bank Ltd. Moghbar Br.	080141/51/35	23.06.22	100,000,000	23.06.23	23.06.24	100,000,000	142,466		100,142,466	6,357,534	780,000	50,000	5,527,534	105,670,000	7.75	8	1,79,494	105,849,494
40	Rupali Bank Ltd. Hairpool Br.	406969/51/27	23.06.22	100,000,000	23.06.23	23.06.24	100,000,000	142,466		100,142,466	6,357,534	650,000	50,000	5,657,534	105,800,000	7.75	8	1,79,715	105,979,715
41	Rupali Bank Ltd. Hairpool Br.	406887/48/01	03.02.19	12,628,431	03.02.23	03.02.24	15,098,335	367,324		15,465,659	538,576	90,590	15,000	432,986	15,898,645	7.25	148	467,377	16,366,022
42	Rupali Bank Ltd. Hairpool Br.	406928/50/02	10.02.21	60,000,000	10.02.23	10.02.24	63,470,000	1,471,113		64,941,113	2,337,087	380,820	50,000	1,906,267	66,847,380	7.25	141	1,872,184	68,719,564
43	Rupali Bank Ltd. Gulshan Br.	391992/50/42	26.12.21	40,000,000	26.12.22	26.12.23	40,000,000	1,229,589		41,229,589	1,170,411	480,000	30,000	660,411	41,890,000	7.10	187	1,523,763	43,413,763
44	Rupali Bank Ltd. TCB Bhaban Br.	403467/35/759	20.11.22	100,000,000		20.11.23			100,000,000						100,000,000	7.10	223	4,337,808	104,337,808
45	Rupali Bank Ltd. Newabang Br.	0422117/51129	20.11.22	50,000,000		20.11.23			50,000,000						49,985,000	7.10	223	2,168,253	52,153,253

General- Private bank																			
46	AB Bank, Principal Br.	3731504	10.08.21	52,982,500	10.08.22	10.08.23	52,982,500	2,821,862		55,804,362	357,088	317,895	90,000	(50,807)	55,753,555	7.00	324	3,464,358	59,217,913
47	AB Bank, Principal Br.	3731561	15.09.21	25,000,000	15.09.22	15.09.23	25,000,000	1,183,562		26,183,562	316,438	150,000	30,000	136,438	26,320,000	7.50	288	1,557,567	27,877,567
48	AB Bank, Mohakhali Br.	3771164/755362	20.06.23	20,000,000		20.06.24			20,000,000						20,000,000	8.50	11	51,233	20,051,233
49	AB Bank, Principal Br.	3788581	20.06.23	40,000,000		20.06.24			40,000,000						40,000,000	8.50	11	102,466	40,102,466
50	Al-Arsah Islami Bank, KB Br.	0998642/5316	15.09.21	50,000,000	15.09.22	15.09.23	50,000,000	2,367,123		52,367,123	632,877	300,000	50,000	282,877	52,650,000	7.00	288	2,908,011	55,558,011
51	Al-Arsah Islami Bank, KB Br.	1181700/17330005564	21.12.22	14,172,214		21.12.23			14,172,214						14,172,214	7.50	191	556,211	14,728,425
52	Brac bank Ltd., Mohammaedpur	3029019570003	11.04.23	52,335,000		11.04.24			52,335,000						52,335,000	7.50	81	871,055	53,206,055
53	Brac Bank Ltd. Kawan bazar Br.	1520302901957001	13.12.21	139,215,925	13.12.22	13.12.23	139,215,925	4,576,962		143,792,887	3,892,007	1,693,794		2,198,213	145,991,100	7.00	200	5,599,659	151,590,759
54	Bang. Commerce Bank, Rokeya Sharani	226547/247	22.12.22	10,000,000		22.12.23			10,000,000						10,000,000	7.50	190	390,411	10,390,411
55	City Bank Ltd., Kawan bazar Br.	4481002479002	07.08.22	55,515,900		02.08.23			55,515,900						55,515,900	6.50	331	3,272,396	58,788,297
56	Community Bank, Dhanmondi Br.	080392/1000268	15.09.21	50,000,000	15.09.22	15.09.23	50,000,000	2,367,123		52,367,123	632,877	300,000	-	332,877	52,700,000	7.00	288	2,910,773	55,610,773
57	Dhaka Bank Ltd. Shahjampur Br.	3369982/1764328	22.12.22	14,746,677		22.12.23			14,746,677						14,746,677	7.25	192	562,394	15,309,071
58	Dhaka Bank Ltd. Khilgaon Br.	334926/000061	19.09.22	104,710,000		18.09.23			104,710,000						104,710,000	7.00	285	5,723,190	110,433,190
59	Exim Bank Ltd. Kazi Nazrul Islam	0827629/82181	24.05.23	20,000,000		24.05.24			20,000,000						20,000,000	8.25	37	167,260	20,167,260
60	Exim Bank Ltd. Kazi Nazrul Islam	8271571/5414	27.12.18	10,705,500	27.12.22	27.12.23	13,409,108	409,988		13,819,096	394,558	80,455	15,000	299,104	14,118,200	7.50	186	539,586	14,657,786

Sl. No.	Name of banks	Instrument/account no.	Initial purchase date	Purchase value	Last maturity/renewal date	Next date of maturity	Opening balance			Purchased during the year	Earned interest			Encashment during the year	Balance as on 30.06.23 (principal renewed)	Accrued interest as on 30.06.23		Total as on 30.06.23	
							Principal	Accrued interest	Adjustment in principal and interest		Interest	AIT	Excise duty			Net interest	Interest rate (%)		Days
61	Exim Bank Ltd, Kazi Nazrul Islam	0827497/5023	23.06.22	50,000,000	23.06.23	23.06.24	50,000,000	73,973		50,073,973	3,301,027	337,500	15,000	2,948,527	53,022,500	8.25	8	95,876	53,118,376
62	Exim Bank Ltd, Kazi Nazrul Islam	0827403/33649	15.09.21	50,000,000	15.09.22	15.09.23	50,000,000	2,367,123		52,367,123	632,877	300,000	50,000	282,877	52,650,000	7.00	288	2,908,011	55,558,011
63	Exim Bank Ltd, Dharmodi	1075137/6380/102/14081	26.12.21	30,000,000	26.12.22	26.12.23	30,000,000	960,616		30,960,616	914,384	375,000	15,000	524,384	31,485,000	7.50	187	1,209,800	32,694,800
64	Exim Bank Ltd, Panthapath	012/1007/5744/113222	27.12.22	20,930,000		27.12.23				20,930,000					20,930,000	8.00	187	857,843	21,787,843
65	Exim Bank Ltd, Tower branch	123848801/200/871/409	12.02.23	60,000,000		12.02.24				60,000,000					60,000,000	8.00	138	1,814,795	61,814,795
66	Exim Bank Ltd, Gulshan branch	1083712/271/481	20.06.23	20,000,000		20.06.24				20,000,000					20,000,000	8.25	11	497,26	20,049,726
67	Exim Bank Ltd, New Eskaton Br.	1091398/6624	20.11.22	10,000,000		20.11.23				10,000,000					10,000,000	7.25	223	442,945	10,442,945
68	First Security Islami, KB Br.	1311766/0709	26.07.20	50,000,000	26.07.22	26.07.23	53,320,000	3,218,921		56,538,921	246,879	346,580	50,000	149,701	56,389,220	6.75	339	3,535,141	59,924,361
69	First Security Islami, KB Br.	1504016/000750	28.12.20	23,624,900	28.12.22	28.12.23	25,295,893	833,378		26,129,271	825,855	493,270	30,000	302,585	26,431,856	7.50	185	1,004,773	27,436,629
70	First Security Islami, KB Br.	1504095/00771	10.02.21	30,000,000	10.02.23	10.02.24	32,010,000	803,758		32,813,758	1,290,917	623,903	30,000	637,015	33,450,773	8.00	141	1,033,766	34,484,539
71	First Security Islami, KB Br.	0297460	28.05.13	11,123,000	28.05.23	28.05.24	22,786,874	137,970		22,924,844	1,342,202	444,052	15,000	883,150	23,807,995	8.50	34	1,885,07	23,996,502
72	First Security Islami, KB Br.	0835136	28.05.14	24,737,000	28.05.23	28.05.24	45,683,118	276,602		45,959,720	2,691,826	890,528	15,000	1,786,297	47,746,017	8.50	34	3,780,44	48,124,061
73	First Security Islami, KB Br.	0835137	29.05.14	25,000,000	29.05.23	29.05.24	46,170,000	271,328		46,441,328	2,728,747	900,023	15,000	1,813,725	48,255,053	8.50	33	3,708,37	48,625,889
74	First Security Islami, KB Br.	0835138	29.05.14	12,361,000	29.05.23	29.05.24	22,771,891	133,824		22,905,715	1,345,374	443,759	15,000	886,615	23,792,329	8.50	33	1,82,842	23,975,171
75	First Security Islami, KB Br.	0940337	24.05.16	13,409,059	24.05.23	24.05.24	20,505,869	138,766		20,644,635	1,193,140	399,572	15,000	778,569	21,423,203	8.50	38	1,895,581	21,612,784
76	First Security Islami, KB Br.	0940338	08.05.16	10,823,500	08.05.23	08.05.24	16,534,377	159,002		16,693,379	914,758	322,128	15,000	577,630	17,271,009	8.50	54	2,171,89	17,488,198
77	First Security Islami, Donia Br.	1533630/004416	27.12.20	12,638,614	28.12.22	28.12.23	13,518,594	447,780		13,966,374	430,929	263,613	15,000	152,316	14,118,690	7.50	186	539,605	14,658,295
78	First Security Islami, Kuri Bisward Br.	1471474/0268	15.12.20	25,179,972	15.12.22	15.12.23	26,962,930	950,720		27,913,650	801,870	525,777	15,000	261,093	28,174,743	7.50	198	1,146,287	29,321,031
79	First Security Islami, Bashundhara	1614521/001140	12.08.21	26,660,100	12.08.22	12.08.23	26,660,100	1,528,756		28,188,856	204,151	173,291	30,000	860	28,189,716	6.75	322	1,678,640	29,868,356
80	IFC bank Ltd, Federation Br.	1450156	21.06.23	20,000,000		21.06.24				20,000,000					20,000,000	8.10	10	44,384	20,044,384
81	Jamuna Bank Ltd, Dilkusha Branch	0384792/230/100/0900175	12.02.23	60,000,000		12.02.24				60,000,000					60,000,000	7.50	138	1,701,370	61,701,370
82	Jamuna Bank Ltd, Dilkusha Branch	0385676/230/100/0817238	08.12.22	50,000,000		08.12.23				50,000,000					50,000,000	7.00	205	1,965,753	51,965,753
83	Mutual Trust Bank Ltd, MTB Tower Br.	1306010306392	14.12.22	175,063,854		14.12.23				175,063,854					175,063,854	7.10	199	6,776,650	181,840,504
84	Meghna Bank Ltd, Sonargoan Br.	111828700000025	25.05.23	10,000,000		25.05.24				10,000,000					10,000,000	8.25	36	81,370	10,081,370
85	Meghna Bank Ltd, Sonargoan Br.	111828700000024	25.05.23	10,000,000		25.05.24				10,000,000					10,000,000	8.25	36	81,370	10,081,370
86	Meghna Bank Ltd, Sonargoan Br.	111828700000021	12.09.22	10,000,000		12.09.23				10,000,000					10,000,000	7.50	291	597,945	10,597,945
87	Meghna Bank Ltd, Sonargoan Br.	1182550000000055	15.09.21	50,000,000	15.09.22	15.09.23	50,000,000	2,367,123		52,367,123	632,877	300,000	15,000	317,877	52,685,000	7.50	288	3,117,997	55,802,997
88	Meghna Bank Ltd, Sonargoan Br.	1118276000000001	20.11.22	10,000,000		20.11.23				10,000,000					10,000,000	7.50	223	458,219	10,458,219
89	Meghna Bank Ltd, Sonargoan Br.	1118276000000002	20.11.22	10,000,000		20.11.23				10,000,000					10,000,000	7.50	223	458,219	10,458,219
90	Meghna Bank Ltd, Sonargoan Br.	1118279000000006	28.07.21	52,870,000	28.07.22	28.07.23	52,870,000	3,050,889		55,920,889	253,486	660,875	90,000	(497,389)	55,423,500	7.00	337	3,582,028	59,005,528
91	Meghna Bank Ltd, Mejijheel Br.	110328700000017	23.06.22	20,000,000	23.06.23	23.06.24	20,000,000	30,685		20,030,685	1,369,315	210,000	15,000	1,444,315	21,175,000	8.50	8	39,449	21,214,449
92	Meghna Bank Ltd, Dharmodi Br.	111128700000014	13.09.22	10,000,000		13.09.23				10,000,000					10,000,000	7.50	290	595,890	10,595,890
93	Mochumoti Bank, Bangla Motor Br.	024845/0106	20.12.21	13,346,056	20.12.22	20.12.23	13,346,056	441,060		13,787,116	393,069	166,826	30,000	196,243	13,983,359	7.50	193	554,546	14,537,904
94	Mochumoti Bank, Bangla Motor Br.	11232550000112/25864	22.08.22	50,000,000		22.08.23				50,000,000					50,000,000	7.00	313	3,001,370	53,001,370
95	Global Islami Bank, Uttara Br.	1240000043695	12.09.22	10,000,000		12.09.23				10,000,000					10,000,000	7.50	291	597,945	10,597,945





Sl. No.	Name of banks	Instrument/account no.	Initial purchase date	Purchase value	Last maturity/renewal date	Next date of maturity	Opening balance			Purchased during the year	Earned interest			Encashment during the year	Balance as on 30.06.23 (principal renewed)	Accrued interest as on 30.06.23		Total as on 30.06.23	
							Principal	Accrued interest	Adjustment in principal and interest		Interest	AIT	Excise duty			Net interest	Interest rate (%)		Days
96	Global Islami Bank, Nayapalika Br.	02371/427489	26.12.21	10,000,000	26.12.22	26.12.23	10,000,000	333,014		10,333,014	316,986	65,000	251,986		10,585,000	7.50	187	406,725	10,991,725
97	NRB Bank, Tajmohal Road Br.	195339002563/05164	08.12.22	20,000,000		03.12.22			20,000,000					20,000,000	20,000,000	7.50	205	842,466	20,842,466
98	NRB Bank, Principal Br.	1013390171586	13.09.22	50,000,000		08.09.23			50,000,000					50,000,000	50,000,000	7.00	290	2,780,822	52,780,822
99	NRB Commercial Bank, Gulshan Br.	0140394/0271200000520	29.12.22	10,000,000		29.12.23			10,000,000					10,000,000	10,000,000	7.50	185	380,137	10,380,137
100	NRB Commercial Bank, Mungong Br.	0277086/0154712000054	21.12.22	14,100,258		21.12.23			14,100,258					14,100,258	14,100,258	7.50	193	559,181	14,659,439
101	Standard Bank, Panth. Br.	212549/8702	27.12.17	10,000,000	27.12.22	27.12.23	13,362,973	408,577	13,771,550		393,201	160,356	217,846		13,989,396	7.60	186	541,792	14,531,188
102	Standard Bank, Pant. Br.	174113/5008160	10.12.15	20,000,000	10.12.22	10.12.23	30,180,353	1,007,114	31,187,467		803,174	362,058	426,116		31,613,583	7.60	203	1,336,259	32,949,842
103	Standard Bank, Kamaipara Br.	330285/004080	12.12.22	22,346,944		12.12.23			22,346,944					22,346,944	22,346,944	7.60	201	935,266	23,282,209
104	Southeast Bank Ltd., Agargaon Br.	2450008719	20.11.22	10,000,000		20.11.23			10,000,000					10,000,000	10,000,000	7.10	223	433,781	10,433,781
105	SBAC Bank Ltd., Banani Br.	094984/2780	11.02.21	20,000,000	11.02.23	11.02.24	21,155,000	486,855	21,641,855		782,445	253,860	513,585		22,155,440	7.50	140	637,348	22,792,788
106	Southeast bank Ltd, KB Br.	7522601/24500012657	26.07.20	50,000,000	26.07.22	26.07.23	52,870,000	2,954,926	55,824,926		217,274	317,220	(149,946)		55,674,980	6.50	340	3,371,006	59,045,986
107	SIBL Darius salam road Br.	10625650/5284	07.04.22	50,000,000	07.04.23	07.04.24	50,000,000	747,945	50,747,945		2,502,055	650,000	1,852,055		52,600,000	8.50	84	1,028,942	53,628,942
108	SIBL, Gulshan Br.	10554142/15985	28.07.21	53,095,000	28.07.22	28.07.23	53,095,000	3,186,427	56,281,427		264,748	345,118	(80,370)		56,201,058	7.00	337	3,632,282	59,833,340
109	SIBL, Kawan Bazar Br.	10622760/533-2461	08.12.21	21,065,000	08.12.22	08.12.23	21,065,000	709,862	21,774,862		554,038	252,780	301,258		22,076,120	7.50	205	929,919	23,006,039
110	SIBL, Kawan Bazar Br.	10622766/533-2494	23.12.21	50,000,000	23.12.22	23.12.23	50,000,000	1,561,644	51,561,644		1,438,356	600,000	838,356		52,400,000	7.50	190	2,045,753	54,445,753
111	SIBL, Kawan Bazar Br.	10371642/533-1471	20.12.18	10,705,500	20.12.22	20.12.23	13,520,284	428,945	13,949,229		382,272	162,243	220,029		14,169,258	7.50	193	561,918	14,731,175
112	SIBL, Motijheel Br.	10677317/5301	23.06.22	20,000,000	23.06.23	23.06.24	20,000,000	30,685	20,030,685		1,369,315	280,000	1,089,315		21,120,000	8.50	8	393,477	21,513,477
113	SIBL, Panthapath Br.	10634643/4443	23.06.22	10,000,000	23.06.24	23.06.25	10,000,000	15,342	10,015,342		584,658	120,000	464,658		10,480,000	8.50	8	1,9524	10,499,524
114	SIBL, Panthapath Br.	107407102/4656	20.11.22	10,000,000		20.11.23			10,000,000					10,000,000	10,000,000	7.50	225	462,329	10,462,329
115	SIBL, Vajara Br.	1073958/11533008075	24.05.23	20,000,000		24.05.24			20,000,000					20,000,000	20,000,000	8.50	37	172,329	20,172,329
116	SIBL, Pragati Sarani Br.	1071237/400244	26.09.22	15,911,146		26.09.23			15,911,146					15,911,146	15,911,146	7.25	277	875,440	16,786,586
117	Premier Bank, Gulshan-Tejgaon LinkBr.	03241/05/0120	26.07.20	50,000,000	26.07.22	26.07.23	53,320,000	2,980,077	56,300,077		219,123	319,920	(150,797)		56,149,280	7.00	340	3,661,241	59,810,521
118	Premier Bank Ltd, Panthapath Br.	0401174/00266	20.11.22	10,000,000		20.11.23			10,000,000					10,000,000	10,000,000	7.25	225	446,918	10,446,918
119	Premier Bank Ltd, Panthapath Br.	0340679/27900000001	15.09.21	25,000,000	15.09.22	15.09.23	25,000,000	1,183,562	26,183,562		316,438	150,000	136,438		26,320,000	7.00	288	1,453,729	27,773,729
120	One Bank Ltd, Kawan ba. Br.	124140008/404	21.06.23	10,000,000		21.06.24			10,000,000					10,000,000	10,000,000	8.50	10	23,288	10,023,288
121	One Bank Ltd, Kawan ba. Br.	0277981/6555	26.07.20	50,000,000	26.07.22	26.07.23	53,135,000	2,969,737	56,104,737		218,363	637,620	(419,257)		55,685,480	6.50	340	3,371,641	59,057,121
122	One Bank Ltd, Kawan ba. Br.	0278356/6781	06.12.20	20,000,000	06.12.22	06.12.23	21,065,000	716,787	21,781,787		547,113	252,780	279,333		22,061,120	7.25	207	907,075	22,968,195
123	One Bank Ltd, Kawan ba. Br.	312847/7616	23.12.21	20,000,000	23.12.22	23.12.23	20,000,000	614,795	20,614,795		585,205	240,000	330,205		20,945,000	7.50	190	817,716	21,762,716
124	One Bank Ltd., Bangshal Br.	283971/0796	07.04.22	20,000,000	07.04.23	07.04.24	20,000,000	276,164	20,276,164		923,836	120,000	803,836		21,080,000	8.00	84	388,103	21,468,103
125	One Bank Ltd., Dhanmndi	289545/3204	07.04.22	30,000,000	07.04.23	07.04.24	30,000,000	414,247	30,414,247		1,385,753	180,000	1,205,753		31,620,000	8.00	84	582,155	32,202,155
126	One Bank Ltd. Mirpur Br.	02504459/2943	15.09.21	50,000,000	15.09.22	15.09.23	50,000,000	2,367,123	52,367,123		632,877	300,000	332,877		52,700,000	7.00	288	2,917,073	55,617,073
127	One Bank Ltd. Mirpur Br.	0114140003469	24.05.23	20,000,000		24.05.24			20,000,000					20,000,000	20,000,000	8.00	37	162,192	20,162,192
128	Pubali bank Ltd., Kawan Bazar Br.	1026219/163208	28.07.22	56,120,810		28.07.23			56,120,810					56,120,810	56,120,810	6.50	338	3,378,011	59,498,821
129	United Commercial Bank Ltd., Bangshal Br.	025140400000502	10.04.23	52,368,334		10.04.24			52,368,334					52,368,334	52,368,334	7.75	82	911,783	53,280,117
130	United Commercial Bank Ltd., Foreign Exchange Br.	1110349/000960	27.07.22	56,035,194		27.07.23			56,035,194					56,035,194	56,035,194	6.50	337	3,362,879	59,398,073

Sl. No.	Name of banks	Instrument/account no.	Initial purchase date	Purchase value	Last maturity/renewal date	Next date of maturity	Opening balance			Purchased during the year	Earned interest			Encashment during the year	Balance as on 30.06.23 (principal renewed)	Accrued interest as on 30.06.23		Total as on 30.06.23		
							Principal	Accrued interest	Adjustment in principal and interest		Interest	Excise duty	Net interest			Interest rate (%)	Days		Interest amount	
	General Security																			
131	Janata Bank Ltd, KB Br.	064328/2122	12.07.09	4,522,200	12.07.22	12.07.23	12,458,102	755,166	13,213,268	-	25,254	15,000	(145,830)	-	13,067,437	6.25	354	792,102	13,859,539	
132	Janata Bank Ltd, KB Br.	0531850/2490	17.12.12	5,000,000	17.12.22	17.12.23	9,229,140	260,186	9,489,326	-	224,659	3,000	124,690	-	9,614,015	7.15	196	369,126	9,983,141	
133	Janata Bank Ltd, KB Br.	0547214/6109	27.06.19	30,000,000	27.06.23	27.06.24	35,775,893	23,916	35,799,809	-	2,157,498	15,000	1,706,216	-	37,506,024	7.75	4	31,854	37,537,879	
134	Agrani Bank, WSA Br.	0089029/2810	03.02.08	10,000,000	03.02.23	03.02.24	14,911,735	362,784	15,274,519	-	531,920	15,000	337,979	-	15,612,498	7.25	148	458,965	16,071,463	
	Security Deposit																			
135	Janata Bank Ltd, KB Br.	0532291/2825	07.08.14	10,000,000	07.08.22	07.08.23	15,076,360	846,754	15,923,114	-	97,393	188,830	(106,436)	-	15,816,678	6.50	328	923,867	16,740,545	
136	Janata Bank Ltd, KB Br.	0532292/2826	07.08.14	10,000,000	07.08.22	07.08.23	15,076,360	846,754	15,923,114	-	97,393	188,830	(106,436)	-	15,816,678	6.50	328	923,867	16,740,545	
137	Janata Bank Ltd, KB Br.	0547136/2967	27.07.15	10,000,000	27.07.22	27.07.23	13,936,196	811,354	14,747,550	-	59,658	174,202	(144,544)	-	14,603,006	6.25	340	850,175	15,453,181	
138	Janata Bank Ltd, KB Br.	0547472/3099	11.07.16	74,169,410	11.07.22	11.07.23	96,695,967	5,877,923	102,573,890	-	170,575	1,209,700	(1,089,125)	-	101,484,765	6.25	355	6,169,023	107,653,788	
139	Janata Bank Ltd, KB Br.	0547485/3111	17.08.16	10,000,000	17.08.22	17.08.23	12,961,853	705,800	13,667,653	-	106,192	162,398	(71,207)	-	13,596,446	6.50	318	769,969	14,366,415	
140	Janata Bank Ltd, KB Br.	0547486/3112	17.08.16	20,000,000	17.08.22	17.08.23	25,988,640	1,415,135	27,403,775	-	145,983	312,224	(181,240)	-	27,222,535	6.50	318	1,541,616	28,764,151	
141	Janata Bank Ltd, KB Br.	0547560/5036	08.07.18	42,535,426	08.07.22	08.07.23	50,577,837	3,100,491	53,678,328	-	64,061	632,910	(618,949)	-	53,059,479	6.25	358	3,252,619	56,312,098	
142	Janata Bank Ltd, KB Br.	0547561/5257	08.07.18	28,337,530	08.07.22	08.07.23	33,693,347	2,065,448	35,758,795	-	42,261	421,542	(394,281)	-	35,364,514	6.25	358	2,167,893	37,532,407	
	Self Insurance																			
143	Rupali Bank Ltd, Mugda Br.	78759/4836	05.09.19	10,000,000	05.09.22	05.09.23	11,286,166	554,723	11,840,889	-	123,447	67,807	40,540	-	11,881,429	7.00	299	681,310	12,562,739	
144	Rupali Bank Ltd, Mogh Bazar	75897/4733	25.04.18	15,930,111	25.04.23	25.04.24	20,187,177	222,335	20,409,512	-	988,896	60,562	913,334	-	21,322,846	7.50	67	293,554	21,616,400	
145	BDBL, Kawan Bazar Br.	0002191	24.05.16	2,888,250	24.05.23	24.05.24	3,747,053	23,406	3,770,459	-	201,417	44,965	3,000	-	3,923,911	7.66	38	31,292	3,955,204	
146	BDBL, Elephant Road Br.	0001277	12.05.16	10,000,000	12.05.23	12.05.24	13,754,340	113,049	13,867,389	-	712,211	165,052	-	-	14,414,548	7.66	50	151,254	14,565,802	
147	Bang. Krishi Bank, KB Br.	454336/4220	03.01.23	15,690,000		03.01.24			15,690,000	-				-	15,690,000	7.20	178	550,912	16,240,912	
	Encashment																			
	General																			
1	Premier Bank Ltd, KB Br.	0351663/1240	10.02.21	20,000,000	10.02.23		21,065,000	528,933	21,593,933	-	839,317	273,650	30,000	535,667	22,129,600	-	-	-	-	
2	Modhumoti Bank, YIP Road Br.	019442/135-255-16	10.02.21	20,000,000	10.02.23		21,110,000	509,676	21,619,676	-	808,762	263,688	30,000	515,074	22,134,750	-	-	-	-	
3	Premier Bank, Gulshan-Tejgaon Link Br.	0324008/130	28.12.20	12,586,374	27.12.22		13,307,677	438,424	13,746,101	-	426,575	173,000	15,000	238,575	13,984,677	-	-	-	-	
4	Meghna Bank Ltd, Principal Br.	0037828/000017	11.02.21	20,000,000	11.02.23		21,110,000	485,819	21,595,819	-	832,619	263,688	30,045	538,886	22,134,705	-	-	-	-	
5	Premier Bank Ltd, KB Br.	0210753/24600728	09.12.15	70,000,000	09.12.22		105,751,673	3,841,828	109,593,501	-	3,345,500	1,437,465	100,000	1,808,035	111,401,536	-	-	-	-	
6	SIBL, Darus salam road Br.	10526940/2696	11.02.21	20,000,000	11.02.23		21,170,000	507,500	21,677,500	-	815,625	264,625	45,000	506,000	22,183,500	-	-	-	-	
7	NIRBC Bank Ltd, Mirpur-12 Br.	0167712-33/084980	10.02.21	20,000,000	10.02.23		21,065,000	488,246	21,553,246	-	774,754	252,600	30,000	492,154	22,045,400	-	-	-	-	
8	SBAC Bank Ltd, Banani Br.	095209/3065	26.12.21	20,000,000	26.12.22		19,985,000	614,333	20,599,333	-	585,667	240,000	15,000	330,667	20,930,000	-	-	-	-	
9	City Bank Ltd, Kawan Bazar	4481E+12	13.02.22	21,050,000	08.02.23		21,050,000	477,518	21,527,518	-	785,482	252,600	30,115	502,767	22,030,285	-	-	-	-	
10	Bang. Commerce Bank, Green R.Br.	190711/4215	20.12.18	11,224,168	20.12.22		14,046,271	482,768	14,529,039	-	430,240	182,602	30,000	217,638	14,746,677	-	-	-	-	





Sl. No.	Name of banks	Instrument/account no.	Initial purchase date	Purchase value	Last maturity/renewal date	Next date of maturity	Opening balance			Purchased during the year	Earned interest			Encashment during the year	Balance as on 30.06.23 (principal renewed)	Accrued interest as on 30.06.23		Total as on 30.06.23	
							Principal	Accrued interest	Adjustment in principal and interest		Interest	AIT	Excise duty			Net interest	Interest rate (%)		Days
11	Jamuna Bank, Tejgaon Br.	0335535/1350	08.12.21	21,230,000	08.12.22		21,230,000	715,422		21,945,422		558,961	30,000	401,522	22,346,944	-	-	-	
12	Basf. Bank Ltd, Wain Br.	204276/0030950	02.01.22	15,000,000	02.01.23		15,000,000	443,836		15,443,836		456,164	30,000	246,164	15,690,000	-	-	-	
13	NRB Global Bank,DhammondI Br.	0519700/7383	19.12.18	10,000,000	19.12.22		13,520,284	467,098		13,987,382		411,595	51,000	184,832	14,172,214	-	-	-	
14	SIBL, Kawran Bazar Br.	1037164/533-1469	18.12.18	10,705,500	18.12.22		13,520,284	433,390		13,953,674		377,827	69,000	146,584	14,100,258	-	-	-	
15	Bank Asia, Tejgaon Br.	0413591/3013	13.12.21	167,093,372	13.12.22		167,093,372	5,493,481		172,586,853		4,532,121	2,005,120	2,477,001	175,063,854	-	-	-	
16	Premier Bank Ltd, Gulshan Glass H. Br.	0373187/0001	26.12.21	10,000,000	26.12.22		10,000,000	333,014		10,333,014		316,986	18,000	168,986	10,502,000	-	-	-	
17	Brac bank Ltd., Mohaimmadpur	302901957/0002	30.05.22	50,000,000	30.05.23		50,000,000	254,795		50,254,795		2,786,872	30,000	2,148,538	52,403,333	-	-	-	
18	NRBC Bank Ltd.,Principal br.	0163588/0817	10.04.22	50,000,000	10.04.23		50,000,000	665,753		50,665,753		2,394,247	60,000	1,669,247	52,335,000	-	-	-	
19	Pubali Bank Ltd., Panthapath	1107216/12534	07.04.22	50,000,000	07.04.23		50,000,000	690,411		50,690,411		2,351,256	65,000	1,677,923	52,368,334	-	-	-	
20	Bang Commerce Bank,Rokeya Sarani.Br	204568/168	27.07.21	52,870,000	27.02.22		52,870,000	3,427,135		56,297,135		273,765	370,090	80,000	56,120,810	-	-	-	
21	SIBL, Kawran Bazar Br.	10453182/533-2538	26.07.20	50,000,000	26.07.22		53,037,500	3,211,312		56,248,812		236,126	344,744	105,000	56,035,194	-	-	-	
22	One Bank Ltd.,Jagannathpur Br.	0238679/00762	03.08.21	52,757,021	03.08.21		52,757,021	2,870,560		55,627,581		294,861	316,542	90,000	55,515,900	-	-	-	
23	First Security IslamiBiswaroad Br.	11642/1335956	19.08.19	11,463,702	19.08.22		13,405,192	754,363		14,159,555		116,974	87,134	15,000	14,174,396	-	-	-	
24	NRBC Bank Ltd.,Shyamoli Br.	0149463	23.06.22	50,000,000	23.06.23		50,000,000	72,329		50,072,329		3,227,671	660,000	2,502,671	52,575,000	-	-	-	
25	SBAC Bank Ltd., Gulshan Br.	099212/5883	23.06.22	50,000,000	23.06.23		50,000,000	76,712		50,076,712		3,423,288	700,000	2,658,288	52,735,000	-	-	-	
26	Sonali Bank Ltd., Kawran bazar br.	0995118/0663	23.06.22	100,000,000	23.06.23		100,000,000	136,986		100,136,986		6,113,014	100,000	4,763,014	104,900,000	-	-	-	
27	Janata Bank Ltd., KB Br.	0934412/9722	15.09.21	100,000,000	15.09.22		99,960,000	4,732,353		104,692,353		667,647	600,000	17,647	104,710,000	-	-	-	
28	Janata Bank Ltd., KB Br.	0934416/2269	23.09.21	15,211,017	23.09.22		15,196,017	699,433		15,895,450		121,962	91,266	15,000	15,911,146	-	-	-	
29	Janata Bank Ltd., KB Br.	0934417/2901	23.09.21	26,371,161	23.06.22		26,356,161	1,213,105		27,569,266		210,938	158,227	15,000	27,606,977	-	-	-	
	Total			5,609,597,292			5,609,597,292	167,941,245		5,777,538,537		1,764,390	58,113,524	3,744,160	6,592,090,061			231,571,392	6,823,661,454

Dhaka Water Supply and Sewerage Authority

Schedule of Imprest Fund

As at 30th June 2023

Schedule - C

A Revenue Imprest Fund

SI No	Particular	Balance
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 (RPD)	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	16,000
21	Commercial Manager	5,000
22	Accounts Division	15,000
23	CRO	10,000
24	Rev. Zone-1	10,000
25	Rev. Zone-2	10,000
26	Rev. Zone-3	10,000
27	Rev. Zone-4	10,000
28	Rev. Zone-5	10,000
29	Rev. Zone-6	10,000
30	Rev. Zone-7	10,000
31	Rev. Zone-8	10,000
32	Rev. Zone-9	10,000
33	Rev. Zone-10	10,000
34	Rev. Central Funtion 1	5,000
35	Rev. Central Funtion 2	2,000
36	Mods Zone-1	15,000
37	Mods Zone-2	15,000
38	Mods Zone-3	15,000
39	Mods Zone-4	20,000
40	Mods Zone-5	10,000
41	Mods Zone-6	20,000
42	Mods Zone-7	15,000
43	Mods Zone-8	10,000
44	Mods Zone-9	10,000
45	Mods Zone-10	15,000
46	Mods Circle-1	5,000
47	Mods Circle-2	5,000
48	SOC Division	20,000
48	SOC Division	20,000
49	CC Division	5,000
50	Procurement-1	10,000
51	Procurement-2	5,000
52	OCR Division	8,000
53	Store Division	8,000
54	P&D (Water)	15,000
55	P&D (E&M)	4,000
56	P&D (Sewer)	6,000
57	P&D Circle	8,000
58	Sewer (R&D)1	4,000
59	Sewer (R&D)2	4,000
60	Sewer (R&D) Circle	4,000
61	Planning Cell	5,000
62	RPE&M Circle	2,000
63	CM Division	20,000
64	FM Division-1	20,000
65	FM Division-2	20,000

SI No	Particular	Balance
66	Computer Centre(MIS)	10,000
67	Computer Centre(GIS)	5,000
68	PSTP	10,000
69	SMWC Circle	3,000
70	Environment Cell	10,000
71	SWTP (Maints)	10,000
72	SWTP (OP)	10,000
73	Generator Division	15,000
74	Meter	10,000
75	Dhaka Water Works	5,000
76	Bottle Water Plant	30,000
77	Saidabad Circle (SE)	10,000
78	Chief Discipliniry Officer	10,000
79	MSTPLAP	10,000
80	Karanigonj Well Field Proj.	20,000
81	DPD Padma Jashaldia	5,000
82	EE-1 Padma Jashaldia	30,000
83	USP	10,000
84	Water (R&D)1	5,000
85	Water (R&D)2	5,000
86	Water (R&D) Circle	10,000
87	N.G. Rev.	5,000
88	N..G.Mods	15,000
Total: Revenue Imprest Fund		858,000

B Project Imprest Fund

89	SWTP. Ph-3 (PD)	5,000
90	EWSP	5,000
91	Uttara Catchment	7,000
92	STP (Daserkandi)	5,000
93	EDCWSR	10,000
Total: Project Imprest Fund		32,000
		890,000.00



Dhaka Water Supply and Sewerage Authority

Balance with Corporate bank accounts

As at 30th June 2023

Schedule - D

SI No.	Bank Name	Branch Name	Account Number	Accounts Title	Balance
1	Agrani Bank Ltd.	WASA Corp. Branch	0200000798974 (83)	Tender Documents	2,872,263.81
2	Agrani Bank Ltd.	WASA Corp. Branch	0200015324529	Cont. Bill	(15,365,931.07)
3	Agrani Bank Ltd.	WASA Corp. Branch	0200015324631	Revenue Mother	485,368,803.53
4	Agrani Bank Ltd.	WASA Corp. Branch	0200015324690	Miss. Income	35,989,434.25
5	Agrani Bank Ltd.	WASA Corp. Branch	020015324554	Cont. Vat & Tax	(91,295,894.18)
6	Agrani Bank Ltd.	WASA Corp. Branch	020015324573	Master Roll & Out	71,486,892.78
7	Agrani Bank Ltd.	WASA Corp. Branch	200000798752 (17)	House Building Rent	21,387,511.04
8	Agrani Bank Ltd.	WASA Corp. Branch	200000798802 (445/44)	DSL	53,169,924.75
9	Bang. Krishi B. L.	Kawran Bazar Branch	240000495(495/49)	Closed	87.00
10	Bang. Krishi B. L.	Kawran Bazar Branch	4102-0320000458(45)	Closed	(79,241.00)
11	Janata Bank Ltd	Kawran Bazar Branch	STD-240000801(80)	Closed	(124,830.11)
12	Janata Bank Ltd	Kawran Bazar Branch	240000083(8)	Revenue Mother	(28,180,610.86)
13	Janata Bank Ltd	Kawran Bazar Branch	240000894 (89)	Salary	28,193,465.59
14	Janata Bank Ltd	Kawran Bazar Branch	240001083	Lease Out Zone Payment	(265,886,761.80)
15	Janata Bank Ltd	Kawran Bazar Branch	STD-240000863 (86)	Closed	26,776.00
16	Janata Bank Ltd.	Kawran Bazar Branch	240000247(24)	Dranage	23,367,504.41
17	Janata Bank Ltd.	Kawran Bazar Branch	240000665(66)	Tender Documents Sale	1,903,483.47
18	Janata Bank Ltd.	Kawran Bazar Branch	200012845	Dhaka WASA	546,621,408.12
20	Janata Bank Ltd.	Kawran Bazar Branch	CD 200040491	Over Time	(3,293,269.58)
21	Janata Bank Ltd.	Kawran Bazar Branch	0100213678340	Revenue Mother	838,484,276.28
22	Janata Bank Ltd.	Kawran Bazar Branch	0100213680778	Telephone & Other	2,899,478.43
23	Janata Bank Ltd.	Kawran Bazar Branch	0100213681341	Imprest & Others	(2,795,481.63)
24	Janata Bank Ltd.	Kawran Bazar Branch	0100213681995	Loan & Advance	6,684,826.39
25	Janata Bank Ltd.	Kawran Bazar Branch	0100213682291	Conveyance	(60,516.00)
26	Janata Bank Ltd.	Kawran Bazar Branch	200020121 (2012)	Drainage	(29,325,610.48)
27	Janata Bank Ltd.	Kawran Bazar Branch	STD 240000271	Self Insurance	47,315,989.16
28	Janata Bank Ltd.	Kawran Bazar Branch	STD-240000904 (90)	Electricity Bill	24,183,533.57
29	Janata Bank Ltd.	Kawran Bazar Branch	240001021	Group Insurance	4,224,438.84
30	One Bank Ltd.	Kawran Bazar Branch	STD-5080444003	Mother	7,107,691.43
31	ONE Bank Ltd.	Mirpur Branch	Std 5036149002	Bottle Plant	10,540,712.98
32	Trust Bank Ltd.	Karwan Bazar Branch	0320000042	DORMANT	236,151.42
Total					1,775,656,506.54



Dhaka Water Supply and Sewerage Authority
Balance with Project bank accounts
As at 30th June 2023

Schedule - E

Sl No.	Bank Name	Branch Name	Account Number	Accounts Title	Balance
1	Agrani Bank	WASA Corp. Branch	200002305048	Vakurta	(752,952.00)
2	Agrani Bank Ltd.	WASA Corp. Branch	STD-0200005465653	IWSP	48,117,590.43
3	Agrani Bank Ltd.	WASA Corp. Branch	0200002330753	DESWSP	1,461,684,000.00
4	Agrani Bank Ltd.	WASA Corp. Branch	0200015283802	EWSP	78,279,075.76
5	Agrani Bank Ltd.	WASA Corp. Branch	0200012086601	PADSIP	36.91
6	Agrani Bank Ltd.	WASA Corp. Branch	0200012575712	5 Khals	4,417,264.66
7	Agrani Bank Ltd.	WASA Corp. Branch	200014769534	LACSTP- Uttara	4,055,608.34
8	Agrani Bank Ltd.	WASA Corp. Branch	0200016553988	DSIP	111,168,012.39
9	Agrani Bank Ltd.	WASA Corp. Branch	0200016695946	DSIP-GOB	-
10	Agrani Bank Ltd.	WASA Corp. Branch	0200008984227	DWSNIP	531,099,000.00
11	Basic Bank Ltd.	Kawran Bazar Branch	3116-01-0000604	SP-3	(3,572,400.21)
12	Basic Bank Ltd.	Kawran Bazar Branch	3116-01-0000597	DSTP	13,050,508.26
13	Basic Bank Ltd.	Kawran Bazar Branch	3116010000672	DNDCDC	280,445,640.10
14	Janata Bank Ltd	Kawran Bazar Branch	391	DESWSP	1,000,000.00
15	Janata Bank Ltd	Kawran Bazar Branch	650	DESWSP	3,200,000.00
16	Janata Bank Ltd	Kawran Bazar Branch	1569	AFD-DESWSP	6,000.00
17	Janata Bank Ltd	Kawran Bazar Branch	734	Screw A/c- DESWSP	180,353,000.00
18	Janata Bank Ltd.	Kawran Bazar Branch	240000964	SCRWLDC	1,744,264.05
19	Janata Bank Ltd.	Kawran Bazar Branch	02000212930029	ERWDPC	32,563.04
20	Janata Bank Ltd.	Kawran Bazar Branch	36000248	NTP	0.05
21	Janata Bank Ltd.	Kawran Bazar Branch	240001009	Unicef LIC	(10,000.00)
22	Janata Bank Ltd.	Kawran Bazar Branch	240000764(76)	Hatirjheel Project	(43,235.99)
23	Janata Bank Ltd.	Kawran Bazar Branch	STD-240000924 (92)	Disel Generator	4,253,457.14
24	Pubali Bank Ltd.	Kawran Bazar Branch	CD- 0557102001731	Agargaon	849,515.00
25	Sonali Bank Ltd.	Kawran Bazar Branch	0117203000205	DESWSP	50,532,000.00
26	Sonali Bank Ltd.	Kawran Bazar Branch	0117203000231	LIC-GOB	5,411,384.00
27	Sonali Bank Ltd.	Kawran Bazar Branch	0117203000228	Imprest -EIB	466,175,000.00
28	Sonali Bank Ltd.	Kawran Bazar Branch	0117203000219	LIC Project	47,904,520.08
29	Sonali Bank Ltd.	Customs Port	CDVAT A/c- 3212	GOB-DESWSP	5,881,000.00
29	Sonali Bank Ltd.	Customs Port	Authority A/C -3212	GOB-DESWSP	207,075,700.00
Total					3,502,356,552.01



Dhaka Water Supply and Sewerage Authority

Balance with Security Deposit bank accounts

As at 30th June 2023

Schedule - F

SI No.	Bank Name	Branch Name	Account Number	Accounts Title	Balance
1	Janata Bank Ltd.	Kawran Bazar Branch	240000305(30)	Deposite Against Work	139,534,385.89
2	Janata Bank Ltd.	Kawran Bazar Branch	CD-200021146(2114)	Payment Against Work	(1,732,586.68)
3	Janata Bank Ltd.	Kawran Bazar Branch	240000338(33)	Project Security Deposit	15,999,099.05
4	Janata Bank Ltd.	Kawran Bazar Branch	STD-240000873 (87)	Revenue Security Deposit	109,314,294.24
Total					263,115,192.50

Dhaka Water Supply and Sewerage Authority

Bank balance in revenue account - Bill Collection

As at 30th June 2023

Schedule - G

SI No.	Name of the Bank	Branch Name	Account Number	Amount in Taka	
				30 June 2023	30 June 2022
1	AB Bank Ltd	Kawran Bazar	4002-764514-430	21,968,854.66	23,952,179.80
2	Agrani Bank Ltd.	WASA Corp. Branch	200017891354	11,734,646.79	529,273.66
3	Al-Arafah Islami Bank Ltd	Kawran Bazar	1171220000048	23,553,519.70	20,956,940.60
4	Bank Asia Ltd	Scotia Branch	736000784	57,839,928.47	70,482,788.66
5	Bank Asia Ltd [Ekipay]	Scotia Branch	736000870	308,758,586.62	109,081,295.38
6	Basic Bank Ltd	Kawran Bazar	3116-01-0000485	35,706,029.89	35,974,320.20
7	BD. Commerce Bank Ltd	Green Road Branch	1432000043	89,308,101.81	96,307,374.15
8	BRAC Bank Ltd	Kawran Bazar	1540102901957001	1,486,590.36	2,365,765.61
9	BRAC Bank Ltd [Bkash]	Kawran Bazar	1540102901957002	167,721,279.39	121,388,443.36
10	The City Bank Ltd.	Kawran Bazar	3101776737001	147.39	1,347,546.93
11	Community Bank Ltd.	Dhanmondi Branch	80312948301	1,720,282.00	1,363,926.00
12	Dhaka Bank Ltd	Kawran Bazar	2071500000747	20,360,809.65	26,678,574.13
13	Dutch Bangla Bank Ltd	Kawran Bazar	1071200002710	56,648,785.35	48,352,287.00
14	Eastern Bank Ltd. (Nagad)	Sonargaon Road Branch	1051220309472	24,669,027.18	139,483,567.22
15	Eastern Bank Ltd.	Sonargaon Road Branch	1051220000011	940,794.07	18,466.48
16	Exim Bank Ltd	Kazi Nazrul Islam Ave. Br	11413100006776	60,652,440.54	86,641,228.64
17	FSIBL	Kawran Bazar	0176 13100000011	303,535,260.13	625,285,258.92
18	Global Islami Bank Ltd.	Bashabo Branch	1130000003960	19,946,726.40	10,900,835.63
19	IFIC Bank Ltd.	Kawran Bazar	1017632485041	6,681,528.34	26,198,171.01



Sl No.	Name of the Bank	Branch Name	Account Number	Amount in Taka	
				30 June 2023	30 June 2022
20	Islami Bank Bangladesh Ltd.	Kawran Bazar	20502220900012408	137,942,255.12	28,562,853.00
21	Jamuna Bank Ltd.	Sonargaon Road Branch	0002-0320001367	2,706,297.68	243,837.99
22	Janata Bank Ltd.	Karwan Bazar	232240001041	11,848,887.04	32,353,266.04
23	Meghna Bank Ltd.	Principal Branch	1101 13500000054	2,202,186.85	46,518,554.94
24	Merchantile Bank Ltd.	Karwan Bazar	1131000045858	35,837,131.75	53,299,346.63
25	Midland Bank Ltd	Dilkusha Corporate Branch	0001-10900000321	8,311,329.00	5,390,806.00
26	Modhumati Bank Ltd	Motijheel Branch	1101 13500000019	10,804,920.00	8,653,835.00
27	Mutual Trust Bank Ltd	Karwan Bazar	30320001204	7,471,889.00	9,984,311.00
28	National Bank Ltd.	Kawran Bazar	1048000663053	28,573,033.32	33,038,415.97
29	NCC Bank Ltd.	Kawran Bazar	0027-0325000172	22,573,640.25	10,147,688.25
30	NRBC Bank Ltd.	Banani Branch	0121 36000000007	11,220,798.69	13,666,320.68
31	NRB Bank Ltd.	Principal Branch	1011030166108	3,886,046.53	5,151,393.00
32	One Bank Ltd.	Karwan Bazar	123000000391	44,971,594.11	44,001,449.33
33	Premier Bank Ltd.	Karwan Bazar	0107 13100000600	317,895,765.02	195,415,793.13
34	Premier Bank Ltd.	Kawran Bazar	0107 13100000744	33,613,740.33	10,961,424.88
35	Premier Bank Ltd. (DT)	Kawran Bazar	10713100000796	42,540,663.77	17,800,032.21
36	Premier Bank Ltd. (Jar Water)	Kawran Bazar	10713100000807	1,850,586.15	1,324,348.75
37	Prime Bank Ltd.	Kawran Bazar	5574/2113311004855	4,788,017.62	7,607,453.01
38	Pubali Bank Ltd	Kawran Bazar	557102001426	47,479,322.65	53,600,397.24
39	SBAC Bank Ltd.	Banani Branch	26130000185	3,267,402.93	1,122,423.11
40	Shahjalal Islami Bank Ltd.	Kawran Bazar	4007 13100000806	37,787,965.64	44,598,828.14
41	SIBL	Kawran Bazar	871360000039	129,556,601.90	93,306,748.10
42	Southeast Bank Ltd	Kawran Bazar	0015 13100000427	115,020,412.89	245,654,698.21
43	Southeast Bank Ltd.	Kawran Bazar	0015 13100000431	478.00	471.89
44	Standard Bank Ltd	Panthapath Branch	1736000269	39,350,724.92	119,016,731.87
45	Trust Bank Ltd.	Kawran Bazar	0030-0320000088	6,041,955.20	14,990,664.01
46	UCBL	Kawran Bazar	441301000000102	29,158,047.81	30,874,839.23
47	Union Bank Ltd	Panthapath Branch	131210001313	4,461,267.40	
Total				2,354,396,300.31	2,574,595,174.99



Dhaka Water Supply and Sewerage Authority
Bank balance in revenue account - VAT
As at 30th June 2023

Schedule - H

Sl No.	Bank Name	Branch Name	Account Number	Balance
1	AB Bank Ltd	Kawran Bazar	4002-764514-001	1,115,192.00
2	Agrani Bank Ltd.	WASA Corp. Branch	0200017891679	2,435,424.00
3	Al-Arafah Islami Bank Ltd	Kawran Bazar	1171020000035	3,522,879.00
4	Bank Asia Ltd	Scotia Branch	00733004301	8,632,573.00
5	Bank Asia Ltd [Ekpay]	Scotia Branch	00733004912	46,228,518.00
6	Basic Bank Ltd	Kawran Bazar	3110-01-0006443	5,330,691.00
7	BD.Commerce Bank Ltd	Green Road Branch	01421000751	12,183,668.50
8	BRAC Bank Ltd	Kawran Bazar	1540202901965001	-
9	BRAC Bank Ltd [Bkash]	Kawran Bazar	1540202901965002	5,903,903.00
10	City Bank Ltd.	Kawran Bazar	1101776736001	36,809.00
11	Community Bank Ltd.	Dhanmondi Branch	0080312956101	428,932.00
12	Dhaka Bank Ltd.	Kawran Bazar	2071000008445	3,027,021.07
13	Dutch Bangla Bank Ltd	Kawran Bazar	1071100018220	8,503,535.58
14	Eastern Bank Ltd. (Nagad)	Sonargaon Road Branch	1051060309510	3,691,238.00
15	Eastern Bank Ltd.	Sonargaon Road Branch	1051060000013	140,713.00
16	Exim Bank Ltd	KZ Nazrul Islam Ave Br	0111000741778/11411100006804	6,066,841.00
17	FSIBL	Karwan Bazar	0176 11100000106	11,083,141.00
18	Global Islami Bank	Bashabo Branch	1111000018983	2,984,468.00
19	IFIC Bank Ltd.	Karwan Bazar	9900832304050	654,546.00
20	Islami Bank Bangladesh Ltd.	Kawran Bazar	20502220100271306	7,080,973.00
21	Jamuna Bank Ltd.	Sonargaon Road Branch	0002-0210014589	160,591.00
22	Janata Bank Ltd.	Karwan Bazar	0232200040481	18,579,921.00
23	Meghna Bank Ltd.	Principal Branch	1101 11100000576	321,194.00
24	Merchantile Bank Ltd.	Karwan Bazar	110311109611264	3,451,454.00
25	Midland Bank Ltd	Dilkusha Corporate Branch	0001-1050003457	1,243,643.00



SI No.	Bank Name	Branch Name	Account Number	Balance
26	Modhumati Bank Ltd	Motijheel Branch	1101 11100000243	1,615,800.00
27	MTB Ltd.	Karwan Bazar	30210014239	382,002.00
28	National Bank Ltd.	Karwan Bazar	1048000663056	4,226,803.64
29	NCC Bank Ltd.	Karwan Bazar	0027-0210002226	3,372,616.25
30	NRB Commercial Bank Ltd.	Banani Branch	0121 33700000001	1,393,956.00
31	NRB Bank Ltd.	Principal Branch	1012010166148	580,414.00
32	One Bank Ltd.	Karwan Bazar	0121020001026	6,696,357.00
33	Premier Bank Ltd.	Kawran Bazar	0107 11100100168	74,876,208.76
34	Prime Bank Ltd.	Kawran Bazar	2113115002693	585,286.00
35	Pubali Bank Ltd	Kawran Bazar	0557901045189	6,953,261.43
36	SBAC Bank Ltd.	Banani Branch	0026111001228	489,509.00
37	Shahjalal Islami Bank Ltd.	Kawran Bazar	4007 11100011550	-
38	SIBL	Kawran Bazar	0871330000699	19,401,730.00
39	Southeast Bank Ltd	Kawran Bazar	0015 11100006805	14,747,285.00
40	Standard Bank Ltd	Panthapatha Branch	01733100364	5,726,566.00
41	Trust Bank Ltd.	Kawran Bazar	0030-0210001366	903,400.40
42	UCBL	Kawran Bazar	0441101000000347	4,298,152.00
43	Union Bank Ltd	Panthapatha Branch	0131010022022	355,264.00
44	Janata Bank Ltd.	Kawran Bazar	240000975	255,218,802.18
Total				554,631,282.81



Dhaka Water Supply and Sewerage Authority

Bank balance in revenue account- surcharge

As at 30th June 2023

Schedule - I

SI No.	Bank Name	Branch Name	Account Number	Balance
1	AB Bank Ltd	Kawran Bazar	4002-764514003	79,362.00
2	AB Bank Ltd	Kawran Bazar	4002-764514-431	15,500,706.97
3	Agrani Bank Ltd.	WASA Corp. Branch	0200017891396	182,988.56
4	Al-Arafah Islami Bank Ltd	Kawran Bazar	1171220000059	237,701.70
5	Bank Asia Ltd	Scotia Branch	736000786	726,458.48
6	Bank Asia Ltd [Ekipay]	Scotia Branch	736000871	17,416,202.72
7	Basic Bank Ltd	Kawran Bazar	3116-01-0000491	393,757.39
8	BD.Commerce Bank Ltd	Green Road Branch	1432000044	1,846,253.50
9	BRAC Bank Ltd	Kawran Bazar	1540102901963001	32,005.22
10	BRAC Bank Ltd [Bkash]	Kawran Bazar	1540102901963002	4,383,430.55
11	City Bank Ltd.	Kawran Bazar	3101776732001	59,549.86
12	Community Bank Ltd.	Dhanmondi Branch	80312949301	10,451.00
13	Dhaka Bank Ltd	Kawran Bazar	2071500000759	125,148.26
14	Dutch Bangla Bank Ltd	Kawran Bazar	1071200002725	1,698,256.25
15	Eastern Bank Ltd. (Nagad)	Sonargaon Road Branch	1051220309483	949,127.60
16	Eastern Bank Ltd.	Sonargaon Road Branch	1051220000022	-
17	Exim Bank Ltd	Kazi Nazrul Islam Ave. Br	11413100006784	880,554.67
18	FSIBL	Karwan Bazar	0176 13100000012	4,831,879.75
19	Global Islami Bank	Bashabo Branch	1130000003961	237,954.35
20	IFIC Bank Ltd.	Karwan Bazar	1017632486041	126,570.29
21	Islami Bank Bangladesh Ltd.	Kawran Bazar	20502220900012509	1,850,094.18
22	Jamuna Bank Ltd.	Sonargaon Road Branch	0002-0320001376	197,783.15
23	Janata Bank Ltd.	Karwan Bazar	232240001052	11,534,503.67
24	Meghna Bank Ltd.	Principal Branch	1101 13500000055	20,263.94
25	Merchantile Bank Ltd.	Karwan Bazar	1131000034852	508,617.59
26	Midland Bank Ltd	Dilkusha Corporate Branch	0001-1090000330	84,683.00
27	Modhumati Bank Ltd	Motijheel Branch	1101 13500000020	84,403.38



SI No.	Bank Name	Branch Name	Account Number	Balance
28	National Bank Ltd.	Karwan Bazar	4836001568	239,534.43
29	NCC Bank Ltd.	Karwan Bazar	0027-0325000387	269,025.25
30	NRB Commercial Bank Ltd.	Banani Branch	0121 36000000006	92,315.50
31	NRB Bank Ltd.	Principal Branch	1011030166128	20,774.17
32	One Bank Ltd.	Karwan Bazar	0123000000389	294,311.52
33	Premier Bank Ltd.	Kawran Bazar	0107 13100005626	3,528,100.57
34	Prime Bank Ltd.	Kawran Bazar	2113312008236	57,703.26
35	Pubali Bank Ltd	Kawran Bazar	557102001445	460,105.27
36	SBAC Bank Ltd.	Banani Branch	0026130000201	53,684.70
37	Shahjalal Islami Bank Ltd.	Kawran Bazar	4007 13100000807	565,300.90
38	SIBL	Kawran Bazar	871360000041	1,922,900.00
39	Southeast Bank Ltd	Kawran Bazar	0015 11100007294	591,997.00
40	Standard Bank Ltd	Panthapatha Branch	1736000270	477,389.27
41	Trust Bank Ltd.	Kawran Bazar	0030-0320000266	38,092.30
42	UCBL	Kawran Bazar	441301000000113	2.14
Total				72,609,944.31



Dhaka Water Supply and Sewerage Authority

Bank balance in revenue account - Other bills

As at 30th June 2023

Schedule - J

SI No.	Bank Name	Branch Name	Account Number	Balance
1	AB Bank Ltd	Kawran Bazar	4002-764514-432	2,112,764.83
2	Agrani Bank Ltd.	WASA Corp. Branch	0200017891509	4,764,654.67
3	Al-Arafah Islami Bank Ltd	Kawran Bazar	1171220000061	9,650.90
4	Bank Asia Ltd	Scotia Branch	736000785	541,087.16
5	Bank Asia Ltd [Ekipay]	Scotia Branch	736000872	7,179,265.81
6	Basic Bank Ltd	Kawran Bazar	3116 - 01 - 0000508	57,426.56
7	BD.Commerce Bank Ltd	Green Road Branch	1432000045	6,215,469.25
8	BRAC Bank Ltd	Kawran Bazar	1540102901965001	-
9	BRAC Bank Ltd [Bkash]	Kawran Bazar	1540102901965002	421,229.60
10	City Bank Ltd.	Kawran Bazar	3101776735001	-
11	Community Bank Ltd.	Dhanmondi Branch	80312950301	1,135,167.00
12	Dutch Bangla Bank Ltd	Kawran Bazar	1071200002730	843,860.68
13	Eastern Bank Ltd. (Nagad)	Sonargaon Road Branch	1051220309494	76,934.84
14	Eastern Bank Ltd.	Sonargaon Road Branch	1051220000033	33,390.72
15	Exim Bank Ltd	KZ Nazrul Islam Ave Br	11413100006792	29,085.20
16	FSIBL (Job Application)	Karwan Bazar	017612900000009	6,444,246.80
17	FSIBL	Karwan Bazar	0176 13100000013	2,058,713.32
18	Global Islami Bank	Bashabo Branch	1130000003962	58,679.49
19	IFIC Bank Ltd.	Karwan Bazar	1017632489041	2,281.80
20	Islami Bank Bangladesh Ltd.	Kawran Bazar	2220900012307	67,952.96
21	Jamuna Bank Ltd.	Sonargaon Road Branch	0002-0320001385	15.55
22	Janata Bank Ltd.	Karwan Bazar	232240001062	343,673.62
23	Meghna Bank Ltd.	Principal Branch	1101 13500000056	-
24	Merchantile Bank Ltd.	Karwan Bazar	1131000016561	37,785.81
25	Midland Bank Ltd	Dilkusha Corporate Branch	1090000349	-



SI No.	Bank Name	Branch Name	Account Number	Balance
26	Modhumati Bank Ltd	Motijheel Branch	1101 13500000021	56.32
27	National Bank Ltd.	Karwan Bazar	1048000663055	10.08
28	NCC Bank Ltd.	Karwan Bazar	0027-0325000378	20,224.00
29	NRB Commercial Bank Ltd.	Banani Branch	0121 36000000005	4,425.00
30	NRB Bank Ltd.	Principal Branch	1011030166130	-
31	One Bank Ltd.	Karwan Bazar	123000000389	288,764.46
32	One Bank Ltd.(Smart WATM Res.)	Karwan Bazar	123000001000	5,913,353.70
33	One Bank Ltd.	Karwan Bazar	123000000992	1,930,074.46
34	Premier Bank Ltd.	Kawran Bazar	0107 13100005627	6,646,476.09
35	Prime Bank Ltd.	Kawran Bazar	5576/2113319008874	1,731,362.31
36	Pubali Bank Ltd	Kawran Bazar	557102001430	32,079.00
37	SBAC Bank Ltd.	Banani Branch	26130000201	24.14
38	Shahjalal Islami Bank Ltd.	Kawran Bazar	4007 13100000808	18,584.61
39	SIBL	Kawran Bazar	871360000052	167,306.50
40	Southeast Bank Ltd	Kawran Bazar	0015 11100007295	241,872.00
41	Standard Bank Ltd	Panthapatha Branch	1736000271	39,029.45
42	Trust Bank Ltd.	Kawran Bazar	0030-0320000275	1,605.80
43	UCBL	Kawran Bazar	441301000000124	-
44	Union Bank Ltd	Panthapatha Branch	131210001515	84,729.00
Total				49,553,313.49



Dhaka Water Supply and Sewerage Authority
Schedule of grants and other funds
As at 30th June 2023

Schedule - K

SL. No.	Particulars	Amount in Taka	
		2023	2022
A. List of funds against completed projects			
1	Badda Project Fund	-	59,864,000
2	BMRE Project Fund	-	1,572,849,195
3	DTW under Crash Program	-	726,780,000
4	DIEWRMP FUND	-	2,520,287
5	EREWSSP Phase - 1 (Fund)	-	2,928,000,000
6	Generator Project Fund	-	154,460,000
7	Grant from IDA (4th Project)	-	294,422,000
8	Grant for SIDA loan	-	49,292,095
9	Grant for IUSCRP-2	-	480,293,781
10	Interim Project-1	-	355,400,000
11	Interim Project-2	-	301,700,000
12	IUSERP Fund	-	125,000,000
13	IESLCRP	-	30,000,000
14	Japan France Aided Project	-	2,543,486,466
15	Loan for IUSCRP-2	-	327,874,000
16	Mirpur Project(ADB) Fund(DUIIP)	-	31,095,256
17	Mirpur Project (GOB) Fund	-	61,500,000
18	Procurement of Generator	-	222,000,000
19	PFRP Fund (Sewer)	-	149,058,000
20	PFRP Fund(Water)	-	125,733,000
21	Rehabilitation of 42 Nos DTW	-	18,106,763
22	Spare parts for Saidabad	-	102,488,658
23	Sustainable Power Solution 33/11 KV Fund	-	232,813,467
24	TPFF (Sewer)	-	17,372,800
25	TPFF (Water)	-	10,871,000
26	USEEDI Project Fund	-	163,905,000
27	WSSER Project	-	899,000,000
28	Padma Water Treatment Plant-Ph-1 Fund	-	-
	Sub-Total (A)	-	11,985,885,768
B. List of funds against completed projects but PCR not yet approved.			
1	PA-DSIP Project Fund From WB	-	337,274,379
2	Diesel Generator For Water Pumps in Dhaka City Fund	-	406,000,000
	Sub-Total (B)	-	743,274,379
C. List of funds received against ongoing project:			
1	DESWSP Fund	21,832,528,958.00	42,398,416,001
2	Dasherikandi Sewage Treatment Plant Project - Fund	8,489,607,700.19	26,477,236,253
3	DWSNIP Fund	5,805,198,601.00	11,259,735,000
4	Emergency Water Supply Project (EWSP) Fund	5,036,700,000.00	2,986,700,000
5	ERWW-Dhaka City Project Fund	253,923,044.86	268,925,000
6	Land Acq. CSTP-Uttara Project Fund	13,966,529,000.00	13,970,352,000
7	LIC Project Fund	289,000,000.00	289,000,000
8	LIC Project GOB Fund	158,600,000.00	79,900,000



SL. No.	Particulars	Amount in Taka	
		2023	2022
9	Dhaka Sanitation Improvement Project (DSIP)-GOB-Grants	40,058,795.21	28,350,000
10	Dhaka Sanitation Improvement Project (DSIP)-P.A	-	127,640,000
11	Saidabad Water Treatment Plant Ph-3 Fund	998,371,285.00	1,100,923,880
	Sub-Total (C)	56,870,517,384.26	98,987,178,134
D. Funds transfered to DNCC, DSCC & NCC:			
1	Expansion of DNDC Project Fund	28,704,931.00	252,838,970
2	5 Khal Development Project Fund	31,384,992.00	31,384,992
	Sub-Total (D)	60,089,923.00	284,223,962
	Grand Total grants and other funds(A+B+C+D)	56,930,607,307	112,000,562,243





Dhaka Water Supply and Sewerage Authority Schedule of long term loan As on 30th June 2023

Schedule - L

Sl. No.	Particulars	Opening balance as on 01.07.2022			Current Year Addition			DSI payment during the year			Foreign Exchange (Gain)/ Loss for current year			Closing balance as on 30.06.2023		
		Principal	Interest	Total	Principal	Interest Rate	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total
		01	02	03=(1+2)	04	05	06	07	08	09	10	11 = (01+04+09-07)	12 = (02+06+10-08)	13 = (11+12)		
A. List Of Completed Project:																
1	LC-01 Interim Proj.-04	-	783,784,210	783,784,210	-	4%	-	-	-	-	-	-	783,784,210	783,784,210		
2	LC-02 Interim Project-3	-	383,955,919	383,955,919	-	4%	-	-	-	-	-	-	383,955,919	383,955,919		
3	FC-02 2nd Dhaka Water Supply & Sewerage Authority	-	194,725,320	194,725,320	-	4%	-	-	-	-	-	-	194,725,320	194,725,320		
4	FC-03 IDA 3rd Project	-	98,290,224	98,290,224	-	4%	-	-	-	-	-	-	98,290,224	98,290,224		
5	FC-04 Integrated Flood Protection Project (IFPP)	-	19,115,246	19,115,246	-	4%	-	-	-	-	-	-	19,115,246	19,115,246		
6	FC-05 Dhaka Urban Infrastr Improvement Project / Mirpur Water supply & sewerage project.	-	2,522,179	2,522,179	-	4%	-	-	-	-	-	-	2,522,179	2,522,179		
7	FC-06 4th Dhaka Water Supply & Sewerage Authority	-	165,344,860	165,344,860	-	4%	-	-	-	-	-	-	165,344,860	165,344,860		
8	LC-07 WSSERP	-	1,028,755,706	1,028,755,706	-	4%	-	-	-	-	-	-	1,028,755,706	1,028,755,706		
9	FC-07 Saidabad Wa. Treat P-2	4,753,705,390	3,968,434,112	8,722,139,502	-	4%	202,832,434	1,994,333,000	-	354,280,341	427,303,183	3,113,652,731	4,598,569,730	7,712,222,461		
10	FC-08 Padma Water Treat. Plant	24,995,781,204	4,115,975,438	29,111,756,642	-	4%	532,864,716	3,800,000,000	-	3,770,001,305	662,471,001	24,965,782,509	5,311,311,155	30,277,093,664		
11	LC-05 SREP	45,000,000	601,233,561	646,233,561	-	4%	1,800,000	-	-	-	-	45,000,000	603,033,561	648,033,561		
12	LC-06 BICC	17,798,485	67,328,490	85,126,975	-	5%	711,939	-	-	-	-	17,798,485	68,040,430	85,838,915		
13	LC-08 SWTP(Sewer,Reh.& Exp.)	231,316,381	962,954,718	1,194,271,099	-	1%	9,252,655	-	-	-	-	231,316,381	972,207,374	1,203,523,755		
14	LC-09 PFRP(Water)	500,000	320,822	820,822	-	7%	4,438	500,000	-	-	-	-	325,260	325,260		
15	LC-10 PFRP(Sewer)	500,000	320,822	820,822	-	12%	4,438	500,000	-	-	-	-	325,260	325,260		
16	LC-11 Purchase 42 Submar. Pump	4,667,000	3,927,098	8,594,098	-	13%	41,428	4,667,000	-	-	-	-	3,968,525	3,968,525		
17	LC-13 USRE & DSPP	36,976,367	166,448,652	203,425,019	-	7%	1,479,055	-	-	-	-	36,976,367	167,927,707	204,904,074		
18	FC-10 Tetuljhora Vakurta Fund	1,265,112,535	457,442,099	1,722,554,633	-	7%	5,987,408	1,000,000,000	-	188,793,032	71,898,514	453,905,567	589,218,021	1,043,123,588		
19	DWSSDP	10,702,568,000	7,792,349,167	18,494,917,167	-	5%	535,128,400	-	-	-	-	10,702,568,000	8,327,477,567	19,030,045,567		
20	IWSP	1,420,000,000	316,604,932	1,736,604,932	-	2%	56,800,000	-	-	-	-	1,420,000,000	373,404,932	1,793,404,932		
21	PA-DSIP	337,274,379	7,943,435	345,217,814	-	2%	2,529,558	-	-	-	-	337,274,379	10,472,993	347,747,372		
	Grand Total	43,811,199,740	21,137,777,008	64,948,976,748	-		1,403,326,470	6,800,000,000	-	4,313,074,679	1,161,672,698	41,324,274,419	23,702,776,176	65,027,050,595		
B. List Of Ongoing Project:																

Sl. No.	Particulars	Opening balance as on 01.07.2022			Current Year Addition			DSL payment during the year			Foreign Exchange (Gain)/ Loss for current year			Closing balance as on 30.06.2023		
		Principal	Interest	Total	Principal	Interest Rate	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total
22	FC-09 Dashehkandi Sewage Treatment Plant Project (DSTPP)	26,166,000,000	1,196,952,917	27,362,952,917	-	2%	601,961,644	-	4,074,000,000	189,201,812	30,240,000,000	1,988,116,373	32,228,116,373			
23	FC-11 Dhaka water supply Network Improvement Project (DWSNIP)	7,954,585,000	639,399,421	8,593,984,421	5,410,718,399	2%	192,012,557	-	-	-	13,365,303,399	831,411,978	14,196,715,377			
24	FC-12 Dhaka Environmentally Sustainable Water Supply Project. Loan No. 3051-BAN	15,828,142,640	927,635,114	16,755,777,755	1,970,078,937	2%	343,800,764	-	-	-	17,798,221,577	1,271,435,878	19,069,657,456			
25	FC-13 Dhaka Environmentally Sustainable Water Supply Project. Loan No. FIN 83852	7,437,334,316	303,330,300	7,740,664,616	1,731,422,147	2%	165,544,589	-	-	-	9,168,756,463	468,874,888	9,637,631,352			
26	FC-16 Saidabad Water Treatment Plant Project Phase-III (SWTPPP-III) CBD 1013015	74,395,891	950,793	75,346,685	57,825,824	2%	1,725,090	-	-	-	132,221,715	2,675,883	134,897,598			
27	FC-17 Saidabad Water Treatment Plant Project Phase-III (SWTPPP-III) KEW	-	-	-	162,674,587	2%	710,421	-	-	-	162,674,587	710,421	163,385,008			
28	FC-18 Dhaka Environmentally Sustainable Water Supply Project (Asian Development Bank Additional Loan No: 4124)	-	-	-	516,684,675	2%	707,787	-	-	-	516,684,675	707,787	517,392,462			
29	FC-19 Dhaka Environmentally Sustainable Water Supply Project (AFD Additional Loan CBD 1032 01 T)	-	-	-	1,740,958,149	2%	12,394,796	-	-	-	1,740,958,149	12,394,796	1,753,352,945			
30	FC-20 Dhaka Environmentally Sustainable Water Supply Project (ADB addi 4126-BAN (COL) ADB Original Loan No. 3051-BAN)	-	-	-	192,859,782	2%	528,383	-	-	-	192,859,782	528,383	193,388,165			
31	FC-21 Dhaka Environmentally Sustainable Water Supply Project (Agreement No CBD 1002-01 P)	3,021,060,044	147,827,777	3,168,887,821	1,676,656,353	2%	70,047,497	-	-	-	4,697,716,397	217,875,274	4,915,591,671			
32	FC-14 Dhaka Sanitation Improvement Project (DSIP) Loan No. 6566 BD	60,755,936	418,655	61,174,591	882,250,000	4%	6,556,764	-	47,058,310	170,275	990,064,247	7,145,694	997,209,941			
33	FC-15 Dhaka Sanitation Improvement Project (DSIP) Loan No. L0240A	70,329,941	402,987	70,732,928	882,250,000	2%	6,352,817	-	26,469,356	86,503	979,049,297	6,842,308	985,891,605			
	Grand Total	60,612,603,769	3,216,917,965	63,829,521,734	15,224,378,853		1,402,343,109	-	41,475,276,666	189,458,590	79,984,510,288	4,808,719,664	84,793,229,952			
	Total	104,423,803,509	24,354,694,973	128,778,498,482	15,224,378,853		2,805,669,579	6,800,000,000	8,460,602,345	1,351,131,289	121,308,784,707	28,511,495,840	149,820,280,547			



Dhaka Water Supply and Sewerage Authority
Calculation of current tax expenses
For the year ended 30 June 2023

Schedule - M

Particulars	Amount in Taka	
Profit before tax as per statement of profit or loss		(3,354,589,339)
Less: Income for separate consideration		
Interest income	(527,631,042)	
Rental income	(36,224,570)	
Interest on Loan to Employee	(66,136,342)	
Penalty	(460,352,295)	
Sale of Scrap Materials/Auction	(14,873,796)	
Bus Fare From Employee	(301,172)	
Bad Debts Recovery	(2,885,023)	
House Rent Recovery	(97,613,474)	
		(1,206,017,714)
		(4,560,607,053)
Add: Accounting depreciation		3,127,022,216
Less: Tax depreciation as 3rd schedule		(7,297,503,414)
		(8,731,088,251)
Add: Inadmissible expenses		
Provision for bad debt		
Provision for performance bonus	-	-
Business income/(loss)		(8,731,088,251)
Add: Interest income:		
Interest income reported for the year	527,631,042	
Add: Previous year accrued interest income	167,941,247	
Less: Current year accrued interest income	(231,571,392)	464,000,897
Add: Income from House property		
Rental income	36,224,570	
Less: Repair & collection charges- 30%	(10,867,371)	
Less: Municipal tax	-	25,357,199
Add: Other Income		
Interest on Loan to Employee	66,136,342	
Penalty	460,352,295	
Sale of Scrap Materials/Auction	14,873,796	
Bus Fare From Employee	301,172	
Bad Debts Recovery	2,885,023	
House Rent Recovery	97,613,474	642,162,102
Total taxable income		(7,599,568,054)



Calculation of tax:	Amount in BDT	Amount in BDT	Tax rate (%)	Tax amount (BDT)
A. Business income	(8,731,088,251)			
Less: Carry forward of business loss for the assessment year- 2022-2023	(1,210,085,322)			
Less: Carry forward of business loss for the assessment year- 2021-2022	(539,736,556)			
Less: Carry forward of business loss for the assessment year- 2020-2021	(1,540,024,367)			
Less: Carry forward of business loss for the assessment year- 2019-2020	-			
Less: Carry forward of business loss for the assessment year- 2018-2019	-			
Less: Carry forward of business loss for the assessment year- 2017-2018	-			
Less: Carry forward of business loss for the assessment year- 2016-2017	-	(12,020,934,496)	27.50%	-
B. Other Income Except Business Income			27.50%	
Interest income		464,000,897	27.50%	127,600,247
Income on house property		25,357,199	27.50%	6,973,230
Interest on Loan to Employee		66,136,342	27.50%	18,187,494
Rental Income		36,224,570	27.50%	9,961,757
Penalty		460,352,295	27.50%	126,596,881
Sale of Scrap Materials/Auction		14,873,796	27.50%	4,090,294
Bus Fare From Employee		301,172	27.50%	82,822
Bad Debts Recovery		2,885,023	27.50%	793,381
House Rent Recovery		97,613,474	27.50%	26,843,705
		Total tax liability	(A + B)	321,129,811
(ii) Calculation of minimum tax as per 173				
Gross receipts		20,508,816,289	0.60%	123,052,898
Income Tax Liability is higher of (i) & (ii)				
Current Tax Expense for this year				321,129,811



PHOTO GALLERY



Honorable Board Chairman, Managing Director and other Board Members of Dhaka WASA.



A Snap Shot of Dhaka WASA Board Meeting



Engr. Taqsem A Khan, Managing Director & CEO, DMD'S and Secretary of Dhaka WASA



Deputy Managing Director (Finance and HR & Admin) with HR & Admin Wings Officers.



Commercial Manager, Dhaka WASA & his wing officers



Deputy Managing Director (RP & D), Dhaka WASA and other officers.





Deputy Managing Director (Finance and HR & Admin) with Accounts & Finance Wings Officers.



Pagla Sewage Treatment Plant (PSTP)



Celebrating International Women's Day in Dhaka WASA 2023



Vaccination Campaign for DWASA Employees



Program on result publication of Technical Study regarding area-based water bill Fixation of Dhaka WASA.



A happy face of One of the members of LIC containing a Drinkwell ATM card





Dhaka WASA has worked to maintain uninterrupted water supply to fully extinguish the fire in the capital's New Super Market



A Snap shot of DWASA'S Managing Director & CEO, Engr. Taqsem A Khan (Middle) at U.S- Bangla Economic Forum



Dhaka WASA stall at 8th Water Management Expo Bangladesh at International Convention City Bashundhara, Dhaka.



Dhaka WASA Managing Director Taqsem A Khan speaking at a discussion regarding the quality and capacity of water supply as per the public demand at the National Press Club on Tuesday, April 5, 2022



Honorable Minister of LGDR&C, Mr. Md. Taijul Islam, MP presented the crest to Managing Director, SEBL on the program of Bill Collection Award, Dhaka WASA- 2022-2023.



Honorable Minister of LGDR&C, Md. Taijul Islam, MP delivered his valuable speech on the program of Bill Collection Award, Dhaka WASA- 2022-2023.





Honorable Secretary, Finance Division, Ministry of Finance Dr. Md. Khairuzzaman Mozumder, delivered his valuable speech on the program of Bill Collection Award, Dhaka WASA- 2022-2023.



Honorable Secretary, Local Government Division, Ministry of LGDR & C Mr. Muhammad Ibrahim, delivered his valuable speech on the program of Bill Collection Award, Dhaka WASA- 2022-2023.



Honorable Board Chairman, Professor Sujit Kumar Bala delivered his valuable speech on the program of Bill Collection Award, Dhaka WASA- 2022-2023.



Honorable Managing Director & CEO, Dhaka WASA, Engr. Taqsem A Khan delivered his valuable speech on the program of Bill Collection Award, Dhaka WASA- 2022-2023.



A program of Bill Collection Award, Dhaka WASA- 2022-2023.



Deputy Managing Director (O & M) & his wing officers



Revenue Zones

Name of the Zone	Areas Cover	Officer in Charge	Address
Revenue Zone-1	Nobabpur Road- East Side, Basabo- Gendaria, Jatrabari- East Side, Sayedabad, Maniknagar.	Deputy Chief Revenue Officer	Jatrabari, Dhaka (Near Ideal School and College) 027550722, +8801711-232462, +8801550-078601, tanbir.a.siddiqui@gmail.com
Revenue Zone-2	Nobabpur Road- West Side, Hazaribag, Nobabgonj, Nilkhet – Azimpur to Burigongga.	Deputy Chief Revenue Officer	Chandnighat, Chakbazar, Dhaka 0257315249, +8801915380214, +881550078602 rz2dwasa@gmail.com
Revenue Zone-3	Kazi Najrul Isalm Avenue- North Side, Agarggaon- North Side, Shamoli, Nilkhet- South Side, Beribadh- west Side.	Deputy Chief Revenue Officer	Lalmatia, Mohammadpur, Dhaka (Steel Water Tank Compund) 0255008087, +8801550-078603 rev3dwasa@gmail.com.
Revenue Zone-4	Agargaon- South Side, Rokeya Smoroni- East Side, Pallabi Main Road, Gabtoli- West Side, Beribadh and Pallabi- North Side.	Deputy Chief Revenue Officer	Mirpur-01, Darusslam, Dhaka (Near Bangla College) 0248032424, 01618-644603, 01550-078604 rz4.dwasa@gmail.com
Revenue Zone-5	Kawranbazar- South Side, Tejgaon, Banani - North Side, Gilshan- East Side, Kazi Najrul Isalm Avenue- West Side, Airport Road.	Deputy Chief Revenue Officer	Mohakhali, Dhaka 02222299339, +8801815-289327, +881550-078605 rz5dwasa@gmail.com
Revenue Zone-6	Banglamotor- North Side, Mogbazar, Rampura, Banashree, Stadium- South Side, Nondipara- East Side, Poribag- West Side, Banglamotor.	Deputy Chief Revenue Officer	Fokirpul Motijeel, Dhaka (Fokirapul water Tank) 02224400710,+880155-078606, +8801718-001718 rev6.dwasa@gmail.com
Revenue Zone-7	DND Badh.	Deputy Chief Revenue Officer	Jatrabari, Dhaka (Near Ideal School and College) 027550222, +8801618-644606, +8801550-078607, rz7dwasa@gmail.com
Revenue Zone-8	Sahara- North Side, Kuril, Kuratali, Rampura Bridge- South Side, Badda- East Side, Baridhara- West Side.	Deputy Chief Revenue Officer	Gulshan, Dhaka (Opposite of American Embassy) 0257315249, +8801618-644604, +8801550-078608, rz8dwasa@gmail.com
Revenue Zone-9	Uttarkhan, Dhokhinkhan, Nikunjo, Khilkhet and Uttara Model Town.	Revenue Officer	House - 07, Road-03, Sector-03, Uttara, Dhaka (Near Friends Club) 0258957492, +8801550-078609, +88 01732-605235 dwasa.revenue.z9@gmail.com
Revenue Zone-10	Rokeya Smoroni-West Side and Pallabi Main Road, Kachukhet-East Side, Cantonment, Bijoy Smoroni-South Side, Mirpur Siramik-North Side.	Deputy Chief Revenue Officer	Mirpur Circle-10, Dhaka (Near Water Tank) +8801718-882817,+8801550-078612 rz10dwasa@gmail.com



DHAKA WASA

ZONAL OFFICES

MODS (Maintenance, Operations & Distribution Service) Zones

Name of the Zone	Areas Cover	Officer in Charge	Address
MODS Zone-1	Nobabpur Road- East Side, Basabo- Gendaria, Jatrabari-East Side, Sayedabad, Maniknagar.	Executive Engineer	Jatrabari, Dhaka (Near Ideal School and College) +88029358397, +8801819-229419, dwasamods1@gmail.com
MODS Zone-2	Nobabpur Road- West Side, Hazaribag, Nobabgonj, Nilkhet – Azimpur to Burigongga.	Executive Engineer	Chandnighat, Chakbazar, Dhaka +88029016016, +8801819-229415, modszzone2@gmail.com
MODS Zone-3	Kazi Najrul Isalm Avenue-North Side, Agargaoon-North Side, Shamoli, Nilkhet- South Side, Beribadh- west Side.	Executive Engineer	Lalmatia, Mohammadpur, Dhaka (Steel Water Tank Compound) +88028100010, +8801819-229418, eemodszzone3@gmail.com
MODS Zone-4	Agargaon- South Side, Rokeya Smoroni- East Side, Pallabi Main Road, Gabtoli-West Side, Beribadh and Pallabi- North Side.	Executive Engineer	Mirpur-01, Darusslam, Dhaka (Near Bangla College) +8802900519, +8801819-229417, eemodszzone4@gmail.com
MODS Zone-5	Kawranbazar- South Side, Tejgaon, Banani - North Side, Gilshan- East Side, Kazi Najrul Isalm Avenue- West Side, Airport Road.	Executive Engineer	Mohakhali, Dhaka. +88029899338, +8801819-229416, modszzone05dwasamods@gmail.com
MODS Zone-6	Banglamotor- North Side, Mogbazar, Rampura, Banashree, Stadium- South Side, Nondipara- East Side, Poribag- West Side, Banglamotor.	Executive Engineer	Fokirapul Motijeel, Dhaka (Fokirapul Water Tank) +88027191569, +8801819-229420, eemodsz6@gmail.com
MODS Zone-7	DND Badh.	Executive Engineer	Jatrabari, Dhaka (Near Ideal School and College) +8801763-051234, +88027547929 eemodsz7@gmail.com
MODS Zone-8	Sahara- North Side, Kuril, Kuratali, Rampura Bridge-South Side, Badda- East Side, Baridhara- West Side.	Executive Engineer	Gulshan, Dhaka (Opposite of American Embassy) +88028834239, +8801819-556318 modszzone8dwasamods@gmail.com
MODS Zone-9	Uttarkhan, Dhokhinkhan, Nikunjo, Khilkhet and Uttara Model Town.	Executive Engineer	House-07, Road-03, Sector-03, Uttara, Dhaka (Near Friends Club) +88027911910 +8801819-208902 eemodszzone9@gmail.com
MODS Zone-10	Rokeya Smoroni-West Side and Pallabi Main Road, Kachukhet-East Side, Cantonment, Bijoy Smoroni-South Side, Mirpur Siramik-North Side.	Executive Engineer	Mirpur Circle-10, Dhaka (Near Water Tank) +88029005948 +8801817-144495 dwasamods10@gmail.com



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Commercial Manager
Dhaka WASA &
Member



Engr. Md. Nurul Islam
Add. Chief Engineer (RP&D)
Dhaka WASA &
Member



Engr. Sharmine Hoque Amir
Secretary,
Dhaka WASA &
Member



Nishat Mazumder
Chief Accounts officer
Dhaka WASA &
Member



Engr. Mohammad Badrul Alam
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Member Secretary

Overall Cooperation

A. M. Mostafa Tarek
Chief Training Officer
Dhaka WASA





পরিবেশক
নিয়োগ চলছে

নিরাপদ পানির নিশ্চয়তা

ঢাকা ওয়াসার সেবার উজ্জ্বল দিগন্ত

- ◆ পানির উৎস- ডীপ এ্যাকুইফার (১০০০ ফুট গভীর)।
- ◆ অত্যাধুনিক মেশিনে রিভার্স অসমোসিস পদ্ধতিতে পরিশোধন করে ৪ স্তরের আল্ট্রাভায়োলেট (UV) এবং ওজোন (O₃) সহযোগে জীবাণুমুক্ত।
- ◆ নিজস্ব প্ল্যান্টে শতভাগ বিশুদ্ধ ফুড গ্রেড PET (Polyethylene terephthalate) ও অন্যান্য উপাদান। যেমন: (HDPE, LDPE) থেকে পানির বোতল, ক্যাপ, হ্যান্ডার ইত্যাদি তৈরী করা হয়।
- ◆ মানবদেহের জন্য প্রয়োজনীয় মিনারেল সংযুক্ত।
- ◆ WHO ও BSTI নীতিমালা কঠোরভাবে অনুসরণ করে মান নিয়ন্ত্রিত।
- ◆ গণপ্রজাতন্ত্রী বাংলাদেশ সরকারের আওতাধীন ঢাকা ওয়াসার নিজস্ব প্ল্যান্ট কর্তৃক উৎপাদিত।

আপনি নিজে, আপনার পরিবারে, কর্মক্ষেত্রে ও
অন্যান্য সামাজিক অনুষ্ঠানের জন্য উৎকৃষ্টমানের
বিশুদ্ধ পানি 'শক্তি' পান করুন।

ঢাকা মহানগরীর অভ্যন্তরে স্পট ডেলিভারীর ব্যবস্থা আছে।*



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ঢাকা ওয়াসা
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