Dhaka Water Supply and Sewerage Authority

Auditor's Report and Financial Statements

as at and for the year ended 30 June 2022

S. F. AHMED & CO.
Chartered Accountants |since 1958
House # 51 (2nd floor), Road # 9, Block F,
Banani, Dhaka 1213, Bangladesh
Phones: (880-2) 222270848, 222294026 & 222270957
E-mails: (i) sfaco@dhaka.net; (ii) sfaco@sfahmedco.com

HLB WE ARE AN INDEPENDENT MEMBER OF THE GLOBAL ADVISORY AND ACCOUNTING NETWORK

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House # 51 (2nd & 3rd Floors)
Road # 09, Block-F, Banani
Dhaka-1213, Bangladesh
Website: www.sfahmedco.com

Telephone : (880-2) 222270848,222270957
Mobile : (88) 01707 079855, 01707079856
Emails : sfaco@sfahmedco.com
sfaco@dhaka.net

Independent Auditor's Report

To the Board of Dhaka Water Supply and Sewerage Authority

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Dhaka Water Supply and Sewerage Authority ('the DWASA/Authority') which comprise the statement of financial position as at 30 June 2022, the statement of profit or loss and other comprehensive income, statement of changes in equity, statement of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the DWASA as at 30 June 2022 and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) and comply with other applicable laws and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs).Our responsibilities under those standards are further described in the 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) together with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to Note- 17.3 to the financial statements, which describes the effect of non-adjustment of balance between grants & other funds and reserve fund- grants. Our opinion is not modified in respect of this matter.

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Firm's Name	:	S. F. Ahmed & Co., Chartered Accountants
Firm's Registration No.	:	10898 E.P, under Partnership Act 1932
Signature	:	
Engagement Partner Name	:	Md. Enamul Haque Choudhury, FCA, Senior Partner/Enrollment No. 471
DVC Number	:	2301080471AS925959
Date	:	08 January 2023



Dhaka Water Supply and Sewerage Authority
Statement of Financial Position
As at 30 June 2022

	Notes	Amount in BDT	
		30 June 2022	30 June 2021 (Restated)
ASSETS			
Non-current assets			
Property, plant and equipment	4	101,414,863,430	71,537,849,644
Intangible assets	5	80,086,045	88,886,763
Capital work-in-progress	6	97,049,734,521	93,626,025,979
Total non-current assets		**198,544,683,996**	**165,252,762,386**
Current assets			
Materials and supplies	7	2,066,114,944	1,437,501,573
Service delivery earnings (SDE) receivables	8	7,414,542,067	7,240,127,403
Advances, deposits and prepayments	9	2,109,467,815	1,098,931,196
Investments in Fixed Deposit Receipts (FDRs)	10	5,777,538,535	3,934,252,755
Other receivables	11	87,267,779	113,608,945
Advance income tax	12	182,629,051	75,227,006
Cash and cash equivalents	13	8,520,206,842	8,972,137,258
Total current assets		**26,157,767,033**	**22,871,786,136**
TOTAL ASSETS		**224,702,451,029**	**188,124,548,522**
EQUITY AND LIABILITIES			
Capital fund and equity			
Capital fund		1,547,617,279	1,540,252,388
Reserve fund- grants	14	6,149,401,566	4,625,800,207
Contingency and reserve for self insurance		-	7,364,891
Revaluation surplus	15	24,972,593,876	25,050,116,085
Retained earnings	16	2,053,610,360	2,256,907,289
Total capital fund and equity		**34,723,223,080**	**33,480,440,860**
Non-current liabilities			
Grants and other funds	17	112,000,562,244	83,957,831,669
Deferred income- government grants	18	21,747,122,758	12,779,277,117
Deferred tax liability	19	5,595,342,117	5,243,940,935
Loans and borrowings	20	41,949,027,401	43,372,051,409
Total non-current liabilities		**181,292,054,520**	**145,353,101,130**
Current liabilities			
Loans and borrowings- current	20	5,000,000,000	5,250,000,000
Liabilities for expenses	21	2,453,269,147	2,442,324,120
Other liabilities	22	1,112,729,548	1,515,292,628
Provision for audit fee		1,100,000	1,000,000
Provision for government dividend		5,000,000	5,000,000
Provision for taxation	23	115,074,736	77,389,783
Total current liabilities		**8,687,173,430**	**9,291,006,532**
Total liabilities		**189,979,227,949**	**154,644,107,662**
TOTAL EQUITY AND LIABILITIES		**224,702,451,029**	**188,124,548,522**

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

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

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

S. F. AHMED & CO.

Dated, Dhaka;
08 January 2023

Md. Enamul H. Choudhury
Senior Partner
S. F. Ahmed & Co.
Chartered Accountants
DVC No.: 2301080471AS925959

Dhaka Water Supply and Sewerage Authority

Statement of profit or loss and other comprehensive income

for the year ended 30 June 2022

	Notes	Amount in BDT	
		01 Jul 2021 to 30 Jun 2022	01 Jul 2020 to 30 Jun 2021 (Restated)
Service delivery earnings (Revenue)			
Water		13,398,082,990	12,011,461,541
Sewerage		4,383,474,172	3,914,209,849
		17,781,557,162	**15,925,671,390**
Other income	24	1,397,565,533	1,606,002,232
Total income (A)		**19,179,122,695**	**17,531,673,622**
Operating expenses			
Salary and wages	25	2,465,168,815	2,944,409,927
Production overhead	26	4,801,761,068	4,940,998,914
Operation & maintenance expenses	27	1,330,827,454	1,372,907,436
Administrative	28	463,001,850	414,130,238
Depreciation	4	6,021,133,881	5,543,155,609
Amortization	5	24,272,146	22,388,931
Bad debt	8.1	9,179,718	386,248,099
Total operating expenses (B)		**15,115,344,932**	**15,624,239,154**
Operating profit (A-B)		**4,063,777,763**	**1,907,434,468**
Non-operating income	29	213,449,458	-
Non-operating expense	30	2,195,727,583	452,611,342
Interest expense	31	1,381,248,409	1,594,877,948
Profit before tax		**700,251,229**	**(140,054,822)**
Income tax		**503,111,102**	**(640,419,300)**
Current tax expenses	23.2	125,869,184	77,389,783
Deferred tax expenses/(income)	19	377,241,918	(717,809,083)
Profit after tax		**197,140,126**	**500,364,478**
Total comprehensive income for the period		**197,140,126**	**500,364,478**

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.

S. F. AHMED & CO.

Dated, Dhaka;
08 January 2023

Md. Enamul H. Choudhury
Senior Partner
S. F. Ahmed & Co.
Chartered Accountants
DVC No.: 2301080471AS925959

Dhaka Water Supply and Sewerage Authority
Statement of Changes in Equity
for the year ended 30 June 2022

	Amount in BDT					
	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, as previously reported	1,540,252,388	21,868,756,508	7,364,891	-	8,168,851,027	**31,585,224,814**
Correction of prior years's error:	-	5,216,868,393	-	3,191,720,138	(6,516,315,616)	**1,892,272,914**
Opening balance, restated	**1,540,252,388**	**27,085,624,901**	**7,364,891**	**3,191,720,138**	**1,652,535,411**	**33,477,497,728**
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 revalued PPE	-	(103,362,946)	-	-	103,362,946	-
Depreciation adjustment on deferred income to grants reserve	-	-	-	1,434,080,069	-	**1,434,080,069**
Understated auction income	-	-	-	-	644,455	**644,455**
Profit After Tax	-	-	-	-	500,364,478	**500,364,478**
Balance at 30 June 2021	**1,540,252,388**	**25,050,116,085**	**7,364,891**	**4,625,800,207**	**2,256,907,289**	**33,480,440,860**
Balance at 01 Jul 2021	**1,540,252,388**	**25,050,116,085**	**7,364,891**	**4,625,800,207**	**2,256,907,288**	**33,480,440,859**
Deferred tax impact on excess depreciation	-	25,840,736	-	-	-	**25,840,736**
Depreciation adjustment on revalued PPE	-	(103,362,946)	-	-	103,362,946	-
Transfer of Contingercy reserve to capital fund	7,364,891	-	(7,364,891)	-	-	-
Depreciation adjustment on deferred income to grants reserve	-	-	-	1,523,601,359	-	**1,523,601,359**
Contribution to Govt. exchequer	-	-	-	-	(503,800,000)	**(503,800,000)**
Profit after tax	-	-	-	-	197,140,126	**197,140,126**
Balance at 30 June 2022	**1,547,617,279**	**24,972,593,876**	**-**	**6,149,401,566**	**2,053,610,360**	**34,723,223,080**

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.

Dated, Dhaka;
08 January 2023

Md. Enamul H. Choudhury
Senior Partner
S. F. Ahmed & Co.
Chartered Accountants
DVC No.: 2301080471AS925959

Dhaka Water Supply and Sewerage Authority
Statement of Cash Flows
for the year ended 30 June 2022

	Notes	Amount in BDT	
		30 June 2022	30 June 2021
A. Cash flow from Operating activities			
Collection from service delivery earnings	32	17,811,412,237	15,946,493,797
Payment to contractors and employees	33	(11,091,427,232)	(7,922,944,540)
Cash flows from operation		**6,719,985,004**	**8,023,549,257**
Collection from other income	34	1,423,906,699	1,573,547,213
Income tax paid		(195,586,276)	(617,723,227)
Net cash flows from operating activities		**7,948,305,427**	**8,979,373,243**
B. Cash flows from Investing activities			
Purchases of property, plant and equipments		(39,337,327,638)	(33,562,055,611)
Encashment/(investment) fixed deposit receipt		(1,843,285,780)	(2,604,797,166)
Net cash flows used in investing activities		**(41,180,613,417)**	**(36,166,852,777)**
C. Cash flows from Financing activities			
Borrowing/(repayment) of long term loan		(5,250,000,000)	16,187,992,125
Payment to Govt. exchequer		(503,800,000)	-
Receipt of grants and other funds	35	38,534,177,575	16,376,827,767
Net cash flows from financing activities		**32,780,377,575**	**32,564,819,892**
D. Net increase (decrease) in cash and cash equivalents (A+B+C)		(451,930,415)	5,377,340,359
E. Cash and cash equivalents at 01 July 2021		8,972,137,258	3,594,796,899
F. Cash and cash equivalents at 30 June 2022		**8,520,206,842**	**8,972,137,258**

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

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

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

S. F. AHMED & CO.

Dated, Dhaka;
08 January 2023

Md. Enamul H. Choudhury
Senior Partner
S. F. Ahmed & Co.
Chartered Accountants
DVC No.: 2301080471AS925959

1. Reporting entity

1.1 Profile

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

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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 2021 to 30 June 2022.

2.6 Comparative information and rearrangement thereof

Comparative information has been disclosed in respect of the twelve months period from 01 July 2020 to 30 June 2021 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 2022 is included in the following notes:

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



2.11 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 03 January 2023.

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 2021-2022, 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 2021-2022 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 seperate 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 of land and plant and machineries

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

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.

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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 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.

3.3 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.

3.4 Materials and supplies

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

3.5 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 seperate component of equity reserve fund- grants on a systematic basis over the useful life of the asset.

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3.6 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.

3.7 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.

3.8 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.

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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.

3.9 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.

3.10 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.

3.11 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.

3.12 Borrowing cost

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

3.13 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.

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3.14 Foreign currency loan

Foreign currency loans are translated at the applicable rate of the date on which the transactions are recorded. Fluctuations of foreign exchange rate has been accounted for according to subsidiary loan agreements.

3.15 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.



4: Property plant and equipment

As at 30 June 2022

Amount in BDT

Sl. No	Group of PPE	Cost and valuation						Accumulated depreciation				Net book value as at 30 June 2022
		Balance as at 01 July 2021	Additions during the year	Transferred from CWIP	Discarded during the year	Balance as at 30 June 2022	Rate	Balance as at 01 July 2021	Charge for the year	Adjustment / On disposal / during the year	Balance as at 30 June 2022	
Water:												
1	Land	2,884,269,822	29,992,000	1,272,971,000	-	4,187,232,822		-	-	-	-	4,187,232,822
2	Building	458,867,405	4,232,709	-	-	463,100,114	2%	105,966,808	9,219,676	-	115,186,484	347,913,630
3	Deep Tube-well	30,936,125,795	3,253,088	-	-	30,939,378,883	15%	11,776,256,535	4,640,662,851	-	16,416,919,386	14,522,459,497
4	Plant and machinery	660,335,070	372,575,001	-	-	1,032,910,071	15%	405,372,737	126,993,386	-	532,366,123	500,543,948
5	Service equipment	66,003,783	-	-	-	66,003,783	15%	23,530,499	9,900,568	-	33,431,067	32,572,716
6	Steel overhead tank	196,045,541	-	-	-	196,045,541	2%	196,045,541	-	-	196,045,541	-
7	Boundary wall	25,038,590	966,728	254,979,000	-	280,984,318	2%	21,225,207	3,060,230	-	24,285,437	256,698,881
8	Water ATM Booth	114,393,128	29,646,375	-	-	144,039,503	2%	3,120,342	2,584,327	-	5,704,669	138,334,834
9	SCADA for Water Pump	167,894,517	90,083,247	-	-	257,977,764	15%	20,691,185	31,940,422	-	52,631,607	205,346,157
10	Water Main line	4,180,773,005	83,161,328	-	-	4,263,934,333	2%	2,293,348,235	84,447,074	-	2,377,795,309	1,886,139,024
11	VFD, PRV & Flow Meter	198,158,710	50,939,581	-	-	249,098,291	15%	18,150,656	33,544,276	-	51,694,932	197,403,359
12	Water distribution line	2,526,406,576	1,965,348	-	-	2,528,371,924	2%	524,634,606	50,547,785	-	575,182,391	1,953,189,533
13	Saidabad water treatment plant 1	7,063,781,421	-	-	-	7,063,781,421	2%	2,376,643,678	141,275,629	-	2,517,919,307	4,545,862,114
14	Saidabad water treatment plant 2	10,109,826,182	-	-	-	10,109,826,182	2%	1,097,668,370	202,196,524	-	1,299,864,894	8,809,961,288
15	S.W.P (plant and machinery)	64,201,307	-	-	-	64,201,307	15%	64,201,307	-	-	64,201,307	-
16	Plant (crash program)	236,956,968	-	-	-	236,956,968	15%	236,956,968	-	-	236,956,968	-
17	Tetulzhora-Bhakurta Well Field	4,571,313,000	-	-	-	4,571,313,000	2%	45,713,130	91,426,260	-	137,139,390	4,434,173,609
18	Padma (Jashaldia) WTP	-	-	33,008,832,001	-	33,008,832,001	2%	-	330,088,321	-	330,088,321	32,678,743,680
Total		**64,460,390,821**	**666,815,405**	**34,536,782,000**	-	**99,663,988,226**		**19,209,525,804**	**5,757,887,329**	-	**24,967,413,133**	**74,696,575,092**
Sewer:												
1	Land	19,599,140,356	-	-	-	19,599,140,356		-	-	-	-	19,599,140,356
2	Building	36,445,827	-	-	-	36,445,827	2%	29,119,455	728,917	-	29,848,372	6,597,455
3	S.T.P (plant and machinery)	749,809,417	-	-	-	749,809,417	15%	749,809,417	-	-	749,809,417	-
4	Boundary wall	26,977,571	472,239	-	-	27,449,810	2%	6,030,996	544,274	-	6,575,270	20,874,540
5	Sewer Main Line	1,509,409,949	-	-	-	1,509,409,949	2%	880,280,074	30,188,199	-	910,468,273	598,941,676
6	Sewer Main Line (IUSCRP-2)	722,621,900	-	-	-	722,621,900	2%	57,583,533	14,452,438	-	72,035,971	650,585,929
7	Sub sewer line	1,702,179,592	-	-	-	1,702,179,592	2%	636,113,430	34,043,592	-	670,157,022	1,032,022,570
8	Manhole construction sewer	4,850,644	447,049	-	-	5,297,693	2%	190,805	101,484	-	292,289	5,005,404
9	S.S. Line/IFPP	25,469,288	-	-	-	25,469,288	2%	20,084,454	509,386	-	20,593,840	4,875,448
10	S. Pump/IFPP	21,946,106	-	-	-	21,946,106	15%	21,946,106	-	-	21,946,106	-
Total		**24,398,850,649**	**919,288**	-	-	**24,399,769,937**		**2,401,158,270**	**80,568,290**	-	**2,481,726,560**	**21,918,043,377**
Common:												
1	Land	1,386,527,808	-	-	-	1,386,527,808	0%	-	-	-	-	1,386,527,808
2	Building	2,853,201,298	473,639,665	-	-	3,326,840,963	2%	458,313,055	61,800,423	-	520,113,478	2,806,727,485
3	Office furnitures and equipments	316,959,359	38,013,498	160,000	-	355,132,857	10%	177,048,863	33,604,611	-	210,653,474	144,479,383
4	Elevators	46,509,626	-	-	-	46,509,626	20%	16,076,092	9,301,926	-	25,378,018	21,131,608
5	Vehicles	688,178,250	47,127,000	3,325,000	-	738,630,250	20%	669,582,606	23,640,845	-	693,223,451	45,406,799
6	Boundary walls	292,585,845	85,498,964	-	-	378,084,809	2%	28,624,227	6,706,707	-	35,330,934	342,753,876
7	Generators	866,728,666	7,065,113	-	-	873,793,779	15%	866,728,665	529,884	-	867,258,549	6,535,230
8	Electric sub stations	54,145,760	-	-	-	54,145,760	15%	45,300,223	8,121,864	-	53,422,087	723,673
9	Air conditioners	47,993,280	3,768,890	-	-	51,762,170	15%	42,144,750	6,131,197	-	48,275,947	3,486,223
10	Computers and accessories	201,422,276	34,692,843	340,000	-	236,455,119	15%	161,141,438	32,840,805	-	193,982,243	42,472,876
Total		**6,754,252,168**	**689,805,973**	**3,825,000**	-	**7,447,883,141**		**2,464,959,919**	**182,678,262**	-	**2,647,638,181**	**4,800,244,961**
Grand Total 2021-2022		**95,613,493,638**	**1,357,540,666**	**34,540,607,000**	-	**131,511,641,304**		**24,075,643,993**	**6,021,133,881**	-	**30,096,777,874**	**101,414,863,430**
Grand Total 2020-2021 (Restated)		**106,072,870,600**	**2,302,096,306**	**5,354,420,000**	**(18,115,893,269)**	**95,613,493,637**		**21,795,726,717**	**5,543,155,609**	**(3,263,238,333)**	**24,075,643,993**	**71,537,849,644**

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

As at 30 June 2022 **Amount in BDT**

Sl. No	Group of PPE	Revaluation Surplus value		Balance as at 30-06-2022	Rate	Accumulated depreciation		Balance as at 30-06-2022	Net book value of revaluation surplus as at 30 June 2022
		Balance as at 1-07-2021	Adjustment for discarding assets			Balance as at 01-07-2021	Charge for the year		
Water:									
1	Land	1,918,683,812	-	1,918,683,812	0%	-	-	-	1,918,683,812
2	Building	2,925,238	-	2,925,238	2%	702,057	58,505	760,562	2,164,676
3	Steel overhead tank	4,543,858	-	4,543,858	2%	1,090,526	90,877	1,181,403	3,362,455
4	Boundary wall	406,249	-	406,249	2%	97,500	8,125	105,625	300,624
5	Water distribution line	306,288,701	-	306,288,701	2%	73,509,288	6,125,774	79,635,062	226,653,639
6	Saidabad water treatment plant 1	3,728,002,977	-	3,728,002,977	2%	894,720,714	74,560,060	969,280,774	2,758,722,203
Total		**5,960,850,835**	-	**5,960,850,835**		**970,120,086**	**80,843,340**	**1,050,963,426**	**4,909,887,409**
Sewer:									
1	Land	20,005,050,272	-	20,005,050,272	0%	-	-	-	20,005,050,272
2	Building	1,503,919	-	1,503,919	2%	360,941	30,078	391,019	1,112,900
3	Boundary wall	107,619	-	107,619	2%	25,829	2,152	27,981	79,638
4	Sub sewer line	1,106,869,484	-	1,106,869,484	2%	265,648,676	22,137,390	287,786,066	819,083,418
Total		**21,113,531,294**	-	**21,113,531,294**		**266,035,445**	**22,169,620**	**288,205,066**	**20,825,326,228**
Common:									
1	Land	1,101,549,418		1,101,549,418	0%	-	-	-	1,101,549,418
2	Building	17,205,383		17,205,383	2%	4,129,292	344,108	4,473,400	12,731,983
3	Boundary walls	293,807		293,807	2%	70,514	5,876	76,390	217,417
Total		**1,119,048,608**	-	**1,119,048,608**		**4,199,806**	**349,984**	**4,549,789**	**1,114,498,819**
Grand Total		**28,193,430,737**	-	**28,193,430,737**	-	**1,240,355,336**	**103,362,945**	**1,343,718,281**	**26,849,712,456**

Total depreciation charge for the year on revaluation surplus	**103,362,945**
Tax rate	25%
Deferred tax expense related to revaluation surplus	25,840,736



4.2 Government grants related to asset (Deferred income - Government grant)
As at 30 June 2022

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	278,937,395	1,477,562,000	1,756,499,395	0%	-	-	-	1,756,499,395
Vehicle	17,350,433	3,325,000	20,675,433	20%	8,986,369	2,857,276.82	11,843,645	8,831,787
Computer & Accessories	2,242,520	340,000	2,582,520	15%	535,041	361,878	896,919	1,685,602
Office Equipment	472,209	160,000	632,209	10%	70,831	55,221	126,052	506,157
Deep Tube Well	10,827,729,907	-	10,827,729,907	15%	4,086,989,229	1,304,659,486	5,391,648,715	5,436,081,192
Water Distribution	612,392,872	-	612,392,872	2%	48,196,484	12,247,857	60,444,342	551,948,531
Building	99,404,529	-	99,404,529	2%	3,197,577	1,988,091	5,185,667	94,218,862
SKWTP	1,681,194,306	-	1,681,194,306	2%	50,435,829	33,623,886	84,059,715	1,597,134,591
SWTP-II	3,885,353,152	-	3,885,353,152	2%	427,388,847	77,707,063	505,095,910	3,380,257,242
PJWTP	-	9,010,060,000	9,010,060,000	2%	-	90,100,600	90,100,600	8,919,959,400
Total- 2022	**17,405,077,324**	**10,491,447,000**	**27,896,524,324**		**4,625,800,206**	**1,523,601,359**	**6,149,401,565**	**21,747,122,758**
Total- 2021	**17,405,077,324**	-	**17,405,077,324**		**3,191,720,138**	**1,434,080,069**	**4,625,800,206**	**12,779,277,117**

5: Intangible assets

As at 30 June 2022

Amount in BDT

Sl. No.	Particulars	Cost					Rate	Accumulated amortisation				value as at 30 June 2022
		Balance as at 01 July 2021	Additions during the year	Transferred from CWIP	Disposals during the year	Balance as at 30 June 2022		Balance as at 01 July 2021	Charge for the year	On disposals during the year	Balance as at 30 June 2022	
1	Softwares	154,078,590	15,471,429	-	-	169,550,019	15%	65,191,827	24,272,146	-	89,463,973	80,086,045
Grand Total 2021-2022		**154,078,590**	**15,471,429**	**-**	**-**	**169,550,019**		**65,191,827**	**24,272,146**	**-**	**89,463,973**	**80,086,045**
Grand Total 2020-2021		**144,440,489**	**9,638,101**	**-**	**-**	**154,078,590**		**42,802,896**	**22,388,931**	**-**	**65,191,827**	**88,886,763**

		Notes	Amount in BDT	
			30 June 2022	30 June 2021
6.	**Capital work-in-progress**	Schedule - A		
	Opening balance		93,626,025,979	52,877,469,840
	Addition during the year		37,964,315,542	50,186,086,808
	Transferred to property plant and equipment		(34,540,607,000)	(5,354,420,000)
	Transferred to City Corporation		-	(4,083,110,669)
			97,049,734,521	**93,626,025,979**
7.	**Materials and supplies**			
	Opening balance		1,437,501,573	1,828,124,547
	Purchased during the year		1,592,369,949	1,015,029,093
	Materials consumed during the year		(963,756,578)	(1,405,652,067)
			2,066,114,944	**1,437,501,573**
8.	**Service delivery earnings (SDE) receivables**			
	Opening balance		7,621,186,741	7,845,845,579
	Billed during the period		17,781,557,162	15,925,671,390
	Collection during the period		(17,811,412,237)	(15,946,493,797)
	Less:- Bad debts - Write Off		-	(203,836,431)
	Add:- Bad debts recovered		213,449,458	-
			7,804,781,124	**7,621,186,741**
	Provision for bad debts on SDE receivable	8.1	(390,239,056)	(381,059,338)
			7,414,542,067	**7,240,127,403**
8.1	**Provision for doubtful debts on rates receivables**			
	Opening balance		381,059,338	198,647,670
	Less: Bad debts - Write Off		-	(203,836,431)
	Provision for the period		9,179,718	386,248,099
			390,239,056	**381,059,338**
9.	**Advances, deposits and prepayments**			
	Temporary advances		122,218,815	120,242,769
	Advance to employees		1,723,936,845	912,205,077
	Advance against supplies and services		204,253,014	7,423,759
	Other advances	9.1	59,057,170	59,057,170
	BO account		1,971	2,421
			2,109,467,815	**1,098,931,196**
9.1	**Other advances**			
	Advance for CD VAT a/c		46,101,470	46,101,470
	Advance for security		12,955,700	12,955,700
			59,057,170	**59,057,170**

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

10.	**Investments in Fixed Deposit Receipts (FDRs)**	Schedule-B		
	Opening balance		3,934,252,755	2,983,402,299
	New FDRs during the period		2,830,699,509	1,653,416,137
	Interest accrued on FDRs		167,941,247	140,314,410
			6,932,893,511	4,777,132,846
	FDRs encashed during the period		(1,155,354,976)	(842,880,091)
			5,777,538,535	**3,934,252,755**

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		Notes	Amount in BDT	
			30 June 2022	30 June 2021
11.	**Other receivables**			
	Rent receivables	11.1	50,693,585	41,332,528
	Receivable from royalty of deep tubewell	11.2	13,843,282	49,881,952
	Receivable from bottle water sale		1,804,127	1,367,680
	Receivables from ICB Islamic Bank Limited		20,926,785	21,026,785
			87,267,779	**113,608,945**

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.

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

11.1	**Rent Receivables**		
	Agrani Bank Ltd.	5,148,225	5,903,288
	Janata Bank Ltd.	5,769,400	4,438,000
	ATN Bangla Ltd.	38,536,960	30,886,240
	Design Management Ltd.	945,000	-
	Hankuk Engineering Consultants	105,000	105,000
	Drink well	189,000	-
		50,693,585	**41,332,528**
11.2	**Receivable from royalty of deep tubewell**		
	Opening balance	49,881,952	30,525,506
	Addition during the year	315,648,576	279,411,252
	Collection/Adjustment during the year	(351,687,246)	(260,054,806)
		13,843,282	**49,881,952**
12.	**Advance income tax**		
	Opening balance, restated	75,227,006	81,065,957
	Addition during the year	79,987,816	30,127,005
	Addition for the previous year against appell	57,541,234	-
	Adjustment due to completion of tax assessment	(30,127,005)	(35,965,956)
		182,629,051	**75,227,006**
12.1	**Restatement of opening balance**		
	Opening balance as on 01 July 2020, as previously reported	-	264,035,787
	Correction of prior years's error:		
	Correction of wrong adjustment	-	(1,180,881)
	Adjustment due to completion of tax assessment	-	(181,788,949)
	Restated opening balance as on 01 July 2020	-	**81,065,957**
13.	**Cash and cash equivalents**		
	Cash in hand	Schedule - C	880,000	869,000
	Cash at banks	13.1	8,519,326,842	8,971,268,258
			8,520,206,842	**8,972,137,258**
13.1	**Cash at banks**		
	Corporate accounts	Schedule - D	1,694,112,015	3,095,132,240
	Project account	Schedule - E	3,461,901,983	3,480,632,954
	Security deposit account	Schedule - F	292,513,791	322,849,123
	Revenue account - collection	Schedule - G	2,574,595,175	1,748,186,110
	Revenue account - VAT	Schedule - H	304,023,676	222,662,574
	Revenue account- surcharge	Schedule - I	75,148,628	48,481,849
	Revenue account - other bills	Schedule - J	117,031,574	53,323,408
			8,519,326,842	**8,971,268,258**

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		Notes	Amount in BDT	
			30 June 2022	30 June 2021
14.	**Reserve fund- grants**			
	Opening balance, restated		4,625,800,207	3,191,720,138
	Transferred from deferred income for depreciation- current year		1,523,601,359	1,434,080,069
			6,149,401,566	**4,625,800,207**
14.1	**Restatement of opening balance**			
	Opening balance as on 01 July 2020, as previously reported		-	-
	Correction of prior years's error:			
	Transferred from deferred income for depreciation- previous year		-	3,191,720,138
	Restated opening balance as on 01 July 2020		-	**3,191,720,138**
15.	**Revaluation surplus**			
	Opening balance, restated	15.1	24,978,876,902	27,085,624,901
	Add: Deferred tax impact on excess depreciation		25,840,736	25,840,736
			25,004,717,638	27,111,465,637
	Less: Depreciation adjustment on revalued PPE		(103,362,945)	(103,362,945)
	Less: Reserve transfer for discarded PPE	15.2	-	(2,029,225,789)
			24,901,354,693	**24,978,876,902**
15.1	**Restatement of opening balance**			
	Opening balance as on 01 July 2020, as previously reported		-	21,868,756,508
	Correction of prior years's error:			
	Add: Transferred from retained earnings due to wrongly transfer of deferred tax on revaluation surplus to retained earnings		-	6,210,557,610
	Less: Deferred tax on revaluation surplus		-	(993,689,217)
			-	5,216,868,393
	Restated opening balance as on 01 July 2020		-	**27,085,624,901**
15.2	**Reserve transfer for discarded PPE**			
	Balance previously reported		-	1,576,427,750
	Add: Adjustment for less transfer		-	381,558,856
	Add: Adjustment for deferred tax		-	71,239,183
			-	**2,029,225,789**
16.	**Retained earnings**			
	Opening balance, restated		2,256,907,289	1,652,535,411
	Depreciation adjustment on revalued PPE		103,362,945	103,362,945
	Contribution to govt. exchequer		(503,800,000)	-
	Understated auction income		-	644,456
	Profit after tax		197,140,126	500,364,478
			2,053,610,360	**2,256,907,289**
16.1	**Restatement of opening balance**			
	Opening balance as on 01 July 2020, as previously reported		-	8,168,851,027
	Correction of prior years's error:			
	Transferred to revaluation surplus due to wrongly transfer of deferred tax on revaluation surplus to retained earnings		-	(6,210,557,610)
	Adjustment of provision for taxation due to excess provision made in previous years		-	110,049,382
	Excess adjustment aginst advance tax of project		-	1,124,261
	Foreign exchange gain/(loss) for prior years		-	(571,812,269)
	Overstated the office rent income		-	(133,575)
	Government grant for drainage maintenance		-	148,411,955
	Adjustment of time bared cheque		-	8,788,529
	Refunding of interest received on project's		-	(2,186,289)
			-	(6,516,315,616)
	Restated opening balance as on 01 July 2020		-	**1,652,535,411**

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	Notes	Amount in BDT	
		30 June 2022	30 June 2021

17.	**Grants and other funds**	Schedule - K		
	Opening balance, restated		83,957,831,669	67,839,247,468
	Addition during the year		47,474,858,575	52,165,682,805
			131,432,690,244	**120,004,930,272**
	Transferred to long term loan during the year		-	(20,108,815,876)
	Transferred to deferred income		(10,491,447,000)	-
	(Refund)/adjustment during the year		(8,940,681,000)	(15,938,282,727)
			112,000,562,244	**83,957,831,669**
17.1	**Restatement of opening balance**			
	Opening balance as on 01 July 2020, as previously reported		-	85,244,324,791
	Correction of prior years's error:			
	Transferred to deferred income- completed projects		-	(17,405,077,323)
	Restated opening balance as on 01 July 2020		-	**67,839,247,468**

17.2 During the year 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 for completed projects (PCR available) as deferred income. During the year 2021-2022, 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 grants. Subsequently, deferred income is directly transferred to reserve fund- grants on a systematic basis over the useful life of the asset.

17.3 Grants and other funds include amounting to BDT 11,985,885,768 against 27 completed projects. However, Project Completion Reports (PCR) relating to the said projects were not available on the reporting date. As a result, the management of the entity was unable to transfer this balance to reserve fund- grants. Upon confirmation, the said balance would be transferred from grants and other funds to reserve fund- grants.

18.	**Deferred income- government grants**		
	Opening balance, restated	12,779,277,117	14,213,357,185
	Add: Transferred from gants and others fund	10,491,447,000	-
	Less: Transferred to reserve fund- grants for depreciation- current year	(1,523,601,359)	(1,434,080,069)
		21,747,122,758	**12,779,277,117**
18.1	**Restatement of opening balance**		
	Opening balance as on 01 July 2020, as previously reported	-	-
	Adjustment of prior years's error:		
	Add: Transferred from grants and others fund- completed projects	-	17,405,077,323
	Less: Transferred to reserve fund- grants for depreciation- previous year	-	(3,191,720,138)
	Restated opening balance as on 01 July 2020	-	**14,213,357,185**
19.	**Deferred tax asset/liability**		
	A. Deferred tax on PPE (Cost- excluding land)		
	Carrying amount	72,417,533,491	43,740,119,760
	Tax base	57,544,639,338	30,376,193,280
	Temporary differences	14,872,894,153	13,363,926,480
	Tax rate	25%	25%
	Deferred tax liability, closing balance	**3,718,223,538**	**3,340,981,620**
	Opening balance	3,340,981,620	4,058,790,703
	Deferred tax expense/(income)	**377,241,918**	**(717,809,083)**

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		Notes	Amount in BDT	
			30 June 2022	30 June 2021
	B. Deferred tax on PPE (Revalution-excluding land)			
	Carrying amount		3,824,428,954	3,927,791,899
	Tax base		-	-
	Temporary differences		3,824,428,954	3,927,791,899
	Tax rate		25%	25%
	Deferred tax liability, closing balance		**956,107,239**	**981,947,975**
	Opening balance		981,947,975	1,079,027,894
	Transfer to/from reserve		**(25,840,736)**	**(97,079,919)**
	C. Deferred tax on land (Revaluation)			
	Carrying amount		23,025,283,502	23,025,283,502
	Tax rate		4%	4%
	Deferred tax liability, closing balance		**921,011,340**	**921,011,340**
	Opening balance		921,011,340	921,011,340
	Transfer to/from reserve		-	-
	Net deferred tax expense/(income)- (A)		**377,241,918**	**(717,809,083)**
	Net deferred tax transfer to/from equity- (B+C)		**(25,840,736)**	**(97,079,919)**
	Net deferred tax (asset)/liability		**5,595,342,117**	**5,243,940,935**
19.1	**Calculation of deferred tax liability as on 30 June 2020**			
	A. Deferred tax on PPE (Cost- excluding land)			
	Carrying amount			51,284,700,320
	Tax base			35,049,537,507
	Temporary differences			**16,235,162,813**
	Tax rate			25%
	Deferred tax liability, closing balance			**4,058,790,703**
	B. Deferred tax on PPE (Revalution-excluding land)			
	Carrying amount			4,316,111,577
	Tax base			-
	Temporary differences			4,316,111,577
	Tax rate			25%
	Deferred tax liability, closing balance			**1,079,027,894**
	C. Deferred tax on land (Revaluation)			
	Carrying amount			23,025,283,502
	Tax base			-
	Temporary differences			23,025,283,502
	Tax rate			4%
	Deferred tax liability, closing balance			**921,011,340**
	Deferred tax liability as on 30 June 2020 (A+B+C)			**6,058,829,938**
19.2	**Restatement of opening balance**			
	Opening balance as on 01 July 2020, as previously reported			5,137,818,597
	Adjustment of prior years's error:			
	Add: Understatement of deferred tax on land (Revaluation)			921,011,340
	Restated opening balance as on 01 July 2020			**6,058,829,938**
20.	**Loans and borrowings**	Schedule- L		
	Opening balance, restated	20.1	48,622,051,409	30,386,569,995
	Transferred form grants and other funds during the year		-	20,108,815,876
	Interest charged during the year	31	1,381,248,409	1,594,877,948
			50,003,299,818	**52,090,263,819**
	Transferred to City Corporations		-	(1,170,823,752)
	Adjustment for foreign exchange gain/loss		2,195,727,583	452,611,342
	Payment during the year		(5,250,000,000)	(2,750,000,000)
			46,949,027,401	**48,622,051,409**

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		Notes	Amount in BDT	
			30 June 2022	30 June 2021
20.1	**Restatement of opening balance**			
	Opening balance as on 01 July 2020, as previously reported		-	29,814,757,726
	Adjustment of prior years's error:			
	Add: Adjustment of foreign exchange gain/(losses)		-	571,812,269
	Restated opening balance as on 01 July 2020		-	**30,386,569,995**
	Project wise loans and borrowings:			
	LC- Interim Project-04		10,247,276	10,247,276
	LC-07 Water Supply System Exten. & Reha. Proj.(WSSERP)		66,273,000	66,273,000
	FC-07 Saidabad Water Treatment Plant		5,800,002,669	8,279,270,250
	FC-08 Padma(Jashaldia) Water Treatment Plant (Phase-1)		25,668,369,993	24,853,908,366
	LC-05 Sewer Rehabilation & Expansion Project (SREP)		32,560,600	32,560,600
	LC-06 BICC		4,613,912	4,613,912
	LC-08 SWTP(Sewer,Reh.& Exp.)		74,965,570	74,965,569
	LC-09 Post Flood Rehab Project-Water (PFRP)		560,000	540,000
	LC-10 Post Flood Rehab Project-Sewer (PFRP)		560,000	540,000
	LC-11 Purchase 42 sub, Marchibal Pump from Swedies Govt.		5,227,040	5,040,360
	LC-13 Urgent Sewer Rehab. Expansion (USRE) & DSDP		18,294,195	164,647,765
	Interim Water Supply Project-GOB (IWSP)		1,590,400,000	1,533,600,000
	Dhaka Water Supply Sector Development Projevt (DWSSDP)		12,307,953,200	10,017,568,309
	Tetuljhora Vakurta Fund		1,368,999,947	3,578,276,002
			46,949,027,401	**48,622,051,409**
	Classification of current and non-current:			
	Non-current portion		41,949,027,401	43,372,051,409
	Current portion		5,000,000,000	5,250,000,000
			46,949,027,401	**48,622,051,409**
21.	**Liabilities for expenses**			
	VAT payables on water bill		214,043,575	132,544,570
	VAT payables on other income		74,423,437	-
	Group insurance		4,998,270	2,887,070
	Government loan for power		513,700,000	513,700,000
	Contractor's control accounts works		-	959,345,840
	Accounts payables		1,646,103,865	833,846,640
			2,453,269,147	**2,442,324,120**
22.	**Other liabilities**			
	Deduction from employee salary		94,600	94,600
	Deposit Against Work		478,622,471	479,981,895
	General provident fund		1,043,645	1,308,427
	Security deposits	22.1	317,271,200	368,216,071
	Other deduction payables		641,603	6,809,521
	Provision for Performance Award		250,361,103	569,811,256
	Interest Received From Project A/c.		64,694,926	57,680,640
	Provision for house building advances/loan		-	31,390,218
			1,112,729,548	**1,515,292,628**
22.1	**Security deposits**			
	Security deposit (fixed)		16,018,558	16,018,558
	Security deposit (works)		261,975,349	322,835,291
	Security deposit (contractors and bills)		8,131,902	8,084,628
	Security deposit (performance guarantee)		3,019,838	3,019,838
	Security deposit (Smart Water card)		8,079,800	3,438,480
	Supplimentary Duly (Bottle plant)		611,538	1,069,218
	Security deposit (Emergency water supply project)		15,719,444	10,035,287
	Security deposit (Expension of drainage network & development of cann		3,439,456	3,439,456
	Security deposit (bottle plant)		(70,000)	(70,000)
	DWASA officers' housing society		345,315	345,315
			317,271,200	**368,216,071**

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		Notes	Amount in BDT	
			30 June 2022	30 June 2021
23.	**Provision for taxation**			
	Opening balance as previously reported		77,389,783	75,195,126
	Income tax charged for the period	23.2	125,869,184	77,389,783
	Payment during the year		(58,057,226)	(39,229,170)
	Adjustment due to completion of tax assessment		(30,127,005)	(35,965,956)
			115,074,736	77,389,783
23.1	**Restatement of opening balance**			
	Opening balance as on 01 July 2020, as previously		-	367,033,457
	Correction of prior years's error			
	Transfer to retained earning due to excess charge of income tax		-	(110,049,382)
	Adjustment due to completion of tax assessment		-	(181,788,949)
	Restated opening balance as on 01 July 2020		**-**	**75,195,126**
23.2	**Current tax expenses**			
	Current tax expenses- current year	Schedule - M	115,074,736	77,389,783
	Current tax expenses- prior year		10,794,448	-
			125,869,184	**77,389,783**
24.	**Other income from**			
	Bottle water sale		27,366,191	21,785,183
	Bus fare from employee		247,699	289,758
	Connection Fees		106,955,207	107,559,468
	Government grants for drainage maintenance		-	101,588,045
	High rise building permission fees		-	1,021,913
	House rent recovery		102,190,357	104,234,729
	Interest (on STD a/c and FDR investment)		340,159,513	352,837,963
	Interest on loan to employee		47,878,897	73,372,955
	License and renewal fee		3,319,643	3,623,201
	Meter sale		18,765,494	24,024,321
	Meter testing fee		506,437	557,830
	Office building rent		25,576,494	40,944,451
	Penalty		1,780,345	2,860,066
	Royalty of deep tube-well		270,664,153	301,908,957
	Sale of scrap materials/ Auction		8,018,912	12,300,766
	Sale of tender documents		1,291,370	1,275,300
	Sale of water (Truck & Lory)		18,890,187	18,919,703
	Supervision		4,523,179	21,313,244
	Sur-charge		328,120,184	353,403,861
	Water and sewerage charge from employee		43,723	49,278
	Water sale through ATM booth		89,962,348	62,131,240
	Water testing fee		1,305,200	-
			1,397,565,533	**1,606,002,232**

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	Notes	Amount in BDT	
		30 June 2022	30 June 2021
25.	**Salary and wages expenses for**		
	Basic salary	763,948,214	749,282,958
	Bangla new year A\allowances	12,574,182	12,058,149
	Charge allowance	2,579,751	2,341,505
	Conveyance allowance	10,566,423	10,886,396
	Ansar aalary	32,103,114	34,170,432
	Dearness allowance	26,735	30,402
	Earned leave encashment	56,117,744	48,151,455
	Education allowance	20,539,027	21,237,076
	Entertainment allowance	1,091,500	1,088,750
	Festival bonus	123,552,465	180,937,255
	Risk (Gas) allowance	2,375,700	2,370,775
	House Rent allowance	407,030,239	406,994,152
	Performance award	-	388,102,545
	Medical allowance	54,060,633	55,185,334
	Night allownce	9,610,090	12,594,790
	Outsourcing service procument	572,904,825	473,847,331
	Over time	288,335,902	432,864,838
	Recreation allowance	12,267,104	15,108,970
	Telephone allowance	1,261,748	1,225,714
	Tiffin allowance	5,288,600	5,488,470
	Allowance for vehicle maintenance	39,410,641	39,137,606
	Wage (No Work No Pay)	36,971,415	38,418,420
	Wasing allowance	2,729,750	2,793,297
	Water & Sewer allowance	9,823,013	10,093,308
		2,465,168,815	**2,944,409,927**
26.	**Production overhead for**		
	Power & Electricity	4,271,147,862	4,365,949,434
	Titas gas exp	163,193,138	112,659,225
	Generator fuel	35,415,995	40,247,377
	Chemical and purification	332,004,073	422,142,878
		4,801,761,068	**4,940,998,914**
27.	**Operation & Maintenance Expenses**		
	Water line maintenance	172,078,049	206,413,970
	Sewer line maintenance	53,315,645	50,640,916
	Water pump maintenance	181,584,718	204,310,289
	Residential Building maintenance	43,146,403	36,220,602
	Office building maintenance	67,165,939	37,176,972
	Store maintenance	9,746,885	10,767,920
	Sewer pump maintenance	12,326,881	10,595,117
	Meter maintenance	4,689,546	4,481,778
	Generator maintenance	119,219,060	61,711,070
	Bottle plant	26,254,472	26,786,675
	Land maintenance	3,854,700	998,915
	Drainage line maintenance	-	101,588,045
	Water and sewer treatment plant O&M	564,738,994	559,740,175
	VFD/Inverter maintenance	7,058,763	2,998,451
	Water ATM booth maintenance	65,647,399	58,476,541
		1,330,827,454	**1,372,907,436**

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	Notes	Amount in BDT	
		30 June 2022	30 June 2021
28. Administrative expenses for			
Telephone		2,436,828	3,612,234
Postage & courier		8,572,483	8,000
Conveyance		24,845,858	20,895,494
Vehicle maintenance		23,282,597	34,323,380
Advertisement		39,271,127	38,618,372
Office maintenance		36,802,417	37,862,944
Office furniture maintenance		523,235	505,371
Printing and stationery		29,574,810	18,418,132
Entertainment		10,054,010	9,874,998
Training fee		3,086,389	2,485,957
Fuel and lubricant		66,938,734	75,538,264
Rent-a-car		29,523,353	35,371,584
Legal fee		7,404,247	10,537,604
Research and development		13,432,658	15,376,233
Liveries		5,787,429	4,105,246
Electricity for office and residence		5,078,163	4,146,220
Honorarium		14,136,660	12,996,112
Computer maintenance		3,161,587	2,454,784
Medicine		219,120	245,060
Land and municipal tax		79,168,608	25,738,774
Commission for LIC (Lower Income Community)		3,308,629	2,499,297
Special drive		2,402,000	1,730,000
Audit fee		1,050,350	1,408,848
Sports, culture and welfare		1,609,438	2,237,826
Newspaper		159,887	149,794
Internet connection charge		8,212,684	10,455,918
Call center commission		7,046,731	7,303,791
Bank charges		25,526,997	26,469,554
Water test		294,724	102,100
Consultant fee		6,417,605	5,518,848
Office rent		3,672,492	3,139,500
		463,001,850	**414,130,238**
29. Non-operating income			
Bad dabts recovery		213,449,458	-
		213,449,458	**-**
30. Non-operating expense			
Foreign exchange loss/(gain)		2,195,727,583	452,611,342
		2,195,727,583	**452,611,342**
31. Interest expense			
FC-07 Saidabad Water Treatment Plant		342,419,214	340,442,982
FC-08 Padma(Jashaldia) Water Treatment Plant (Phase-1)		406,823,837	480,983,200
LC-06 BICC		-	2,306,956
LC-08 SWTP(Sewer,Reh.& Exp.)		-	37,482,785
LC-09 Post Flood Rehab Project-Water (PFRP)		20,000	20,000
LC-10 Post Flood Rehab Project-Sewer (PFRP)		20,000	20,000
LC-11 Purch. 42 sub, Marchibal Pump from Swedies Govt.		186,680	186,680
LC-13 Urgent Sewer Rehab. Expansion (USRE) & DSDP		6,098,065	6,098,065
Interim Water Supply Project-GOB (IWSP)		56,800,000	56,800,000
Dhaka Water Supply Sector Develop. Projevt (DWSSDP)		535,128,400	535,128,400
Tetuljhora Vakurta Fund		33,752,213	135,408,880
		1,381,248,409	1,594,877,948

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	Notes	Amount in BDT	
		30 June 2022	30 June 2021
32. Collection from subscribers			
Service Delivery Earnings (SDE)		17,781,557,162	15,925,671,390
Decrease/(Increase) in SDE receivables		(183,594,383)	224,658,838
Written off - Bad debts expenses & Provision		-	(203,836,431)
Recover - Bad debts expenses & Provision		213,449,458	-
		17,811,412,237	**15,946,493,797**
33. Payment to contractors and employees			
Salaries and wages	25	2,465,168,815	2,944,409,927
Production overhead	26	4,801,761,068	4,940,998,914
Repairs and maintenance expenses	27	1,330,827,454	1,372,907,436
Administrative expenses	28	463,001,850	414,130,238
		9,060,759,187	9,672,446,515
Less: Closing liabilities for expenses	21	2,453,269,147	2,442,324,120
Closing liabilities for other finance	22	1,112,729,548	1,515,292,628
Closing provision for government commission		5,000,000	5,000,000
Closing provision for audit fees		1,100,000	1,000,000
		3,572,098,695	3,963,616,748
		5,488,660,493	5,708,829,767
Add: Opening liabilities for expenses	21	2,442,324,120	892,651,669
Opening liabilities for other finance	22	1,515,292,628	1,641,264,811
Opening provision for government commission		5,000,000	5,000,000
Opening provision for audit fees		1,000,000	860,000
		3,963,616,749	2,539,776,480
		9,452,277,242	8,248,606,247
Add: Increase of materials and supplies		628,613,371	(390,622,974)
Increase of advances, deposits & prepayments		1,010,536,619	64,961,267
		1,639,149,990	(325,661,707)
		11,091,427,232	**7,922,944,540**
34. Collection from other income			
Other income from the note	24	1,397,565,533	1,606,002,232
Decrease/(Increase) in receivables		26,341,166	(32,455,019)
		1,423,906,699	**1,573,547,213**
35. Receipt of grants and other funds			
Increase of grants and other funds		28,042,730,575	16,118,584,201
Increase of Deferred income – Govt. Grants		8,967,845,641	-
Increase of Grants reserve		1,523,601,359	-
Adjustment with retained earnings		-	258,243,566
		38,534,177,575	**16,376,827,767**

36. Contingent liabilities

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



Schedule - A

Dhaka Water Supply and Sewerage Authority

Capital Work In Progress

As at 30 June 2022

SL	Name of the Projects	Amount in BDT	
		30 June 2022	30 June 2021
01	Collection of Gas Generator for water Pump in Dhaka City	405,029,884	405,029,884
02	Emergency Replacement work for water Line Project (ERWWLP)	228,511,666	164,867,269
03	LIC Project	309,014,912	309,014,912
04	Padma (Jashaldia) Water Treatment Plant Project	-	34,540,607,000
05	Saidabad Water Treatment Plant Project (Phase-3)	1,100,753,836	948,586,259
06	5 Khal Development Project Fund	1,530,449	-
07	Dasherkhandi Seweage Treatment Plant Project	26,408,396,644	18,224,749,243
08	Dhaka Environmentally Sustainable water Supply Project	40,282,665,000	29,198,790,906
09	Dhaka Water Supply Network Improvement Project (DWSNIP)	10,936,632,000	8,231,256,000
10	Land Acqusition for construction Seweage Treatment Plant Project (LACSTP), Uttara	13,966,454,021	2,288,729
11	Prepraitory Activities of Dhaka Sanitation Improvement Project (PA-DSIP)	363,712,357	363,712,357
12	Emergency Water supply Project (EWSP)	2,980,991,057	1,223,144,416
13	Dhaka Sanitation Improvement Project (DSIP)	66,042,695	13,979,003
	Grand Total	**97,049,734,521**	**93,626,025,978**

i. Project Number 04 has been transferred to Property Plant & Equipment based on Project Completion Report (PCR)

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Schedule-B

Dhaka Water Supply and Sewerage Authority
Schedule of fixed deposit receipts
As on 30 June 2022

Sl. No.	Name of banks	Instrument/ account no.	Balance as on 30.06.22 (Renewed amount)	Accrued Interest as on 30.06.22	Total amount (Renewed amount+Accrued Interest)	En-cash During the year
	General- Govt. bank					
1	Agrani Bank, WASA Br.	0507436/6186	84,820,000	4,698,796	89,518,796	
2	Agrani Bank, WASA Br.	0507494/9767	63,470,000	1,471,113	64,941,113	
3	Agrani Bank, WASA Br.	0507624/40556	63,430,000	1,438,905	64,868,905	
4	Agrani Bank, WASA Br.	0507626/4835	63,430,000	1,428,478	64,858,478	
5	Agrani Bank, WASA Br.	0507625/0594	31,617,000	717,229	32,334,229	
6	BDBL, Elephant Road Br.	0001276	82,784,647	680,422	83,465,069	
7	Bang. Krishi, Kawran Bazar Br.	629568/3844	30,072,952	1,067,796	31,140,748	
8	Bang. Krishi, Kawran Bazar Br.	454197/4078	50,000,000	2,367,123	52,367,123	
9	Bang. Krishi, Khamarbari Br.	257659/3023	59,429,232	3,497,370	62,926,602	
10	Bang. Krishi, Tajmahal Rd.	191255/2886	13,980,190	475,709	14,455,899	
11	Bang. Krishi, Shymoli Br.	435223/3960	50,000,000	2,367,123	52,367,123	
12	Bang. Krishi, Kawran Bazar Br.	629623/3895	53,095,000	2,941,318	56,036,318	
13	BKB, Khamar Bari Br.	437717/3293	70,000,000	2,151,781	72,151,781	
14	Basic Bank Ltd., Main Br.	201814/0218-01-00297	24,812,772	607,743	25,420,515	
15	Basic Bank Ltd., Kawran Bz. Br.	200708/3118-01-00181	31,875,000	738,801	32,613,801	
16	Basic Bank ltd,Kawran Bz.	119766/17398	21,245,000	722,912	21,967,912	
17	Janata Bank Ltd., KB Br.	0531965/21406	13,341,965	67,989	13,409,954	
18	Janata Bank Ltd., KB Br.	0547573/7986	306,975,287	1,333,871	308,309,158	
19	Janata Bank Ltd., KB Br.	0547574/9666	306,975,287	1,333,871	308,309,158	
20	Janata Bank Ltd., KB Br.	0547240/9126	13,434,569	99,379	13,533,948	
21	Janata Bank Ltd., KB Br.	0547251/2954	74,212,500	4,282,468	78,494,968	
22	Janata Bank Ltd., KB Br.	0531950/1419	22,450,604	372,742	22,823,346	
23	Janata Bank Ltd., KB Br.	0934470/6459	50,000,000	698,630	50,698,630	
24	Janata Bank Ltd., KB Br.	0934412/9722	99,960,000	4,732,353	104,692,353	
25	Janata Bank Ltd., KB Br.	0934417/2901	26,356,161	1,213,105	27,569,267	
26	Janata Bank Ltd., KB Br.	0934416/2269	15,196,017	699,433	15,895,450	
27	Janata Bank Ltd., Dhakeswari Br	0929096/7366	100,000,000	1,397,260	101,397,260	
28	Janata Bank Ltd., Faramgate Br.	0924023/5697	106,220,000	6,038,534	112,258,534	
29	Rupali Bank ltd.,Green Road Br.	421540/48/07	25,140,116	367,803	25,507,919	
30	Rupali Bank ltd.,Green Road Br.	0346152/51/14	50,000,000	690,411	50,690,411	
31	Rupali Bank ltd.,Green Road Br.	421550/48/17	242,442,372	11,477,820	253,920,192	
32	Rupali Bank ltd.,Gulshan Corp. Br.	0412018/980	50,000,000	690,411	50,690,411	
33	Rupali Bank ltd.,Moghbazar Br.	080141/51/35	100,000,000	142,466	100,142,466	
34	Rupali Bank ltd.,Hatirpool Br.	406969/51/27	100,000,000	142,466	100,142,466	
35	Rupali Bank Ltd, Hatirpol Br.	406887/48/01	15,098,335	367,324	15,465,659	
36	Rupali Bank Ltd, Hatirpol Br.	406928/50/02	63,470,000	1,471,113	64,941,113	
37	Rupali Bank Ltd, Gulshan Br.	391992/50/42	40,000,000	1,229,589	41,229,589	
38	Sonali Bank Ltd., Kawran bazar br.	0995118/0663	100,000,000	136,986	100,136,986	
Sub-total (A)			**2,715,335,007**	**66,358,643**	**2,781,693,650**	-
	General- Private bank					
39	AB Bank, Principal Br.	3731504	52,982,500	2,821,862	55,804,362	
40	AB Bank, Principal Br.	3731561	25,000,000	1,183,562	26,183,562	
41	Al-Arsfah Islami Bank, KB Br.	0998642/5316	50,000,000	2,367,123	52,367,123	
42	Brac bank Ltd., Mohammadpur	3029019570002	50,000,000	254,795	50,254,795	
43	Brac Bank ltd,Kawran bazar Br.	1520302901957001	139,215,925	4,576,962	143,792,887	

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Dhaka Water Supply and Sewerage Authority
Schedule of fixed deposit receipts
As on 30 June 2022

Sl. No.	Name of banks	Instrument/ account no.	Balance as on 30.06.22 (Renewed amount)	Accrued Interest as on 30.06.22	Total amount (Renewed amount+Accrued Interest)	En-cash During the year
44	Bang.Commerce Bank,Green R.Br	190711/4215	14,046,271	482,768	14,529,040	
45	Bang.Commerce Bank, Rokeya Sarani	204568/168	52,870,000	3,427,135	56,297,135	
46	Bank Asia, Tejgoan Br.	0413591/3013	167,093,372	5,493,481	172,586,853	
47	Community Bank, Dhanmondi Br.	008039/21000268	50,000,000	2,367,123	52,367,123	
48	City Bank Ltd, Kawran Bazar	4481002479001	21,050,000	477,518	21,527,518	
49	Exim Bank ltd,Kazi Nazrul Islam	827157/15414	13,409,108	409,988	13,819,096	
50	Exim Bank Ltd.,Kazi Nazrul islam	0827497/5023	50,000,000	73,973	50,073,973	
51	Exim Bank ltd,Kazi Nazrul Islam	0827403/33649	50,000,000	2,367,123	52,367,123	
52	Exim Bank ltd,Dhanmondi	1075137/636010021408	30,000,000	960,616	30,960,616	
53	First Security Islami, KB Br.	1311766/0709	53,320,000	3,218,921	56,538,921	
54	First Security Islami,KB Br.	1504016/000750	25,295,893	833,378	26,129,271	
55	First Security Islami, KB Br.	1504095/00771	32,010,000	803,758	32,813,758	
56	First Security Islami, KB Br.	0297460	22,786,874	137,970	22,924,844	
57	First Security Islami, KB Br.	0835136	45,683,118	276,602	45,959,720	
58	First Security Islami, KB Br.	0835137	46,170,000	271,328	46,441,328	
59	First Security Islami, KB Br.	0835138	22,771,891	133,824	22,905,714	
60	First Security Islami, KB Br.	0940337	20,505,869	138,766	20,644,635	
61	First Security Islami, KB Br.	0940328	16,534,377	159,002	16,693,379	
62	First Security Islami, Donia Br.	1533630/004416	13,518,594	447,780	13,966,375	
63	First Security Islami,Biswaroad Br.	11642/1335956	13,405,192	754,363	14,159,555	
64	First Security Islami, Kuril Biswaroad Br.	1471474/0268	26,962,930	950,720	27,913,650	
65	First Security Islami, Bashundhara Br.	1614521/001140	26,660,100	1,528,756	28,188,856	
66	Jamuna Bank, Tejgaon Br.	0335535/1350	21,230,000	715,422	21,945,422	
67	Meghna Bank Ltd,Principal Br.	0037828/000017	21,110,000	485,819	21,595,819	
68	Meghna Bank Ltd,Sonargoan Br.	118255000000055	50,000,000	2,367,123	52,367,123	
69	Meghna Bank Ltd,Sonargoan Br.	111827900000006	52,870,000	3,050,889	55,920,889	
70	Meghna Bank Ltd, Motijheel Br.	110328700000017	20,000,000	30,685	20,030,685	
71	Modhumoti Bank,VIP Road Br.	019442/1135-255-16	21,110,000	509,676	21,619,676	
72	Modhumoti Bank,Bangla Motor Br.	024845/0106	13,346,056	441,060	13,787,116	
73	NRB Global Bank,Dhanmondi Br.	0519700/7383	13,520,284	467,098	13,987,382	
74	Global Islami Bank, Nayapaltan br.	023714/27489	10,000,000	333,014	10,333,014	
75	NRBC Bank Ltd.,Mirpur-12 Br.	0167-712-33/084980	21,065,000	488,246	21,553,246	
76	NRBC Bank Ltd.,Principal br.	0163588/0817	50,000,000	665,753	50,665,753	
77	NRBC Bank Ltd.,Shyamoli br.	0149463	50,000,000	72,329	50,072,329	
78	Standard Bank,Panth. Br.	212549/8702	13,362,973	408,577	13,771,550	
79	Standard Bank, Pant. Br.	174113/5008160	30,180,353	1,007,114	31,187,467	
80	SBAC Bank Ltd., Banani Br.	095209/3065	19,985,000	614,333	20,599,333	
81	SBAC Bank Ltd., Banani Br.	094984/2780	21,155,000	486,855	21,641,855	
82	SBAC Bank Ltd., Gulshan Br.	099212/5883	50,000,000	76,712	50,076,712	
83	Southeast bank Ltd.,KB Br.	7522601/24500012657	52,870,000	2,954,926	55,824,926	
84	SIBL,Darus salam road Br.	10526940/2696	21,170,000	507,500	21,677,500	
85	SIBL,Darus salam road Br.	10625650/5284	50,000,000	747,945	50,747,945	
86	SIBL, Gulshan Br.	10554142/15985	53,095,000	3,186,427	56,281,427	
87	SIBL, Kawran Bazar Br.	10453182/533-2538	53,037,500	3,211,312	56,248,812	
88	SIBL, Kawran Bazar Br.	10622760/533-2461	21,065,000	709,862	21,774,862	
89	SIBL, Kawran Bazar Br.	10622766/533-2494	50,000,000	1,561,644	51,561,644	
90	SIBL, Kawran Bazar Br.	10371642/533-1471	13,520,284	428,945	13,949,229	

S.F. AHMED & CO.

Dhaka Water Supply and Sewerage Authority
Schedule of fixed deposit receipts
As on 30 June 2022

Sl. No.	Name of banks	Instrument/ account no.	Balance as on 30.06.22 (Renewed amount)	Accrued Interest as on 30.06.22	Total amount (Renewed amount+Accrued Interest)	En-cash During the year
91	SIBL, Kawran Bazar Br.	10371641/533-1469	13,520,284	433,390	13,953,674	
92	SIBL, Motijheel Br.	10677317/5301	20,000,000	30,685	20,030,685	
93	SIBL, Panthapath Br.	10634643/4443	10,000,000	15,342	10,015,342	
94	Premier Bank,Gulshan-Tejgaon Link Br.	0324008/130	13,307,677	438,424	13,746,101	
95	Premier Bank,Gulshan-Tejgaon Link Br.	0324105/0120	53,320,000	2,980,077	56,300,077	
96	Premier Bank Ltd., KB Br.	0351663/1240	21,065,000	528,933	21,593,933	
97	Premier Bank Ltd., KB Br.	0210753/24600728	105,751,673	3,841,828	109,593,501	
98	Premier Bank Ltd.,Panthapath Br.	0340679/27900000001	25,000,000	1,183,562	26,183,562	
99	Premier Bank Ltd.,Gulshan Glass H. Br.	0373187/0001	10,000,000	333,014	10,333,014	
100	Pubali Bank ltd., Panthapath	1107216/12534	50,000,000	690,411	50,690,411	
101	One Bank Ltd.Kawran ba. Br.	0277981/6556	53,135,000	2,969,737	56,104,737	
102	One Bank Ltd.Kawran ba. Br.	0278356/6781	21,065,000	716,787	21,781,787	
103	One Bank Ltd.Kawran ba. Br.	312847/7616	20,000,000	614,795	20,614,795	
104	One Bank Ltd., Bangshal Br.	283971/0796	20,000,000	276,164	20,276,164	
105	One Bank Ltd., Dhanmondi	289545/3204	30,000,000	414,247	30,414,247	
106	One Bank Ltd. Mirpur Br.	0250459/2943	50,000,000	2,367,123	52,367,123	
107	One Bank Ltd.,Jagannathpur Br.	0238679/00762	52,757,021	2,870,560	55,627,581	
Sub-total (B)			**2,493,906,121**	**83,153,544**	**2,577,059,664**	-
	General Security					
108	Janata Bank Ltd. KB Br.	064328/2122	12,458,102	755,166	13,213,267	
109	Janata Bank Ltd. KB Br.	0531850/2490	9,229,140	260,186	9,489,325	
110	Janata Bank Ltd. KB Br.	0547214/6109	35,775,893	23,916	35,799,809	
111	Agrani Bank, WASA Br.	0089029/2810	14,911,735	362,784	15,274,519	
	Security Deposit					
112	Janata Bank Ltd., KB Br.	0532291/2825	15,076,360	846,754	15,923,114	
113	Janata Bank Ltd., KB Br.	0532292/2826	15,076,360	846,754	15,923,114	
114	Janata Bank Ltd., KB Br.	0547136/2967	13,936,196	811,354	14,747,550	
115	Janata Bank Ltd., KB Br.	0547472/3099	96,695,967	5,877,923	102,573,890	
116	Janata Bank Ltd., KB Br.	0547485/3111	12,961,853	705,800	13,667,652	
117	Janata Bank Ltd., KB Br.	0547486/3112	25,988,640	1,415,135	27,403,775	
118	Janata Bank Ltd., KB Br.	0547560/5036	50,577,837	3,100,491	53,678,328	
119	Janata Bank Ltd., KB Br.	0547561/5257	33,693,347	2,065,448	35,758,795	
Sub-total (C)			**336,381,429**	**17,071,711**	**353,453,139**	-
	Self Insurance					
120	Rupali Bank Ltd, Mugda Br.	78759/48/36	11,286,166	554,723	11,840,889	
121	Rupali Bank Ltd, Mogh Bazar	75897/47/33	20,187,177	222,335	20,409,512	
122	BDBL, Kawran Bazar Br.	0002191	3,747,053	23,406	3,770,459	
123	BDBL, Elephant Road Br.	0001277	13,754,340	113,049	13,867,389	
124	Basic Bank ltd, Main Br.	204276/0030950	15,000,000	443,836	15,443,836	
Sub-total (D)			**63,974,735**	**1,357,350**	**65,332,085**	-
	Encashment					
1	Jamuna Bank Ltd.,Tejgaon Br.	0335427/0330000271	-	-	-	52,870,000
2	Mutual Trust Bank,MTB tower Br.	320096/6815	-	-	-	52,757,021
3	Exim Bank ltd,Kazi Nazrul Islam	0827267/027501	-	-	-	53,095,000
4	Modhumoti Bank,Bangla Motor	015283/25500000078	-	-	-	52,870,000
5	Mercantile Bank,Kawran Bazar	0416049/3303	-	-	-	52,982,500
6	Rupali Bank Ltd, Hatirpol Br.	406914/49/14	-	-	-	106,220,000

S.F. AHMED & CO.

Dhaka Water Supply and Sewerage Authority
Schedule of fixed deposit receipts
As on 30 June 2022

Sl. No.	Name of banks	Instrument/ account no.	Balance as on 30.06.22 (Renewed amount)	Accrued Interest as on 30.06.22	Total amount (Renewed amount+Accrued Interest)	En-cash During the year
7	Modhumoti Bank,Bangla Motor	7354/015	-	-	-	26,660,100
8	Premier Bank Ltd.,Gulshan Glass Br.	335104/016	-	-	-	26,371,161
9	AB Bank, Principal Br.	3703627	-	-	-	15,211,017
10	Rupali Bank Ltd, Mogh Bazar	080044/49/47	-	-	-	21,065,000
11	NRB Global Bank,Nayapaltan Br.	0561896/5729	-	-	-	13,346,056
12	Basic Bank ltd, Shaymoli Br.	126858/10421	-	-	-	21,230,000
13	Agrani Bank, WASA Br.	0507368	-	-	-	167,093,372
14	Agrani Bank, WASA Br.	0507211	-	-	-	139,215,925
15	Premier Bank,Gulshan-Tejgaon Link Br.	0324022/131	-	-	-	11,428,263
16	SIBL, Banani Br.	10449748/8009	-	-	-	34,858,605
17	BKB,KB	629371/3671	-	-	-	112,009,450
18	Bang. Krishi Bank, KB Br.	629377/3677	-	-	-	4,159,843
19	Janata Bank Ltd., KB Br.	0547292/5672	-	-	-	63,430,000
20	Bang. Krishi, Shymoli Br.	317616/3884	-	-	-	63,430,000
21	BDBL, Kawran Bazar Br.	0011293/2343	-	-	-	31,617,000
22	One Bank Ltd. KB Br.	0278450/6859	-	-	-	21,050,000
23	BKB,KB Br.	629476/3772	-	-	-	4,791,708
24	Bang. Krishi Bank, KB Br.	629379/3679	-	-	-	7,592,954
Sub-total (E)			-	-	-	1,155,354,975
Grand Total (A+B+C+D+E)			**5,609,597,292**	**167,941,247**	**5,777,538,535**	**1,155,354,975**

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Schedule - C

Dhaka Water Supply & Sewrage Authority

Schedule of Imprest Fund

As at 30th June 2022

A Revenue Imprest Fund

Sl 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
49	CC Division	5,000
50	Procurement-1	10,000
51	Procurement-2	5,000
52	QCR 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
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 Disciplinary 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
	Total: Project Imprest Fund	**22,000**
	Total (A+B)	**880,000**

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Schedule - D

Dhaka Water Supply & Sewerage Authority
Balance with Corporate bank accounts
As at 30 June 2022

Sl No.	Bank Name	Branch Name	Account Number	Accounts Title	Balance
1	Agrani Bank Ltd.	WASA Corp. Branch	0200000798974 (83)	Tender Documents Sale	2,241,571
2	Agrani Bank Ltd.	WASA Corp. Branch	0200015324529	Contractor Bill	(91,416,206)
3	Agrani Bank Ltd.	WASA Corp. Branch	0200015324631	Revenue Mother	750,799,629
4	Agrani Bank Ltd.	WASA Corp. Branch	0200015324690	Miss. Income	128,398,848
5	Agrani Bank Ltd.	WASA Corp. Branch	020015324554	Contractor Vat & Tax	(45,656,140)
6	Agrani Bank Ltd.	WASA Corp. Branch	020015324573	Master Roll & Out	66,402,677
7	Agrani Bank Ltd.	WASA Corp. Branch	200000798752 (17)	House Building Rent	24,347,861
8	Agrani Bank Ltd.	WASA Corp. Branch	200000798802 (445/44)	DSL	20,929,779
9	Bang. Krishi B. L.	Kawran Bazar Branch	240000495(495/49)	Dhaka wasa (Closed)	87
10	Bang. Krishi B. L.	Kawran Bazar Branch	4102-0320000458(45)	Dhaka wasa (Closed)	(79,241)
11	Janata Bank Ltd	Kawran Bazar Branch	STD-240000801(80)	Dhaka wasa (Closed)	(124,830)
12	Janata Bank Ltd	Kawran Bazar Branch	240000083(8)	Revenue Mother	(28,180,611)
13	Janata Bank Ltd	Kawran Bazar Branch	240000894 (89)	Salary	70,638,405
14	Janata Bank Ltd	Kawran Bazar Branch	240001083	Lease Out Zone Payment	(266,978,288)
15	Janata Bank Ltd	Kawran Bazar Branch	STD-240000863 (86)	Dhaka wasa (Closed)	26,776
16	Janata Bank Ltd.	Kawran Bazar Branch	240000247(24)	Dranage	23,383,654
17	Janata Bank Ltd.	Kawran Bazar Branch	240000665(66)	Tender Documents Sale	1,174,042
18	Janata Bank Ltd.	Kawran Bazar Branch	200012845	Dhaka wasa	581,791,074
20	Janata Bank Ltd.	Kawran Bazar Branch	CD 200040491	Over Time	(11,045,607)
21	Janata Bank Ltd.	Kawran Bazar Branch	0100213678340	Revenue Mother	284,703,755
22	Janata Bank Ltd.	Kawran Bazar Branch	0100213680778	Telephone & Other	5,877,689
23	Janata Bank Ltd.	Kawran Bazar Branch	0100213681341	Imprest & Others	(1,617,292)
24	Janata Bank Ltd.	Kawran Bazar Branch	0100213681995	Loan & Advance	(1,395,028)
25	Janata Bank Ltd.	Kawran Bazar Branch	0100213682291	Conveyance	(130,315)
26	Janata Bank Ltd.	Kawran Bazar Branch	200020121 (2012)	Drainage	(29,325,610)
27	Janata Bank Ltd.	Kawran Bazar Branch	STD 240000271	Self Insurance	46,123,874
28	Janata Bank Ltd.	Kawran Bazar Branch	STD-240000904 (90)	Electricty Bill	141,180,490
29	Janata Bank Ltd.	Kawran Bazar Branch	240001021	Group Insurance	4,124,287
30	One Bank Ltd.	Kawran Bazar Branch	STD-5080444003	Mother	(7,920,603)
31	ONE Bank Ltd.	Mirpur Branch	STD 5036149002	Bottle Plant	25,604,227
32	Trust Bank Ltd.	Karwan Bazar Branch	0320000042	Dhaka wasa	233,061
Total					**1,694,112,015**



Schedule - E

Dhaka Water Supply & Sewerage Authority
Balance with Project bank accounts
As at 30 June 2022

Sl No.	Bank Name	Branch Name	Account Number	Accounts Title	Balance
1	Agrani Bank	WASA Corp. Branch	200002305048	Tetul-zhora Vakurta	(752,952)
2	Agrani Bank Ltd.	WASA Corp. Branch	STD-0200005465653	IWSP	48,075,564
3	Agrani Bank Ltd.	WASA Corp. Branch	0200002330753	DESWSP	7,591,000
4	Agrani Bank Ltd.	WASA Corp. Branch	0200015283802	EWSP	78,416,715
5	Agrani Bank Ltd.	WASA Corp. Branch	0200012086601	PA-DSIP	37
6	Agrani Bank Ltd.	WASA Corp. Branch	020001257512	5 Khals	4,453,848
7	Agrani Bank Ltd.	WASA Corp. Branch	200014769534	LACSTP- Uttara	5,702,249
8	Agrani Bank Ltd.	WASA Corp. Branch	0200016553988	DSIP	88,548,471
9	Agrani Bank Ltd.	WASA Corp. Branch	0200016695946	DSIP-GOB	1,398,835
10	Agrani Bank Ltd.	WASA Corp. Branch	0200008984227	DWSNIP	498,103,000
11	Basic Bank Ltd.	Kawran Bazar Branch	3116-01-0000604	SP-3	19,132,088
12	Basic Bank Ltd.	Kawran Bazar Branch	3116-01-0000597	DSTP	(7,904,787)
13	Basic Bank Ltd.	Kawran Bazar Branch	3116010000672	DNDCDC	504,579,679
14	Janata Bank Ltd	Kawran Bazar Branch	1569	AFD-DESWSP	6,000
15	Janata Bank Ltd	Kawran Bazar Branch	372	Screw A/c- DESWSP	315,000
16	Janata Bank Ltd.	Kawran Bazar Branch	240000964	SCRWLDC	1,697,591
17	Janata Bank Ltd.	Kawran Bazar Branch	02000212930029	ERWDCP	19,663,555
18	Janata Bank Ltd.	Kawran Bazar Branch	36000248	NTP	0
19	Janata Bank Ltd.	Kawran Bazar Branch	240001009	Unicef LIC	(5,000)
20	Janata Bank Ltd.	Kawran Bazar Branch	240000764(76)	Hatirjheel Project	(42,086)
21	Janata Bank Ltd.	Kawran Bazar Branch	STD-240000924 (92)	Disel Generator	4,133,768
22	Pubali Bank Ltd.	Kawran Bazar Branch	CD- 0557102001731	Agargaon	835,547
23	Sonali Bank Ltd.	Kawran Bazar Branch	0117203000205	DESWSP	353,454,000
24	Sonali Bank Ltd.	Kawran Bazar Branch	0117203000231	LIC-GOB	347,680
25	Sonali Bank Ltd.	Kawran Bazar Branch	228	Imprest -EIB	776,148,000
26	Sonali Bank Ltd.	Kawran Bazar Branch	0117203000219	LIC Project	49,551,482
27	Sonali Bank Ltd.	Customs Port	CDVAT A/c- 3212	GOB-DESWSP	5,881,000
28	Sonali Bank Ltd.	Customs Port	Authority CDVAT A/C -3	GOB-DESWSP	1,002,571,700
Total					**3,461,901,983**



Schedule - F

Dhaka Water Supply & Sewerage Authority
Balance with Security Deposit bank accounts
As at 30 June 2022

Sl No.	Bank Name	Branch Name	Account Number		Balance
1	One Bank Ltd.	Karwan Bazar	123000000992	Smart WATM -Security	8,634,174
2	Janata Bank Ltd.	Kawran Bazar Branch	240000305(30)	Deposite Against Work	212,572,749
3	Janata Bank Ltd.	Kawran Bazar Branch	CD-200021146(2114)	Payment Against Work	(17,771,701)
4	Janata Bank Ltd.	Kawran Bazar Branch	240000338(33)	Project Security Deposit	19,632,002
5	Janata Bank Ltd.	Kawran Bazar Branch	STD-240000873 (87)	Revenue Security Deposit	69,446,567
Total					**292,513,791**

Schedule - G

Dhaka Water Supply and Sewerage Authority
Bank balance in revenue account - Bill Collection
As at 30 June 2022

Sl No.	Name of the Bank	Branch Name	Account Number	Amount in BDT 30-Jun-22	30-Jun-21
1	AB Bank Ltd	Kawran Bazar	4002-764514-430	23,952,180	20,037,477
2	Agrani Bank Ltd.	WASA Corp. Branch	200017891354	529,274	-
3	Al-Arafah Islami Bank Ltd	Kawran Bazar	1171220000048	20,956,941	29,612,051
4	Bank Asia Ltd	Scotia Branch	736000784	70,482,789	76,446,001
5	Bank Asia Ltd [Ekpay]	Scotia Branch	736000870	109,081,295	29,315,828
6	Basic Bank Ltd	Kawran Bazar	3116-01-0000485	35,974,320	25,721,720
7	BD. Commerce Bank Ltd	Green Road Branch	1432000043	96,307,374	15,652,127
8	BRAC Bank Ltd	Kawran Bazar	1540102901957001	2,365,766	1,268
9	BRAC Bank Ltd [Bkash]	Kawran Bazar	1540102901957002	121,388,443	65,907
10	The City Bank Ltd.	Kawran Bazar	3101776737001	1,347,547	1,596,102
11	Community Bank Ltd.	Dhanmondi Branch	80312948301	1,363,926	3,035
12	Dhaka Bank Ltd	Kawran Bazar	2071500000747	26,678,574	23,725,744
13	Dutch Bangla Bank Ltd	Kawran Bazar	1071200002710	48,352,287	50,367,781
14	Eastern Bank Ltd. (Nagad)	Sonargaon Road Branch	1051220309472	139,483,567	229,026,545
15	Eastern Bank Ltd.	Sonargaon Road Branch	1051220000011	18,466	-
16	Exim Bank Ltd	Kazi Nazrul Islam Ave. Br	11413100006776	86,641,229	113,121,416
17	FSIBL	Kawran Bazar	0176 13100000011	625,285,259	310,107,920
18	Global Islami Bank Ltd.	Bashabo Branch	1130000003960	10,900,836	-
19	IFIC Bank Ltd.	Kawran Bazar	1017632485041	26,198,171	18,940,276
20	Islami Bank Bangladesh Ltd.	Kawran Bazar	20502220900012408	28,562,853	11,067,229
21	Jamuna Bank Ltd.	Sonargaon Road Branch	0002-0320001367	243,838	142,475
22	Janata Bank Ltd.	Karwan Bazar	232240001041	32,353,266	31,416,797
23	Meghna Bank Ltd.	Principal Branch	1101 13500000054	46,518,555	4,403,808
24	Merchantile Bank Ltd.	Karwan Bazar	1131000045858	53,299,347	25,648,172
25	Midland Bank ltd	Dilkusha Corporate Branch	0001-1090000321	5,390,806	8,321,927
26	Modhumati Bank Ltd	Motijheel Branch	1101 13500000019	8,653,835	10,621,379
27	Mutual Trust Bank Ltd	Karwan Bazar	30320001204	9,984,311	7,553,829
28	National Bank Ltd.	Kawran Bazar	1048000663053	33,038,416	48,782,100
29	NCC Bank Ltd.	Kawran Bazar	0027-0325000172	10,147,688	10,119,243
30	NRBC Bank Ltd.	Banani Branch	0121 36000000007	13,666,321	12,477,339
31	NRB Bank Ltd.	Principal Branch	1011030166108	5,151,393	-
32	One Bank Ltd.	Karwan Bazar	123000000391	44,001,449	52,225,547
33	Premier Bank Ltd.	Karwan Bazar	0107 13100000600	195,415,793	160,690,080
34	Premier Bank Ltd.	Kawran Bazar	0107 13100000744	10,961,425	6,468,340
35	Premier Bank Ltd. (DT)	Kawran Bazar	10713100000796	17,800,032	8,277,660
36	Premier Bank Ltd. (Jar Water)	Kawran Bazar	10713100000807	1,324,349	1,053,154
37	Prime Bank Ltd.	Kawran Bazar	5574/211331100485	7,607,453	10,895,363
38	Pubali Bank Ltd	Kawran Bazar	557102001426	53,600,397	58,318,973
39	SBAC Bank Ltd.	Banani Branch	26130000185	1,122,423	15,816,754
40	Shahjalal Islami Bank Ltd.	Kawran Bazar	4007 13100000806	44,598,828	39,151,212
41	SIBL	Kawran Bazar	871360000039	93,306,748	79,329,352
42	Southeast Bank Ltd	Kawran Bazar	0015 13100000427	245,654,698	149,818,166
43	Southeast Bank Ltd.	Kawran Bazar	0015 13100000431	472	467
44	Standard Bank Ltd	Panthapath Branch	1736000269	119,016,732	23,348,300
45	Trust Bank Ltd.	Kawran Bazar	0030-0320000088	14,990,664	2,168,928
46	UCBL	Kawran Bazar	441301000000102	30,874,839	26,328,306
Total				**2,574,595,175**	**1,748,186,098**

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Schedule - H

Dhaka Water Supply and Sewerage Authority
Bank balance in revenue account - VAT
As at 30 June 2022

Sl No.	Bank Name	Branch Name	Account Number	Balance
1	AB Bank Ltd	Kawran Bazar	4002-764514-431	1,511,719
2	Agrani Bank Ltd.	WASA Corp. Branch	0200017891679	100,019
3	Al-Arafah Islami Bank Ltd	Kawran Bazar	1171020000035	2,671,304
4	Bank Asia Ltd	Scotia Branch	00733004301	10,542,422
5	Bank Asia Ltd [Ekpay]	Scotia Branch	00733004912	16,305,954
6	Basic Bank Ltd	Kawran Bazar	3110 - 01 - 0006443	5,349,550
7	BD.Commerce Bank Ltd	Green Road Branch	01421000751	13,351,081
8	BRAC Bank Ltd	Kawran Bazar	1540202901965001	46,058
9	BRAC Bank Ltd [Bkash]	Kawran Bazar	1540202901965002	6,179,814
10	City Bank Ltd.	Kawran Bazar	1101776736001	102,675
11	Community Bank Ltd.	Dhanmondi Branch	0080312956101	270,996
12	Dhaka Bank Ltd.	Kawran Bazar	2071000008445	317,463
13	Dutch Bangla Bank Ltd	Kawran Bazar	1071100018220	6,851,599
14	Eastern Bank Ltd. (Nagad)	Sonargaon Road Branch	1051060309510	20,797,107
15	Eastern Bank Ltd.	Sonargaon Road Branch	1051060000013	2,511
16	Exim Bank Ltd	KZ Nazrul Islam Ave Br	0111000741778/11411	5,948,489
17	FSIBL	Karwan Bazar	0176 11100000106	12,963,432
18	Global Islami Bank	Bashabo Branch	1111000018983	1,640,094
19	IFIC Bank Ltd.	Karwan Bazar	9900832304050	2,878,015
20	Islami Bank Bangladesh Ltd.	Kawran Bazar	20502220100271300	165,440
21	Jamuna Bank Ltd.	Sonargaon Road Branch	0002-0210014589	32,827
22	Janata Bank Ltd.	Karwan Bazar	0232200040481	10,457,046
23	Meghna Bank Ltd.	Principal Branch	1101 11100000576	6,968,410
24	Merchantile Bank Ltd.	Karwan Bazar	110311109611264	4,090,070
25	Midland Bank ltd	Dilkusha Corporate Branch	0001-1050003457	805,499
26	Modhumati Bank Ltd	Motijheel Branch	1101 11100000243	1,300,118
27	MTB Ltd.	Karwan Bazar	30210014239	745,980
28	National Bank Ltd.	Karwan Bazar	1048000663056	5,329,517
29	NCC Bank Ltd.	Karwan Bazar	0027-0210002226	1,514,314
30	NRB Commercial Bank Ltd.	Banani Branch	0121 33700000001	2,052,801
31	NRB Bank Ltd.	Principal Branch	1.01201E+12	433,196
32	One Bank Ltd.	Karwan Bazar	0121020001026	3,988,260
33	Premier Bank Ltd.	Kawran Bazar	0107 11100100168	21,021,252
34	Prime Bank Ltd.	Kawran Bazar	2113115002693	475,171
35	Pubali Bank Ltd	Kawran Bazar	0557901045189	7,995,140
36	SBAC Bank Ltd.	Banani Branch	0026111001228	166,261
37	Shahjalal Islami Bank Ltd.	Kawran Bazar	4007 11100011550	-
38	SIBL	Kawran Bazar	0871330000699	13,983,974
39	Southeast Bank Ltd	Kawran Bazar	0015 11100006805	36,825,305
40	Standard Bank Ltd	Panthapatha Branch	01733100364	6,182,871
41	Trust Bank Ltd.	Kawran Bazar	0030-0210001366	1,367,019
42	UCBL	Kawran Bazar	0441101000000347	4,549,971
43	Janata Bank Ltd.	Kawran Bazar	240000975	65,742,933
Total				**304,023,676**

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Schedule - I

Dhaka Water Supply and Sewerage Authority
Bank balance in revenue account- surcharge
As at 30 June 2022

Sl No.	Bank Name	Branch Name	Account Number	Balance
1	AB Bank Ltd	Kawran Bazar	4002-764514003	80,052
2	AB Bank Ltd	Kawran Bazar	4002-764514-431	11,014,678
3	Agrani Bank Ltd.	WASA Corp. Branch	0200017891396	-
4	Al-Arafah Islami Bank Ltd	Kawran Bazar	1171220000059	407,353
5	Bank Asia Ltd	Scotia Branch	736000786	1,467,884
6	Bank Asia Ltd [Ekpay]	Scotia Branch	736000871	6,787,223
7	Basic Bank Ltd	Kawran Bazar	3116-01-0000491	506,090
8	BD.Commerce Bank Ltd	Green Road Branch	1432000044	1,300,179
9	BRAC Bank Ltd	Kawran Bazar	1540102901963001	78,850
10	BRAC Bank Ltd [Bkash]	Kawran Bazar	1540102901963002	3,567,304
11	City Bank Ltd.	Kawran Bazar	3101776732001	28,538
12	Community Bank Ltd.	Dhanmondi Branch	80312949301	10,500
13	Dhaka Bank Ltd	Kawran Bazar	2071500000759	330,447
14	Dutch Bangla Bank Ltd	Kawran Bazar	1071200002725	1,512,469
15	Eastern Bank Ltd. (Nagad)	Sonargaon Road Branch	1051220309483	7,715,874
16	Eastern Bank Ltd.	Sonargaon Road Branch	1051220000022	-
17	Exim Bank Ltd	Kazi Nazrul Islam Ave. Br	11413100006784	330,386
18	FSIBL	Karwan Bazar	0176 13100000012	17,505,154
19	Global Islami Bank	Bashabo Branch	1130000003961	253,887
20	IFIC Bank Ltd.	Karwan Bazar	1017632486041	415,748
21	Islami Bank Bangladesh Ltd.	Kawran Bazar	20502220900012307	350,675
22	Jamuna Bank Ltd.	Sonargaon Road Branch	0002-0320001376	4,115
23	Janata Bank Ltd.	Karwan Bazar	232240001052	9,257,909
24	Meghna Bank Ltd.	Principal Branch	1101 13500000055	36,248
25	Merchantile Bank Ltd.	Karwan Bazar	1131000034852	1,187,697
26	Midland Bank ltd	Dilkusha Corporate Branch	0001-1090000330	81,576
27	Modhumati Bank Ltd	Motijheel Branch	1101 13500000020	132,433
28	National Bank Ltd.	Karwan Bazar	4836001568	331,964
29	NCC Bank Ltd.	Karwan Bazar	0027-0325000387	167,890
30	NRB Commercial Bank Ltd.	Banani Branch	0121 36000000006	175,954
31	NRB Bank Ltd.	Principal Branch	1011030166128	12,128
32	One Bank Ltd.	Karwan Bazar	0123000000389	684,324
33	Premier Bank Ltd.	Kawran Bazar	0107 13100005626	2,600,218
34	Prime Bank Ltd.	Kawran Bazar	2113312008236	127,849
35	Pubali Bank Ltd	Kawran Bazar	557102001445	806,344
36	SBAC Bank Ltd.	Banani Branch	0026130000201	45,120
37	Shahjalal Islami Bank Ltd.	Kawran Bazar	4007 13100000807	561,928
38	SIBL	Kawran Bazar	871360000041	1,312,020
39	Southeast Bank Ltd	Kawran Bazar	0015 11100007294	2,238,152
40	Standard Bank Ltd	Panthapatha Branch	1736000270	1,578,159
41	Trust Bank Ltd.	Kawran Bazar	0030-0320000266	143,307
42	UCBL	Kawran Bazar	441301000000113	2
Total				**75,148,628**

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Schedule - J

Dhaka Water Supply and Sewerage Authority
Bank balance in revenue account - Other bills
As at 30 June 2022

Sl No.	Bank Name	Branch Name	Account Number	Balance
1	AB Bank Ltd	Kawran Bazar	4002-764514-432	1,625,037.83
2	Agrani Bank Ltd.	WASA Corp. Branch	0200017891509	-
3	Al-Arafah Islami Bank Ltd	Kawran Bazar	1171220000061	24,568.70
4	Bank Asia Ltd	Scotia Branch	736000785	138,183.04
5	Bank Asia Ltd [Ekpay]	Scotia Branch	736000872	1,619,138.27
6	Basic Bank Ltd	Kawran Bazar	3116 - 01 - 0000508	141,633.33
7	BD.Commerce Bank Ltd	Green Road Branch	1432000045	2,512,269.16
8	BRAC Bank Ltd	Kawran Bazar	1540102901965001	-
9	BRAC Bank Ltd [Bkash]	Kawran Bazar	1540102901965002	291,221.49
10	City Bank Ltd.	Kawran Bazar	3101776735001	82,649.59
11	Community Bank Ltd.	Dhanmondi Branch	80312950301	439,483.00
12	Dutch Bangla Bank Ltd	Kawran Bazar	1071200002730	172,584.29
13	Eastern Bank Ltd. (Nagad)	Sonargaon Road Branch	1051220309494	1,477,521.55
14	Eastern Bank Ltd.	Sonargaon Road Branch	1051220000033	27.00
15	Exim Bank Ltd	KZ Nazrul Islam Ave Br	11413100006792	73,451.47
16	FSIBL (Job Application)	Karwan Bazar	017612900000009	6,220,194.27
17	FSIBL	Karwan Bazar	0176 13100000013	5,016,041.13
18	Global Islami Bank	Bashabo Branch	1130000003962	4,461.79
19	IFIC Bank Ltd.	Karwan Bazar	1017632489041	17,238.50
20	Islami Bank Bangladesh Ltd.	Kawran Bazar	2220900012307	25,809.17
21	Jamuna Bank Ltd.	Sonargaon Road Branch	0002-0320001385	26.92
22	Janata Bank Ltd.	Karwan Bazar	232240001062	313,668.33
23	Meghna Bank Ltd.	Principal Branch	1101 13500000056	12,453.34
24	Merchantile Bank Ltd.	Karwan Bazar	1131000016561	39,681.22
25	Midland Bank ltd	Dilkusha Corporate Branch	1090000349	18,000.00
26	Modhumati Bank Ltd	Motijheel Branch	1101 13500000021	76,049.36
27	National Bank Ltd.	Karwan Bazar	1048000663055	39,878.88
28	NCC Bank Ltd.	Karwan Bazar	0027-0325000378	21.00
29	NRB Commercial Bank Ltd.	Banani Branch	0121 36000000005	6,000.00
30	NRB Bank Ltd.	Principal Branch	1011030166130	-
31	One Bank Ltd.	Karwan Bazar	123000000389	313,318.68
32	One Bank Ltd.(Smart WATM Res.)	Karwan Bazar	123000001000	84,563,352.76
33	Premier Bank Ltd.	Kawran Bazar	0107 13100005627	8,523,561.31
34	Prime Bank Ltd.	Kawran Bazar	2113319008874	2,420,648.65
35	Pubali Bank Ltd	Kawran Bazar	557102001430	60,714.00
36	SBAC Bank Ltd.	Banani Branch	26130000201	31.03
37	Shahjalal Islami Bank Ltd.	Kawran Bazar	4007 13100000808	20,003.82
38	SIBL	Kawran Bazar	871360000052	112,298.50
39	Southeast Bank Ltd	Kawran Bazar	0015 11100007295	534,627.00
40	Standard Bank Ltd	Panthapatha Branch	1736000271	72,196.89
41	Trust Bank Ltd.	Kawran Bazar	0030-0320000275	23,529.10
42	UCBL	Kawran Bazar	441301000000124	-
		Total		**117,031,574**

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Schedule - K

Dhaka Water Supply and Sewerage Authority

Schedule of grants and other funds

As at 30 June 2022

SL	Particulars	2022 Amount in BDT	2021 Amount in BDT
A. List of funds against completed projects			
1	Badda Project Fund	59,864,000	59,864,000
2	BMRE Project Fund	1,572,849,195	1,572,849,195
3	DTW under Crash Program	726,780,000	726,780,000
4	DIEWRMP FUND	2,520,287	2,520,287
5	EREWSSP Phase - 1 (Fund)	2,928,000,000	2,928,000,000
6	Generator Project Fund	154,460,000	154,460,000
7	Grant from IDA (4th Project)	294,422,000	294,422,000
8	Grant for SIDA loan	49,292,095	49,292,095
9	Grant for IUSCRP-2	480,293,781	480,293,781
10	Interim Project-1	355,400,000	355,400,000
11	Interim Project-2	301,700,000	301,700,000
12	IUSERP Fund	125,000,000	125,000,000
13	IESLCRP	30,000,000	30,000,000
14	Japan France Aided Project	2,543,486,466	2,543,486,466
15	Loan for IUSCRP-2	327,874,000	327,874,000
16	Mirpur Project(ADB) Fund(DUIIP)	31,095,256	31,095,256
17	Mirpur Project (GOB) Fund	61,500,000	61,500,000
18	Procurement of Generator	222,000,000	222,000,000
19	PFRP Fund (Sewer)	149,058,000	149,058,000
20	PFRP Fund(Water)	125,733,000	125,733,000
21	Rehabilitation of 42 Nos DTW	18,106,763	18,106,763
22	Spare parts for Saidabad	102,488,658	102,488,658
23	Sustainable Power Solution 33/11 KV Fund	232,813,467	232,813,467
24	TPFF (Sewer)	17,372,800	17,372,800
25	TPFF (Water)	10,871,000	10,871,000
26	USEEDI Project Fund	163,905,000	163,905,000
27	WSSER Project	899,000,000	899,000,000
28	Padma Water Treatment Plant-Ph-1 Fund	-	10,491,447,000
	Sub-Total (A)	**11,985,885,768**	**22,477,332,768**
B.List of funds against completed projects but PCR not yet approved.			
1	PA-DSIP Project Fund From WB	337,274,379	337,274,379
2	Diesel Generator For Water Pumps in Dhaka City Fund	406,000,000	406,000,000
	Sub-Total (B)	**743,274,379**	**743,274,379**
C. List of funds received against ongoing project:			
1	DESWSP Fund	42,398,416,001	31,675,104,000
2	Dasherkandi SewageTreatement Plant Projrct - Fund	26,477,236,253	17,442,727,570
3	DWSNIP Fund	11,259,735,000	8,487,219,000
4	Emergency Water Supply Project (EWSP) Fund	2,986,700,000	1,286,700,000
5	ERWW-Dhaka City Project Fund	268,925,000	193,925,000
6	Land Acq. CSTP-Uttara Project Fund	13,970,352,000	3,567,000
7	LIC Project Fund	289,000,000	289,000,000
8	LIC Project GOB Fund	79,900,000	79,900,000
9	Dhaka Sanitation Improvement Project (DSIP)-GOB-Grants	28,350,000	7,650,000
10	Dhaka Sanitation Improvement Project (DSIP)-P.A	127,640,000	-
11	Saidabad Water Treatment Plant Ph-3 Fund	1,100,923,880	944,799,989
	Sub-Total (C)	**98,987,178,134**	**60,410,592,559**
D. Funds transfered to DNCC, DSCC & NCC:			
1	Expansion of DNDC Project Fund	252,838,970	252,838,970
2	5 Khal Development Project Fund	31,384,992	73,792,992
	Sub-Total (D)	**284,223,962**	**326,631,962**
	Grand Total grants and other funds(A+B+C+D)	**112,000,562,243**	**83,957,831,668**

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Schedule - L

Dhaka Water Supply and Sewerage Authority
Schedule of long term loan
As on 30.06.2022

Sl No.	Particulars	Opening balance as on 01.07.2021					Current year adjustment	Net Principal	Interest charged during the year				Foreign Exchange (Gain)/Loss for current year	DSL payment during the year			Closing balance as on 30.06.2022		
		Principal	Interest	Total	Foreign Exchange (Gain)/Loss for prior year	Restated			Interest rate	Interest on Net Principal	Adjustment	Interst Expense		Principal	Interest	Total	Principal	Interest	Total
		Taka	Taka	Taka	Taka	Taka	Taka	Taka		Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
		1	2	3=1+2	4	5=3+4	6	7=1+4+6	8	9=7*8	10	11=9-10	12	13	14	15=13+14	16=1+4+6+12-13	17=2+11-14	18=16+17
1	LC Interim Proj.-04	-	10,247,276	10,247,276	-	10,247,276	-	-	4.00%	-	-	-	-	-	-	-	-	10,247,276	10,247,276
2	WSSERP-LC-07	-	66,273,000	66,273,000	-	66,273,000	-	-	4.00%	-	-	-	-	-		-	-	66,273,000	66,273,000
3	FC-07 Saidabad Wa. Treat P-2	6,808,859,640	680,885,964	7,489,745,604	789,524,646	8,279,270,250	(750,000,000)	6,848,384,286	5.00%	342,419,214	-	342,419,214	(167,886,796)	1,903,800,000	-	1,903,800,000	4,776,697,490	1,023,305,178	5,800,002,669
4	Padma Water Trat. Plant	24,049,160,000	627,494,522	24,676,654,522	177,253,844	24,853,908,366	(500,000,000)	23,726,413,844	2.00%	474,528,277	67,704,440	406,823,837	2,253,837,790	1,346,200,000	-	1,346,200,000	24,634,051,634	1,034,318,359	25,668,369,993
5	LC-05 SREP	-	32,560,600	32,560,600	-	32,560,600	-	-	4.00%	-	-	-	-	-	-	-	-	32,560,600	32,560,600
6	LC-06 BICC	-	4,613,912	4,613,912	-	4,613,912	-	-	4.00%	-	-	-	-	-	-	-	-	4,613,912	4,613,912
7	LC-08 SWTP(SewerReh.& Exp.	-	74,965,570	74,965,570	-	74,965,570	-	-	4.00%	-	-	-	-	-	-	-	-	74,965,570	74,965,570
8	LC-09 PFRP(Water)	500,000	40,000	540,000	-	540,000	-	500,000	4.00%	20,000	-	20,000	-	-	-	-	500,000	60,000	560,000
9	LC-10 PFRP(Sewer)	500,000	40,000	540,000	-	540,000	-	500,000	4.00%	20,000	-	20,000	-	-	-	-	500,000	60,000	560,000
10	LC-11 Purchase 42 Submar. Pump	4,667,000	373,360	5,040,360	-	5,040,360	-	4,667,000	4.00%	186,680	-	186,680	-	-	-	-	4,667,000	560,040	5,227,040
11	LC-13 USRE & DSPP	152,451,635	12,196,130	164,647,765	-	164,647,765	-	152,451,635	4.00%	6,098,065	-	6,098,065	-	152,451,635	-	152,451,635	-	18,294,195	18,294,195
12	Tetuljhora Vakurta Fund	3,385,222,000	135,408,880	3,520,630,880	57,645,122	3,578,276,002	(1,755,256,491)	1,687,610,631	2.00%	33,752,213	-	33,752,213	109,776,589	597,548,365	-	597,548,365	1,199,838,854	169,161,093	1,368,999,947
13	DWSSDP	8,947,311,509	1,070,256,800	10,017,568,309	-	10,017,568,309	1,755,256,491	10,702,568,000	5.00%	535,128,400	-	535,128,400	-	-	-	-	10,702,568,000	1,605,385,200	12,307,953,200
14	IWSP	1,420,000,000	113,600,000	1,533,600,000	-	1,533,600,000	-	1,420,000,000	4.00%	56,800,000	-	56,800,000	-	-	-	-	1,420,000,000	170,400,000	1,590,400,000
	Total	**44,768,671,784**	**2,828,956,016**	**47,597,627,798**	**1,024,423,611**	**48,622,051,409**	**(1,250,000,000)**	**44,543,095,395**		**1,448,952,849**	**67,704,440**	**1,381,248,409**	**2,195,727,583**	**4,000,000,000**	**-**	**4,000,000,000**	**42,738,822,978**	**4,210,204,423**	**46,949,027,401**

Note:

Sl. No. 03: In FY 2020-21, DSL payment was made amounting to Tk. 75,00,00,000. However, the payment was adjusted in FY 2021-22 and Interest also was charged on after the adjustment.

Sl. No. 04: In FY 2020-21, DSL payment was made amounting to Tk. 50,00,00,000. However, the payment was adjusted in FY 2021-22 and Interest also was charged on after the adjustment.

Sl. No. 12: Actual Interest rate was 2% for FY 2020-21. However, 4% of interest was wrongly charged during the same period which has been adjusted with retained earnings in FY 2021-22.

Sl. No. 13: DSL payment of DWSSDP amounting to Tk. 175,52,56,491 which was trasffered to Tetuljhora Vakurta fund in FY 2020-21.

Schedule - M

Dhaka Water Supply and Sewerage Authority
Calculation of current tax expenses
For the year ended 30 June 2022

			Amount in BDT
Profit before tax as per statement of profit or loss			700,251,229
Less: Income for separate consideration			
Interest income		(340,159,513)	-
Rental income		(25,576,494)	(365,736,007)
			334,515,222
Add: Accounting depreciation			6,021,133,881
Less: Tax depreciation as 3rd schedule			(6,399,553,785)
			(43,904,682)
Add: Inadmissible expenses			
Provision for bad debt		9,179,718	
Provision for performance bonus		-	9,179,718
Business income/(loss)			**(34,724,964)**
Add: Interest income:			
Interest income reported for the year		340,159,513	
Add: Previous year accrued interest income		140,314,410	
Less: Current year accured intered income		(167,941,247)	312,532,676
Add: Income from House property			
Rental income		25,576,494	
Less: Repair & collection charges- 30%		(7,672,948)	
Less: Municipal tax		-	17,903,546
Total taxable income			**295,711,258**

Calculation of tax:	**Amount in BDT**	**Amount in BDT**	**Tax rate (%)**	**Tax amount (BDT)**
A. Business income	(34,724,964)			
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	-	(2,114,485,887)	25%	-
B. Interest income		312,532,676	25%	78,133,169
C. Income on house property		17,903,546	25%	4,475,886
		Total tax liability		**82,609,055**

Calculation of minimum tax as per 82C			
Gross receipts	19,179,122,695	0.6%	**115,074,736**

Note: Minimum tax is higher than regular tax, so minimum tax will be payable.

Current tax expenses for the year	**115,074,736**

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