

BUILDING A SUSTAINABLE FUTURE THROUGH SMART WATER SOLUTIONS

ANNUAL REPORT
2023-2024



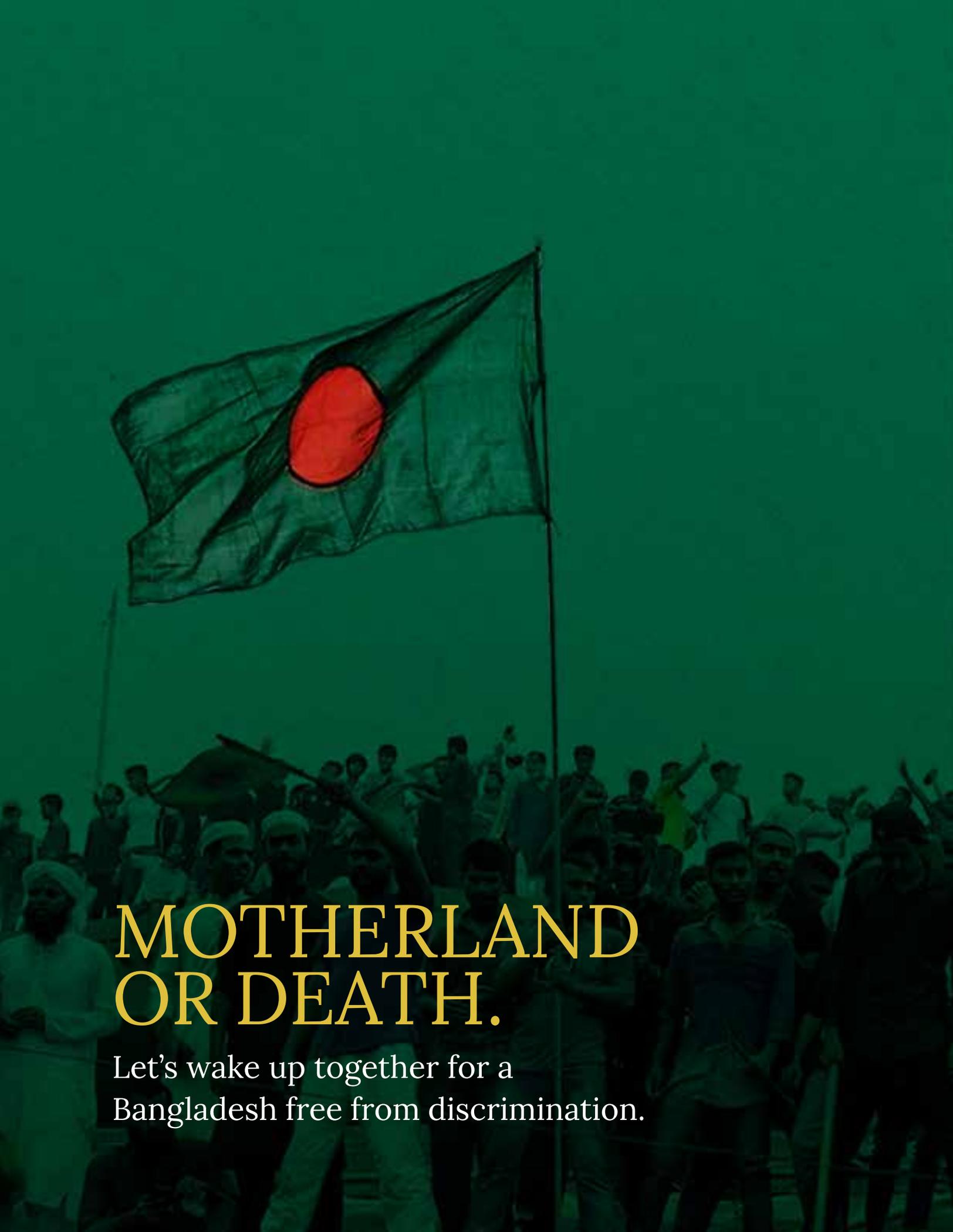
WASA

DHAKA WASA



BUILDING A SUSTAINABLE FUTURE

Through Smart Water Solutions



MOTHERLAND OR DEATH.

Let's wake up together for a
Bangladesh free from discrimination.



TABLE OF CONTENTS

06

Vision, Mission & Strategic Objectives

08

Core values and code of conduct

10

Background of Dhaka WASA

12

Activities of Dhaka WASA

14

Dhaka WASA At a Glance

18

Awards and Recognitions

22

Achievements of Dhaka WASA

23

Introducing Board Members Of Dhaka WASA

25

Profile of Senior Management Officials, Dhaka WASA

37

Operation & Maintenance (O&M) of Water Supply & Sewerage

41

Research Planning And Development (RP&D)

44

Planning, Monitoring & Evaluation Division

46

Project summary 2023-24 Dhaka WASA

50

Accounts & Finance of Dhaka WASA

56

Human Resource Accounting of Dhaka WASA



60

Training Information of Dhaka WASA

63

Activities of Service Delivery Earnings and the LIC water supply of Dhaka WASA

66

New Horizons in Citizen Services: Drinkable water at ATM booths.

68

Different Partners of Dhaka WASA

72

Key Financial Highlights of Dhaka WASA

74

Ensuring compliance through timely contribution to the Govt. Treasury for 2023-2024

75

Dhaka WASA's Services to the Low-Income Communities

78

Water Quality Testing, Monitoring and Assessment for Safe Water Supply: DWASA Central Laboratory

82

Audited Financial Statements of Dhaka WASA

142

Photo Gallery

145

Dhaka WASA Zonal Offices

146

Dhaka WASA Revenue Zones Offices

147

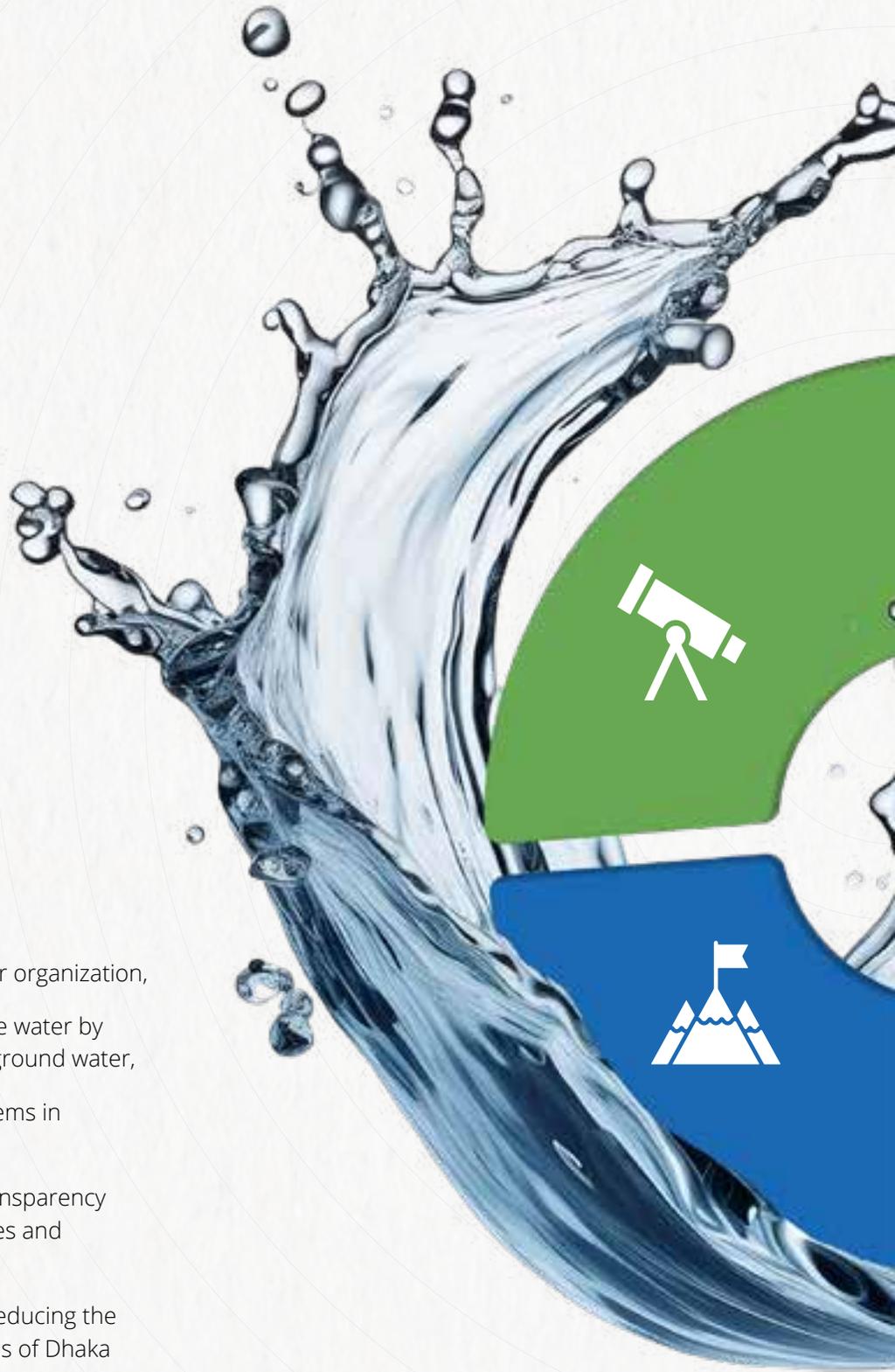
Annual Report 2023-24 Preparation Committee

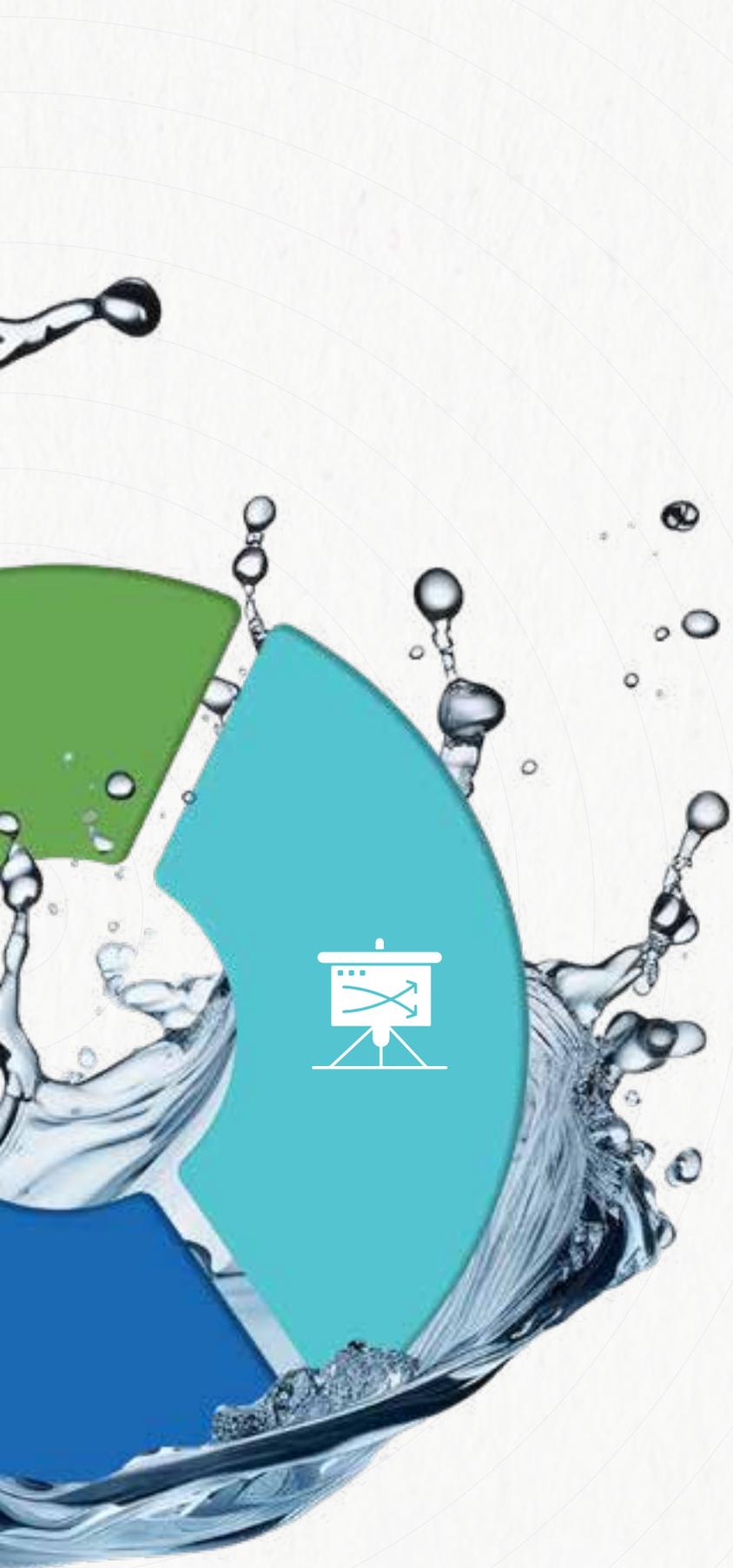
VISION

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

MISSION

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





STRATEGIC OBJECTIVES

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



CORE VALUES AND CODE OF CONDUCT



Integrity



Honesty



Transparency



Promise to
customers for
best water
utility services



Commitment
to
sustainability



Automation
and
Digitalization



Team
work



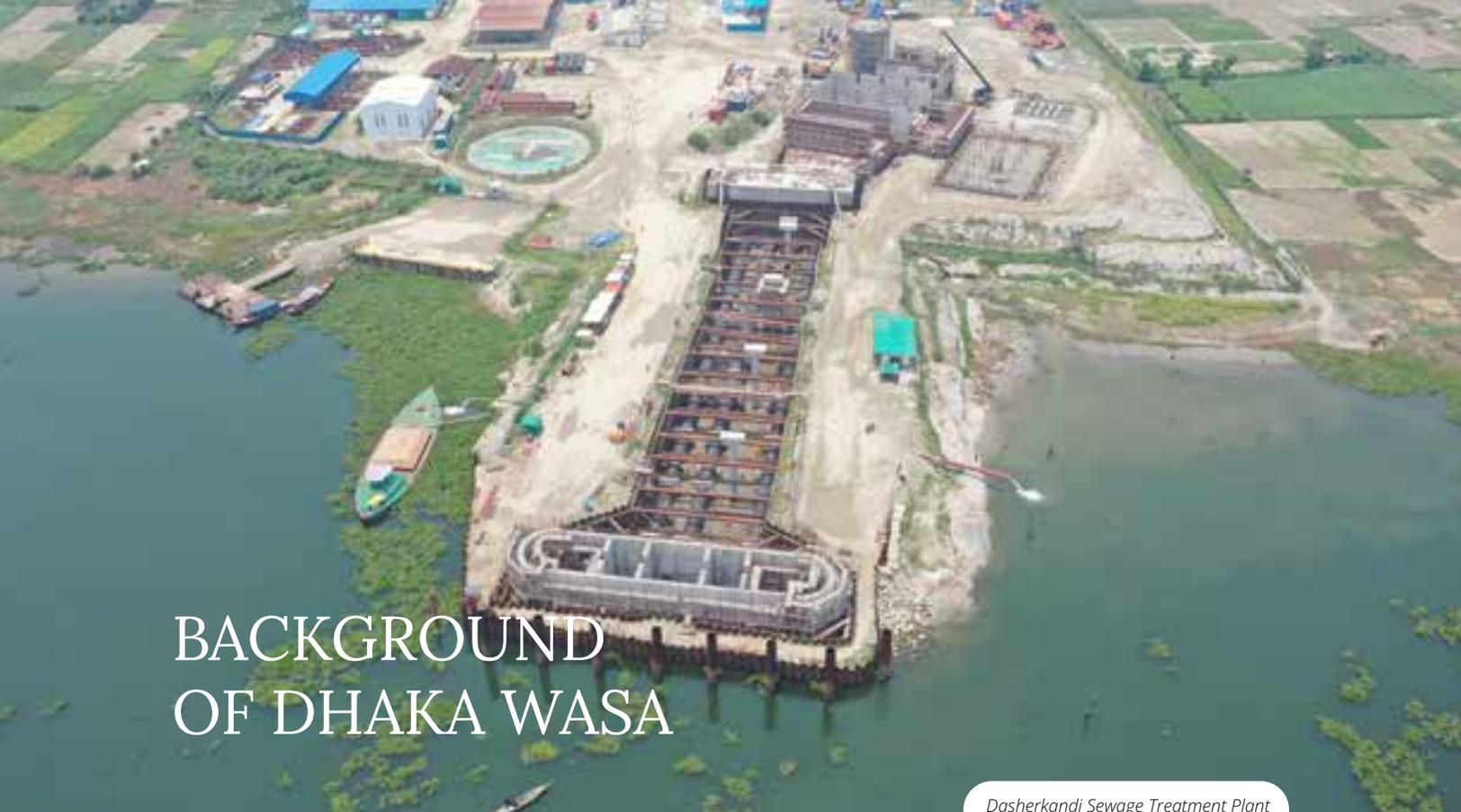
Professionalism



Good governance







BACKGROUND OF DHAKA WASA

Dasherikandi Sewage Treatment Plant

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

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

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

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

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



Pagla Sewage Treatment Plant

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

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

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

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

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

ACTIVITIES OF DHAKA WASA

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

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

Background of water supply in Dhaka city

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

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

Present water supply system

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

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

Source of water

The source of water that is supplied in the city is groundwater and surface water. Around 67% of water comes from underground sources and the rest 33% from surface water. The present number of Deep Tube Wells is 1082 through which the groundwater is abstracted and supplied. There are 5 water treatment plants in different parts and around the city. These are named Chandni Ghat Water Works, Saydabad Phase 1, Saydabad phase 2, Padma water treatment Plant, and the Saver Vakurta well field. The water of the river Shitalakhiya, Buriganga and the Padma are being treated and supplied in the city. The present demand for water in the city is 285 to 290 million liters per day though DWASA has the capacity of water production are 295 million liter per day from the existing available infrastructures and installations.

Water Crisis management

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

Moreover the water bowser's are kept ready to give water in the different areas of the city when required from the customers.

Water Quality Analyses and Monitoring in Dhaka WASA Central Laboratory

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

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

harmful bacteria is observed in the underground and rooftop reservoirs of the consumers.

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

Complaint Management

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

Automation of Pumps and Water networks

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

DHAKA WASA AT A GLANCE



Water Supply

Item	Unit	2019-20	2020-21	2021-22	2022-23	2023-24
Deep Tube well	No.	896	906	986	997	1,082
Water Treatment Plant	No.	4	5	5	5	5
Water Production/day	MLD	2,560	2,590	2,650	2,680	2,900
Water Line	Km	3,850	3,875	4,150	4,500	5,100
Water Connection	No.	392,400	393,600	381,049	388,428	397,043
Overhead Tank	No.	38	38	38	38	38
Street Hydrant	No.	1,643	1,500	150	50	50



Sewerage System

Item	Unit	2019-20	2020-21	2021-22	2022-23	2023-24
Sewer Line	Km	934	934	934	934	934
Sewer Lift Station	No.	26	21	21	21	21
Sewer Treatment Plant	No.	1	1	2	2	2



Service Delivery Earnings (Revenue)

Billing and Collection

Item	Unit	2019-20	2020-21	2021-22	2022-23	2023-24
Billing (SDE) - (Water & Sewer)	BDT In Crore	1365.18	1592.57	1776.31	1930.84	2086.84
Collection (SDE) -Water & Sewer	BDT In Crore	1259.58	1594.65	1781.14	1936.61	2088.29
Bill Receivable (Dues) - Water & Sewer	BDT In Crore	784.58	755.01	771.52	765.75	755.10
Equivalent dues billing (monthly times)	Month	6.90	5.69	5.21	4.76	4.34





Water Tariff

Item	Unit	2019-20	2020-21	2021-22	2022-23	2023-24
Domestic	BDT	14.46	14.46	15.18	15.18	15.18
Commercial	BDT	40.00	40.00	42.00	42.00	42.00
Industrial	BDT	40.00	40.00	42.00	42.00	42.00
Community	BDT	14.46	14.46	15.18	15.18	15.18
Government	BDT	40.00	40.00	42.00	42.00	42.00



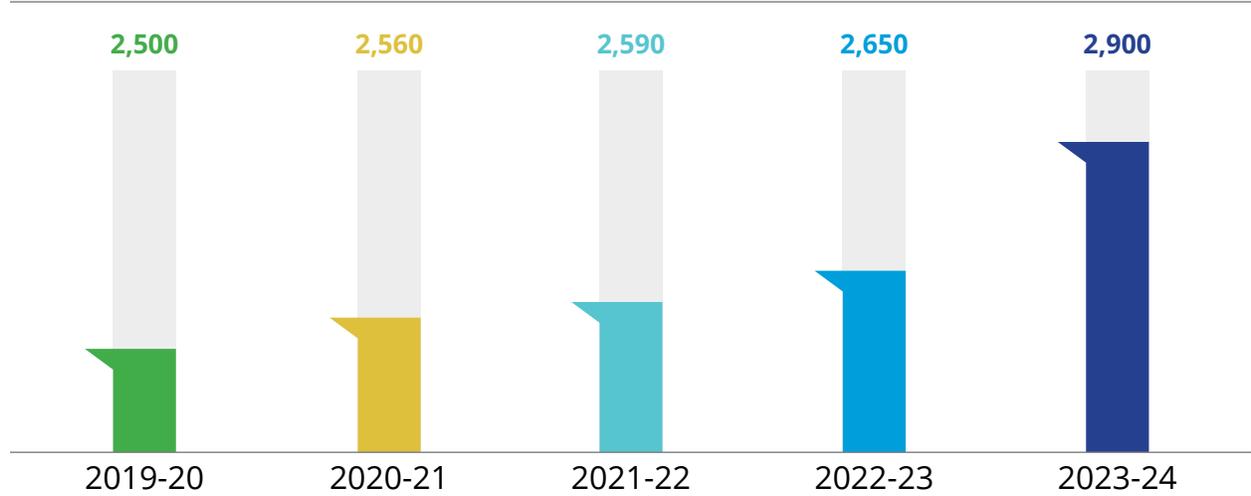
Development Projects

Item	Unit	2019-20	2020-21	2021-22	2022-23	2023-24
Water Supply	No.	7	5	7	4	4
Sewerage	No.	1	3	3	3	4
Technical Assistance Project	No.	1	1	0	0	0
Community	No.	9	9	10	7	8



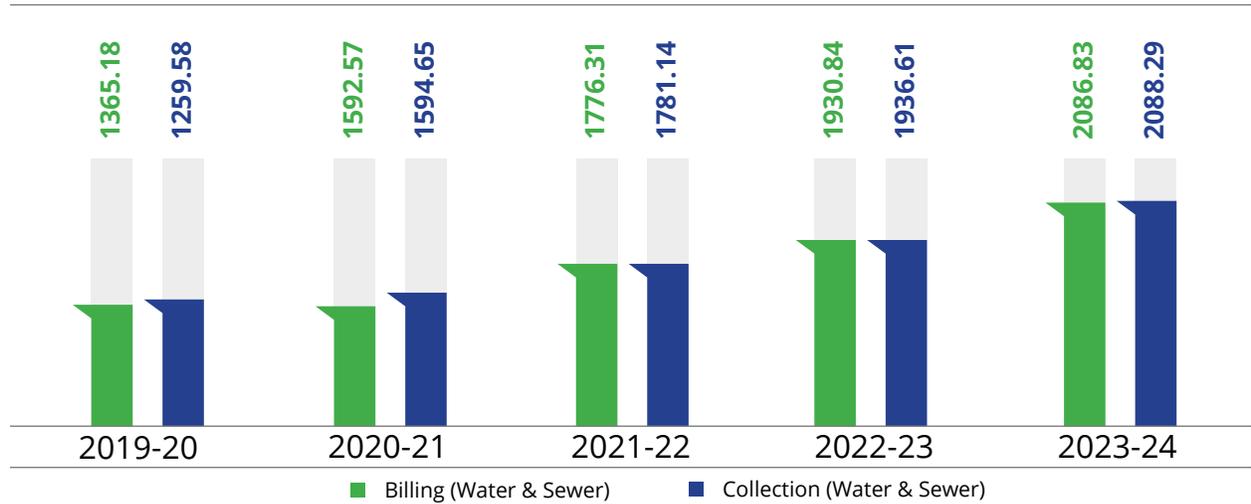
Water Production Capacity Trends of Dhaka WASA

Million Liter Per Day (MLD)



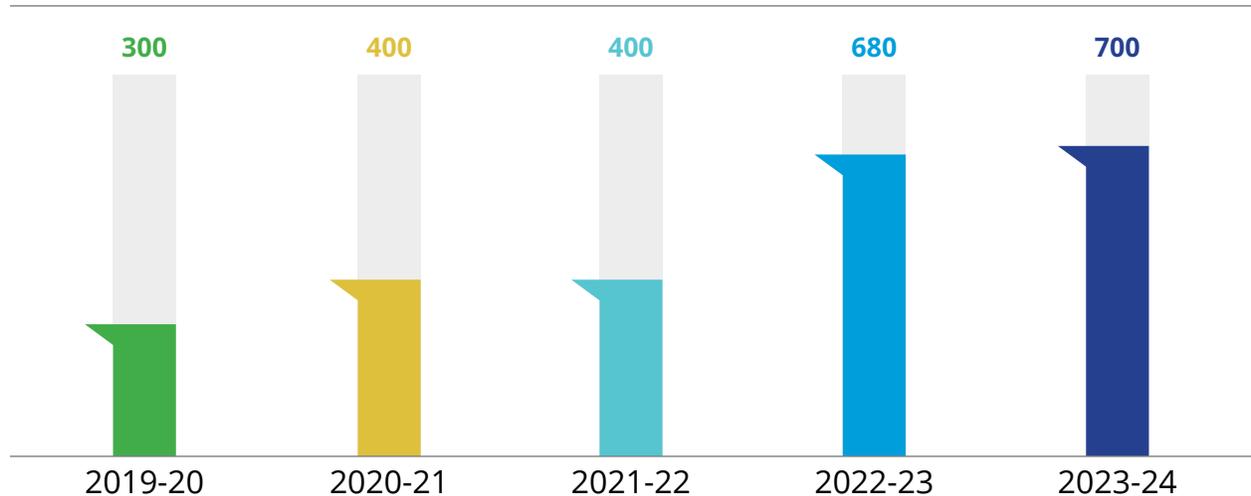
Revenue (Service Delivery Earnings- SDE) Trends of Dhaka WASA

Figure in Core



Debt Service Liability (DSL) Repayment Trends to Government

Figure in Core





SOFTWARE USES BY DHAKA WASA

GOVERNMENT SOFTWARE



ডি-নথি

ই-জিপি

DEPARTMENTAL SOFTWARE



Human
Resource
Management



Supply Chain
Management



Vehicle
Management



Salary &
Income Tax
Certificate and
Loan
Application



Leave
Management



Utility
Management



Training
Management



Laboratory
Management



Doctor
Prescription



Law Division
Management



Application for
Water &
Sewage
Connection



Application for
Personal Deep
Tube Well



Quarters
Management



Smart Water
Management
Tools (SWMT)



DWASA Bill
Online
Payment
System



Public
Information
Division
Management



Land
Management



Complaint
Management
System



Digital Map



Enrollment,
Renewal and
Class
Upgradation of
contractors



Bottle Plant
Management



Budget
Management
Software



Paperless
Payment
System



DWASA
Outsourcing
Payment
System
(OPay)



SCADA



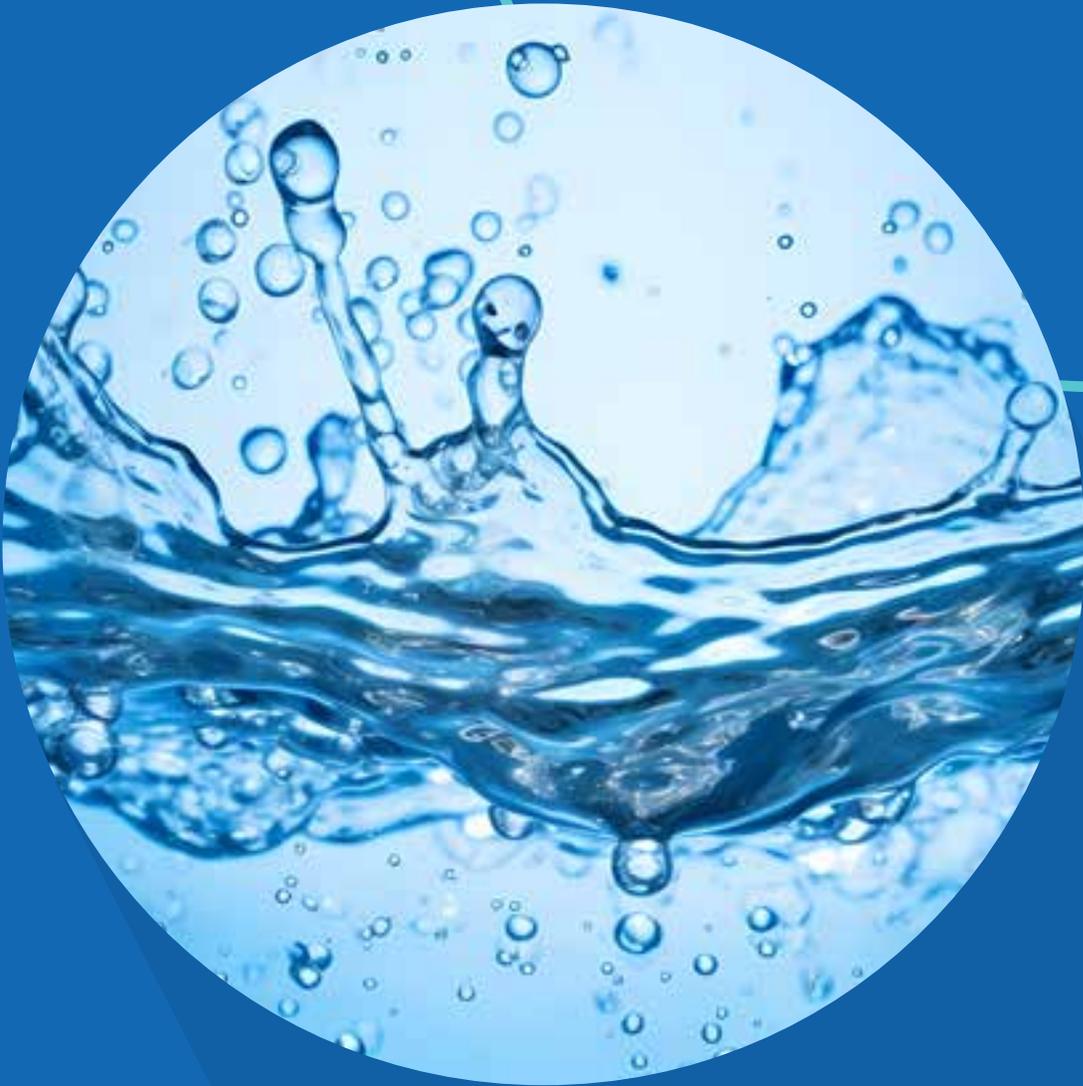
E-PRV and
Water
Treatment
Plants



Audit
Management



Digital
Attendance
Management



AWARDS AND RECOGNITIONS



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



Greetings Memorandum for International Women Day 2023



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



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



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



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



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



Compliments from Seven Circle (Bangladesh) Ltd.



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





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



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



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



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



Memorandum of Exhibitor at Digital World 2017 by ICT Division



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



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



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





SCADA MONITORING ROOM

ACHIEVEMENTS OF DHAKA WASA



Dhaka WASA is currently capable of producing 295 crores litres of water daily against the daily demand of 285-290 crore litres.



The operating ratio has been reduced from 0.90 to 0.62.



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



Billing (Service Delivery Earnings-Revenue) of Dhaka WASA has been increased from 3 billion taka to more than 20.87 billion taka in year 2023-2024.



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

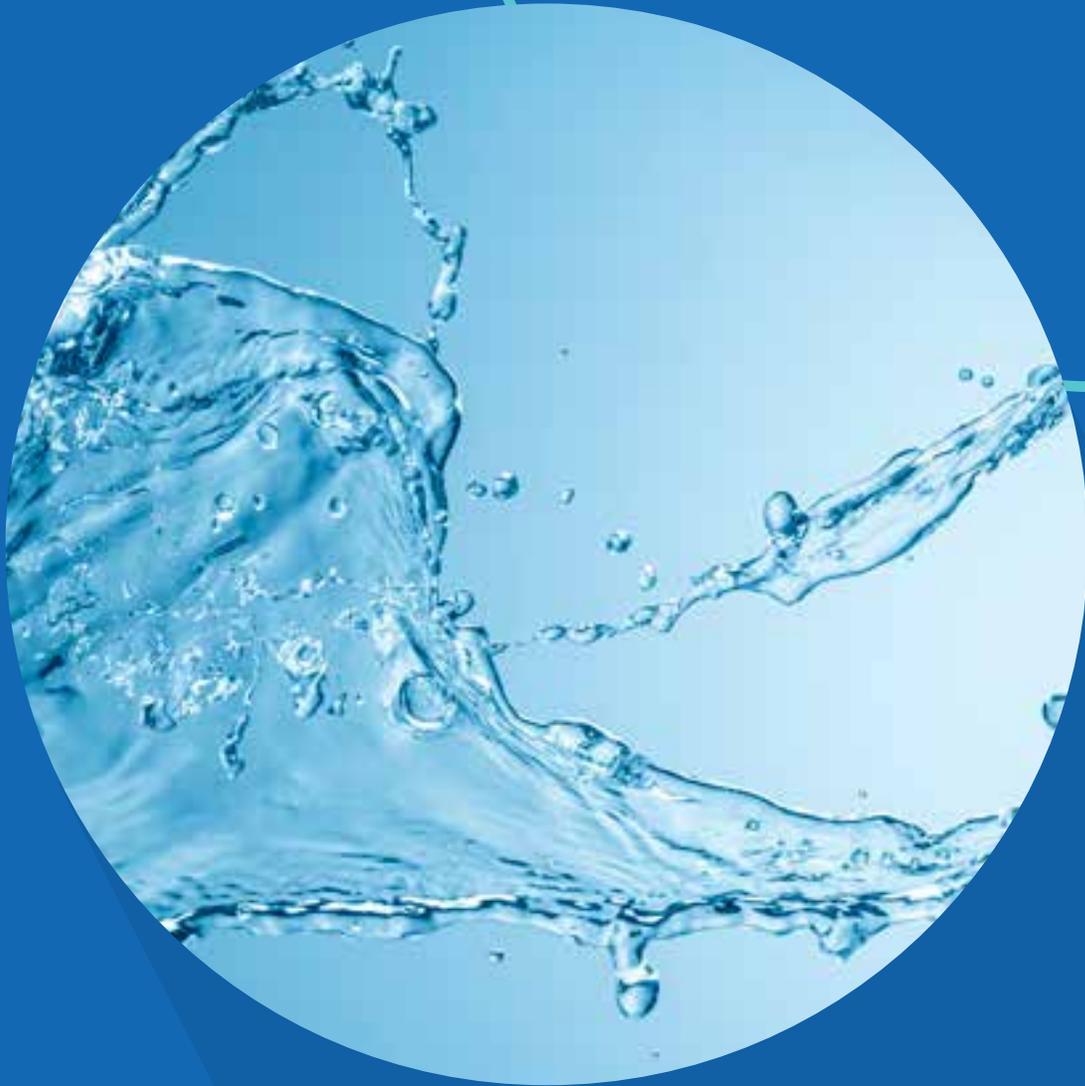


Introduction of 100% real time online billing system.



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





INTRODUCING
BOARD MEMBERS OF
DHAKA WASA



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



Dr. Md. Sarwar Bari
Member, Dhaka WASA Board
Additional Secretary,
Representative,
Local Government Division,
Ministry of LGRD and Cooperative



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



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



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



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



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



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



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



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



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



Engr. Taqsem A Khan
Managing Director
Dhaka WASA





PROFILE OF SENIOR
MANAGEMENT
OFFICIALS, DHAKA WASA

Engr. Taqsem A Khan

Managing Director

Dhaka WASA

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

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

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

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

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

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



Engr. A. K. M. Shahid Uddin

Deputy Managing Director (O&M)

Dhaka WASA

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

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

In his 42 years long diversified experiences in planning, design, construction, operations, and maintenance of water supply, sanitation and

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

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



Dr. Md. Mizanur Rahman

Deputy Managing Director

Dhaka WASA

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

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

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

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

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

Md. Akhtaruzzaman

Deputy Managing Director (Finance)

Dhaka WASA

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

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



Mustafizur Rahman

Chief Engineer

Dhaka WASA

Mustafizur Rahman is an accomplished Water Supply & Sanitary Engineer with over three decades of experience in the planning, design, and management of large-scale infrastructure projects. With extensive expertise in water supply, sewerage, and drainage system engineering, he has played a pivotal role in the development of Dhaka's water infrastructure.

Graduating with a B.Sc. in Civil Engineering from Bangladesh University of Engineering & Technology (BUET) in 1989, Mr. Rahman further specialized in water supply management through post-graduate studies in Germany. Throughout his career at Dhaka Water Supply & Sewerage Authority (Dhaka WASA), he has held key leadership positions, including Chief Engineer, Superintending Engineer, and Project Director. His responsibilities have encompassed overseeing major water treatment plants, managing large-scale procurement, and

ensuring efficient operation and maintenance of water supply systems.

Notably, he has led several high-impact projects such as the Dhaka Water Supply Networks Improvement Project (US\$ 475 million), the Padma (Jashaldia) Water Treatment Plant Project, and the Dasherbandi Sewage Treatment Plant Project (US\$ 400 million). His expertise extends to contract and project management under FIDIC guidelines, procurement, and capacity-building initiatives.

Mr. Rahman has also participated in numerous international training programs and study visits in Denmark, Japan, Austria, and Turkey, enhancing his proficiency in project management, financial planning, and non-revenue water (NRW) reduction. A Life Fellow of the Institution of Engineers, Bangladesh, he continues to contribute significantly to the sustainable development of Bangladesh's water and sanitation infrastructure.

Engr. Uttam Kumar Roy, FCMA B.Sc. Engineering (Civil, BUET) MBA, MAS, PGDM, DAIBB.

Commercial Manager

Dhaka WASA

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

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

a part-time faculty and guest speaker of different organizations.

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

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

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

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

Quamrun Naher Laily

Additional Chief Engineer (RP&D)

Dhaka WASA

Engr. Quamrun Naher Laily, a graduate of Chemical Engineering from Bangladesh University of Engineering and Technology (BUET) in 1991, completed her Master's in Engineering from IHE, Delft, Netherlands, with a fully funded scholarship in 1997. She began her professional journey as an Assistant Engineer at Dhaka Water Supply and Sewerage Authority (DWASA) in 1992. Currently serving as the Additional Chief Engineer (Research, Planning, and Development) of DWASA, she has dedicated over 33 years to serving the country. Alongside her professional endeavors, she maintains a Life-Fellowship at the Institute of Engineers, Bangladesh, underscoring her commitment to her field.

Her career journey spans various roles within Dhaka WASA. Starting as an Assistant Engineer at the Pagla Sewage Treatment Plant Division in May 1992, she transitioned through roles in Chemical and Microbiology (Ex-Quality Control), Training Division, MODS Zone-3, and Procurement Division. Her significant contributions to the Hatirjheel Project and her role as Plant Manager at the DWASA Bottled Water Plant are noteworthy. Over the years, Engr. Laily progressed to positions of greater responsibility, serving as a Sub Divisional Engineer, Executive Engineer, and eventually as a Superintending Engineer & Project Director, overseeing significant projects like the Saidabad Water Treatment Plant Project Phase-3. Her expertise culminated in her appointment as the

first female Additional Chief Engineer (Research, Planning, and Development) of DWASA in 2024.

Throughout her career, Engr. Laily's dedication and proficiency have driven advancements in the country's development, reflecting her growing impact and leadership within the organization. With over 33 years of multifaceted experience, Engr. Laily has demonstrated expertise in project management, design, and implementation of water treatment plants, water distribution networks, and drainage systems. She has played pivotal roles in formulating and executing various projects aimed at enhancing water supply infrastructure and addressing environmental concerns.

Her active participation in international conferences, including the Global Infrastructure Cooperation (GICC 2018) in South Korea, and industrial visits to countries across the globe, including the USA, France, Belgium, Sweden, Denmark, Germany, Switzerland, Turkey, China, Japan, India, highlight her dedication to fostering international collaboration and leveraging global best practices to address local challenges.

Engr. Laily's commitment to advancing water supply and sanitation infrastructure, coupled with her extensive experience and ongoing pursuit of knowledge, paves the way for a brighter and more sustainable future, positioning her as a valuable asset in the fields of engineering and urban development.

Engr. Sharmine Hoque Amir

Secretary

Dhaka WASA

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

Human Resources Management of Dhaka WASA.

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



Engr. S M Mostafa Kamal Mazumder

Chief Revenue Officer

Dhaka WASA

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

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

Nishat Mazumder **Chief Accounts officer** Dhaka WASA

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

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

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





REPORT FROM RESPECTIVE WING

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



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

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

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

Formation of Water Supply and Sewerage Authority

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

DWASA is a service-oriented autonomous commercial organization in the public

sector, entrusted with the responsibility of providing water supply and sewerage facilities. It covers more than 360 sq km service area with more than 22 million people.

Water Supply

A. Background

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

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



B. Present Supply System

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

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

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

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

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

C. Source of Water

The source of water that is supplied in the city is groundwater and surface water. Around 67% water comes from underground sources and the rest 33% from surface. The present number of Deep Tube Wells is 1082 through which the groundwater is abstracted and supplied. There are 5 water treatment plants in different parts and around the city. These are named Chandni

Ghat Water Works, Saydabad Phase 1, Saydabad phase 2, Padma water treatment Plant, and the Saver Vakurta well field. The water of the river Shitalakhiya, Buriganga, and the Padma are being treated and supplied in the city. The present demand for water in the city is 285-290 million liters per day though DWASA has the capacity of water production are 295 million liter per day from the existing available infrastructures and installations.

D. Water Crisis Management

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

E. What is DMA

- DMA is a hydraulically isolated area
- Internconnectivity with the adjacent DMAs with the provision of exports and imports facilities through the DMA chamber
- Conjunctive uses of groundwater and surface water
- Controlling and monitoring water balance
- Maintain a pressurized system for a 24/7 water supply.
- Minimum NRW (Non-Revenue Water)
- Easy operation and maintenance

F. Achievements of DMA establishment are

- Pressurized water supply for 24/7
- All illegal house connections are legalized
- Average water loss NRW became 5%
- Assured portable water

- No further use of suction pumps
- Reduced electricity costs of consumers and DWASA
- Decreased health cost
- Increased of DWASA revenue
- Water supply provided in LIC/Slum Area
- Easy operations and maintenance.

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

Water Quality Analyses and Monitoring in Dhaka WASA Central Laboratory

The Dhaka Water Supply and Sewerage Authority (DWASA) provides safe and quality assured water to the city dwellers. The supply of potable water by Dhaka WASA are coming from ground and surface water sources which are tested regularly in the laboratory of the Microbiology and Chemical Division (DWASA Central Laboratory). The standard of supplied water of DWASA meets the requirement of Bangladesh standards (ECR-1997) and World Health Organization (WHO) Guide Line Values (2011). There is a chlorination system at the sources to kill/and or inactivate waterborne pathogens including removal of some pollutions in the water. In the case of surface water treatment, chlorination is used at pre-treatment stages and also at the delivery points to ensure that it reaches the customer's point in a safe condition. Many physicochemical and bacteriological water quality parameters (about 45 parameters) are conducted in DWASA Central Laboratory to assure the drinkability of supplied water. Bacteriological parameters such as Total coliforms, Fecal coliform, Total plate count are analyzed regularly to trace out the microbial contamination in supplied water. Different types of Physico-chemical water quality parameters such as pH, Turbidity, TDS, Conductivity, Residual Chlorine, Ammonia, Nitrate, Phosphate,

Sulphate, Fluoride, Chloride, Hardness, BOD, COD, Aluminium, and also some important types of heavy metals like Arsenic, Chromium, Cadmium, Lead, Zinc, Copper, Iron, Manganese are analyzed regularly using UV-Visible Spectrophotometer, Atomic Absorption Spectrophotometer, etc. These water quality parameters are tested for deep tube well water as well as for surface water and many others are analyzed according to the requirements. In addition, the river water that is in the water treatment plant is tested on a monthly basis.

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

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

Complain Management

DWASA established WASA link 16162 which was started in the year 2012. Various types of complaints are received by the site engineers from their consumers of respective areas through this link. The consumers also put complaints in the complaint centers of the zones either physically or through the telephone number. The engineers are receiving various type of complaints. In case of the complaint of contaminated water, the engineers visit the house or houses of the affected areas. They collect the samples from the houses. After testing the samples in DWASA's laboratory the probable location can be identified by the team based on the concentration levels of contaminations. The engineers' team dig the road



or the house connections and repair or replace the damaged pipes. After that, the water samples are collected from the nearby houses and tested. Before the collection of the samples, the pipelines are disinfected by the chlorination process. Some complaints are that the supplied water is a reddish or bad smell type. This happens because of the presence of Iron in the supplied water from the Deep Tube Well. The engineer's team opens the valves of washout lines and wash out the red-type water till it comes to watercolor. A lot of complaints are mitigated instantly based on the nature of the complaints. The sewerage complaints also mitigated by the zonal engineers.

Automation of Pumps and Water networks

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

Sewerage System

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

There are 21 number of Sewage Lifting Stations (SLS) in different areas of the city. These lift stations collect household Sewage from the related catchments and these are designed to raise the hydraulic level of the sewage so that it can flow by gravity to the nearest SLS. After that it delivers

to the trunk sewer which forwards flow by gravity to the Narinda central pumping station. From Narinda through a force main and trunk main the Sewage is discharged to the sewage treatment plant at Pagla. The operation of Dasherbandi Sewerage Treatment Plant was started on 1st April, 2022. This is the biggest sewerage treatment plant in South Asia which is also a state of Art. The sewerage of middle & west side of Dhaka city are treated in this treatment plant.

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

Conclusion

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

RESEARCH PLANNING AND DEVELOPMENT (RP&D)

Activities of Development Wing

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

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

Dhaka WASA already prepared a Sewerage Master Plan and took steps to build 5 (five) Sewage Treatment Plant with collection network around Dhaka City. To fulfil the targeted plan set in the Water Supply Master Plan and Sewerage Master Plan, development projects are taken to implementation under Development Wing, some are on going and some are in preparation stage. It also lookafter the Innovation Cell which is established to ease the WASA services to the customers.

The recent completed projects in Water Supply :

- a) Padma Water Treatment Plant Project (Phase-1) which is now in operation. The water treatment capacity of the plant is 45 crore litre per day and supply treated water to the western and north-western part of Dhaka city dwellers.
- b) Dhaka Water Supply



As per Water Master Plan and corresponding Strategic Plan, Dhaka WASA is increasing water production to cope up the challenge of rapid population growth with special emphasis to increase the use of surface water sources for more sustainability.

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

Sector Development (DWSSD) Project: Dhaka WASA took an advanced approach with the implementation of District Metered Area (DMA) concept where the entire supply network was divided into 145 geographically isolated areas. Each DMA is a controlled network where the water balance can be assessed. The objectives for establishing DMA were to supply 24X7 water under pressure and reduction of NonRevenue Water (NRW) to a lowest level (<10%). In the DMA, all the old water network pipes were rehabilitated by using HighDensity Polyethylene (HDPE) pipes engaging Trenchless Technology. 67 DMAs were completed under this project where NRW was reduced from 40% to around 5%. Asian Development Bank considered Dhaka WASA as a good project implementer and showcasing to other cities in Asia. Water Supply to low income community (LIC) and slum area was another milestone step by DWASA. In the mean time, some big slums came under legal water supply system and around 80% slum dwellers are getting legal potable water.

- c) Savar-Vakurta Wellfield Project: A package of 45 Deep Tube Wells (DTW) were additionally constructed at Vakurta (Savar), a virgin area for groundwater and a safe yield of 15 crore litre per day was connected to Mirpur water network.

The ongoing major Projects in water supply management system:

- i) Dhaka Environmentally Sustainable Water Supply Project (Gandabpur Project): The Project Construct , Design and Build of Intake at Bishnondi (Capacity -1050 MLD, Pumping Station 525 MLD), Raw Water Pipeline (22.50 km, 2*1600 mm dia) and 500 MLD Water Treatment Plant at Gandharbpur, Tarabo, Rupganj in progress and expected to be completed by 2024. The treated water is to be supplied to the eastern and northeastern part of Dhaka city dwellers. The raw water source is the river Meghna. The Plant is being constructed at Gandhardpur about 22 kilometre away from the river bank and 14 kilometre from Dhaka city injection point at Nutonbazar. Both raw water and treated water conveyance line will be twin 1600mm diameter Ductile Iron Pipe along with deep river crossing of Sitalaykha and Balu river. The project is implemented with the financial

support of Asian Development Bank (ADB), European Investment Bank (EIB), French Development Association (AFD) and the Government of Bangladesh. The project cost is about USD 1100 Million. The Major component of the project likely Intake & pumping station: 78.06% , Water Treatment Plant: 91.83% and Raw Water Pipeline: 69.50% has been completed.

- ii) Saidabad Water Treatment Plant (Phase-III) Project: The Project is currently proceeding with contractor Procurement and the anticipated completion date is 2025. This Project aims to enhance water treatment capacity, set at 45 crore liters per day, with the treated water intended for supply to residents of the south and south-eastern areas of Dhaka City. To facilitate distribution, a primary and secondary network spanning 54 kilometers will be constructed. Sourced from the river Meghna, The raw water will be conveyed for all three Phases of the project, totaling 90 crore liters per day , through a twin 2.2 meter diameter pipeline stretching 26 kilometers. The Project receives financial support from DSIF, European Investment Bank(EIB), French Development Agency (AFD), The German KfW Development Bank, The Government of Bangladesh and Dhaka WASA. The total Project cost amounts to approximately BDT 7,518 crore, inclusive of BDT 4,863 crore in project aid.
- iii) Dhaka Water Supply Network Improvement Project (DWSNIP): For establishing District Metered Area (DMA) concept where the entire supply network was divided into 156 geographically isolated areas. 67 DMAs were constructed under DWSSD Project and 85 DMAs are being constructed under this DWSNIP project.

The upcoming water supply projects:

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

- iv) Expanded Dhaka Water Supply Resilience Project (EDWSRP: The project has taken for Sustainable water management for 16 Unions of Dhaka City Corps. Which have been included in recent Past. The Project is already approved by ECNEC on 09 November, 2023

,its implementation period is 01 January, 2024 - 30 June, 2029.

- vi) Padma Water Treatment Plant Phase – 2, capacity 45 crore litre per day
- vii) Gandharbpur Water Treatment Plant Phase – 2, capacity 50 crore litre per day
- viii) Dharla Jamitra Wellfield project, 15 crore litre per day

The ongoing Projects in sewage management system:

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

- i) The construction work of Daserkandi Sewage Treatment Plant

The project was completed and now in operation. The sewage treatment capacity of the plant is 50 Crore liter per day, one of the largest STP in Asia. The treatment plant is being constructed at Daserkandi near the bank of Balu river. The project was implemented with the financial support of China Government and Government of Bangladesh (G to G Project)
- ii) Dhaka Sanitation Improvement Project (DSIP): Pagla Sewage Treatment Plant will be reconstructed and expanded from 120 MLD to 200 MLD with State-of-the-Art technology. About 22 km Trunk Mains and 462 km sewerage networks will also be reconstructed/rehabilitated/newly constructed under this project. The Consultants as well as the Contractors are on-board now. The project is being financed by the World Bank, Asian Infrastructure Investment Bank (AIIB) and the Government of Bangladesh. It is expected that the project will be completed by April, 2028.

The upcoming water supply projects:

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

Besides, Dhaka WASA is also working to establish a modern international training and research institute namely **Dhaka International Training and Research Institute (DITRI)** for enhancing the capacity and efficiency of its employee as well as other water utility in Bangladesh and also other utilities in South Asia. It is planned to build that institute at Dhaka WASA's own land at Mirpur. Korean Government (EDCF) is giving financial support and conducted a Feasibility study. Development wing also contributing to innovative activities like digitization, smart water metering, **scada**, IWOC at zonal as well as central level, financial model, tariff model, accounting software-ERP and so on.



PLANNING, MONITORING & EVALUATION DIVISION

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



Planning

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



Monitoring

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



Evaluation

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

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

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



Reporting

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



Software Application

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



Speech Preparation

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

8(Eight) development projects of Dhaka WASA have been implemented under the Annual Development Program (ADP) of FY 2023-24 and monitored by this division. Among them 4 were investment projects for water supply, 3 projects were for sewerage facilities and the rest project is technical Project . Planning, Monitoring and Evaluation Division exclusively is engaged to monitor and to evaluate those projects' performances which are as follows:

PROJECT SUMMARY OF DHAKA WASA FOR 2023-2024

A. Ongoing Development Projects of Dhaka WASA

Investment Project in water Supply & Cost:

(In Lakh Taka)



Project Name	Brief objective of the Project	Duration			
Emergency Water Supply Project (Rev.-II)	To add additional 623 MLD water from ground water sources	January, 2020 -June, 2024			
Estimated Cost	Allocation (2023-24)	Release	Expenditure	Physical Progress	Financial Progress
72204.00	22601.00	22601.00	21937.00	100%	97.06%
Dhaka Water Supply Network Improvement Project (Rev.- II)	To improve water Supply network; To provide sustainable and safely managed water	April, 2016 -December, 2025			
Estimated Cost	Allocation (2023-24)	Release	Expenditure	Physical Progress	Financial Progress
398000.00	60000.00	58914.58	59454.91	100%	99.09%
Saidabad Water Treatment Plant Project (phase- III) (Rev.-I)	Construction of a 450 MLD Water Treatment Plant to treat surface water.	July, 2015 -June, 2025			
Estimated Cost	Allocation (2023-24)	Release	Expenditure	Physical Progress	Financial Progress
751802.75	2631.00	2631.00	2631.00	100%	100%
Dhaka Environmentally Sustainable Water Supply Project (Rev.-II)	To treat surface water, transmit and supply of 500 MLD portable water to the city.	October, 2013 -June, 2025			
Estimated Cost	Allocation (2023-24)	Release	Expenditure	Physical Progress	Financial Progress
814698.97	153680.00	128680.00	124712.65	100%	81.15%





Investment Project in Sewage System & Cost:

(In Lakh Taka)

Project Name	Emergency Water Supply Project (Rev.-I)	Duration			
Land Acquisition for Construction of Sewage Treatment Plant at Uttara (Rev.-I)	Acquisition of 53.75 acres land for establishing a STP	July, 2019 -June, 2025			
Estimated Cost	Allocation (2023-24)	Release	Expenditure	Physical Progress	Financial Progress
189700.00	41170.00	41170.00	41170.00	60%	100%
Daserkandi Sewage Treatment Plant Project (Rev.-II)	To treat 500MLD the domestic sewage with a view to bring the city partly under formal sanitation system	July, 2015 -December, 2023			
Estimated Cost	Allocation (2023-24)	Release	Expenditure	Physical Progress	Financial Progress
348242.00	17000.00	17000.00	14336.33	100%	96.52%
Dhaka Sanitation Improvement Project (Rev.-)	To increase access to safely managed Sanitation services	January, 2020 -April, 2028			
Estimated Cost	Allocation (2023-24)	Release	Expenditure	Physical Progress	Financial Progress
518789.00	28900.00	28440.90	28313.92	100%	97.97%
Restoration of water bodies for sustainable water management in Dhaka Watershed	To prepare a comprehensive water quality plan for the restoration of water bodies in Dhaka watershed.	July, 2022 -June, 2024			
Estimated Cost	Allocation (2023-24)	Release	Expenditure	Physical Progress	Financial Progress
469.00	453.00	428.00	428.00	85.00%	91.26%



B. Upcoming Development Project of Dhaka WASA

Investment Project in Water Supply



Project Name

Expended Dhaka Water Supply Resilience Project (EDWSRP)

Brief objective of the Project

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

Duration

July, 2024 - June, 2029

Estimated Cost

404000.00

Project Name

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

Brief objective of the Project

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



Duration

July, 2023 - June, 2027



Estimated Cost

99521.50

Project Name

Padma Water Treatment Plant Construction Project (Phase-II) at Munshiganj.

Brief objective of the Project

To produce, transport and distribute 450 MLD of potable water and thereby improve the sustainable water supply situation of the city.

Duration

July, 2024 - June, 2029

Estimated Cost

920000.00

Project Name

Gandharbpur Water Treatment Plant Project (Phase-II).

Brief objective of the Project

Contribute to environmentally sustainable provision and urban water supply activities in Dhaka city especially from surface water instead of groundwater resources

Duration

July, 2024- June, 2029

Estimated Cost

930000.00

Investment Project in Sewage System:

(In Lakh Taka)

Project Name	Brief objective of the Project	Duration	Estimated Cost
Construction of the Sewage Collection System under DasherKandi STP catchment Of Dhaka City	To collect sewage by proposed sewer network under DasherKandi Sewage Treatment Plant (STP)	July, 2024-June, 2027	263880.00
Land Acquisition for Construction of sewage Treatment Plant At Rayer Bazar	Acquisition of 56 acres land for establishing a STP	July, 2023-June, 2026	194200.00
Mirpur Sewerage System Development Project.	To ensure Healthy, Environmental and Sustainable sewage management system at Mirpur area in Dhaka City.	July, 2024-June, 2028	62256.00

C. Upcoming Technical Projects of Dhaka WASA

Project Name	Brief objective of the Project	Duration	Estimated Cost
Strengthening Institutions for climate change Adapted Water Resource Management in Dhaka	The main objective of the project is to improve Institutional and technical foundations at the level of the actors involved to ensure water quality in the Meghna River have been improved.	November-, 2022-Dec, 2026	5340.15
Pilot Project of Smart Meter System For SWM (Smart Water Management) in Dhaka City, Bangladesh.	To ensure safe and sustainable water management for Dhaka Wasa by introducing Smart Meter System.	January, 2024 -June, 2026	2200.00

D. Upcoming Other Project of Dhaka WASA

Project Name

Establish of DWASA International Training and Research Institute (DITRI)

Brief objective of the Project

to supply clean Water to Dhaka citizens and to enable sustainable operation of relevant facilities. Accordingly, the Bangladesh government has requested EDCF to support establishing a training and research institute and to develop a curriculum for education and training.



Duration

July, 2023-June, 2029



Estimated Cost

73624.00

ACCOUNTS & FINANCE OF DHAKA WASA



Dhaka WASA upholds the values of transparency, accountability, and good governance. With these principles in mind, we have embarked on a journey towards digitalization and automation

Md. Akhtaruzzaman
Deputy Managing Director
(Finance)
Dhaka WASA

Dhaka WASA upholds the values of transparency, accountability, and good governance. With these principles in mind, we have embarked on a journey towards digitalization and automation, recognizing them as essential solutions for sustainable good governance. The initial phase of our journey was challenging, but with time and accumulated experience, we have become accustomed to the process. Even during the pandemic, when most activities came to a halt, we successfully carried out all our functions without any major obstacles. The pandemic taught us valuable lessons about operating efficiently in a remote work environment. Despite being an authority with an annual turnover of over twenty thousand crores, we swiftly adapted to working from home within a remarkably short span of time. Considering the volume of work, the demands of different tasks, and the need for timely execution, we have implemented the following initiatives over the past two years: Recognizing the importance of a change in mindset to establish good governance, we have held numerous meetings with our employees, individually addressing each member from the most junior to the most

senior. While our efforts to change employees' mindsets have not been universally successful, we have made significant progress. However, some employees, particularly those in lower positions and below-average quality, have shown resistance to adapting to the changing environment. In instances where we were unable to effectively manage their transition, we transferred them to positions that do not involve financial transactions. As a result, the atmosphere within the Accounts and Finance department is now considered to be the best, not only within Dhaka WASA but also among all government authorities. Nevertheless, our journey to change mindsets is ongoing and will continue.

Digitalization

We have embraced the slogan of "Where automation is possible, no manual work is allowed." Guided by this principle, we commenced our digitalization and automation journey, which is still in progress and will continue until every function has been digitized and automated. To date, we have developed multiple software applications that cover a wide range of functions and payment processes. Additionally, we are currently working on the development



of further software. Our goal for digitalization is to automate document receiving, storing, and preservation, encompassing all areas of operation. As per our commitment we have developed a software which named is Paperless Payment Software (PPS). By implement this software, accounts department received all types of bills from different department through online. As a result, it reduced the total processing time to check and pay the Bills.

Simplification of the payment process

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

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

Authority delegation and decentralization

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

significantly contributing to the establishment of good governance across all aspects of their roles.

Elimination of Unnecessary and Duplication of Work

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

Inclusive Financial Statement Preparation

The financial statements of Dhaka WASA did not adequately represent all areas, as certain projects were excluded. Additionally, there were unresolved issues spanning over a decade, and problems related to the classification of assets and liabilities. The omission of projects and unresolved issues prevented a comprehensive reflection of DWASA's financial position in the books and accounts, as well as the financial statements. We have taken necessary measures to include all projects, regardless of their status and completion, in accordance with International Accounting Standards. Furthermore, we have addressed almost all pending issues in compliance with accounting standards, practices, and conventions. As a result, the financial statements of Dhaka WASA now provide a holistic and accurate representation, incorporating all relevant facts and figures.

Engagement of Professionally Qualified Manpower

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

Training of Accounts and Finance Personnel

Training and development are ongoing processes, and Dhaka WASA has always prioritized the training and development of its workforce. Despite the ongoing pandemic, we have conducted numerous in-house training initiatives to enhance the skills of our employees. Moreover, as we transition from manual to automated processes, we require technologically proficient staff who can independently handle our software without relying on external experts. With this objective in mind, we have already designated two promising employees for programming training related to our current software and upcoming institutional systems. We firmly believe that our short- and long-term training initiatives will yield significant dividends in the future. While we have undertaken various training programs, there is still much to be done. Importantly, our personnel require comprehensive and in-depth training and education, both domestically and internationally, on International Accounting Standards and International Auditing Standards to effectively apply these standards in recording, preparing, and presenting financial statements. The Institute of Chartered Accountants of Bangladesh and other reputable institutions offer these types of training throughout the year, making them

valuable resources for our training needs. It would be beneficial for Dhaka WASA to nominate its accounts and finance personnel for training from these esteemed institutions.

Job Rotation

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

Building Relationships Among Departments

We have identified a lack of rapport among our accounts and finance personnel, recognizing that strong interpersonal relationships are essential for fostering effective teamwork. We have pinpointed areas where interpersonal relationships were significantly strained and required immediate development. To address this challenge, we have undertaken several initiatives aimed at overcoming these difficulties and fostering a better understanding among our employees. These initiatives include promoting a corrupt-free work environment, facilitating promotion and job rotation, encouraging group discussions and face-to-face interactions, promoting continuous education and learning, enhancing the office ambience, fostering a culture of mutual understanding and respect among colleagues, and providing rewards for exemplary work. The majority of these initiatives have yielded positive results in various aspects, as evidenced by improvements in our functions, activities,

attitudes, working environment, and mindset. However, it is crucial to note that without proper nurturing and ongoing maintenance, there is a risk of regressing to previous patterns within a short period. Therefore, it is imperative for management to take appropriate measures to sustain and further develop these positive changes. The development of a sustainable system is essential to foster a progressive and adaptable mindset.

Self-Dependency in VAT-Tax Management

Effective tax management is a significant concern for all entities, including companies, authorities, and individuals. Without proper tax planning and a productive relationship with tax authorities, it becomes challenging to fulfill tax and VAT obligations while minimizing tax liabilities in accordance with all relevant regulations. Dhaka WASA had previously relied heavily on tax consultants and had limited interaction with tax offices. As a result of this dependency, Dhaka WASA faced substantial difficulties and incurred significant tax liabilities, despite several pending assessments at the National Board of Revenue (NBR) or in the higher courts. We have meticulously identified each problem and entrusted one of our dedicated deputies to oversee tax and VAT matters. This individual thoroughly reviewed all pending files, established liaisons with tax consultants and the tax office, and submitted a comprehensive report. Based on this report, we have implemented a series of initiatives over the past three years, yielding substantial and immediate results. These outcomes include recognition from the VAT authority as a testament to our efforts, a reduction of tax burdens exceeding one hundred crore, updated tax files, improved relations with the income tax office, successful implementation of proper tax management practices, and increased self-sufficiency and self-development in tax-related matters. While we have made significant progress through these initiatives, there is still much work to be done. Importantly, Dhaka WASA continues to have pending tax assessments at the NBR and in the high court, which require prompt resolution. Arbitration can serve as a viable solution for some of these assessments, although it may not be suitable for all cases. It is imperative that we continue our proactive approach to

minimize reliance on external consultants and strive to minimize tax burdens to the fullest extent possible. It is mentioned that DWASA has implemented the advantages of taking input VAT which is a substantial reduced the costs.

Meeting and Liaison

Dhaka WASA is an authority with a financial magnitude exceeding twenty thousand crore taka, and this figure is expected to rise to thirty thousand crore taka in the near future. Dhaka WASA has established a centralized Accounts department to oversee its various offices, zones, and projects, handling billions of taka annually. The management of a pension fund, provident fund, loans, and advances are among the extensive tasks that the department manages, considering the substantial volume and scale involved. Historically, the Accounts and Finance department of Dhaka WASA has struggled to effectively communicate its importance, the multitude of functions it performs annually, and the necessary workforce required to fulfill its responsibilities adequately and efficiently. Some personnel from other departments have questioned the need for a large workforce in the accounts department without fully understanding the intricacies and complexities involved. Each project undertaken by DWASA is comparable to a large company, further emphasizing the significance of the accounts function. Furthermore, the department has been consistently disadvantaged in various aspects, such as promotion opportunities, training provisions, transportation facilities, and inclusion in committees, due to the prevailing mindset regarding support staff departments. Adequate transportation facilities are essential for key personnel who often work late hours. Moreover, the failure to recognize the importance of the department has resulted in pending tasks due to insufficient manpower. The accounts function has been operating on an ad-hoc basis, leading to qualified auditors' reports year after year. Critical financial tasks, such as bank reconciliation, have remained unresolved for several years. To address these challenges, we have initiated monthly meetings and established liaisons with other departments. Through these efforts, we have successfully conveyed the significance and added

value of central accounts, particularly in managing substantial projects, pension funds, and loans. We have managed to convince the management of the necessity for an adequate workforce to handle pending tasks and ensure the timely execution of upcoming assignments. Consequently, we have been able to recruit talented accounting professionals, albeit on an outsourcing basis. However, it is crucial to establish a permanent structure to retain them, as their departure over time would hinder our progress. While we have overcome several obstacles, there is still much work ahead. We must continue fostering positive relationships with other departments, shifting the mindset of relevant stakeholders, and promoting interdepartmental collaboration. Our aim is to cultivate a cooperative and cordial atmosphere among all departments, replacing any antagonistic or questioning attitudes that may hinder our collective success.

Assets and Inventory Management, Upgradation, and Digitalization

DWASA's goal is to enhance digitalization and transparency in financial documentation. To achieve this, they enlisted a team of Professional Chartered Accountants as consultant, to conduct physical verification and valuation of Non-current Assets, Inventories, and to review and reconcile Grants and Loans. The consultant has developed distinct policies and procedures manuals for Non-current Assets, Inventories, and provided guidance for managing Grants and Loans. Additionally, they have developed an integrated NCA and inventory management software using the Oracle platform for DWASA. Consequently, DWASA now maintains a comprehensive register of fixed assets, inventory schedules, and loans, enabling real-time asset tracking. Inventory management software is already in use, while the fixed assets software awaits deployment after necessary infrastructure setup. DWASA has implemented unique codes and tag numbers for all fixed assets, ensuring accurate representation of their fair value in financial statements.

Provision of IT-enabled Facilities

Dhaka WASA places great importance on digitalization and automation, as exemplified by

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

Digitalization of Data and Document Management

Locating documents and files when needed used to be a laborious task, with a heavy reliance on support staff. This dependence created opportunities for corruption and malpractice, making it a significant concern. Recognizing the advantages of automation in document management, we have implemented software that allows for swift and hassle-free retrieval of files. Thanks to this automation, responsible officials can now manage their own files without relying extensively on support staff, significantly reducing their dependency. Most importantly, this digitalization effort has permanently eradicated ill intentions, malpractice, red-tapism, and corruption associated with file management.

Forward-looking Statement

The role of modern accounts and finance departments has evolved significantly from being perceived as mere stereotypes or support staff.

They now represent a crucial component of core management, capable of generating and saving money. Saving funds is tantamount to earning them. Effective financial management, including the preparation and presentation of financial statements, has always been a substantial challenge. A financial statement serves as the face and reflection of any company or authority, illustrating how it conducts its operations. It is essential to accord due importance and priority to this aspect. The reputation of an authority hinges upon its financial management, as well as the meticulous preparation, presentation, and preservation of financial statements. Managing

external and internal auditors, along with regulatory oversight, holds utmost significance. When it comes to managing auditors, it is prudent for the management to promptly implement their suggestions and recommendations, as these are aimed at benefiting the authority's best interests. Our unwavering commitment to automation, digitization, compliance, training and development, and the pursuit of professionalism in fulfilling our assigned responsibilities will persist. We remain determined to further refine our practices and efforts in these areas and will become SMART DWASA Finance and Accounts.



HUMAN RESOURCE ACCOUNTING

An elementary knowledge of human resource management and human resource accounting is required for the purpose of strengthening human resource accounting at Dhaka WASA. Human resource ensures that the appropriate talent is recruited, developed, advanced, and supported in order to assist in the accomplishment of organizational objectives. This is a key function for any business. Additionally, human resource accounting depicts the procedures by which data pertaining to human resources are identified, quantified, and disseminated to relevant stakeholders. Above all, it is an expansion of the accounting principles governing the alignment of revenues and expenses and the organization of data to convey significant financial information.



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

Recruitment:

Tenacious to the principle of placing apt individuals in suitable positions at the appropriate time is an extremely vital duty of Dhaka WASA. To accomplish this, the Dhaka WASA recruitment process is streamlined, exhaustive, and highly effective. Prior to advertising the vacancy in an effort to entice candidates to apply for the position, Dhaka WASA conducts an analysis of the job requirements. A due process is applied to the applications received

in order to identify candidates for the shortlist for selection.

Selection:

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

Enhancing Employee Engagement:

Due to the fact that it is linked to both job satisfaction and employee morale, employee engagement can be extremely important to the success of Dhaka WASA. It is more likely that employees who are engaged in their work will be productive and perform better.

Ethics and Culture:

To confirm the prosperity of Dhaka WASA, it is crucial to foster a strong ethical work environment and culture. Dhaka WASA establishes a corporate culture to effectively guide its employees. It is essential for all employees to adhere to the service rules of Dhaka WASA in order to maintain a smooth workflow. Dhaka WASA promotes a culture of integrity and encourages its employees to uphold social responsibility within the community. Dhaka WASA strives to create an organizational environment that fosters growth and sustainability by implementing effective policies and programs for individuals and teams.

Benefits and Salary Provided to Employees in the Past Five Years

Types of Employees	Taka in Crore									
	2019-20		2020-21		2021-22		2022-23		2023-24	
	No.	Taka	No.	Taka	No.	Taka	No.	Taka	No.	Taka
Regular	3037	195.22	2900	233.38	2765	181.35	2662	177.86	2534	140.35
Contractual	115	9.12	115	9.12	116	9.82	120	10.72	120	10.88
Deputation	4	.02	3	0.015	-					
No Work No Pay Basis	260	43.07	249	3.84	239	3.69	236	5.70	233	4.63
Outsourcing Basis			1870	47.38	1870	47.38	2036	57.29	2155	57.30
Total	3416	247.43	5138	294.44	5160	253.05	5173	251.74	5161	258.69

Cost of employee training over the past five years

Year	Training Type	Number of Courses	No. Of Participant	Taka in Crore
				Taka
2019-20	In-House	84	1760	25.06
	Local	28	120	
	Foreign	15	67	
2020-21	In-House	99	2456	24.85
	Local	14	426	
	Foreign	6	22	
2021-22	In-House	159	2855	30.86
	Local	49	128	
	Foreign	10	28	
2022-23	In-House	124	2497	21.41
	Local	40	64	
	Foreign	4	6	
2023-24	In-House	92	1916	20.94
	Local	49	73	
	Foreign	19	73	
Total		792	12491	

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



Compensation and retirement benefits disbursed over the past five years

Year	Number of Retired Employee	Taka In Crore
2019-20	1595	35.94
2020-21	1756	79.45
2021-22	1851	58.54
2022-23	1978	57.28
2023-24	2089	57.07
Total		288.28

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

Reward and Performance Systems:

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

Relating to Health and Other Benefits:

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

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

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

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

Vaccination details are provided below the chart:

Year	Name of Vaccine	No. of Male	No. of Female	Total
2022-23	Papilovax	810	-	810
	Vaxphoid	500	4709	5209
2023-24	Prenovax-23	3400	600	4000

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

A **house-building loan** from 25 Lacs to 45 Lacs, depending on pay grade, is only available to regular employees of Dhaka WASA who are qualified. An 2315 employee loan of taka 255.38 Crores from Dhaka WASA is available until June-2024.

Although Dhaka WASA has a medical center, only regular employees who are qualified can get a medical loan of up to 10 Lacs taka. As of June 2024, Dhaka WASA gives 217 employees with **medical loans** worth 11.86 Crores taka with 0% service charge or @ 0% interest.

A nation's foundation is its education. With this consideration in mind, Dhaka WASA offers education loans to eligible regular employees for a maximum of taka 10 lacs at a nominal interest rate of 2.5%. As of June 2024, 146 employees are granted a salary of 8.01 Crores Taka by Dhaka WASA.

A **marriage loan** is an essential financial commitment for an individual. Marriage loans of up to taka 10 lacs are available exclusively to eligible regular employees of Dhaka WASA at a dismal interest rate of 2.5%. As of June 2024, 305 employees managed to earn 19.01 Crores Taka.

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

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

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

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

For a nominal monthly premium, Dhaka WASA offers group insurance policy support to all of its employees. Dhaka WASA maintains an extensive welfare fund from which it provides financial assistance to its staff in the event of an accident, significant operation, or other unforeseen circumstance.

Taking time off for recreation is important for everyone's health and success. Keeping this in

mind, Dhaka WASA gives all of its employees fifteen days of paid vacation every three years.

Standard and Practice of Financial Reporting at Dhaka WASA:

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

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

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



TRAINING INFORMATION



DWASA holds 160 foreign, local and in-house training courses during 1 July 2023 to 30 June 2024

A total of 160 courses both home and abroad were conducted during 1 July 2023 to 30 June 2024. Of them nineteen foreign, forty-nine local and ninety-two in-house training courses were facilitated to the officials and staff of Dhaka WASA. The foreign courses attended by 73 officers from Dhaka WASA included PhD at The University of Texas, Arlington, USA, MBA in Human Resource Management in UAE, Master of Development Policy at KID School in South Korea, Master of Engineering (Civil Engineering) in Australia, Operation and Maintenance of Saidabad Water Treatment Plants Equipment in Germany, Operation and Maintenance of Butterfly Valve with Pneumatic Actuator in France, Multi-level Water Governance program in Netherlands, Workshop on "Low Income Customer" in Kigali, Ruanda, Leaders cultivating high-impact synergies to address challengers facing water utilities of today in Kigali, Ruanda, Annual Research Symposium 2023 in Sri Lanka, Masters in Computer Science, San Francisco Bay University, USA, International Overseas Training in Singapore, 2024 Seoul Waterworks Workshop in South Korea, Environment and Natural Resources Graduate in USA, Smart Water Management & Water Loss Management in Korea, Hands-on laboratory training for working professional in the area Facial Study Management (FSM) in India, Smart Water Management & Water Loss Management in Korea, Singapore International Water Week (SIWW2024) & Training on Systems

Integration in Singapore, World Bank Utilities Leadership Training in Singapore.

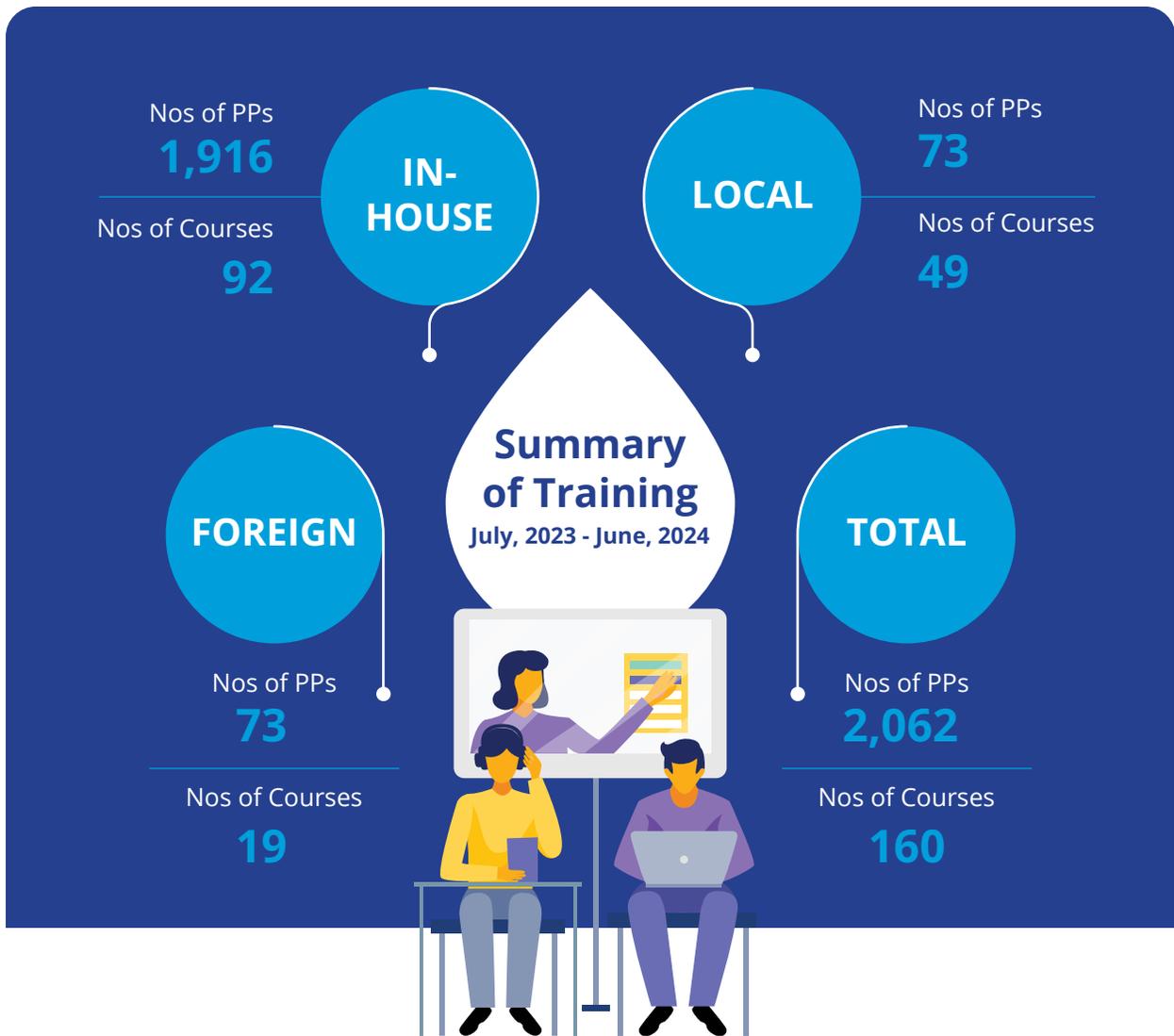
The local training courses were Member of Chartered Institute of Procurement and Supply (MCIPS) Course at BRAC University, Post Graduate Diploma Course-Financial Management (PGDFM) at BIM, Human Resource Management (PGDHRM) at BIM, Procurement Management Course at RPATC, Workshop on Right to Information (RTI) at RPATC, Operation Process Development Workshop at UNICEF & BMGF, Fundamental Training Course at RPATC, Fundamental Training Course at RPATC, Workshop on Women & Child Right at RPATC, Fundamental Training Course at RPATC, Office Management & ICT Course at RPATC, Workshop on National Integrity Strategy (NIS) at RPATC, Financial Management Course at RPATC, Development Budget Implementation Module at LGD, Development Budget Implementation Module at LGD, Fundamental Training Course at RPATC, Financial Management Course at RPATC, Fundamental Training Course at RPATC, Workshop on Localization of Sustainable Goals (SDGs) at RPATC, Fundamental Training Course at RPATC, Financial Management Course at RPATC, Training of Procuring Entity (PE) Users on National Tenderers Module in e-GP System at CPTU, Workshop on public procurement Emphasizing on e-GP at RPATC, Conduct & Discipline Course at RPATC, Fundamental Training Course at RPATC,

Workshop on Perspective Plan 2021-2041 at RPATC, Digital Transformation in Government Offices at BIM, FIDIC Training on Construction and Design-build (WB, ADB & JICA editions) and EPCT Contract at ESCB, Workshop on Delta Plan-2100 at RPATC, Web Application for Data Provider Stakeholders from Different Organizations at BBS, Fundamental Training Course at RPATC, Conduct & Discipline Course at RPATC, Workshop on Annual at RPATC, Fundamental Training Course at RPATC, Information and Communication Technology course at RPATC, Language Learning Course at RPATC, Fundamental Training Course at RPATC, Workshop on Smart Bangladesh at RPATC, Workshop on Digital Land Management at RPATC, Post Graduate Diploma in ICT for Development at NAPD, ICT & e-Governance Management Course at RPATC, Language Learning Course at RPATC, Information and Communication Technology (ICT) Course at RPATC, Fundamental Training Course at RPATC, Workshop on Food Security and Food Safety at RPATC, Office Management & ICT Course at RPATC, Fundamental Training Course at RPATC, D-nothi Course at RPATC, Workshop on Development of Leadership at RPATC. Numbers of participants for the local training courses were 73.

The rest of the in-house training programs are 4th Industrial Revolution: DWASA Perspective (2 Courses), APA (2 Courses), Training on Benchmarking, Borehole Camera Operation, Citizen Charter (2 Courses), Construction Contract Management, Corruption and Its Preventive Measures, District Metered Area (DMA)

Management Training for PLM/APLM (2 Courses), DMA Caretaker Approach, DMA Commissioning, DMA Management Tools & Equipment, D-nothi Management (4 Courses), DWASA District Metered Area (DMA) Management System, Electronic Government procurement (e-GP) Management (2 Courses), Financial Management for Non-Financial Executives, Hydraulic Network Modeling-EPANET, Innovation Training on Service Process Simplification (3 Courses), Inquiry Procedure of Department Proceedings (2 Courses), Introduction to NRW and DMA Management, Inventory and Non-Current Asset Management (Group-A) (3 Courses), Mastering Microsoft Word for Excellence, Meter reading data collection via "SDMT Data Collection Application" and Calculation of NWR using SDMT (2 Courses), Occupational Health and Safety (3 Courses), Operation and Maintenance of Pumps (16 Courses), Orientation Course (2 Courses), Pre-Commissioning/ Commissioning of DMAs (2 Courses), Preparation of Self Assessed Income Tax Returns (5 Courses), Pump Operation using SCADA, Revenue Billing, Collection and Customer Care (2 Courses), Right to Information Act- 2009 (2 Courses), SCADA, Smart Bangladesh: DWASA Work Plan (2 Courses), SMART Water Management Tools (SWMT) (3 Courses), Staff Development Course (3 Courses), Training on Grievance Redress System and GRS Software (3 Courses), Understanding the Water Quality from Catchment to Consumer Point (2 Courses), Using GIS in Water Distribution System (Arc GIS/QGIS) (2 Courses), VAT-Tax (7 Courses). 1916 officers and staffs of DWASA participated in in-house training programs.





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

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



Dhaka WASA's revenue management is automated except the collection of water meter readings from consumer ends. All other components, viz. bill preparation, bill sending through mobile SMS

Uttam Kumar Roy
Commercial Manager
Dhaka WASA

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

Service Delivery Income

Revenue Management is the activities of Dhaka WASA which ensures the financial sustainability of the organization. Revenue which comprises mostly by the service delivery earnings of DWASA is like the blood circulation of a human body

ensuring the organizational dynamism. Dhaka WASA is a 21.3-billion-taka organization providing water supply and sewerage services to the people of Dhaka city. With the Commercial Manager of DWASA the Revenue Department is headed by a Chief Revenue Officer (CRO) having 12 Zonal Revenue Offices covering the whole Dhaka city geographically. The heads of the zonal offices are the Deputy Chief Revenue Officers. The set-up of the revenue zonal offices have the positions of Revenue Officer, Assistant Revenue Officers and Revenue Inspectors/Billing Assistants.

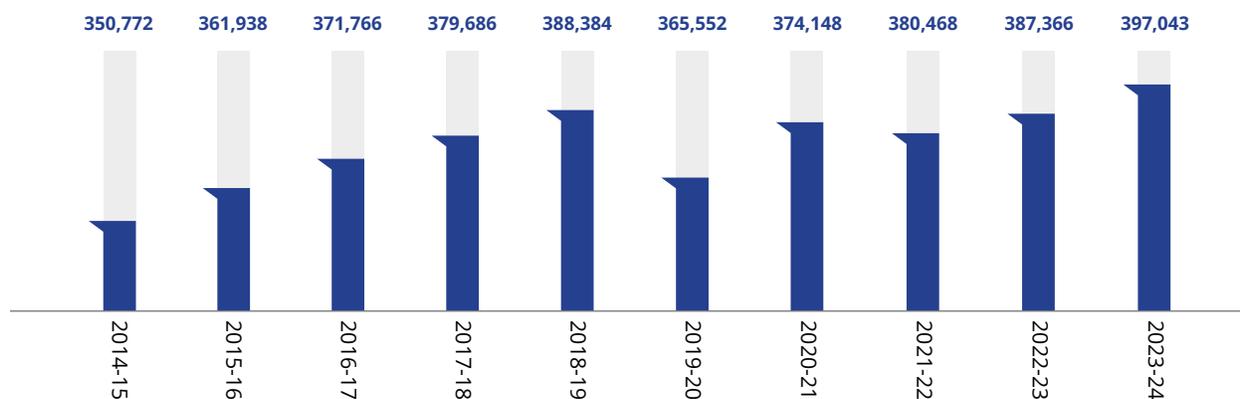
Dhaka WASA's revenue management is automated except the collection of water meter readings from consumer ends. All other components, viz. bill preparation, bill sending through mobile SMS, even bill collection and account adjustments all are automated. Within the first week of each month, the valued customers get their respective bills. They get the running month time to deposit the bill without any surcharge. After that, a surcharge of 5%, 10% or 15% is imposed respectively for



one month, two months or three months delay. If a customer does not pay the bill after that time, the account is identified as a defaulter and legal measure is taken to collect the bill.

A great shift was taken place in the year 2010 after taking Turn Around Program of Dhaka WASA. Special measure was taken to identify unauthorized water connections and made them legal. As a result, the water connections are increasing on a regular fashion. The increasing number of water connections from the FY2014-15 is shown by the following chart:

Number of Customer Accounts



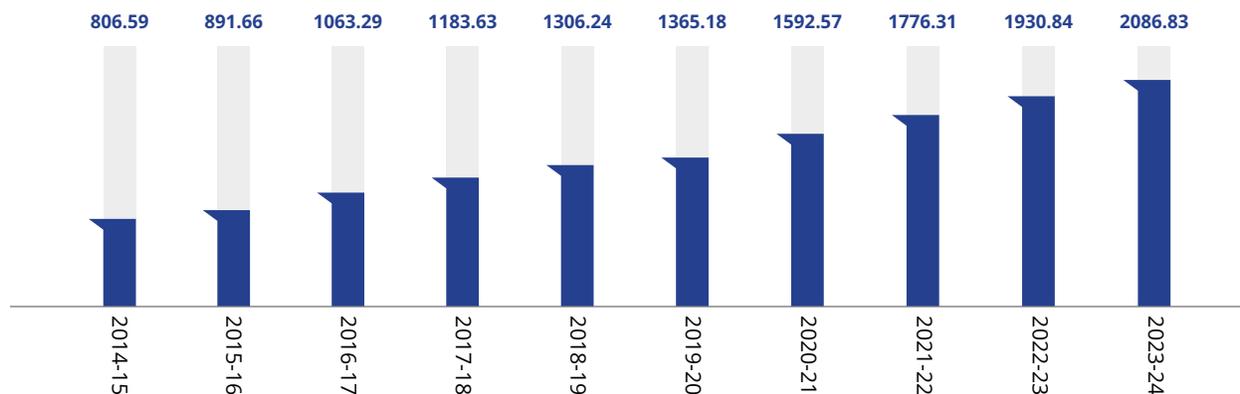
In the year 2014-2015, the consumer accounts were 3,50,772 . And in the year 2023-2024 it stands to 3,97,043. The rate of increase of new customers is about 13%.

After taking the Turn Around Program of Dhaka WASA, some strategic steps were taken to the revenue management in terms of billing with the

increasing number of consumer accounts. During the entire financial year of 2023-2024, intensive monitoring of the workforce as well as the on-the-spot meter reading collection result increasing billing trend. As a result, the billing picture starting from the FY:2014-2015 to FY:2023-2024 becomes as follows:

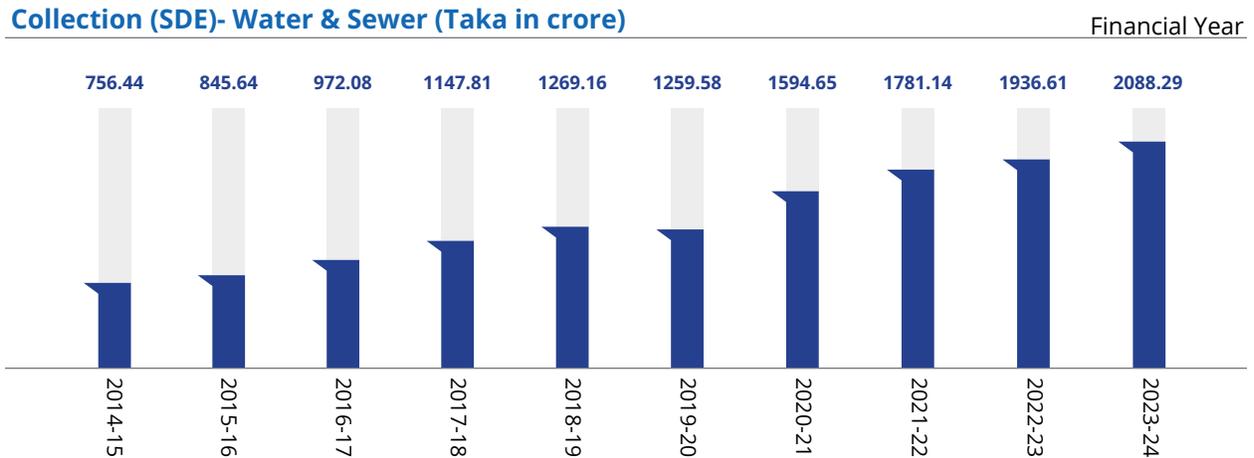
Billing (SDE)- Water & Sewer (Taka in Crore)

Financial Year



The effort which was given to collect the issued bills to the valued customers give an encouraging result to the overall cash-flow of Dhaka WASA. In the year 2014-2015, the prior year of starting the

Turn Around Program, the collection was Tk.756.44 crore. But in the year 2023-2024 it stands to Tk. 2086.83 crore take. The increment is 2.76 times. The year wise collection is shown as follows:



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

Honoring Our Bill Collecting Partners

Dhaka WASA works with its stakeholders for different occasions. One such event is the Banker's Conference. Dhaka WASA has signed MoUs with 44

banks and mobile Financial Service (MFS) institutions to collect money against issued bills. Since last few years, Dhaka WASA arranging programs to honor its partner banks for achieving maximum collections from our customers. For the FY: 2022-2023, the Bill Collection Award ceremony was held on 10 March 2024 at the Pan Pacific Sonargaon where the honorable chief guest was Mr. Md. Tazul Islam, MP; Honorable Minister of LGRD&C, and the honorable special guest was Dr. Md Khairuzzaman, Secretary, Finance Division, Ministry of Finance.

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



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

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

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

Water ATM at a glance:

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

Actions to sustain Water ATM:

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

- A Water ATM (RFID) card is easily issued to a customer for just Tk.50.

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

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

This Water ATM, a unique sign of Dhaka WASA's Digital service under the "Turn Around Program 2012" made Dhaka WASA more prosperous and Dhaka WASA became Digital WASA.

Social Development/Impact by Water ATM:

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

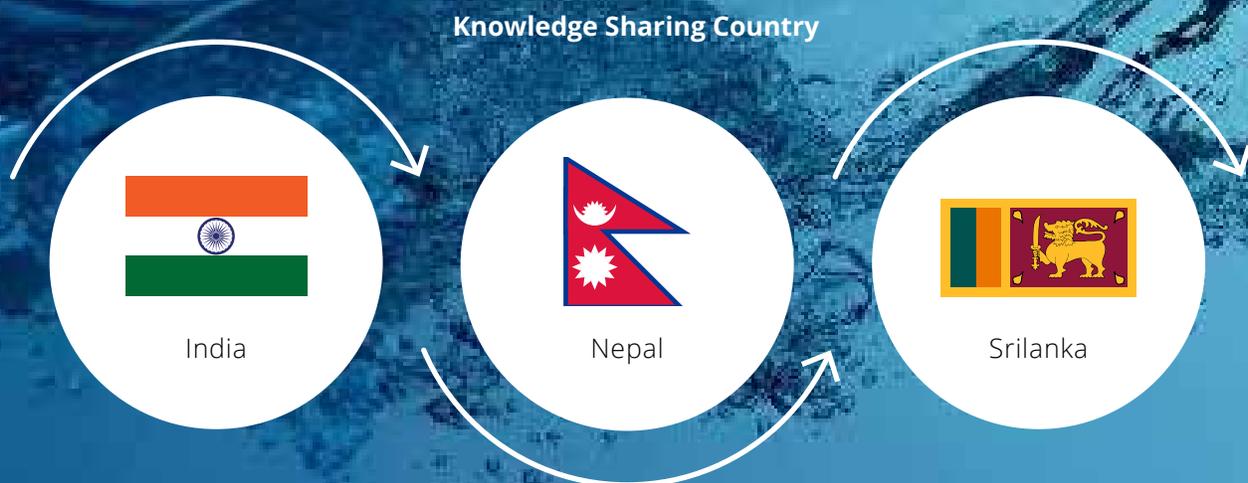
Ramayswer Das,
Executive Engineer & Co-Ordinator
Water ATM, Dhaka WASA



DIFFERENT PARTNERS OF DHAKA WASA

Development Partners:

 THE WORLD BANK	 ASIAN DEVELOPMENT BANK	 ASIAN INFRASTRUCTURE INVESTMENT BANK	 European Investment Bank	 THE EXPORT IMPORT BANK OF CHINA
<p>The World Bank (WB)</p>	<p>Asian Development Bank (ADB)</p>	<p>Asian Infrastructure Investment Bank (AIIB)</p>	<p>European Investment Bank (EIB)</p>	<p>Export Import (EXIM) Bank, China</p>
 UDENRIGSMINISTERIET	 AFD	 EDCF	 JICA	 unicef
<p>Danish International Development Agency (DANIDA), Denmark.</p>	<p>Agence Française de Développement (AFD), France.</p>	<p>Economic Development Co-operation Fund (EDCF), Korea.</p>	<p>Japan International Cooperation Agency (JICA), Japan.</p>	<p>United Nations International Children's Emergency Fund (UNICEF).</p>
 KfW Bank aus Verantwortung				
<p>KfW Development Bank</p>				



Different Water & Sewerage Operator Partners:



Vitens Evides International, Netherland



IHE, DELFT, Netherland



Kathmandu Upatyaka, Khanepani Limited, Nepal



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

Networking Partners:



Bengaluru Water Supply & Sewerage Board, India



Sewerage Project at Jalandhar, Panjab, India



Rajasthan Urban Water & sewerage Project, India



Delhi Jal Board, India.







Sludge Pumps in Sludge Dewatering & Thickening of Dasherikandi Sewage Treatment Plant



GROSS PROFIT RATIO

2019-20

36%

2020-21

35%

2021-22

40%

2022-23

46%

2023-24

35%



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

2019-20

6,300,884,065

2020-21

7,737,300,705

2021-22

7,497,925,378

2022-23

5,712,796,730

2023-24

4,727,485,542.18



CURRENT RATIO

2019-20

2.95 : 1

2020-21

2.43 : 1

2021-22

3.01 : 1

2022-23

2.80

2023-24

2.61

KEY FINANCIAL HIGHLIGHTS OF DHAKA WASA



ROCE
(RETURN ON CAPITAL
EMPLOYED)

**DEBT
EQUITY RATIO**

**OPERATING
RATIO**

2019-20

1.28%

2019-20

3.90

2019-20

0.63

2020-21

1.07%

2020-21

5.13

2020-21

0.62

2021-22

1.88%

2021-22

5.47

2021-22

0.62

2022-23

-1%

2022-23

2.62

2022-23

.66

2023-24

0.19%

2023-24

3.00

2023-24

0.62



ENSURING COMPLIANCE THROUGH TIMELY CONTRIBUTION TO THE GOVT. TREASURY FOR 2023-2024



1

Income Tax Deducted At
Source from Bills Payment

135.25

BDT in Crore

2

VAT Deducted At Source
from Bills Payment

177.40

BDT in Crore

3

Value Added Tax (VAT)
Collected & Deposited
against Service Delivery
Earnings (SDE)

311.91

BDT in Crore

4

Income Tax for
Financial Year
2023-2024

74.97

BDT in Crore

5

Customs Duties

1874.27

BDT in Crore

6

Debt Service Liabilities (DSL)

700.00

BDT in Crore



DHAKA WASA'S SERVICES TO THE LOW-INCOME COMMUNITIES

The Dhaka city area is densely populated with more than 22 million people. A significant percentage of this figure are the low-income people living in different slums of Dhaka city. Rapid urbanization with the impact of climate change and disasters and a lack of job opportunities: people from remote areas are coming to the capital city for their livelihood. The result is increasing pressures on the social services. Dhaka WASA is also facing challenges to provide its services for these people. But Dhaka WASA has started to provide legal water supply to the LICs so that the poor people living in this city can get water. The result up to

December 2024 is that the total number of LIC water connections has reached 9,762; the number of families served is 1,92,675, and the population using these water connections is 8,65,102. The bill payment behavior of the LIC people is better. Dhaka WASA has a dedicated division named Community Program & Consumer Relation (CPCR) Division, well known as the LIC Division, to serve specifically the LICs. Dhaka WASA, in collaboration with the local and international NGOs, is always working for the WASH services to the LICs. Even Dhaka WASA has engaged a consortium of four NGOs to manage the revenue of the LICs.

Conceptual Framework:

DWASA's mandate dictates itself to provide water supply to all the people of Dhaka city, including the low-income communities (LICs). The service to the latter prompts the agency to be an actually environmentally friendly, sustainable, and pro-people water service-providing agency in the city for the people. Very often we speak of seven reasons as to why we supply water to the LICs. The reasons are:



Water is a human right:

The United Nations has declared water as a human right. Bangladesh is committed to this declaration. So, everybody has the right to get it;



Human Survival:

'Where there is water, there is life,' thus goes the proverb about water. Water has no alternatives. Water is absolutely needed for supporting lives for human beings as well as other animals.



Revenue Potential:

In the case of illegal water businesses, the illegal water vendors do not pay the price of water to DWASA. Thus, DWASA is deprived of due revenue. In the case of legal water, the low-income communities are ready to pay water bills to DWASA, and they are also doing it. Therefore, legal water supply to the LICs brings revenue for DWASA.





Empowerment of Women:

In the case of establishing legal water points in LICs, the women are involved in the development initiative. They can ventilate their say in water matters. Legal water also saves the time of the women to collect water. The saved time can be utilized for other income-generating activities. Thus, legal water supply empowers women, which is needed for social and national development.



Improvement of Public Health:

Safe water is a prerequisite for public health. It prevents lives from many waterborne diseases. So safe water has no alternatives to improvement of public health.



Reduce Child Mortality:

The child mortality rate in Bangladesh is relatively high. One of the reasons for the high child mortality rate is the unavailability of clean water. But water supply reduces child mortality and improves children's health.



Reduce Crime:

Many crimes happen due to illegal water supply in LICs. The mastans commit crimes in respect of illegal water business. But legal water supply reduces crimes.

Financing model:

There are different types of financing models followed by Dhaka WASA in the implementation of the WASH program. The DWASA generally receives financing from different development agencies like the World Bank, UNICEF, ADB, and the EU, which are not generated from government bodies, and these agencies follow a financing model in a public-private partnership approach. Thus, DWASA receives funds in the PPP model and disseminates funds for the WASH program by selection of NGOs.

On the other hand, DWASA also started working on a government financing model for the same program; currently DWASA is going to implement the Saidabad Water Treatment Plant (Phase III), including the LIC WASH program. DWASA has also replicated the coordination financing model through the Water Operator Partnership funded by Vitens & Evides and DWASA.

Lessons Learned:

The LIC activities carried out so far have yielded some lessons that may catalyze the future program. The lessons learned are cited below:

- Motivational work among the slum dwellers can play an important role in changing the KAP (knowledge, attitude, and practice) of the slum people. They now well understand the need and benefit of safe water (provided by DWASA). This understanding drives them to take legal connections (the illegal connections supply polluted water because of faulty construction and leakages).
- In the backdrop of legal connections, the illegal vendors now find opposition from the CBOs and the slum communities to continue their illegal business.
- The good quality water from the legal connections attracts the users to have legal connections.



- Motivational work readies the users to pay water bills.
- Total NRW of DWASA is being gradually diminished, and revenue is being increased.
- Donors are coming with financial assistance to extend the LIC services.

Procedure and Process of Providing Water Connections to Low-Income Communities:

DWASA engaged experienced NGOs to implement the water points in the slum areas, which are previously habituated to working with the grassroots communities. The selected NGOs were assigned for hardware as well as the software activities in the slum areas as per DWASA's timeline and guidelines.

Implementing local NGOs established a community-based organization (CBO). CBO supports NGOs with different tasks, including the need, management, and maintenance of water supply; reading collection and submission; and pending bill collection in the slums. On behalf of the consumers of the slums, CBO, with the help of NGOs, has applied to Dhaka WASA for a legal water supply connection. After that, Dhaka WASA's community program and consumer relations (CPCR) Division checked the feasibility of water connections in specific areas and recommended to specific DWASA's MODS Zone for providing water connections through following the necessary process as below:

- Support in the establishment of community-based organizations (CBO);

- Apply to Dhaka WASA's CPCR division for a water supply line via CBO (using the online system).
- Submit the slum location map, type of structure of the water point, CBO committee's list, and granter certificate (if connection is provided by NGOs) along with the application form.
- Send necessary documents to specific WASA MODS Zone office after inspection by CPCR division;
- Dhaka WASA MODS Zone Office followed some official procedure (security money, demand note, meter purchase) and gave water connection permission.
- Construct a meter box and reservoir either at the expense of slum people or from the fund of a donor agency;
- Finally, completing all procedures of water connection, Revenue Zone-13/CPCR Division opens a user account for billing.

Concluding Remarks:

Dhaka WASA is implementing legal water supply and decent sanitation to LIC, successfully crossing various obscurities. Even prior to a couple of years ago, it was noticed in mass media that Dhaka city dwellers had been in procession with empty pitchers on water crisis solutions. In the last few years, massive visual changes have been brought into view. Like previous times, Dhaka city people don't show their protest for water, because Dhaka WASA is always firmly committed to its prompt responsibilities.



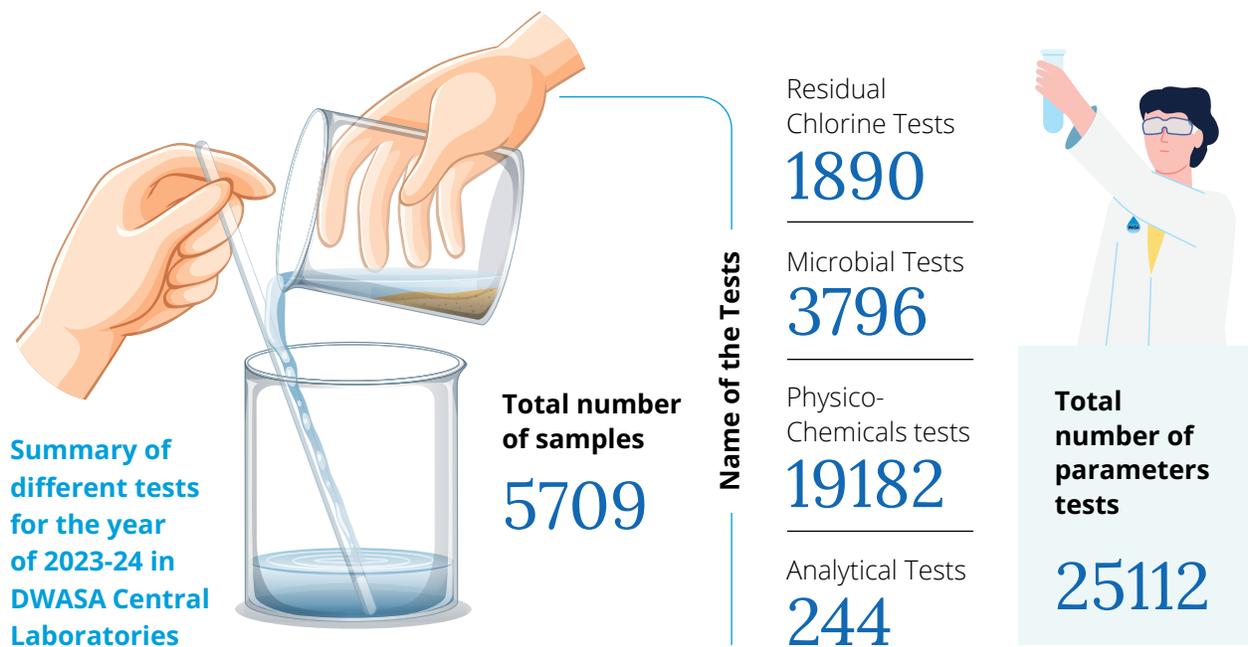
WATER QUALITY TESTING, MONITORING AND ASSESSMENT FOR SAFE WATER SUPPLY: DWASA CENTRAL LABORATORY

The Dhaka Water Supply and Sewerage Authority (DWASA) is supplying potable water and provides sanitation services to the city dwellers since 1963. Everyday DWASA provides immense amount of potable water i.e. about 265 core liters to the city dwellers (about 20 million). To cope with the demand of potable water supply DWASA maintains a large number of deep tube wells and 4 different surface water treatment plants (SWTP) using scientific and modern treatment techniques. Additionally one well field treatment plant is also in operation to supply potable water to the consumers.

Dhaka WASA employs various water treatment processes for surface water treatment to ensure the removal of contaminants in the provision of safe drinking water supply. These processes typically include coagulation, flocculation, sedimentation, filtration, disinfection (e.g.,

chlorination), and pH adjustment. Water quality in the treatment plants is regularly monitored to ensure the efficiency and effectiveness of these processes. To kill and/or inactivate waterborne pathogens including removal of potential pollution in the water supply DWASA established a chlorination system at the source level. In case of surface water, gas chlorine is used in the water treatment system and also in deep tube well points to ensure that water reaches to the customers' point in a safe condition.

The supply of potable water of WASA are coming from the 2 sources i.e. deep aquifer and surface water sources which are tested regularly in the laboratory of the Microbiology and Chemical Division (DWASA Central Laboratory) as well as in the treatment plant related laboratories.



A team of qualified & experienced quality experts work for the quality analysis and also for the evaluation of testing results. They have been making significant contribution in quality control of supplied water and different research works.

Laboratory Facilities for Water Quality Analysis:

DWASA Central Laboratory under the Microbiology & Chemical Division with several well-equipped surface water treatment plant related laboratories are being operated to conduct water quality analysis regularly for the whole supply system of DWASA. In the DWASA Central Laboratory using many sophisticated instruments like UV-Visible Spectrophotometer, Turbidity meter, Atomic Absorption Spectrophotometer, Polymerase Chain Reaction (PCR), Ion Chromatography (IC) and many others to trace out the contamination level in supplied water.

Many physicochemical and bacteriological water quality parameters (about 65 parameters) are conducted in DWASA Central Laboratory to assure the drinkability of supplied water. Bacteriological parameters such as Total coliforms, Fecal coliform, E. coli, Total plate count are analyzed regularly to trace out the microbial contamination in supplied water. Different types of Physico-chemical water quality parameters such as pH, Turbidity, TDS, Conductivity, Residual Chlorine, Ammonia, Nitrate, Phosphate, Sulphate, Fluoride, Chloride, Hardness, BOD, COD, and also some important types of heavy metals like Arsenic, Chromium, Cadmium, Lead, Zinc, Copper, Aluminium, Iron, Manganese are analyzed regularly using modern & digital lab equipment. These water quality parameters are tested for deep tube well water as well as for surface water and many others are analyzed according to the requirements.

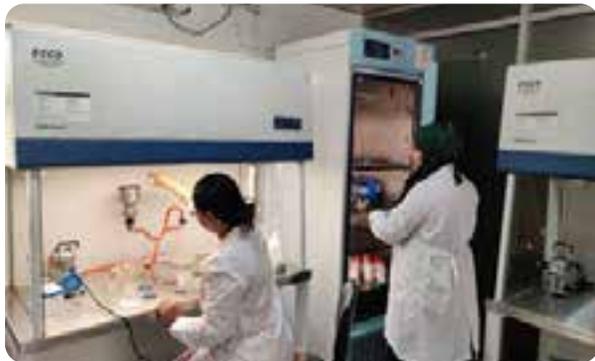
Water Quality Standards:

Dhaka WASA follow the specific standards and guidelines for different parameters such as microbiological, physical and chemical aspects of water quality. These standards are based on national (ECR-2023) and international guidelines (WHO-2011/2017) and are regularly reviewed and updated.



Water Quality Monitoring Network:

Dhaka WASA maintains a comprehensive network for water supply and established quality monitoring stations strategically located throughout the distribution systems. These stations continuously monitor key parameters, such as chlorine levels, pH, turbidity, and pressure to detect any deviations from the set standards.



Water quality analysis in microbiology lab



Water quality analysis in the chemical lab



Heavy metal analysis in metal analysis lab.

Implementation of the Testing Results:

For water quality analysis, a chain of works has to be done as follows: (i) collection of samples from the sources (ii) transportation to the lab quickly (iii) processing and recording of the samples (iv) testing activities (v) evaluation & identifying the problems (vi) reporting to respective zones & top level of the DWASA authority. A Laboratory Management Information System (LIMS) are being used for data presentation & reporting to the respective departments for the necessary action. Normally the source and distribution mains are free of contamination but in many cases, the presence of total/fecal coliforms bacteria is observed in the underground and rooftop reservoirs of the consumers. According to the Annual Performance Agreement (APA), we are achieving 100% the water quality testing and evaluation target since 2017.



Water sample is collecting in the field.

A total number of 25112 tests was done in the fiscal year 2023-24 (Table-1). According to the test results, 100% water in sources is safe, >90% water in service lines are satisfactory and the concerned divisions has taken prompt action where the test results are unsatisfactory. Consumers are advised to take care of their own reservoirs cleaning.

Iron Removal Plant (IRP):

In recent years many deep tube wells water contains iron in a concentration of standard limit that makes sufferings of consumers. So, DWASA trying to set up IRP to reduce the iron to a safe limit for consumer wellbeing. Already some IRPs were established in the tube wells.

Analytical Test:

Different process chemicals are being tested in the DWASA Central laboratory which is essential for the water treatment plants. Different types of chemicals are required to treat the surface water.

Special Water Quality monitoring:

Despite the regular testing programs special water quality monitoring program is being done when it is required.

Water Quality Observation:

Under the recommendation of World Health Organizations (WHO) Government of Bangladesh formed the Water Safety Frame Work (WSF)

in Bangladesh, 2011. Following this guidelines DWASA has formed a Water Quality Monitoring Committee headed by Chief Engineer with the members of different Zonal executives, and is being implemented since 2015. The committee is functioning and holding meetings regularly and discussing different issues about water supply and quality of water and also chlorination systems

Awareness buildup of the consumers:

In order to increase public awareness, hygienic cleaning and disinfecting the underground and rooftop reservoirs, consumers are advised regularly by zonal office of DWASA.

In conclusion, we can say that water can't be made but can be managed every drop of water that enhance the availability to other consumers.

Dr. Md. Alamgir Hossain

Deputy Chief Microbiologist & Laboratory Head
Microbiology & Chemical Div. (DWASA Central Laboratory)
DWASA, Asad Gate, Dhaka, Bangladesh.





AUDITED FINANCIAL STATEMENTS

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 financial statements of Dhaka Water Supply and Sewerage Authority (DWASA/Authority), which comprise the statement of financial position as at 30 June 2024, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respect, the financial position of the Authority as at 30 June 2024 and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), the Water Supply and Sewerage Authority Act, 1996 and other applicable laws and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Authority in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code and the Institute

of Chartered Accountants of Bangladesh (ICAB) Bye Laws. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matters

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

- 01. Reference to Note # 8.1 of the financial statements,** DWASA has outstanding gross receivables of BDT. 755 crores as of 30 June 2024 including BDT 196 crore which is being carried forward year to year for more than three years without any recovery. In the backdrop of having provision in the Water Supply and Sewerage Authority Act, 1996 (Act No. 6 of 1996) which authorizes DWASA to collect its receivables by applying the recovery process of "Public Demand", the Management has provided impairment allowance @ 5% on receivables against gross services delivery earning in accordance with its own internal policies as approved by the Board of Directors. The total provision stands at BDT. 37 crores as on 30 June 2024. However, **International Financial Reporting Standard (IFRS) 09 - Financial Instruments** requires of providing more amount for expected credit loss than that has been provided for in this year.
- 02. Reference to Note # 06 of the financial statements,** DWASA completed the **"Dasherbandi Sewerage Treatment Plant"** on December 31, 2023, at a total cost of BDT 3,535 (approx.) crore to ensure environmental sustainability by treating and discharging

Corporate Office:

SMC Tower (Level 5 & 7) 33, Banani C/A
Road 17, Dhaka-1213, Bangladesh
Phone : +88-02-222275057 & 58
: +88-02-222275365 & 66
E-mail : info@mabsj.com
Web : www.mabsj.com, www.nexia.com



Member firm of Nexia International, UK

Chattogram Office:

Jahan Building 5 (Level 3),
74 Agrabad C/A, Chattogram-4100, Bangladesh.
Phone: +88-01722-156260
E-mail: info@mabsj.com
Web: www.mabsj.com, www.nexia.com



sewage. However, the project was not fully functional due to the absence of a required sewerage network line. Moreover, the cost of BDT 3,535 crores has been shown as capital work-in-progress without transferring the completed project to property, plant, and equipment, resulting in a non-charge of depreciation allowance.

03. Reference to Note # 11.1 of the financial statements, the Rent Receivables of BDT 6.32 Crores includes receivables of BDT. 5.95 Crores from ATN Bangla Ltd. This amount has

been carried forward from year to year since long time without any recovery.

Key Audit Matters

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

Key Audit Matters	How our audit addressed the key audit matters
Revenue Recognition	
<p>The Authority generates Service delivery earnings (Revenue) by selling water and sewerage.</p> <p>The Authority reported revenue of BDT. 20,868,253,329 for the year ended 30 June 2024, which is 8% higher than previous year's revenue of BDT. 19,308,380,221. This increase in revenue was primarily driven by increase in new connection of water and sewerage lines. As described in the policy note 3.9, Revenue is recognized when the significant risks and rewards of ownership have been transferred to the customer, related economic benefits will flow to the Authority is probable, the associated costs and possible return of goods can be estimated reliably, there is no continuing management involvement with the goods, and the amount of revenue can be measured reliably. Revenue is measured at net off sales related taxes.</p>	<p>Our audit procedures for revenue recognition included the following:</p> <ul style="list-style-type: none"> • Understanding the key controls related to the contracts with customers, goods delivery and invoicing/billing process of the revenue; • Examined customer invoice (Mushak 6.3), sales account book (6.2), VAT submission form (Mushak 9.1) and receipts of payment on a test basis; • Summarized of Mushak 9.1, Mushak 6.7, Mushak 6.8 month wise and cross checked with financial statements booked as revenue; • Reviewed the collection of Service delivery earnings (SDE) receivables and its subsequent status as well; • Substantive procedures using sampling techniques to verify relevant supporting documents for the revenue recognized; • Obtained and verified supporting documents for sales transactions recorded; • Reviewed age analysis and calculation of expected credit loss/allowance for bad and doubtful debts of trade and other receivables; and • Assessed whether the sufficient disclosure has been given.



Key Audit Matters	How our audit addressed the key audit matters
Property Plant and Equipment and Capital work in progress (CWIP)	
<p>Items of property, plant and equipment (PPE) are measured at cost less accumulated depreciation and accumulated impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the assets, bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by management. Any gain or loss on disposal of an item of property, plant, and equipment is recognized in profit or loss. PPE is a significant asset category of the Authority, and it's the carrying amount is as at 30 June 2024 is BDT. 173,513,456,460. The Authority's PPE comprises, various types of assets, including Land, Buildings & Civil Works, Plant & machineries, Boundary Wall, Electrical Sub Stations, Water line, Water ATM Booth, vehicles etc. represents a significant amount in the Authority's statement of financial position as at 30 June 2024.</p> <p>And the carrying amount of Capital work in progress (CWIP) is as at 30 June 2024 is BDT. 156,303,351,828.</p> <p>The valuation of PPE requires significant management judgement and estimation, including the determination of useful lives of assets, assessing the residual values, and estimating the cost of dismantling or assets retirement obligation.</p> <p>We identified the carrying value of property, plant and equipment as a key audit matter because of the high level of management judgement involved and because of its significance to the financial statements.</p> <p>See note no 04 and 06 to the financial statements.</p>	<p>Our audit procedures for recognition and valuation of PPE included the following:</p> <ul style="list-style-type: none"> • Reviewing basis of recognition, measurement and valuation of assets; • Assessing the design, implementation and operating effectiveness of key internal controls over the completeness, existence and accuracy of property, plant and equipment, including the key internal controls over the estimation of useful economic lives and residual values; • Testing the key controls over the management's judgment in relation to the accounting estimates of the depreciable lives and residual values of property, plant and equipment; • Testing the accuracy and completeness of PPE additions, disposals, and impairment charges to ensure that all transactions are properly recorded in the accounting system; • Testing the capitalization of CWIP amount to PPE; • Checking ownership of the major assets, Capital -Work-in-Progress (CWIP) and its transfer to PPE; • Reconcile on a sample basis the additional capitalized costs for the year to the underlying invoices and supporting documents; • Performing physical verification on sample basis.



Key Audit Matters	How our audit addressed the key audit matters
<p>Loans and Borrowings</p> <p>The total long-term loan is BDT. 160,314,567,011 and short-term loan is BDT. 7,000,000,000. Total interest cost is BDT. 2,588,515,530 out of which BDT. 1,204,013,105 is capitalized in CWIP as borrowing cost of ongoing project. The Authority is legally bound to the interest cost and any default may cause reputational and legal issues.</p> <p>See note no. 19 to the financial statements.</p>	<p>Our audit procedures included the following:</p> <ul style="list-style-type: none"> • We reviewed and checked the Development Project Proposal (DPP), Subsidiary Loan Agreement (SLA)/ Loan Agreement (LA), General Order (GO), sanction letters and repayment schedules; • Reviewed pertinent clauses of all the agreements found to determine appropriate accounting procedure for recognizing grants and loans in accordance with the accounting standards; • We performed recalculation of finance cost and checked its accuracy; • Reviewed the transfer into Loans & borrowings initially recognized as Grant & other funds; • Obtained and reconciled the treasury challans with the financial statements to confirm the occurrence relating to payments of loans and interest; and • We also reviewed the disclosure requirements with obtaining all terms and conditions of the loan.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole

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

As part of an audit in accordance with International Standards on Auditing (ISAs), we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery,

intentional omissions, misrepresentations, or the override of internal control;

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Authority to cease to continue as a going concern; and
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

We also provide those charged with governance with a statement that we have complied with relevant

ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

Report on Other Legal and Regulatory Requirements

We also report the following:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- b) In our opinion, proper books of account as required by law have been kept by the Authority so far as it appeared from our examination of those books;
- c) The Authority's statement of financial position and the statement of profit or loss and other comprehensive income along with the annexed notes 1 to 35 dealt with by the report are in agreement with the books of account; and
- d) The expenditures incurred were for the purposes of the Authority's affairs.

Signed for & on behalf of

MABS & J Partners

Chartered Accountants



C R Mazumder, FCA

Managing Partner

ICAB Enrollment No: 178

DVC No: 2502230178AS315408

Place: Dhaka, Bangladesh.

Dated: 17 Feb 2025



Dhaka Water Supply and Sewerage Authority
Statement of Financial Position
As at 30 June 2024

		Amount in Taka	
Particulars	Notes	30 June 2024	30 June 2023
ASSETS			
Non-current assets			
Property, plant and equipment	4	173,513,456,460	176,105,172,914
Intangible assets	5	25,796,503	23,572,021
Capital work-in-progress	6	156,303,351,828	128,191,096,287
Total non-current assets		329,842,604,791	304,319,841,222
Current assets			
Materials and supplies (inventories)	7	2,723,574,418	2,675,615,040
Service delivery earnings (SDE) receivables	8	7,173,495,302	7,274,610,669
Advances, deposits and prepayments	9	2,969,556,894	3,143,195,676
Investments in Fixed Deposit Receipts (FDRs)	10	8,172,429,414	6,823,661,454
Other receivables	11	249,530,105	146,440,305
Advance income tax	12	550,663,510	432,684,704
Cash and cash equivalents	13	7,352,625,181	8,684,846,277
Total current assets		29,191,874,824	29,181,054,125
TOTAL ASSETS		359,034,479,615	333,500,895,347
EQUITY AND LIABILITIES			
Capital fund and equity			
Capital fund		1,547,617,279	1,547,617,279
Revaluation surplus	14	93,119,056,012	93,262,118,757
Retained earnings	15	(4,903,824,022)	(2,793,462,247)
Total capital fund and equity		89,762,849,269	92,016,273,788
Non-current liabilities			
Grants and other funds	16	67,295,272,035	56,930,607,310
Deferred income- government grants	17	16,216,101,537	17,899,831,849
Deferred tax liability	18	14,267,786,126	13,218,881,162
Loans and borrowings	19	160,314,567,011	143,020,280,547
Total non-current liabilities		258,093,726,709	231,069,600,868
Current liabilities			
Loans and borrowings	19	7,000,000,000	6,800,000,000
Liabilities for expenses	20	2,690,558,997	2,170,693,986
Other liabilities	21	1,098,249,640	1,116,798,038
Provision for audit fee		1,689,231	1,398,856
Provision for government dividend		5,000,000	5,000,000
Provision for taxation	22	382,405,769	321,129,811
Total current liabilities		11,177,903,637	10,415,020,691
Total liabilities		269,271,630,346	241,484,621,559
TOTAL EQUITY AND LIABILITIES		359,034,479,615	333,500,895,347

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

এ. কে. এম. তারিকুল আলম
(অতিরিক্ত সচিব) ও আহ্বায়ক
কর্মসম্পাদন সহায়তা কমিটি, ঢাকা ওয়াসা

Managing Director
DWASA

DMD (Finance)
DWASA

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

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

C.R. Mazumder, FCA
Managing Partner
ICAB Enrollment No: 178
DVC: 2502230178AS315408

Dhaka Water Supply and Sewerage Authority

Statement of profit or loss and other comprehensive income

For the year ended 30 June 2024ss

Amount in Taka

Particulars	Notes	2023-2024	2022-2023
Service delivery earnings (Revenue)			
Water		15,704,137,914	14,514,974,525
Sewerage		5,164,115,415	4,793,405,696
		20,868,253,329	19,308,380,221
Other business income	23	1,320,528,627	1,200,436,068
Total income (A)		22,188,781,956	20,508,816,289
Operating expenses			
Salary and wages	24	2,586,865,679	2,455,866,781
Production overhead	25	6,913,464,119	5,388,295,964
Operation & maintenance expenses	26	3,595,452,435	2,445,666,530
Administrative	27	635,406,396	612,956,769
Depreciation	4	4,073,311,110	3,127,022,216
Amortization	5	6,379,180	3,344,348
Total operating expenses (B)		17,810,878,919	14,033,152,608
Operating profit (A-B)		4,377,903,037	6,475,663,681
Non-operating income	28	3,274,303,548	5,053,308,622
Non-operating expense	29	7,004,411,332	13,480,235,173
Interest expense	30	1,204,013,104	1,403,326,470
Profit/(Loss) before tax		(556,217,853)	(3,354,589,339)
Income tax		2,189,041,407	1,904,079,477
Current tax expenses	22.1	823,903,928	295,996,084
Deferred tax expenses/(income)	18	1,365,137,479	1,608,083,393
Profit/(Loss) after tax		(2,745,259,259)	(5,258,668,815)
Total comprehensive income for the period		(2,745,259,259)	(5,258,668,815)

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

এ. কে. এম. তারিকুল আলম
(অতিরিক্ত সচিব) ও আহ্বায়ক
কর্মসম্পাদন সহায়তা কমিটি, ঢাকা ওয়াসা

Managing Director
DWASA

DMD (Finance)
DWASA

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

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

C.R. Mazumder, FCA
Managing Partner
ICAB Enrollment No: 178
DVC: 2502230178AS315408

Place: Dhaka, Bangladesh.

Dated: 17 Feb 2025



Dhaka Water Supply and Sewerage Authority
Statement of Changes in Equity
For the year ended 30 June 2024

Amount in Taka

Particulars	Capital fund	Revaluation surplus	Retained earnings	Total capital fund and equity
Balance at 01 July 2022	1,547,617,279	24,972,593,877	2,634,570,408	29,154,781,564
Deferred tax impact on excess depreciation	-	(6,015,455,655)	-	(6,015,455,655)
Revaluation Surplus on PPE	-	74,764,275,793	-	74,764,275,793
Adjustment during the FY-2022-23	-	-	(628,659,098)	(628,659,098)
Depreciation adjustment on revaluation of PPE	-	(459,295,258)	459,295,258	-
Profit after tax	-	-	(5,258,668,815)	(5,258,668,815)
Balance at 30 June 2023	1,547,617,279	93,262,118,757	(2,793,462,247)	92,016,273,788
Balance at 01 Jul 2023	1,547,617,279	93,262,118,757	(2,793,462,247)	92,016,273,788
Deferred tax impact on excess depreciation	-	316,232,513	-	316,232,513
Adjustment during the FY-2023-24	-	-	175,602,226	175,602,226
Depreciation adjustment on revaluation of PPE	-	(459,295,258)	459,295,258	-
Profit after tax	-	-	(2,745,259,259)	(2,745,259,259)
Balance at 30 June 2024	1,547,617,279	93,119,056,012	(4,903,824,021)	89,762,849,269

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



এ. কে. এম. তারিকুল আলম
(অতিরিক্ত সচিব) ও আহ্বায়ক
কর্মসম্পাদন সহায়তা কমিটি, ঢাকা ওয়াসা



Managing Director
DWASA



DMD (Finance)
DWASA

Place: Dhaka, Bangladesh.

Dated: 17 Feb 2025



Dhaka Water Supply and Sewerage Authority
Statement of Cash Flows
For the year ended 30 June 2024

Amount in BDT

	Notes	30 June 2024	30 June 2023
A. Cash flow from Operating activities			
Collection from service delivery earnings	31	20,969,368,696	19,363,195,658
Payment to contractors and employees	32	(20,165,016,417)	(23,646,098,139)
Cash flows from operation		804,352,279	(4,282,902,481)
Collection from other income	33	4,491,742,375	6,194,572,165
Income tax paid		(823,903,928)	(295,996,084)
Net cash flows from operating activities		4,472,190,726	1,615,673,600
B. Cash flows from Investing activities			
Purchases of property, plant and equipments		(1,490,198,318)	(1,239,906,038)
Increase of Capital work-in-progress		(29,050,919,803)	(27,591,993,737)
Encashment/(investment) fixed deposit receipt		(1,348,767,960)	(1,046,122,919)
Net cash flows used in investing activities		(31,889,886,081)	(29,878,022,694)
C. Cash flows from Financing activities			
Borrowing/(repayment) of long term loan		17,494,286,464	21,041,782,066
Receipt of grants and other funds	34	8,591,187,796	7,609,340,501
Net cash flows from financing activities		26,085,474,260	28,651,122,567
D. Net increase (decrease) in cash and cash equivalents (A+B+C)		(1,332,221,096)	388,773,473
E. Cash and cash equivalents at 01 July 2023		8,684,846,277	8,296,072,803
F. Cash and cash equivalents at 30 June 2024		7,352,625,181	8,684,846,277

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

এ. কে. এম. তারিকুল আলম
(অতিরিক্ত সচিব) ও আস্থায়ক
কর্মসম্পাদন সহায়তা কমিটি, ঢাকা ওয়াসা

Managing Director
DWASA

DMD (Finance)
DWASA

Place: Dhaka, Bangladesh.

Dated: 17 Feb 2025



Dhaka Water Supply and Sewerage Authority
Notes to the financial statements
As at and for the year ended 30 June 2024

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 currently 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 their interpretations.

2.2 Measurement of the elements of financial statements

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

2.3 Accrual basis of accounting

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

2.4 Functional and presentation currency and level of precision

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

2.5 Reporting period

The financial Statements of DWASA cover one year from 01 July to 30 June and followed consistently. These financial statements cover one year from 01 July 2023 to 30 June 2024.



2.6 Comparative information and rearrangement thereof

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

2.7 Statement of cash flows

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

2.8 Materiality and aggregation

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

2.9 Offsetting

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

2.10 Use of estimates and judgements

The preparation of financial statements in conformity with International Financial Reporting Standards (IFRSs) requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses and for contingent assets and liabilities that require disclosure, during and at the date of the financial statements.

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

Information about assumptions and estimation uncertainties' that have a significant risks of resulting in a material adjustment in the year ended 30 June 2024 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

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 statements.

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 Dwasa committee on 17 February 2025.

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 are 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 made in FY 2022-2023 (comparative figure)

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

1. DWASA has identified an error with regard to government grants related to asset. As per IAS- 20- "Accounting for government grants and disclosure of government assistant", government grants related to asset, including non monetary grants at fair value, shall be presented in the statement of financial position either by setting up the grants as deferred income or by deducting the grant at arriving at the carrying amount of the asset. However, the management of DWASA did not recognise and accordingly present the grant related to asset (i.e. completed project) as deferred income. During the year 2022-2023 the management identified the error and accordingly decided to adjust the amount through retrospective application by adjusting opening balance of each effected components. The impact of this error is primarily to decrease the value of grants and other funds and increase the value of deferred income- government. Subsequently, deferred income is recognised as income directly under the 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 comprise its purchase price, import duties and non refundable taxes, after deducting trade discount and rebates and any costs directly attributable to bringing the assets to the location and condition necessary for it to be capable of being operated in the manner intended by management.

Subsequent costs

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

Revaluation

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

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



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

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

Restatements

DWASA has restated its financial statements during the financial year 2022-2023 in compliance with IAS 1, paragraph 40A and presented a third statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements required in paragraph 38A of IAS 1. Furthermore, DWASA provided a retrospective impact on following control heads due to the correction of error in accordance with paragraph 42, IAS 8. The comprehensive explanations regarding the rationale and underlying factors necessitating the restatements have been furnished in the corresponding notes referenced below for clarity and transparency.

Control Head	Note
Property, Plant and Equipment	Note - 4
Capital Work in Progress	Note - 6
Materials and Supplies	Note - 7
Service Delivery Earnings Receivables	Note - 8
Retained Earnings	Note - 15
Grants and Other Funds	Note - 16
Loans and Borrowings	Note - 19

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. Depreciation on additions is charged from the month of acquisition if the purchase date is on or before the 15th of the month. If the purchase date is after the 15th of the month, depreciation is charged from the following month.

Capital work-in-progress

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

Retirement and disposal

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

3.2 Intangible assets

Recognition and measurement

Intangible assets that are acquired by the entity with having limited 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 calculated on a straight-line basis over the estimated useful lives of intangible assets, starting from the date they are available for use. It is based on the asset's cost less its residual value. For intangible assets acquired on or before the 15th of a month, amortisation begins in that month. For acquisitions after the 15th, amortisation starts in the following month. Full-year amortisation is applied to the opening balance of intangible assets.

3.3 Foreign currency transactions

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

Monetary assets and liabilities denominated in foreign currencies are retranslated at the spot rate of functional currency 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 (inventories)

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 to arrive at the carrying amount of the asset. Subsequently deferred income is recognised as income directly under separate component of equity reserve fund- grants on a systematic basis over the useful life of the asset.

3.6 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 profit on loss and other comprehensive income except to the extent that it relates to items recognised directly in equity, in which case it is recognised in equity.

Current tax

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

Deferred tax

Deferred tax Liabilities are the amount of income taxes payable in future periods in respect taxable temporary differences. Deferred tax assets are the amount of income taxes recoverable in future periods in respect of deductible temporary differences. Deferred tax assets and liabilities are recognized 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 and Sur-charge

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 of interest income on funds invested in (FDR and STD Accounts). Interest income is recognised on accrual basis.

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

3.11 Events after the reporting period

Events after the reporting period that provide additional information about DWASA position at the reporting 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.

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.



Amount in Taka

Particulars		Reference	30 June 2024	30 June 2023
4.	Property, plant and equipment	Annexure A		
	Cost:(A)			
	Opening balance		179,232,195,130	132,431,361,075
	Revaluation impact on cost		-	45,378,956,537
	Addition during the year		1,227,671,656	1,226,160,063
	Transferred from capital work in progress		253,923,000	195,717,455
			180,713,789,786	179,232,195,130
	Accumulated Depreciation:(B)			
	Opening balance		3,127,022,216	25,594,274,775
	Revaluation impact on accumulated depreciation		-	(25,594,274,775)
	Charged during the year		4,073,311,110	3,127,022,216
			7,200,333,326	3,127,022,216
	Written Down Value: (A-B)		173,513,456,460	176,105,172,914
5.	Intangible Assets	Annexure A		
	Cost: (A)			
	Opening balance		26,916,369	169,550,019
	Revaluation impact on cost		-	(156,379,623)
	Addition during the year		4,463,400	13,745,973
	Transferred from capital work in progress		4,140,262	-
			35,520,031	26,916,369
	Accumulated Amortisation: (B)			
	Opening balance		3,344,348	89,463,973
	Revaluation impact on accumulated depreciation		-	(89,463,973)
	Charged during the year		6,379,180	3,344,348
			9,723,528	3,344,348
	Written Down Value: (A-B)		25,796,503	23,572,021
6.	Capital work-in-progress	Schedule A		
	Opening balance		128,191,096,287	100,599,102,550
	Addition during the year		29,050,919,803	28,198,967,795
	CWIP		27,457,250,443	26,607,166,096
	Borrowing Cost		1,384,502,425	1,402,343,109
	Foreign Exchange Loss		209,166,935	189,458,590
	Transferred to PPE/Expenses:		938,664,262	606,974,058
	Transferred to property plant and equipment		258,063,262	195,717,455
	Transferred to DSIP WIP		363,712,000	-
	Trans. to Grant fo LIC areas Exp.		316,889,000	-
	Adjustment during the year		-	411,256,603
			156,303,351,828	128,191,096,287

Note. Borrowing Cost and Foreign exchange loss of on going projects are capitalized to CWIP.



Amount in Taka

Particulars		Reference	30 June 2024	30 June 2023
7.	Materials and supplies (inventories)			
	Opening balance		2,675,615,040	3,041,434,278
	Purchased during the year		2,818,122,701	2,159,047,056
	Materials consumed during the year		(2,770,366,346)	(2,525,444,428)
			<u>2,723,371,394</u>	<u>2,675,036,906</u>
	Finished Goods Bottle water		203,024	578,134
			<u>2,723,574,418</u>	<u>2,675,615,040</u>
8.	Service delivery earnings (SDE) receivables			
	Opening balance		7,657,484,914	7,715,185,374
	Billed during the period		20,868,253,319	19,308,380,221
	Collection during the period		(20,882,877,600)	(19,366,080,681)
	Adjustment during the year		(91,812,946)	-
			<u>7,551,047,687</u>	<u>7,657,484,914</u>
	Provision for bad debts on SDE receivable	Note:8.1	(377,552,385)	(382,874,246)
			<u>7,173,495,302</u>	<u>7,274,610,669</u>
8.1	Provision for doubtful debts on rates receivables			
	Opening balance		382,874,246	385,759,269
	Less: Bad debts - Write Off		-	-
	Provision for the period		(5,321,861)	(2,885,023)
			<u>377,552,385</u>	<u>382,874,246</u>
9.	Advances, deposits and prepayments			
	Temporary advances		103,074,511	125,607,729
	Advance to employees		2,592,862,881	2,212,581,127
	Advance against supplies and services		157,468,902	95,837,950
	Other advances	Note: 9.1	110,057,170	59,057,170
	Project Account		6,093,430	650,111,700
			<u>2,969,556,894</u>	<u>3,143,195,676</u>
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
	Loan to Pension Fund		50,000,000	-
	DWASA Contribution To Project (RWSWMS)		1,000,000	-
			<u>110,057,170</u>	<u>59,057,170</u>

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 paid on behalf of govt. for releasing the imported goods in order to continuing the normal activities of projects. After confirmation from the govt. this amount will be adjusted in future.

Amount in Taka

Particulars		Reference	30 June 2024	30 June 2023
10.	Investments in Fixed Deposit Receipts (FDRs)			
		Schedule B		
	Opening balance		6,823,661,452	5,777,538,535
	New FDRs during the year		2,345,239,556	2,057,539,015
	Interest accrued on FDRs		335,543,683	231,571,392
			9,504,444,691	8,066,648,942
	FDRs encashed during the year		(1,332,015,277)	(1,242,987,490)
			8,172,429,414	6,823,661,452
11.	Other receivables			
	Rent receivables	Note: 11.1	63,201,795	65,144,741
	Receivable from royalty of deep tubewell	Note: 11.2	104,490,190	54,752,825
	Receivable from bottle water sale		1,804,127	1,804,127
	Receivables from ICB Islamic Bank Limited		20,926,785	20,926,785
	Receivable from Drinkwell		58,235,953	-
	Receivable From N.Gonj City Corporation		871,255	3,811,827
			249,530,105	146,440,305
	In the above amount (Receivables with ICB Islamic Bank Limited) the remaining balance of SND/collection account that was maintained with the Oriental Bank which was liquidated and subsequently taken over by ICB Islamic Bank Limited.			
	Receivable from ICB Islamic Bank Limited as mentioned above was originally lying with the then Oriental bank as the balance of SND/collection account maintained with them but subsequently Oriental bank taken over by ICB Islamic Bank as the Oriental bank was liquidated.			
11.1	Rent Receivables			
	Agrani Bank Ltd.		-	7,104,561
	Janata Bank Ltd.		632,415	5,769,400
	ATN Bangla Ltd.		59,505,600	49,588,000
	Design Management Ltd.		2,520,000	1,575,000
	Hankuk Engineering Consultants		-	105,000
	Drink well		-	189,000
	Capacity building services consultants		435,780	435,780
	SMEC International Pty Ltd. Australia		-	270,000
	DOWHA Engineering Co. Ltd.		108,000	108,000
			63,201,795	65,144,741
11.2	Receivable from royalty of deep tubewell			
	Opening balance		54,752,825	13,843,282
	Addition during the year		531,904,665	473,424,945
	Collection/Adjustment during the year		(482,167,300)	(432,515,403)
			104,490,190	54,752,825

Amount in Taka

Particulars		Reference	30 June 2024	30 June 2023
12.	Advance income tax			
	Opening balance, restated		432,684,704	182,629,051
	Addition during the year		253,523,029	135,544,090
	Addition for the previous year against appell prior year adjustment for house rent tax adv.		- 644,052	194,447,622 (730,297)
	Adjustment due to completion of tax assessment		(136,188,275)	(79,205,762)
			550,663,510	432,684,704
13.	Cash and cash equivalents			
	Cash in hand	Schedule - C	973,000	890,000
	Cash at banks	13.1	7,351,652,179	8,683,956,277
			7,352,625,181	8,684,846,277
13.1	Cash at banks			
	Cash Deposit in Transit		114,735,084	111,637,185
	Corporate accounts	Schedule - D	1,245,535,662	1,775,656,507
	Project account	Schedule - E	2,718,394,975	3,502,356,552
	Security deposit account	Schedule - F	188,725,707	263,115,193
	Revenue account - collection	Schedule - G	2,509,162,865	2,354,396,300
	Revenue account - VAT	Schedule - H	441,152,831	554,631,283
	Revenue account- surcharge	Schedule - I	69,886,667	72,609,944
	Revenue account - other bills	Schedule - J	64,058,390	49,553,313
			7,351,652,179	8,683,956,277
14.	Revaluation surplus			
	Opening balance		93,262,118,757	24,972,593,877
	Adjustment for assets discard		-	-
	Add: Deferred tax impact on revaluation		316,232,513	(6,015,455,655)
			93,578,351,270	18,957,138,222
	Addition/(Adjustment) during the year		-	74,764,275,793
	Less: Depreciation adjustment on revalued PPE		(459,295,258)	(459,295,258)
			93,119,056,012	93,262,118,757
15.	Retained earnings			
	Opening balance		(2,793,462,247)	2,634,570,408
	Depreciation Adjustment on revalued PPE		459,295,258	459,295,258
	Profit after tax		(2,745,259,259)	(5,258,668,815)
	Restated adjustment during the year**		-	(628,659,098)
	Prior year adjustment		175,602,226	-
			(4,903,824,022)	(2,793,462,247)

Amount in Taka

Particulars		Reference	30 June 2024	30 June 2023
16. Grants and other funds		Schedule K		
	Opening balance		56,930,607,310	45,377,192,915
	Addition during the year		23,955,614,990	26,796,729,502
			80,886,222,300	72,173,922,417
	Transferred to long term loan during the year		(12,786,488,107)	(15,224,378,852)
	Transferred to deferred income		(253,923,000)	-
	Transferred to Project Account		(78,700,000)	-
	Adjustment of grants for LIC project with NOI (Refund)/adjustment during the year		(316,889,000)	-
			(94,860,235)	(18,936,255)
	Transferred to Equity / retained earning during the year		(60,089,923)	-
			67,295,272,035	56,930,607,310
17. Deferred income- government grants				
	Opening balance		17,899,831,849	21,747,122,757
	Add: Transferred from grants and others fund		253,923,000	-
	Less: Transferred to Deferred income for current year depreciation		(1,937,653,311)	(3,847,290,908)
			16,216,101,537	17,899,831,849
18. Deferred tax asset/liability				
A. Deferred tax on PPE (Cost- excluding land)				
	Carrying amount	Annexure-A	56,999,854,969	74,579,147,552
	Tax base	Annexure-D	32,667,329,850	56,824,791,119
	Temporary differences		24,332,525,119	17,754,356,433
	Tax rate		27.5%	30%
	Deferred tax liability, closing balance		6,691,444,408	5,326,306,929
	Opening balance		5,326,306,929	3,718,223,537
	Deferred tax expense/(income)		1,365,137,479	1,608,083,392
B. Deferred tax on PPE (Revaluation-excluding land)				
	Carrying amount		7,137,757,462	7,597,052,720
	Tax base		-	-
	Temporary differences		7,137,757,462	7,597,052,720
	Tax rate		27.5%	30%
	Deferred tax liability, closing balance		1,962,883,302	2,279,115,815
	Opening balance		2,279,115,815	956,107,238
	Transfer to/from reserve		(316,232,513)	1,323,008,577
C. Deferred tax on land (Revaluation)				
	Carrying amount		93,557,640,270	93,557,640,270
	Tax rate		6%	6%
	Deferred tax liability, closing balance		5,613,458,416	5,613,458,416
	Opening balance		5,613,458,416	921,011,340
	Transfer to/from reserve		-	4,692,447,076
	Net deferred tax expense/(income)- (A)		1,365,137,479	1,608,083,392
	Net deferred tax transfer to/from equity- (B+C)		(316,232,513)	6,015,455,653
	Net deferred tax (asset)/liability		14,267,786,126	13,218,881,160

Amount in Taka

Particulars		Reference	30 June 2024	30 June 2023
19. Loans and borrowings		Schedule - L		
Opening balance			149,820,280,547	128,778,498,481
Principal Addition During the year			14,819,551,752	15,224,378,853
Prior year cutt-off Adjustment			(123,988,390)	-
Foreign Exchange (Gain)/ Loss Payable			7,210,207,571	9,811,733,634
Interest charged during the year		Note: 30	2,588,515,530	2,805,669,579
			174,314,567,010	156,620,280,547
Payment during the year			(7,000,000,000)	(6,800,000,000)
			167,314,567,010	149,820,280,547
Project wise loans and borrowings:				
LC-01: Interim Project-4			783,784,210	783,784,210
LC-02: Interim Project-3			383,955,919	383,955,919
LC-05 Sewer Rehabilitation & Expansion Project (SREP)			604,803,972	648,033,561
LC-06: BICC Project			68,740,666	85,838,915
LC-07 Water Supply System Exten. & Reha. Proj.(WSSERP)			1,028,755,706	1,028,755,706
LC-08: Saidabad Water Treatment Plant -1			981,307,931	1,203,523,755
LC-09 Post Flood Rehab Project-Water (PFRP)			325,260	325,260
LC-10 Post Flood Rehab Project-Sewer (PFRP)			325,260	325,260
LC-11 Purchase 42 sub, Marchibal Pump from Swedies Govt.			3,968,525	3,968,525
LC-13 Urgent Sewer Rehab. Expansion (USRE) & DSDP			169,382,448	204,904,074
IWSP			1,850,360,548	1,793,404,932
DWSSDP			19,566,640,072	19,030,045,567
PA-DSIP			12,960,969	347,747,372
"FC-02: 2nd Dhaka Water Supply & Sewerage Authority"			194,725,320	194,725,320
"FC-03: 2nd Dhaka Water Supply & Sewerage Authority"			98,290,224	98,290,224
FC-04: Integrated Flood Protection Project			19,115,246	19,115,246
"FC-05: Dhaka Urban Infrastructure Improvement Project"			2,522,179	2,522,179
"FC-06: 4th Dhaka Water Supply & Sewerage Authority"			105,009,401	165,344,860
FC-07: Saidabad Water Treatment Plant-2			6,853,645,668	7,712,222,461
FC-08 Padma(Jashaldia) Water Treatment Plant (Phase-1)			29,820,881,750	30,277,093,664
FC-09: DSTPP			35,372,910,322	32,228,116,373
FC-10: Tetuljhora Vakurta Fund			1,037,186,317	1,043,123,588
FC-11: DWSNIP			18,979,996,572	14,196,715,377
FC-12: DESWSP (Loan No. 3051 BAN)			20,076,750,610	19,069,657,456
FC-13: DESWSP (Loan No. FIN 83852)			10,590,736,568	9,637,631,352
FC-14: DSIP Loan No. 6566 BD			2,410,727,734	997,209,941
FC-15: DSIP Loan No. L0240A			2,431,892,578	985,891,605
FC-16: SWTPPP-III CBD 101301S			137,290,618	134,897,598
FC-17: SWTPPP-III KFW			211,187,947	163,385,008
FC-18: DESWSP (Loan No: 4124)			530,862,997	517,392,462
FC-19: DESWSP (Loan CBD 1032 01 T)			6,717,211,878	1,753,352,945
FC-20: DESWSP (Loan No. 3051-BAN)			1,853,694,828	193,388,165
FC-21: DESWSP (Loan No CBD 1002-01 P)			4,414,616,768	4,915,591,671
			167,314,567,011	149,820,280,547



Amount in Taka

Particulars		Reference	30 June 2024	30 June 2023
Classification of current and non-current:				
Non-current portion			160,314,567,011	143,020,280,547
Current portion			7,000,000,000	6,800,000,000
			167,314,567,011	149,820,280,547
20.	Liabilities for expenses			
	VAT payables on water bill		250,948,911	213,349,298
	VAT payables on other income		70,443,482	167,949,348
	Group insurance		5,640,268	5,221,870
	Government loan for power		-	513,700,000
	Accounts payables		2,363,526,336	1,270,473,470
			2,690,558,997	2,170,693,986
21.	Other liabilities			
	Deduction from employee salary		5,036	528,927
	Deposit Against Work		233,189,005	422,317,292
	General provident fund		8,438,078	1,137,231
	Security deposits	Note: 21.1	456,427,118	366,898,064
	Other deduction payables		445,095	959,276
	Provision for Performance Award		242,973,033	245,818,611
	Interest Received From Project A/c.		156,688,192	76,416,708
	Deduction Vat Tax Payable		84,083	2,721,929
			1,098,249,640	1,116,798,038
21.1	Security deposits			
	Security deposit (fixed)		-	16,018,558
	Security deposit (works)		382,696,585	298,335,700
	Security deposit (contractors and bills)		8,838,820	8,235,939
	Security deposit (performance guarantee)		-	(7,033,062)
	Security deposit (Smart Water card)		-	12,223,950
	Supplimentary Duly (Bottle plant)		-	(151,421)
	Security deposit (Emergency water supply project)		61,452,257	35,533,629
	Security deposit (Expension of drainage network & development of cannal project)		3,439,456	3,439,456
	Security deposit (bottle plant)		-	(70,000)
	DWASA officers' housing society		-	345,315
	Security Deposit Against Temporary W&S Connection		-	20,000
			456,427,118	366,898,064
22.	Provision for taxation			
	Opening balance as previously reported		321,129,811	115,074,736
	Income tax charged for the period	Note: 22.1	235,891,347	295,996,084
	Payment during the year		-	(10,735,247)
	Adjustment due to completion of tax assessment		(174,615,388)	(79,205,762)
			382,405,769	321,129,811

Amount in Taka

Particulars		Reference	30 June 2024	30 June 2023
22.1	Current tax expenses			
	Current tax expenses- current year	Schedule - M	235,891,347	321,129,811
	Current tax expenses- prior year		588,012,581	(25,133,727)
			823,903,928	295,996,084
23.	Other business income			
	Bottle water sale		24,700,459	30,462,197
	Connection Fees		138,584,567	139,384,490
	License and renewal fee		2,176,756	2,677,864
	Meter sale		10,525,234	91,326,994
	Meter testing fee		495,205	565,239
	Royalty of deep tube-well		525,508,357	424,359,289
	Sale of tender documents		966,696	1,149,478
	Sale of water (Truck & Lory)		22,644,783	26,686,783
	Supervision		13,198,373	4,498,417
	Sur-charge		323,970,710	337,555,962
	Water and sewerage charge from employee		138,268	40,365
	Water sale through ATM booth		254,987,785	139,189,326
	Water testing fee		2,631,434	2,539,664
			1,320,528,627	1,200,436,068
24.	Salary and wages expenses for			
	Basic Salary		762,434,384	760,089,070
	Bangla New Year Allowances		12,329,015	12,182,379
	Charge Allowance		2,613,759	2,509,529
	Conveyance Allowance		26,776,190	26,863,611
	Ansar Salary		33,282,884	37,195,696
	Dearness Allowance		8,376	9,800
	Earned leave encashment		46,762,797	41,475,849
	Education Allowance		19,516,764	20,456,005
	Entertainment Allowance		1,693,823	1,520,500
	Festival Bonus		123,349,669	122,232,396
	Fuel and Lubricant Allowance		45,618,311	37,973,684
	Risk (Gas) Allowance		2,281,530	2,322,000
	House Rent Allowance		403,764,829	406,306,441
	Medical Allowance		50,998,637	52,950,678
	Night Allownce		9,107,840	9,969,800
	Outsourcing Service procurement		656,310,321	572,975,886
	Over Time		273,792,891	250,091,312
	Plant maintenance Allowance		-	162,330
	Recreation Allowance		15,393,631	22,852,320
	Special Benefit		36,544,781	-
	Telephone allowance		1,566,705	1,453,900
	Tiffin Allowance		4,821,292	5,067,209
	Wage (No Work No Pay)		46,320,809	57,058,657
	Wasing Allowance		2,514,275	2,616,220
	Water & Sewer Allowance		9,062,166	9,531,509
			2,586,865,679	2,455,866,781

Amount in Taka

Particulars		Reference	30 June 2024	30 June 2023
25.	Production overhead for			
	Power & Electricity		6,099,991,006	4,469,418,284
	Titas gas exp		221,655,267	194,816,420
	Generator fuel		75,302,139	62,408,171
	Chemical and purification		516,515,707	661,653,089
			6,913,464,119	5,388,295,964
26.	Operation & Maintenance Expenses			
	Water line maintenance		258,889,305	283,851,384
	Sewer line maintenance		103,544,330	93,904,437
	Water pump maintenance		406,227,309	283,673,799
	Residential Building maintenance		49,804,850	81,835,095
	Office building maintenance		234,903,502	160,922,491
	Store maintenance		17,315,768	9,828,845
	Sewer pump maintenance		5,559,210	8,758,563
	Meter maintenance		9,925,174	8,898,105
	Generator maintenance		138,790,267	208,775,599
	Bottle plant		31,759,852	32,883,205
	Land maintenance		3,089,729	1,868,109
	Water and sewer treatment plant O&M		1,835,731,212	1,026,093,109
	Grant for Dev. of DWASA activities in LIC areas Expense		316,889,000	-
	VFD/Inverter maintenance		28,992,046	48,372,567
	Water ATM booth maintenance		115,504,517	156,987,184
	Chlorine & System Maintenance		38,526,364	39,014,037
			3,595,452,435	2,445,666,530
27.	Administrative expenses for			
	Telephone		2,995,188	2,592,464
	Postage & Courier		-	26,095,968
	Conveyance		7,233,224	8,591,746
	Vehicle maintenance		52,563,245	33,387,863
	Advertisement		37,008,986	43,170,053
	Office maintenance		44,888,530	43,353,337
	Office furniture maintenance		22,704,567	4,251,003
	Printing and stationery		39,892,352	30,250,246
	Entertainment		13,057,180	11,141,177
	Training fee		2,094,684	2,141,725
	Fuel and lubricant		169,459,593	89,259,494
	Rent-a-car		28,660,466	29,910,499
	Legal fee		12,898,519	11,841,058
	Research and development		24,329,277	15,036,470
	Liveries		1,477,710	192,500
	Electricity for office and residence		11,963,452	4,886,478

Amount in Taka

Particulars	Reference	30 June 2024	30 June 2023
Honorarium		21,954,536	17,748,662
Computer maintenance		19,156,033	4,104,917
Medicine		9,082,303	288,190
Land and municipal tax		3,319,187	7,487,449
Commission for LIC (Lower Income Community)		5,982,158	4,462,448
Special drive		954,837	1,481,221
Audit fee		1,787,875	1,317,900
Sports, culture and welfare		2,857,828	2,339,882
Newspaper		369,213	347,319
Internet connection charge		16,801,519	13,749,747
Call center commission		6,823,277	8,368,134
Bank charges		27,480,942	27,473,026
Water test		790,418	832,237
Consultant fee		25,254,972	34,283,996
Office rent		3,000,000	3,489,000
Fee, Penalty, Interest		-	129,080,561
Seminar, Conference & Contingency		2,803,912	-
Project support expense		15,760,413	-
		635,406,396	612,956,769
28. Non-operating income			
Income transferred Deferred income of govt. Grants		1,937,653,311	3,847,290,908
Income from Grant for Dev. of DWASA activities in LIC areas Income		316,889,000	-
House rent recovery		103,189,216	97,613,474
Interest (on STD a/c and FDR investment)		739,313,995	527,631,042
Interest on loan to employee		78,683,212	66,136,342
Office building rent		39,307,718	36,224,570
Penalty		13,402,182	460,352,295
Sale of scrap materials/ Auction		40,273,415	14,873,796
Bus fare from employee		269,637	301,172
Bad dabts recovery		5,321,861	2,885,023
		3,274,303,548	5,053,308,622
29. Non-operating expense			
Foreign exchange loss/(gain) Project	Schedule - L	7,001,040,635	9,622,275,044
Foreign exchange loss/(gain) Revenue		3,370,697	-
Profit/(loss) on revaluation		-	3,857,960,129
		7,004,411,332	13,480,235,173
Realized (gain)/loss		448,305,708	-
unrealized (gain)/loss		6,556,105,624	-
		7,004,411,332	-

Amount in Taka

Particulars		Reference	30 June 2024	30 June 2023
30.	Interest expense			
	FC-07 Saidabad Wa. Treat P-2		101,094,726	202,832,434
	FC-08 Padma Water Trat. Plant		493,854,336	532,864,716
	LC-05 SREP		1,770,411	1,800,000
	LC-06 BICC		700,236	711,939
	LC-08 SWTP(SewerReh.& Exp.		9,100,556	9,252,655
	LC-09 PFRP(Water)		-	4,438
	LC-10 PFRP(Sewer)		-	4,438
	LC-11 Purchase 42 Submar. Pump		-	41,428
	LC-13 USRE & DSPP		1,454,741	1,479,055
	FC-10 Tetuljhora Vakurta Fund		-	59,877,408
	DWSSDP		536,594,505	535,128,400
	IWSP		56,955,616	56,800,000
	PA-DSIP		2,487,976	2,529,558
			1,204,013,104	1,403,326,470
31.	Collection from subscribers			
	Service Delivery Earnings (SDE)		20,868,253,329	19,308,380,221
	Decrease/(Increase) in SDE receivables		101,115,367	54,815,437
			20,969,368,696	19,363,195,658
32.	Payment to contractors and employees			
	Salaries and wages	Note: 24	2,586,865,679	2,455,866,781
	Production overhead	Note: 25	6,913,464,119	5,388,295,964
	Operation and maintenance expenses	Note: 26	3,595,452,435	2,445,666,530
	Administrative expenses	Note: 27	635,406,396	612,956,769
			13,731,188,629	10,902,786,044
	Less: Closing liabilities for expenses	Note: 20	2,690,558,997	2,170,693,986
	Closing liabilities for other finance	Note: 21	1,098,249,640	1,116,798,038
	Closing provision for government commission		5,000,000	5,000,000
	Closing provision for audit fees		1,689,231	1,398,856
			3,795,497,868	3,293,890,880
			9,935,690,761	7,608,895,164
	Add: Opening liabilities for expenses	Note: 20	2,170,693,986	2,453,269,147
	Opening liabilities for other finance	Note: 21	1,116,798,038	1,112,729,548
	Opening provision for government commission		5,000,000	5,000,000
	Opening provision for audit fees		1,398,856	1,100,000
			3,293,890,880	3,572,098,695
			13,229,581,641	11,180,993,859

Amount in Taka

Particulars	Reference	30 June 2024	30 June 2023
Add: Increase of materials and supplies		47,959,379	(365,819,238)
Increase of advances, deposits & prepayments		(173,638,782)	1,033,727,861
Depreciation		-	(3,127,022,216)
Amortization		-	(3,344,348)
Non-operating expense		7,004,411,332	13,480,235,173
Interest expense		-	1,403,326,470
Advance income tax		117,978,806	250,055,653
Provision for taxation		(61,275,959)	(206,055,075)
		6,935,434,776	12,465,104,280
		20,165,016,417	23,646,098,139
33. Collection from other income			
Other income from the note	Note: 24	1,320,528,627	1,200,436,068
Non-operating income		3,274,303,548	5,053,308,622
Decrease/(Increase) in receivables		(103,089,800)	(59,172,525)
		4,491,742,375	6,194,572,166
34. Receipt of grants and other funds			
Increase of grants and other funds		10,364,664,725	11,456,631,409
Increase of Deferred income – Govt. Grants		(1,683,730,311)	(3,847,290,908)
Adjustment with retained earnings		(89,746,619)	-
		8,591,187,797	7,609,340,501
35. Contingent liabilities			

Total 25 crore Interest is charged by LTU, NBR against delay payment of VDS from July, 2016 to June, 2023. Dhaka WASA has taken necessary steps to appeal to Customs, Excise and VAT, Appellate Tribunal against the demand of Large Payers Tax Unit (VAT), NBR. Moreover, Dhaka WASA received demand from appellate Tribunal, NBR for FY – 2016-17 & 2017-2018-Taka 107.00 crore and has already taken initiatives to file reference Application to Honorable Supreme Cour- High Court Division regarding this issue.

Accumulated depreciation on Property, plant and equipment (Only Cost Portion)

As at 30 June 2024

Amount in Taka

Sl.No	Group of PPE	Cost				Accumulated Depreciation				Written Down Value			
		Balance stated in the audited financial statement as at 30-06-2023	Assets related to Grants	Addition During the Year	Transferred from CWP	Adjustment During the Year	Balance as at 30-06-2024	Opening Accumulated depreciation on assets related to Grants	Charge for the year	Adjustment During the Year	Balance as at 30-06-2024	Net book value of revaluation surplus as at 30 June 2024	
		A	B	C	D	E	F(A+B+C+D+E)	G	H	I	J	K	L(F-K)
1	Land	2,216,718,484	1,756,499,395	-	-	-	460,219,089	-	-	-	-	-	460,219,089
2	Buildings & Civil Works	8,508,578,625	99,404,529	97,017,251	-	-	8,506,191,347	1,296,823,644	8,495,838	169,079,231	-	1,457,407,038	7,948,784,309
3	Boundary Wall	638,103,369	-	85,958,409	-	-	724,061,778	103,534,631	-	16,584,675	-	120,119,307	603,942,472
4	Deep Tube-Well	18,689,503,541	10,827,729,907	278,970,335	-	-	8,140,743,969	14,097,776,605	7,015,808,201	1,190,841,216	132,065,660	8,140,743,969	-
5	Plant & Machineries	47,275,521,901	14,576,607,458	435,738,470	-	-	33,134,652,913	4,409,691,121	2,865,747,344	655,519,973	-	2,199,463,750	30,935,189,163
6	Generators	907,993,779	-	6,066,325	-	-	914,060,104	879,695,955	-	28,297,824	-	907,993,779	6,066,325
7	Electrical Sub Stations	111,838,167	-	31,940,863	-	-	143,779,030	78,113,591	-	18,082,571	-	96,196,161	47,582,869
8	Variable Frequency Drive	354,097,401	-	55,256,734	-	-	409,354,135	92,484,641	-	57,036,917	-	149,521,558	299,832,577
9	Lab Testing Equipment	90,590,170	-	-	-	-	90,590,170	80,549,270	-	10,040,900	-	90,590,170	-
10	Furniture, Fixtures and Equipment	423,875,453	632,209	10,815,168	-	-	434,058,412	275,689,390	252,494	43,548,334	-	318,985,229	115,073,183
11	Air Conditioner	81,248,601	-	11,859,203	-	-	93,107,804	75,784,246	-	16,896,601	-	92,680,847	426,957
12	Computer and Related Accessories	268,373,756	2,582,520	26,255,256	-	-	297,046,491	254,965,121	1,413,423	14,063,193	-	267,614,890	24,431,601
13	Vehicles	774,989,780	20,675,433	132,530,865	-	-	886,845,212	750,277,021	13,911,189	79,826,435	-	816,192,268	70,652,944
14	Water Line	21,190,304,084	612,392,872	292,066,356	-	-	20,616,054,568	4,026,569,948	91,063,985	406,693,936	-	4,342,199,899	16,273,854,669
15	Water ATM Booth	1,681,553,376	-	17,119,421	-	-	1,852,747,797	1,658,933	-	12,069,518	-	28,659,350	156,615,447
16	Sewerage Line	877,731,441	-	-	-	-	877,731,441	219,507,378	-	25,015,346	-	244,522,724	633,208,717
17	Sewage Lifting Station	21,946,106	-	-	-	-	21,946,106	23,482,333	-	-	1,536,227,421	21,946,106	-
18	Service Equipment	65,377,593	-	-	-	-	65,377,593	37,419,636	-	6,537,759	-	43,957,396	21,420,197
19	Manhole	1,909,276,739	-	-	-	-	1,909,276,739	1,172,387,757	-	54,414,387	-	1,226,802,144	682,474,595
20	Elevators	46,509,626	-	-	-	-	46,509,626	30,028,981	-	4,650,963	-	34,679,943	11,829,683
21	Steel overhead tank	191,501,683	-	-	-	-	191,501,683	194,864,138	-	-	3,362,455,000	191,501,683	-
Total		104,812,235,676	27,896,524,324	1,481,594,656	-	-	78,143,383,008	28,116,235,239	9,996,692,474	2,809,199,778	136,964,333	20,791,778,211	57,351,604,797
22	Intangible Assets	183,295,992	-	4,463,400	4,140,262	-	191,899,654	83,430,393	-	83,430,393	-	83,430,393	108,469,261
Total		183,295,992	-	4,463,400	4,140,262	-	191,899,654	83,430,393	-	-	-	83,430,393	108,469,261





Accumulated depreciation on Property, plant and equipment (cost & revaluation portion)

As at 30 June 2024

Annexure: A

Amount in Taka

Sl.No	Group of PPE	Cost & Revaluation						Rate	Accumulated Depreciation				Written Down Value			
		Balance stated in the audited financial statement as at 30-06-2023	Addition During the Year	Transferred from CWIP	Adjustment During the Year	Balance as at 30-06-2024	E (A+B+C-D)		Balance stated in the audited financial statement as at 30-06-2023	Charge for the year (opening)	Charge for the year (addition)	Adjustment During the Year		Balance as at 30-06-2024	J (F+G+H+I)	Balance stated in the audited financial statement as at 30-06-2023
1	Land	95,774,358,754	-	-	-	95,774,358,754	-	-	-	-	-	-	-	95,774,358,754	95,774,358,754	95,774,358,754
2	Buildings & Civil Works	10,608,422,524	97,017,251	-	-	10,705,439,775	2%-3.33%	254,187,114	345,273,121	967,726	-	600,427,961	10,354,235,410	10,354,235,410	10,105,011,814	
3	Boundary Wall	58,045,029	85,958,409	-	-	144,003,438	2.50%	779,243	1,174,419	633,107	-	2,586,769	57,265,786	57,265,786	141,416,670	
4	Deep Tube-Well Pump Compound	9,342,561,321	278,970,335	-	-	9,621,531,656	15%-20%	1,396,624,429	1,836,520,727	12,069,868	-	3,245,215,025	7,945,936,892	7,945,936,892	6,376,316,632	
5	Plant & Machineries	46,280,929,056	435,738,470	-	-	46,716,667,526	2%-15%	924,214,109	900,844,356	6,166,115	-	1,831,224,580	45,356,714,946	45,356,714,946	44,885,442,945	
6	Generators	502,111,345	6,066,325	-	-	508,177,670	7.00%	35,147,794	117,010,270	31,848	-	152,189,912	466,963,551	466,963,551	355,987,758	
7	Electric Sub Stations	182,521,305	31,940,863	-	-	214,462,168	15.00%	24,703,831	51,310,349	1,372,188	-	77,386,368	157,817,474	157,817,474	137,075,800	
8	Variable Frequency Drive	164,368,053	55,256,734	-	-	219,624,787	15.00%	12,249,736	28,167,205	4,118,422	-	44,535,363	152,118,317	152,118,317	175,089,424	
9	Testing Lab Equipment	27,726,420	-	-	-	27,726,420	20.00%	5,112,770	9,048,154	-	-	14,160,924	22,613,650	22,613,650	13,565,496	
10	Furniture, Fixtures and Equipment	122,623,239	10,815,168	-	-	133,438,407	10%-20%	11,747,679	22,194,306	747,588	-	34,689,573	110,875,560	110,875,560	98,748,834	
11	Air Conditioner	288,340,79	11,859,203	-	-	40,693,282	20.00%	4,708,492	8,604,505	375,543	-	13,688,541	24,125,587	24,125,587	27,004,741	
12	Computer and Related Accessories	54,131,990	26,255,256	-	-	80,387,246	20.00%	8,407,973	10,001,965	1,138,109	-	19,548,046	45,724,018	45,724,018	60,839,200	
13	Vehicles	451,751,619	132,530,865	-	-	584,282,484	10.00%	42,657,134	89,372,446	5,452,295	-	137,481,875	409,094,485	409,094,485	446,800,609	
14	Water Line	14,110,210,439	38,143,356	253,923,000	-	14,402,276,795	2%-5%	355,379,255	541,842,165	139,305	-	897,360,725	13,754,831,184	13,754,831,184	13,504,916,070	
15	Water ATM Booth	125,205,928	17,119,421	-	-	142,325,349	7%-20%	8,020,917	9,696,114	320,795	-	18,037,826	117,185,011	117,185,011	124,287,523	
16	Sewerage Line	751,928,696	-	-	-	751,928,696	2.85%	21,399,126	29,072,411	-	-	50,471,537	730,529,570	730,529,570	701,457,159	
17	Sewerage Lifting Station	4,571,484	-	-	-	4,571,484	7.00%	320,004	262,529	-	-	582,533	4,251,480	4,251,480	3,988,951	
18	Service Equipment	2,600,398	-	-	-	2,600,398	10.00%	260,040	173,070	-	-	433,110	2,340,358	2,340,358	2,167,288	
19	Manhole	598,975,892	-	-	-	598,975,892	2.85%	17,070,813	33,775,581	-	-	50,846,394	581,905,079	581,905,079	548,129,498	
20	Elevators	40,317,558	-	-	-	40,317,558	10.00%	4,031,756	5,434,508	-	-	9,466,263	36,285,802	36,285,802	30,851,295	
Total		179,232,195,130	1,227,671,656	253,923,000	-	180,713,789,786		3,127,022,216	4,039,778,201	33,532,909	-	7,200,333,326	176,105,172,915	176,105,172,915	173,513,456,460	
1	Intangible Assets	26,916,369	4,463,400	4,140,262	-	35,520,031	20.00%	3,344,348	6,033,553	345,628	-	9,723,528	23,572,021	23,572,021	25,796,503	
Total		26,916,369	4,463,400	4,140,262	-	35,520,031		3,344,348	6,033,553	345,628	-	9,723,528	23,572,021	23,572,021	25,796,503	

Annexure: B
Amount in Taka

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

As at 30 June 2024

Sl.No	Group of PPE	Revaluation			Rate	Accumulated Depreciation			Written Down Value		
		Balance stated in the audited financial statement as at 06-2023	Addition During the Year	Balance as at 30-06-2024		Balance stated in the audited financial statement as at 30-06-2023	Charges During the Year	Balance as at 30-06-2024	Balance stated in the audited financial statement as at 30-06-2023	Net book value of revaluation surplus as at 30 June 2024	
		A	B	C = (A+B)	D	E	F = (C*D)	G = (E+F)	H= (A-E)	I = (C-G)	
1	Land	93,557,640,270	-	93,557,640,270	-	-	-	-	93,557,640,270	93,557,640,270	
2	Buildings & Civil Works	3,237,511,048	-	3,237,511,048	2.00%	70,375,201	64,750,221	135,125,422	3,167,135,847	3,102,385,626	
3	Boundary Wall	209,996	-	209,996	2.50%	209,996	-	209,996	-	-	
4	Deep Tube-Well	1,400,315,853	-	1,400,315,853	15.00%	210,047,378	210,047,378	420,094,756	1,190,268,475	980,221,097	
5	Plant & Machineries	4,166,925,936	-	4,166,925,936	2.00%	1,778,379,176	83,338,519	1,861,717,694	2,388,546,760	2,305,208,242	
6	Generators	366,269,152	-	366,269,152	7.00%	25,638,841	25,638,841	51,277,681	340,630,311	314,991,471	
7	Electrical Sub Stations	134,695,368	-	134,695,368	15.00%	20,204,305	20,204,305	40,408,610	114,491,063	94,286,758	
10	Furniture, Fixtures and Equipment	6,397,496	-	6,397,496	10.00%	6,397,496	-	6,397,496	-	-	
11	Air Conditioner	12,458,567	-	12,458,567	20.00%	6,771,953	2,491,713	9,263,667	5,686,614	3,194,900	
12	Computer and Related Accessories	3,013,906	-	3,013,906	20.00%	3,013,906	-	3,013,906	-	-	
13	Vehicles	384,364,290	-	384,364,290	10.00%	70,742,809	38,436,429	109,179,238	313,621,481	275,185,052	
14	Water Line	79,635,062	-	79,635,062	2.00%	79,635,062	-	79,635,062	-	-	
16	Sewerage Line	429,771,280	-	429,771,280	2.85%	373,299,632	12,248,481	385,548,114	56,471,648	44,223,166	
17	Sewage Lifting Station	3,153,943	-	3,153,943	7.00%	220,776	220,776	441,552	2,933,167	2,712,391	
18	Service Equipment	2,549,190	-	2,549,190	10.00%	2,549,190	-	2,549,190	-	-	
20	Elevators	19,185,950	-	19,185,950	10.00%	1,918,595	1,918,595	3,837,190	17,267,355	15,348,760	
21	Steel overhead tank	1,181,403	-	1,181,403	0.00%	1,181,403	-	1,181,403	-	-	
	Total	103,805,278,710	-	103,805,278,710		2,650,585,720	459,295,258	3,109,880,978	101,154,692,990	100,695,397,732	





Property, plant and equipment (Tax Base)

As at 30 June 2024

Annexure: D

Sl. No	Group of PPE	Cost			Rate	Accumulated Depreciation						Written Down Value	
		Balance after restatement as at 01-07-2023	Addition During the Year	Balance as at 30-06-2024		Balance stated as at 01-07-2023	Opening Accumulated depreciation on assets related to grants	Balance after restatement as at 01-07-2023	Charges During the Year	Adjustment During the Year	Balance as at 30-06-2024	Balance stated as at 01-07-2023	As at 30 June 2024
		C = (A-B)	D	E = (C+D+E)	F	G	H	I = (H+J)	I	J	K = (H+I+J)	L = (A-G)	M = (E-K)
1	Buildings & Civil Works	7,234,007,405	97,017,251	7,331,024,656	10%	2,851,456,782	8,495,838	2,851,456,782	728,251,604	-	3,579,708,386	4,481,955,153	3,751,316,271
2	Boundary Wall	543,321,583	85,958,409	629,279,992	10%	255,029,406	-	255,029,406	58,630,079	-	313,659,485	288,292,177	315,620,507
3	Deep Tube-Well	-	278,970,335	278,970,335	10%	-	-	-	13,948,517	-	13,948,517	8,815,766,400	265,021,818
4	Plant & Machineries	22,255,844,201	435,738,470	22,691,582,671	10%	3,314,469,492	-	3,314,469,492	2,247,371,344	-	5,561,840,836	33,517,982,167	17,129,741,835
5	Generators	285,589,110	6,066,325	291,655,435	10%	186,896,222	-	186,896,222	28,862,228	-	215,758,450	98,692,888	75,896,985
6	Electrical Sub Stations	95,796,133	31,940,863	127,736,996	10%	29,038,405	-	29,038,405	11,176,657	-	40,215,062	66,757,728	87,521,934
7	Variable Frequency Drive	349,198,954	55,256,734	404,455,688	10%	79,655,455	-	79,655,455	37,682,733	-	117,338,188	269,543,499	287,117,500
8	Lab Testing Equipment	90,590,170	-	90,590,170	10%	31,057,789	-	31,057,789	9,059,018	-	40,116,807	59,532,381	50,473,363
9	Furniture, Fixtures and Equipment	324,961,469	1,0815,168	335,776,637	10%	112,630,537	252,494	112,630,537	33,036,906	-	145,667,443	212,963,142	190,109,194
10	Air Conditioner	53,149,541	11,859,203	65,008,744	10%	28,684,314	-	28,684,314	5,907,915	-	34,592,229	24,465,227	30,416,515
11	Computer and Related Accessories	168,119,140	26,255,256	194,374,396	25%	127,578,645	1,413,423	127,578,645	45,311,693	-	172,890,338	43,123,015	21,484,058
12	Vehicles	199,569,475	132,530,865	332,100,340	10%	46,770,489	13,911,189	46,770,489	26,583,491	-	73,353,980	173,474,419	258,746,360
13	Water Line	15,308,808,056	38,143,356	15,346,951,412	10%	5,549,326,683	91,063,985	5,549,326,683	1,532,787,974	-	7,082,114,657	10,371,874,245	8,264,836,755
14	Water ATM Booth	162,650,266	17,119,421	179,769,687	10%	40,554,755	-	40,554,755	17,120,998	-	57,675,753	122,095,511	122,093,934
15	Sewerage Line	294,392,778	-	294,392,778	10%	(1,450,852,010)	-	(1,450,852,010)	29,439,278	-	(1,421,412,732)	1,745,244,788	1,715,805,510
16	Service Equipment	81,261,969	-	81,261,969	0%	-	-	-	-	-	-	81,261,969	81,261,969
17	Manhole	1,909,118,778	-	1,909,118,778	10%	2,095,518,969	-	2,095,518,969	-	186,400,191	1,909,118,778	(186,400,191)	-
18	Elevators	31,312,806	-	31,312,806	10%	12,192,797	-	12,192,797	3,131,281	-	15,324,078	19,120,009	15,988,728
19	Steel overhead tank	7,753,230	-	7,753,230	10%	3,101,292	-	3,101,292	775,323	-	3,876,615	4,651,938	3,876,615
	Total	49,395,445,064	1,227,671,656	50,623,116,720		13,313,110,021	115,136,929	13,313,110,021	4,829,077,039	186,400,191	17,955,786,869	60,210,396,465	32,667,329,850

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

As at 30 June 2024

Group of PPE	Cost			Rate	Accumulated depreciation			WDV
	Opening balance	Addition during the year	Closing balance		Opening balance	Charged during the year	Closing balance	
Land	1,756,499,395	-	1,756,499,395	0%	-	-	-	1,756,499,395
Vehicle	20,675,433	-	20,675,433	10%	13,911,189	2,067,543	15,978,732	4,696,701
Computer & Accessories	2,582,520	-	2,582,520	20%	1,413,423	516,504	1,929,927	652,594
Office Equipment	632,209	-	632,209	10%	252,494	63,221	315,715	316,494
Deep Tube Well	10,827,729,907	-	10,827,729,907	15%	7,015,808,201	1,624,159,486	8,639,967,687	2,187,762,220
Water Distribution	612,392,872	253,923,000	866,315,872	2%	91,063,985	17,326,317	108,390,303	757,925,570
Building	99,404,529	-	99,404,529	2%	8,495,838	1,988,091	10,483,929	88,920,601
SKWTP	1,681,194,306	-	1,681,194,306	2%	336,238,861	33,623,886	369,862,747	1,311,331,559
SWTP-II	3,885,353,152	-	3,885,353,152	2%	1,087,898,883	77,707,063	1,165,605,946	2,719,747,206
PJWTP	9,010,060,000	-	9,010,060,000	2%	1,441,609,600	180,201,200	1,621,810,800	7,388,249,200
Total- 2024	27,896,524,324	253,923,000	28,150,447,324		9,996,692,474	1,937,653,311	11,934,345,785	16,216,101,539
Total- 2023	27,896,524,324	-	27,896,524,324		6,149,401,565	3,847,290,908	9,996,692,474	17,899,831,850



Dhaka Water Supply and Sewerage Authority
Capital Work-In-Progress Summary
As at June 30, 2024

Schedule - A

Sl No.	Name of Capital Working Progress	Balance stated in the audited financial statement as at 30-06-2023	Addition	Borrowing cost	Foreign exchange loss	Adjustment	Transfer to PPE	Transfer to DSIP WIP	Transfer to Grant for Dev. of DWASA activities in LIC areas Exp.	Closing Balance as at June 30, 2024
i) CWIP from Grants and Loans										
1	Dhaka Water Supply Network Improvement Project (DWSNIP)	18,747,652,533	5,945,521,000	91,774,593,000	-	-	-	-	-	24,784,948,126
2	Dhaka Sanitation Improvement Project (DSIP)	1,834,196,448	3,195,103,961	51,226,077	2,490,636	-	-	-	-	5,083,017,122
3	Dhaka Environmentally Sustainable Water Supply Project (DESWSP)	53,329,838,616	9,825,018,000	597,760,323	-	-	-	-	-	63,752,616,939
4	Saidabad Water Treatment Plant Project Phase-3 (SWTPP-3)	1,392,016,375	261,282,375	5,411,828	-	-	-	-	-	1,658,710,577
5	Emergency Water Supply Project (EWSP)	5,014,562,095	2,205,822,600	-	-	-	-	-	-	7,220,384,695
6	Land Acquisition for Construction Sewage Treatment Plant Project (LACSTP),Uttara	13,968,379,241	4,111,606,283	-	-	-	-	-	-	18,079,985,524
7	Dasherkandi Sewage Treatment Plant project (DSTP)	32,971,001,320	1,537,916,458	638,329,604	206,676,299	-	-	-	-	35,353,923,681
8	LIC Project	311,674,397	5,214,603	-	-	-	-	-	316,889,000	-
9	Emergency Replacement Work for Water Line Project (ERWWLP)	253,923,000	-	-	-	-	253,923,000	-	-	-
10	Preparatory Activities of Dhaka Sanitation Improvement Project (PA-DSIP)	363,712,000	-	-	-	-	-	363,712,000	-	-
	Sub Total	128,186,956,025	27,087,485,280	1,384,502,425	209,166,935	-	253,923,000	363,712,000	316,889,000	155,933,586,665
ii) CWIP from DWASA Revenues										
11	Intangible Assets (Software)	4,140,262	3,985,437	-	-	-	4,140,262	-	-	3,985,437
12	CWIP-Building	-	57,183,518	-	-	-	-	-	-	57,183,518
13	CWIP-Deep-tubewell	-	308,596,208	-	-	-	-	-	-	308,596,208
	Sub Total	-	369,765,163	-	-	-	4,140,262	-	-	369,765,163
	Grand Total (i+ii)	-	27,457,250,443	1,384,502,425	209,166,935	-	258,063,262	363,712,000	316,889,000	156,303,351,828

Note: Borrowing Cost and Foreign exchange loss of ongoing projects are capitalized to CWIP.



Dhaka Water Supply and Sewerage Authority
Schedule of fixed deposit receipts
As on 30 June 2024

Schedule B

Sl. No.	Name of banks	Instrument/account no.	Initial purchase date	Purchase value	Last maturity/renewal date	Next date of maturity	Opening balance			Purchased during the year	Earned interest			Escapment during the year	Balance as on 30.06.24 (principal renewed)	Accrued interest as on 30.06.24		Total as on 30.06.24			
							Principal	Accrued interest	Adjustment in principal and interest		Interest	Excise duty	Net interest			Interest rate (%)	Days		Interest amount		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	
	General Govt bank																				
1	Agrani Bank WASA Br.	050743616186	29.07.20	80,000,000	29.07.23	29.07.24	89,360,280	5,156,578			378,440	1,117,004	50,000	(788,564)	93,728,294	7.90	337	6,836,516	100,564,810		
2	Agrani Bank WASA Br.	0507754	14.09.23	60,000,000	14.09.24	14.09.24				60,000,000					60,000,000	8.00	290	3,813,699	63,813,699		
3	BDBL Elephant Road Br.	0001276	12.05.16	60,000,000	12.05.24	12.05.25	86,758,310	910,368			5,732,255	1,328,525	90,000	4,313,730	91,982,408	9.50	50	1,197,031	93,179,440		
4	BDBL Kawran Bazar Br.	0670350002648	18.12.23	50,000,000		18.12.24				50,000,000					50,000,000	8.20	195	2,190,411	52,190,411		
5	BDBL Kawran Bazar Br.	00225282672	14.02.24	50,000,000		14.02.25				50,000,000					50,000,000	8.90	137	1,670,274	51,670,274		
6	Bang. Krishi, Kawran Bazar Br.	62956813844	27.11.19	26,539,451	27.11.23	27.11.24	31,502,174	1,323,609			914,110	223,772	15,000	675,338	33,501,121	8.00	216	1,586,026	35,087,147		
7	Bang. Krishi, Kawran Bazar Br.	45419714078	15.09.21	50,000,000	15.09.23	15.09.24	52,335,000	2,890,613			776,337	550,043	50,000	176,294	55,401,907	8.00	288	3,497,151	58,899,058		
8	Bang. Krishi, Kawran Bazar Br.	45431514199	20.11.22	100,000,000	20.11.23	20.11.24	100,000,000	4,337,808			2,762,192	1,420,000	100,000	1,242,192	105,580,000	8.00	223	5,160,403	110,740,403		
9	Bang. Krishi, Khamarbari Br.	2576593023	08.07.18	50,000,000	08.07.23	08.07.24	62,590,571	3,990,363			81,274	814,327	50,000	(783,053)	65,797,881	7.90	358	5,098,344	70,896,225		
10	Bang. Krishi, Tajmahal Br.	1912552986	06.12.15	10,000,000	06.12.23	06.12.24	14,678,944	591,059			451,146	208,441	15,000	227,705	15,497,708	8.10	207	711,918	16,209,626		
11	Bang. Krishi, Motammodpur Br.	5904013606	11.12.22	60,000,000	11.12.23	11.12.24	60,000,000	2,357,589			1,902,411	852,000	100,000	950,411	63,308,000	8.10	202	2,837,933	66,145,933		
12	Bang. Krishi, Shymoli Br.	4352393960	15.09.21	50,000,000	15.09.23	15.09.24	52,635,000	2,907,182			780,768	1,037,590	50,000	(306,822)	55,235,360	8.00	288	3,486,638	58,721,998		
13	Bang. Krishi, Kawran Bazar Br.	6296239895	29.07.20	50,000,000	29.07.22	29.07.23	55,595,480	3,336,490			280,466	723,391	50,000	(492,925)	58,439,045	7.90	337	4,262,528	62,701,573		
14	Bang. Krishi, Kawran Bazar Br.	4543044188	26.09.22	27,606,977	26.09.23	26.09.24	27,606,977	1,466,573			465,915	288,873	30,000	146,042	29,219,592	8.00	277	1,773,989	30,993,581		
15	Bang. Krishi, Kawran Bazar Br.	4545164395	14.02.24	150,000,000		14.02.25				150,000,000					150,000,000	8.75	137	4,926,370	154,926,370		
16	BKB, Khamarbari Br.	4377173293	26.12.21	70,000,000	26.12.23	26.12.24	73,270,000	2,665,221			2,540,499	1,041,144	50,000	1,449,355	77,384,576	8.25	187	3,270,823	80,655,399		
17	Bang. Krishi Bank, Uttara Br.	438826964	20.11.22	50,000,000	20.11.23	20.11.24	50,000,000	2,168,904			1,366,096	710,000	50,000	606,096	52,775,000	8.00	223	2,579,468	55,354,468		
18	Basic Bank Ltd., Main Br.	2018140218.01.0029733	02.02.21	23,356,324	02.02.24	02.02.25	25,988,785	769,161			1,115,026	376,837	15,000	723,189	27,481,135	8.75	149	981,604	28,462,738		
19	Basic Bank Ltd., Kawran Br.	2007082118.01.0018124	10.02.21	30,000,000	10.02.24	10.02.25	33,390,000	951,149			1,485,636	484,155	15,000	966,471	35,311,620	8.75	141	1,193,581	36,505,201		
20	Basic Bank Ltd., Kawran Br.	119766717398	06.12.20	20,000,000	06.12.23	06.12.24	22,243,760	895,903			683,830	315,947	15,000	352,883	23,498,546	8.25	207	1,099,442	24,597,989		
21	Basic Bank Ltd., Kawran Br.	218631719462	08.12.22	30,000,000	08.12.23	08.12.24	30,000,000	1,196,301			933,699	426,000	15,000	492,699	31,689,000	8.25	205	1,468,329	33,157,329		
22	Janata Bank Ltd., Kawran Bazar Br.	0934539239187662	21.12.22	50,000,000	21.12.23	21.12.24	50,000,000	1,880,548			1,728,380	714,786	100,000	913,594	52,794,142	8.25	192	2,291,121	55,085,263		
23	Janata Bank Ltd., KB Br.	093451275691	12.09.22	70,000,000	12.09.23	12.09.24	70,000,000	3,767,055			954,570	944,325	100,000	(89,755)	73,677,300	8.00	291	4,699,199	78,376,499		
24	Janata Bank Ltd., KB Br.	05475737986	05.12.18	25,000,000	05.06.24	05.06.25	32,190,681	1,777,096			23,170,594	4,989,538	50,000	18,131,056	34,181,833	9.90	26	2,410,490	34,424,323		
25	Janata Bank Ltd., KB Br.	05475749666	05.12.18	25,000,000	05.06.24	05.06.25	32,190,681	1,777,096			23,170,594	4,989,538	50,000	18,131,056	34,181,833	9.90	26	2,410,490	34,424,323		
26	Janata Bank Ltd., KB Br.	010025156327163823	18.12.23	50,000,000		18.12.24				50,000,000					50,000,000	8.25	195	2,203,767	52,203,767		
27	Janata Bank Ltd., KB Br.	106666468417	13.05.24	30,000,000		13.05.25				30,000,000					30,000,000	9.50	50	390,411	30,390,411		
28	Janata Bank Ltd., KB Br.	05472512954	29.07.20	70,000,000	29.07.23	29.07.24	77,733,125	4,485,627			425,818	972,289		(546,471)	81,672,281	7.90	337	5,957,154	87,629,435		
29	Janata Bank Ltd., KB Br.	0100246380508	24.07.23	150,000,000		24.07.24				150,000,000					150,000,000	7.90	342	11,103,288	161,103,288		



Sl. No.	Name of banks	Instrument/account no.	Initial purchase date	Purchase value	Last maturity/renewal date	Next date of maturity	Opening balance			Purchased during the year	Earned Interest			Encashment during the year	Balance as on 30.06.24 (principal renewed)	Accrued interest as on 30.06.24			Total as on 30.06.24	
							Principal	Accrued Interest	Adjustment in principal and interest		Interest	AIT	Excise duty			Net interest	Interest rate (%)	Days		Interest amount
30	Janata Bank Ltd, KB Br.	0531950/1419	22.03.21	21,224,000	22.03.24	22.03.25	23,512,513	487,965	24,000,478	-	1,275,473	352,688	15,000	907,786	24,908,264	9.00	101	620,318	25,528,582	
31	Janata Bank Ltd, KB Br.	0934470/6459	06.04.22	50,000,000	06.04.24	06.04.25	52,384,280	914,931	53,299,211	-	3,013,890	785,764	50,000	2,178,126	55,477,337	9.15	85	1,182,123	56,659,460	
32	Janata Bank Ltd, KB Br.	0934531/9749	17.11.23	40,000,000	17.11.23	17.11.24	40,000,000	1,726,027	41,726,027	-	1,072,923	559,790	30,000	483,133	42,209,160	8.00	225	2,081,548	44,290,708	
33	Janata Bank Ltd, Dhakeswari Br.	0929096/7366	06.04.22	100,000,000	06.04.24	06.04.25	104,800,000	1,830,411	106,630,411	-	6,029,589	1,572,000	50,000	4,407,589	111,038,000	9.15	85	2,366,022	113,404,022	
34	Janata Bank Ltd, Farangate Br.	0924023/5697	02.08.21	106,220,000	02.08.23	02.08.24	112,104,875	6,623,009	118,727,884	-	6,620,588	2,121,888	-	(1,459,831)	117,273,054	8.00	332	8,533,623	125,806,676	
35	Rupali Bank Ltd, Green Road Br.	421540/4807	03.04.19	21,056,000	03.04.24	03.04.25	26,482,682	484,307	26,966,989	-	1,501,894	397,240	15,000	1,089,654	28,056,643	9.20	89	629,391	28,686,034	
36	Rupali Bank Ltd, Green Road Br.	0346152/5174	07.04.22	50,000,000	07.04.24	07.04.25	52,685,000	909,358	53,594,358	-	3,042,017	790,275	50,000	2,201,742	55,796,100	9.20	84	1,181,349	56,977,449	
37	Rupali Bank Ltd, Green Road Br.	4215504/817	16.09.19	214,288,115	16.09.23	16.09.24	255,486,420	14,111,250	269,597,670	-	3,776,299	1,788,755	50,000	1,937,544	271,535,214	8.00	288	17,140,195	288,675,409	
38	Rupali Bank Ltd, Gulshan Corp. Br.	0412018/980	07.04.22	50,000,000	07.04.24	07.04.25	52,685,000	909,358	53,594,358	-	2,778,592	737,590	50,000	1,991,002	55,585,360	9.20	84	1,176,887	56,762,247	
39	Rupali Bank Ltd, Moghbazar Br.	080141/51/35	23.06.22	100,000,000	23.06.24	23.06.25	105,670,000	179,494	105,849,494	50,000,000	8,009,931	2,157,885	50,000	5,802,046	111,651,540	10.00	8	244,716	111,896,256	
40	Rupali Bank Ltd, Moghbazar Br.	0429343/5320	14.02.24	50,000,000		14.02.25								50,000,000		8.75	137	1,642,123	51,642,123	
41	Rupali Bank Ltd, Hatirpool Br.	406969/5127	23.06.22	100,000,000	23.06.24	23.06.25	105,800,000	179,715	105,979,715	-	8,015,910	1,639,125	50,000	6,326,785	112,306,500	10.00	8	246,151	112,552,651	
42	Rupali Bank Ltd, Hatirpool Br.	406887/4801	03.02.19	12,628,431	03.02.24	03.02.25	15,898,645	467,377	16,366,022	-	685,275	230,530	15,000	439,745	16,805,767	8.75	148	596,259	17,402,026	
43	Rupali Bank Ltd, Hatirpool Br.	406928/5002	10.02.21	60,000,000	10.02.24	10.02.25	66,847,380	1,872,184	68,719,564	-	2,970,626	968,562	50,000	1,952,064	70,671,628	8.75	141	2,388,798	73,060,426	
44	Rupali Bank Ltd, Gulshan Br.	391992/5042	26.12.21	40,000,000	26.12.23	26.12.24	41,890,000	1,523,763	43,413,763	-	1,450,427	297,419	15,000	1,138,008	44,551,771	8.25	187	1,883,075	46,434,846	
45	Rupali Bank Ltd, TCB Bhaban Br.	403467/35/759	20.11.22	100,000,000	20.11.23	20.11.24	100,000,000	4,337,808	104,337,808	-	2,762,192	1,420,000	100,000	1,242,192	105,580,000	8.00	223	5,160,403	110,740,403	
46	Rupali Bank Ltd, Nawabang Br.	0422117/51129	20.11.22	50,000,000	20.11.23	20.11.24	49,985,000	2,168,253	52,153,253	-	1,381,747	710,000	50,000	621,747	52,775,000	8.00	223	2,579,468	55,354,468	
47	General Private bank																			
47	AB Bank Principal Br.	3721561	15.09.21	25,000,000	15.09.23	15.09.24	26,320,000	1,557,567	27,877,567	-	416,433	394,800	15,000	6,633	27,884,200	8.50	288	1,870,151	29,754,351	
48	AB Bank Principal Br.	3788581	20.06.23	40,000,000	20.06.24	20.06.25	40,000,000	102,466	40,102,466	-	3,297,554	680,000	30,000	2,587,534	42,690,000	11.75	11	151,169	42,841,169	
49	Al-Arafah Islami Bank, Komapara Br.	0501330016/257	14.02.24	20,000,000		14.02.25								20,000,000		10.5	137	788,219	20,788,219	
50	Al-Arafah Islami Bank, KB Br.	1181700/17133003564	21.12.22	14,172,214	21.12.23	21.12.24	14,172,214	556,211	14,728,425	-	506,705	212,583	15,000	279,122	15,007,547	9.50	191	746,060	15,753,607	
51	Al-Arafah Islami Bank, Head Office Corp. Br.	*1431330007/04	15.11.23	20,000,000		15.11.24								20,000,000		8.75	228	1,093,151	21,093,151	
52	Al-Arafah Islami Bank, Gulshan Br.	0541330010841	23.06.24	21,290,000		23.06.25								21,290,000		11.25	8	52,496	21,342,496	
53	Bank Asia, Tejgaon Link Road Br.	05655003576	17.04.24	20,000,000		17.04.25								20,000,000		9.75	74	395,342	20,395,342	
54	Bank Asia, Scotia Br.	00755014969	16.04.24	50,000,000		16.04.25								50,000,000		9.75	75	1,001,712	51,001,712	
55	Brac bank Ltd, Mohammodpur	3029019570003	11.04.23	52,335,000	11.04.24	11.04.25	52,335,000	871,055	53,206,055	-	3,119,489	798,109	-	2,321,380	55,527,435	10.25	81	1,263,059	56,790,494	
56	Brac Bank Ltd, Kawran Bazar Br.	1520302901957001	13.12.21	139,215,925	13.12.23	13.12.24	145,991,100	5,999,659	151,990,759	-	4,761,654	2,072,263	-	2,689,391	154,280,151	9.00	200	7,608,336	161,888,487	
57	Brac Bank Ltd, Doria Br.	3029019570004	15.11.23	10,000,000		15.11.24			10,000,000					10,000,000		8.50	228	530,959	10,530,959	
58	Brac Bank Ltd, Doria Br.	3029019570008	04.12.23	20,000,000		04.12.24			20,000,000					20,000,000		9.00	210	1,035,616	21,035,616	
59	Brac Bank Ltd, Kawran Bazar Br.	3029019570007	15.11.23	20,000,000		15.11.24			20,000,000					20,000,000		8.50	228	1,061,918	21,061,918	
60	Brac Bank Ltd, Kawran Bazar Br.	3029019570005	15.11.23	20,000,000		15.11.24			20,000,000					20,000,000		8.50	228	1,061,918	21,061,918	
61	Brac Bank Ltd, Kawran Bazar Br.	3029019570006	15.11.23	10,000,000		15.11.24			10,000,000					10,000,000		8.50	228	530,959	10,530,959	
62	Brac Bank Ltd, Kawran Bazar Br.	3029019570009	14.12.23	23,675,638		14.12.24			23,675,638					23,675,638		9.00	199	1,161,728	24,837,366	
63	Brac Bank Ltd, North Gulshan Br.	3029019570010	13.03.24	10,000,000		13.03.25			10,000,000					10,000,000		10.25	109	306,096	10,306,096	



Sl. No.	Name of banks	Instrument/account no.	Initial purchase date	Purchase value	Last maturity/renewal date	Next maturity date	Opening balance			Earned interest				Encashment during the year	Balance as on 30.06.24			Total as on 30.06.24	
							Principal	Accrued interest	Adjustment in principal and interest	Total	Interest	AIT	Excess duty		Net interest	Principal (revised)	Interest rate (%)		Days
64	Bang. Commerce Bank, Rokeya Sharani	226547/247	22.12.22	10,000,000	22.12.23	22.12.24	10,000,000	390,411		10,390,411	359,589	75,000	3,000	281,589	10,672,000	9.50	190	527,752	11,199,752
65	Bang. Commerce Bank, Rokeya Sharani	226619/319	18.12.23	20,000,000		18.12.24				20,000,000				-	20,000,000	9.50	195	1,015,068	21,015,068
66	Community Bank, Dhanmondi Br.	080392/1000268	15.09.21	50,000,000	15.09.23	15.09.24	52,700,000	2,910,773	55,610,773	778,227	1,037,800	-	(259,573)		55,351,200	8.50	288	3,712,322	59,063,522
67	Community Bank, Dhanmondi Br.	0024562	14.09.23	10,000,000	22.12.23	22.12.24	14,746,677	562,394	15,309,071	506,740	21,382,7	15,000		277,913	10,000,000	8.50	290	675,342	10,675,342
68	Dhaka Bank Ltd, Shahjannur Br.	336998/21764328	22.12.22	14,746,677	18.09.23	18.09.24	104,710,000	5,723,190	110,433,190	1,687,951	2,223,342	50,000	(585,391)		109,847,799	8.25	285	7,076,154	116,923,953
69	Dhaka Bank Ltd, Khatibganj Br.	334926/000061	19.09.22	104,710,000	07.08.24					10,000,000					10,000,000	8.00	328	718,904	10,718,904
70	Dhaka Bank Ltd, Gulshan Circle-2 Br.	1026430000028	07.08.23	10,000,000	02.12.24										50,000,000	8.75	211	2,529,110	52,529,110
71	Eastern bank Ltd, Sonargaon Road Br.	1055120000015	04.12.23	50,000,000	24.05.24	24.05.25	20,000,000	167,260	20,167,260	1,482,740	165,000	15,000	1,302,740		21,470,000	11.00	37	239,405	21,709,405
72	Exim Bank Ltd, Kazi Nazrul Islam	082762982181	24.05.23	20,000,000	27.12.23	27.12.24	14,118,199	539,586	14,657,785	589,870	112,946	15,000	461,924		15,119,710	9.50	186	731,960	15,851,669
73	Exim Bank Ltd, Kazi Nazrul Islam	827157115414	27.12.18	10,705,500	18.12.24					20,000,000					20,000,000	9.50	195	1,015,068	21,015,068
74	Exim Bank Ltd, Kazi Nazrul Islam	0121002847923	18.12.23	20,000,000	16.04.25					10,000,000					10,000,000	11.00	75	226,027	10,226,027
75	Exim Bank Ltd, Kazi Nazrul Islam	0121003247807	16.04.24	10,000,000	24.06.25					22,513,880					22,513,880	11.50	7	49,654	22,563,534
76	Exim Bank Ltd, Kazi Nazrul Islam	0121003460523	24.06.24	22,513,880	23.06.24	23.06.25	53,022,500	95,876	53,118,376	4,278,480	437,436	50,000	3,791,045		56,909,421	11.50	8	143,443	57,052,864
77	Exim Bank Ltd, Kazi Nazrul Islam	082749715023	23.06.22	50,000,000	15.09.23	15.09.24	52,650,000	2,908,011	55,558,011	777,489	368,550	50,000	358,939		55,916,950	8.50	288	3,750,266	59,667,216
78	Exim Bank Ltd, Kazi Nazrul Islam	0827403/33649	15.09.21	50,000,000	26.12.23	26.12.24	31,485,000	1,209,800	32,694,800	1,371,983	692,674	15,000	664,309		33,359,109	9.50	187	1,623,629	34,982,738
79	Exim Bank Ltd, Dhanmondi Itd, Panthapath	10751976360100214081	26.12.21	30,000,000	27.12.23	27.12.24	20,930,000	857,843	21,787,843	816,557	334,880	30,000	451,677		22,239,520	9.50	187	1,082,425	23,321,945
80	Exim Bank Ltd, Panthapath	01210017574413222	27.12.22	20,930,000	16.04.25					20,000,000					20,000,000	11.00	75	452,055	20,452,055
81	Exim Bank Ltd, Panthapath	0121003247869	16.04.24	20,000,000	12.02.24	12.02.25	60,000,000	1,814,795	61,814,795	2,985,205	960,000	50,000	1,975,205		63,790,000	10.00	138	2,411,786	66,201,786
82	Exim Bank Ltd, Tower branch	1298480121001871409	12.02.23	60,000,000	18.12.24					10,000,000					10,000,000	9.50	195	507,534	10,507,534
83	Exim Bank Ltd, Tower branch	0121002849291	18.12.23	10,000,000	20.11.23	20.11.24	10,000,000	442,945	10,442,945	348,655	211,600	18,000	119,055		10,562,000	8.65	223	588,180	11,120,180
84	Exim Bank Ltd, New Eskaton Br.	1091398/6624	20.11.22	10,000,000	15.11.24					10,000,000					10,000,000	8.65	228	540,329	10,540,329
85	Exim Bank Ltd, New Eskaton Br.	0121002744324	15.11.23	10,000,000	25.06.25					20,000,000					20,000,000	11.50	6	37,808	20,037,808
86	Exim Bank Ltd, Gulshan Mohila Br.	0121003466379	25.06.24	20,000,000	31.07.24					58,983,512					58,983,512	9.00	335	4,872,200	63,855,712
87	First Security Islami, KB Br.	017624600000912	31.07.23	58,983,512	13.05.25					100,000,000					100,000,000	11.25	50	1,541,096	101,541,096
88	First Security Islami, KB Br.	22079401763460000928	13.05.24	100,000,000	13.05.25					100,000,000					100,000,000	11.25	50	1,541,096	101,541,096
89	First Security Islami, KB Br.	22079501763460000929	13.05.24	100,000,000	26.07.23	26.07.24	56,389,220	3,535,141	59,924,361	130,158	733,060	50,000	(652,902)		59,271,459	9.00	339	4,954,444	64,225,904
90	First Security Islami, KB Br.	1311766/0709	26.07.20	50,000,000	28.12.23	28.12.24	26,431,856	1,004,773	27,436,629	1,154,371	398,944	15,000	740,427		28,177,056	9.50	185	1,356,745	29,533,801
91	First Security Islami, KB Br.	1504016/000750	28.12.20	23,624,900	18.12.23	18.12.24	10,000,000			10,000,000					10,000,000	9.50	185	481,507	10,481,507
92	First Security Islami, KB Br.	017624600000927	18.12.23	10,000,000	10.02.24	10.02.25	33,450,773	1,033,766	34,484,539	1,865,701	538,300	15,000	1,312,401		35,796,939	10.75	141	1,486,554	37,283,493
93	First Security Islami, KB Br.	1504095/00771	10.02.21	30,000,000	28.12.23	28.12.24	14,118,690	539,605	14,658,295	720,307	319,648	15,000	385,660		15,043,955	9.50	186	728,292	15,772,247
94	First Security Islami, Donia Br.	1533630/004416	27.12.20	12,638,614	15.12.23	15.12.24	28,174,743	1,146,287	29,321,030	1,155,222	425,250	15,000	714,972		30,036,002	9.50	198	1,547,883	31,583,885
95	First Security Islami, Kuri Bisharoad Br.	1471474/0268	15.12.20	25,179,972	12.08.23	12.08.24	28,189,716	1,678,640	29,868,356	224,166	285,421	15,000	(76,255)		29,792,101	9.00	322	2,365,411	32,157,512
96	First Security Islami, Basunthara Br.	1614521/001140	12.08.21	26,660,100	21.06.24					20,000,000					20,000,000	11.50	10	67,097	21,363,097
97	IFIC bank Ltd, Federation Br.	1450156/1008154333200	21.06.23	20,000,000	21.06.24					20,044,384					21,296,000	11.50	10	67,097	21,363,097



Sl. No.	Name of banks	Instrument/account no.	Initial purchase date	Purchase value	Last maturity/renewal date	Next date of maturity	Opening balance			Purchased during the year	Earned interest				Balance as on 30.06.24 (principal renewed)	Accrued interest as on 30.06.24			Total as on 30.06.24
							Principal	Accrued interest	Adjustment in principal and interest		Total	Interest	AIT	Excise duty		Net interest	Interest (%)	Days	
98	IFC bank Ltd, Pallabi Br.	1027154333201	15.11.23	10,000,000		15.11.24				10,000,000				10,000,000	9.00	228	562,192	10,562,192	
99	IFC bank Ltd, Pallabi Br.	1459745	13.03.24	20,000,000		13.03.25				20,000,000				20,000,000	11.00	109	656,986	20,656,986	
100	Jamuna Bank Ltd, Dikusha Branch	0387923230100590125	12.02.23	60,000,000	12.02.24	12.02.25	60,000,000	1,701,370		61,701,370		1,848,629	50,000	63,549,999	10.00	138	2,402,712	65,952,711.3	
101	Jamuna Bank Ltd, Dikusha Branch	03856762301000817238	08.12.22	50,000,000	07.12.23	08.12.24	50,000,000	1,965,753		51,965,753		768,407	65,000	52,734,160	9.00	205	2,665,603	55,399,763	
102	Jamuna Bank Ltd, Dikusha Branch	23010012232969	15.11.23	20,000,000		15.11.24				20,000,000				20,000,000	8.50	228	1,061,918	21,061,918	
103	Jamuna Bank Ltd, Dikusha Branch	2301001649975	24.06.24	21,330,000		24.06.25				21,330,000				21,330,000	11.10	7	45,407	21,375,407	
104	Jamuna Bank Ltd, Banasree Branch	2301001224102	15.11.23	10,000,000		15.11.24				10,000,000				10,000,000	8.50	228	530,959	10,530,959	
105	Mutual Trust Bank Ltd, MTB Tower Br.	1306010306392	14.12.22	175,063,854	14.12.23	14.12.24	175,063,854	6,776,650		181,840,504		3,064,274	100,000	184,904,778	9.00	199	9,072,999	193,977,777	
106	Mutual Trust Bank Ltd, MTB Tower Br.	1306010853603	14.05.24	40,000,000		14.05.25				40,000,000				40,000,000	11.00	49	590,685	40,590,685	
107	Meghna Bank Ltd, Sonargaon Br.	111828700000039	18.12.23	10,000,000		18.12.24				10,000,000				10,000,000	9.50	195	507,534	10,507,534	
108	Meghna Bank Ltd, Sonargaon Br.	118255000000055	15.09.21	50,000,000	15.09.22	15.09.23	52,685,000	3,117,797		55,802,797		14,816	100,000	55,817,613	8.75	288	3,853,709	59,671,322	
109	Meghna Bank Ltd, Principal Br.	110128700000061	18.12.23	20,000,000		18.12.23				20,000,000				20,000,000	9.50	195	1,015,068	21,015,068	
110	Meghna Bank Ltd, Principal Br.	110128700000071	14.05.24	30,000,000		14.05.25				30,000,000				30,000,000	11.50	49	463,151	30,463,151	
111	Meghna Bank Ltd, Banani Br.	112028700000005	06.08.23	30,000,000		06.08.24				30,000,000				30,000,000	8.75	329	2,366,096	32,366,096	
112	Mercantile Bank Ltd., Kawan Bazar	1410001436692	18.12.23	50,000,000		18.12.24				50,000,000				50,000,000	9.10	195	2,430,822	52,430,822	
113	Midland Bank Ltd., Kawan Bazar	00351710000530	24.06.24	22,511,160		24.06.25				22,511,160				22,511,160	11.50	7	49,648	22,560,808	
114	Modhumoti Bank, Bangla Motor Br.	02484570106	20.12.21	13,346,056	20.12.23	20.12.24	13,983,359	554,546		14,537,905		269,456	15,000	14,807,360	9.5	193	743,816	15,551,177	
115	Modhumoti Bank, Bangla Motor Br.	112353000112584	22.08.22	50,000,000	22.08.23	22.08.24	50,000,000	3,001,370		53,001,370		848,630	65,000	52,735,000	8.50	313	3,843,876	56,578,876	
116	Modhumoti Bank, Modhumoti Br.	1101255000000825	05.12.23	21,170,000		05.12.24				21,170,000				21,170,000	9.00	208	1,085,760	22,255,760	
117	Global Islami Bank, Nayapattan Br.	023714727489	26.12.21	10,000,000	26.12.23	26.12.24	10,585,000	406,725		10,991,725		304,762	3,000	11,296,487	9.50	187	549,814	11,846,301	
118	Global Islami Bank, Modhumoti Br.	1240000077906	06.08.23	10,000,000		06.08.24				10,000,000				10,000,000	8.75	329	788,699	10,788,699	
119	Global Islami Bank, Panthapath Mahila Br.	1240000108960	03.12.23	30,000,000		03.12.24				30,000,000				30,000,000	9.25	212	1,611,781	31,611,781	
120	NRB Bank, Rayerbag Sub Br.	1973390006988	17.04.24	10,000,000		12.04.25				10,000,000				10,000,000	11.00	79	238,082	10,238,082	
121	NRB Commercial Bank, Jamangong Br.	021086015472000054	21.12.22	14,100,258	21.12.23	21.12.24	14,100,258	559,181		14,659,439		256,834	30,000	14,916,273	9.25	193	729,569	15,645,842	
122	NRB Commercial Bank, Jamangong Br.	015470000000033	18.12.23	10,000,000		18.12.24				10,000,000				10,000,000	9.25	195	494,178	10,494,178	
123	NRB Commercial Bank, Banasree Br.	20070000000001	15.11.23	10,000,000		15.11.24				10,000,000				10,000,000	9.00	228	562,192	10,562,192	
124	Standard Bank, Panth.	21254948702	27.12.17	10,000,000	27.12.23	27.12.24	13,989,396	541,792		14,531,188		293,763	15,000	14,824,951	9.50	186	717,690	15,542,641	
125	Standard Bank, Panth.	17411350008160	10.12.15	20,000,000	10.12.23	10.12.24	31,613,583	1,336,259		32,949,842		570,376	15,000	33,520,218	8.50	203	1,584,634	35,104,852	
126	Standard Bank, Dharmondi Br.	01455027409	14.09.23	50,000,000		14.09.24				50,000,000				50,000,000	8.50	290	3,376,712	53,376,712	
127	Southeast Bank Ltd., Agragao Br.	24500008719	20.11.22	10,000,000	20.11.23	20.11.24	10,000,000	433,781		10,433,781		187,219	18,000	10,621,000	8.50	223	551,565	11,172,565	
128	Southeast bank Ltd., KB Br.	24500012750	08.08.23	58,302,612		08.08.24				58,302,612				58,302,612	8.00	327	4,178,620	62,481,232	
129	Southeast bank Ltd., Bangshal Br.	245000187347563600	17.04.24	40,000,000		17.04.25				40,000,000				40,000,000	10.50	74	851,507	40,851,507	
130	Southeast bank Ltd., Mouchak Br.	24500000513	15.11.23	10,000,000		15.11.24				10,000,000				10,000,000	8.50	228	530,959	10,530,959	



Sl. No.	Name of banks	Instrument/account no.	Initial purchase date	Purchase value	Last maturity/renewal date	Next date of maturity	Opening balance			Purchased during the year	Earned interest			Encashment during the year	Balance as on 30.06.24 (principal renewed)	Accrued interest as on 30.06.24			Total as on 30.06.24
							Principal	Accrued interest	Adjustment in principal and interest		Interest	AIT	Excess duty			Net interest	Interest rate (%)	Days	
131	SIBL Darius salam road Br.	106256505284	07.04.24	50,000,000	07.04.24	07.04.25	52,600,000	1,023,942	53,623,942	-	3,442,058	894,200	-	2,547,858	56,176,800	11.00	84	1,422,120	57,598,920
132	SIBL Kowran Bazar Br.	0875330002202	31.07.23	58,698,910	08.12.23	31.07.24	22,076,120	929,919	23,006,039	-	725,790	331,142	-	394,648	58,698,910	9.00	335	4,848,691	63,547,601
133	SIBL Kowran Bazar Br.	106227605332461	08.12.21	21,065,000	08.12.23	08.12.24	22,076,120	929,919	23,006,039	-	1,884,247	786,000	-	1,098,247	23,400,687	9.50	205	1,248,571	24,649,258
134	SIBL Kowran Bazar Br.	106276653324974	23.12.21	50,000,000	23.12.23	23.12.24	52,400,000	2,045,753	54,445,753	-	5,007,776	2,125,539	-	2,882,237	55,944,000	9.50	190	2,746,765	58,690,765
135	SIBL Kowran Bazar Br.	1037164953314771	20.12.18	10,705,500	20.12.23	20.12.24	14,169,258	561,918	14,731,176	-	500,776	212,539	-	288,237	15,019,413	9.50	193	754,468	15,773,881
136	SIBL Panthapath Br.	1063464374443	23.06.22	10,000,000	23.06.24	23.06.25	10,480,000	19,524	10,499,524	-	872,476	178,400	-	694,076	11,193,600	11.75	8	28,827	11,222,427
137	SIBL Panthapath Br.	1074071024656	20.11.22	10,000,000	20.11.23	20.11.24	10,000,000	462,329	10,462,329	-	287,671	150,000	-	137,671	10,600,000	9.00	225	588,082	11,188,082
138	SIBL Vatar Br.	107395811533003075	24.05.23	20,000,000	24.05.24	24.05.25	20,000,000	172,329	20,172,329	-	1,522,671	340,000	-	1,187,671	21,350,000	11.00	37	238,179	21,588,179
139	Premier Bank Ltd. Panthapath Br.	10712374400244	26.09.22	15,911,146	26.09.23	26.09.24	15,911,146	875,440	16,786,586	-	2,781,118	230,711.6	-	47,406	16,833,992	9	277	1,149,785	17,983,777
140	Premier Bank Ltd. Panthapath Br.	0401174400266	20.11.22	10,000,000	20.11.23	20.11.24	10,000,000	446,918	10,446,918	-	2,78,082	145,000	-	115,082	10,562,000	8.60	225	559,931	11,121,931
141	Premier Bank Ltd., Gulshan 1 leglan Link Br.	017827900000145	02.01.24	10,582,000		02.01.25				10,582,000					10,582,000	9.50	180	495,759	11,077,759
142	Prime Bank Ltd., Utara Br.	2125415030181	26.06.24	20,000,000		26.06.25				20,000,000					20,000,000	10.50	5	28,767	20,028,767
143	Prime Bank Ltd., Bardihara Br.	2219413010711	25.06.24	50,000,000		25.06.25				50,000,000					50,000,000	10.50	6	86,301	50,086,301
144	One Bank Ltd Kawan ba. Br.	124140008404	21.06.23	10,000,000	21.06.24	21.06.25	10,000,000	23,288	10,023,288	-	826,712	170,000	-	653,712	10,677,000	11.75	10	34,371	10,711,371
145	One Bank Ltd Kawan ba. Br.	027798176555	26.07.20	50,000,000	26.07.23	26.07.24	55,685,480	3,371,641	59,057,121	-	2,479,151	723,911	-	(566,996)	58,491,125	8.50	340	4,631,215	63,122,340
146	One Bank Ltd Kawan ba. Br.	02783566781	06.12.20	20,000,000	06.12.23	06.12.24	22,061,120	907,075	22,968,195	-	747,509	330,917	-	386,592	23,354,787	9.25	207	1,225,167	24,579,954
147	One Bank Ltd Kawan ba. Br.	3128477616	23.12.23	20,000,000	23.12.23	23.12.24	20,945,000	81,771.6	21,762,716	-	753,159	314,175	-	408,984	22,171,700	9.25	190	1,067,583	23,239,283
148	One Bank Ltd Kawan ba. Br.	0124140008492	15.11.23	10,000,000		15.11.24				10,000,000					10,000,000	9.00	228	562,192	10,562,192
149	One Bank Ltd, Bangladesh Br.	2839710796	07.04.22	20,000,000	07.04.24	07.04.25	21,080,000	388,103	21,468,103	-	1,297,097	168,520	-	1,113,577	22,581,680	11.00	84	571,657	23,153,337
150	One Bank Ltd., Dharmondi	2895453204	07.04.22	30,000,000	07.04.23	07.04.24	31,620,000	582,155	32,202,155	-	1,930,645	682,560	-	1,218,085	33,420,240	11.00	84	846,036	34,266,276
151	One Bank Ltd, Mirpur Br.	02506592943	15.09.21	50,000,000	15.09.23	15.09.24	52,700,000	2,910,773	55,610,773	-	778,227	368,900	-	409,327	56,020,100	8.50	288	3,757,184	59,777,284
152	One Bank Ltd, Mirpur Br.	0114140003469	24.05.23	20,000,000	24.05.24	24.05.25	20,000,000	162,192	20,162,192	-	1,437,808	160,000	-	1,277,808	21,440,000	11.00	37	239,071	21,679,071
153	One Bank Ltd, Moghbazar Br.	0504140003784	27.07.23	58,519,964		27.07.24				58,519,964					58,519,964	8.50	339	4,619,871	63,139,835
154	One Bank Ltd, Elephant Road Br.	0274140000802	14.09.23	10,000,000		14.09.24				10,000,000					10,000,000	8.50	290	675,342	10,675,342
155	Pubali bank Ltd, Kawan Bazar Br.	10262197163208	28.07.22	56,120,810	28.07.23	28.07.24	56,120,810	3,378,011	59,498,821	-	3,205,506	739,703	-	(519,197)	58,979,624	8.00	338	4,369,340	63,348,964
156	United Commercial Bank Ltd, Bangladesh Br.	025140400000502	10.04.23	52,368,334	10.04.24	10.04.25	52,368,334	911,783	53,280,117	-	3,146,763	811,709	-	2,355,054	55,615,171	11.00	82	1,374,380	56,989,551
157	United Commercial Bank Ltd, Bangladesh Br.	025140400000524	14.02.24	30,000,000		14.02.25				30,000,000					30,000,000	10.75	137	1,210,479	31,210,479
158	United Commercial Bank Ltd, Kaitul Br.	212145500000016	13.03.24	20,000,000		13.03.25				20,000,000					20,000,000	10.75	109	642,055	20,642,055
159	United Commercial Bank Ltd, Foreign Exchange Br.	1110349000960	27.07.22	56,035,194	27.07.23	27.07.24	56,035,194	3,362,879	59,398,073	-	2,79,409	728,458	-	(499,049)	58,899,024	8.00	337	4,350,159	63,249,183
160	United Commercial Bank Ltd, Kawan Bazar Br.	0441404000000930	17.09.23	20,000,000		17.09.24				20,000,000					20,000,000	8.10	287	1,273,808	21,273,808
161	General Security Janata Bank Ltd, KB Br.	0643282122	12.07.09	4,522,200	12.07.23	12.07.24	13,067,437	792,102	13,859,539	-	24,613	163,343	-	(153,730)	13,705,809	7.90	354	1,050,128	14,755,937
162	Janata Bank Ltd, KB Br.	05318502490	17.12.12	5,000,000	17.12.23	17.12.24	9,614,015	369,126	9,983,141	-	318,276	137,480	-	165,796	10,148,937	8.10	196	441,437	10,590,374
163	Janata Bank Ltd, KB Br.	054721416109	27.06.19	30,000,000	27.06.24	27.06.25	37,506,024	31,854	37,537,878	-	2,874,863	581,343	-	2,278,520	39,816,398	9.90	4	43,198	39,859,596
164	Agrani Bank WASA Br.	00890292810	03.02.08	10,000,000	03.02.24	03.02.25	15,612,498	453,965	16,071,463	-	6,72,941	226,381	-	431,560	16,503,023	8.75	148	585,518	17,088,541
165	Janata Bank Ltd, KB Br.	053291292825	07.08.14	10,000,000	07.08.23	07.08.24	15,816,678	92,867	16,740,545	-	90,192	205,812	-	(115,620)	16,624,925	8.00	328	1,195,173	17,820,098
166	Janata Bank Ltd, KB Br.	05329292826	07.08.14	10,000,000	07.08.23	07.08.24	15,816,678	92,867	16,740,545	-	90,192	205,812	-	(115,620)	16,624,925	8.00	328	1,195,173	17,820,098
167	Janata Bank Ltd, KB Br.	05471362967	27.07.15	10,000,000	27.07.23	27.07.24	14,603,006	850,175	15,453,181	-	62,512	182,538	-	(135,025)	15,318,156	7.90	340	1,127,248	16,445,404

Sl. No.	Name of banks	Instrument/account no.	Initial purchase date	Purchase value	Last maturity/renewal date	Next date of maturity	Opening balance			Purchased during the year	Earned interest			Encashment during the year	Balance as on 30.06.24 (principal renewed)	Accrued interest as on 30.06.24			Total as on 30.06.24
							Principal	Accrued interest	Adjustment in principal and interest		Interest	AIT	Excise duty			Net interest	Interest rate (%)	Days	
168	Janata Bank Ltd, KB Br.	0547472/3099	11.07.16	74,169,410	11.07.23	11.07.24	101,484,765	6,169,023	-	-	176,900	1,269,185	50,000	(1,142,285)	106,511,504	7.90	355	8,183,877	114,695,381
169	Janata Bank Ltd, KB Br.	0547485/3111	17.08.16	10,000,000	17.08.23	17.08.24	13,596,446	769,969	-	-	129,775	176,949	30,000	(77,174)	14,289,241	8.00	318	995,941	15,285,182
170	Janata Bank Ltd, KB Br.	0547486/3112	17.08.16	20,000,000	17.08.23	17.08.24	27,222,535	1,541,616	-	-	227,849	353,893	15,000	(141,044)	28,623,107	8.00	318	1,994,991	30,618,098
171	Janata Bank Ltd, KB Br.	0547560/5036	08.07.18	42,535,426	08.07.23	08.07.24	53,059,479	3,252,619	-	-	66,723	663,868	50,000	(647,145)	55,664,953	7.90	358	4,313,195	59,978,148
172	Janata Bank Ltd, KB Br.	0547561/5257	08.07.18	28,337,550	08.07.23	08.07.24	35,364,514	2,167,893	-	-	43,327	442,244	15,000	(413,917)	37,118,490	7.90	358	2,876,124	39,994,614
	Self Insurance								65,000,000						65,000,000	9.50	33	558,288	65,558,288
173	Janata Bank Ltd, KB Br.	1066667/81618	28.05.24	65,000,000		28.05.25				151,440	83,275	15,000	53,165	12,615,904	8.00	299	826,774	13,442,678	
174	Rupali Bank Ltd, Mugh Mudda Br.	7875948/36	05.09.19	10,000,000	05.09.23	05.09.24	11,881,429	681,310	-	-	1,305,659	319,843	15,000	970,816	22,587,216	9.20	67	381,445	22,968,661
175	Rupali Bank Ltd, Mugh Bazar	7589747/33	25.04.18	15,930,111	25.04.24	25.04.25	21,322,846	293,554	-	-	578,768	169,452	15,000	394,316	16,635,228	8.50	178	689,564	17,324,792
176	Bang. Krishi Bank, KB Br.	4543364/220	03.01.23	15,690,000	03.01.24	03.01.25	15,690,000	550,912	-	-									
	Encashment																		
	General																		
1	NRB Bank, Tajmohal Road Br.	19539000256305164	08.12.22	20,000,000	03.12.23		20,000,000	842,466	-	-	657,534	300,000	30,000	327,534	21,170,000				
2	SIBL Gulshan Br.	10554142/15985	28.07.21	53,095,000	28.07.23		56,201,058	3,632,282	-	-	20,786	730,613	140,000	(849,827)	58,983,512				
3	Premier Bank, Gulshan-Tejgaon Link Br.	0324105/0120	26.07.20	50,000,000	26.07.23		56,149,280	3,661,241	-	-	269,208	786,090	50,000	(566,881)	59,243,640				
4	Global Islami Bank, Uttara br.	1240000043695	12.09.22	10,000,000	12.09.23		10,000,000	597,945	-	-	152,055	75,000	18,000	59,055	10,657,000				
5	Meghna Bank Ltd, Sonargaon Br.	111827900000006	28.07.21	52,870,000	28.07.23		55,423,500	3,582,028	-	-	574,735	831,353	50,000	(306,618)	58,698,910				
6	Standard Bank, Kamara Br.	3302850/04080	12.12.22	22,346,944	12.12.23		22,346,944	993,266	-	-	763,102	339,674	30,000	393,428	23,675,637				
7	Al-Arafah Islami Bank, KB Br.	0998642/5316	15.09.21	50,000,000	15.09.23		52,650,000	2,908,011	-	-	767,391	755,080	50,000	(17,689)	55,540,322				
8	NRB Bank, Principal Br.	1013390171586	13.09.22	50,000,000	08.09.23		50,000,000	2,780,822	-	-	719,178	350,000	65,000	304,178	53,085,000				
9	Meghna Bank Ltd, Sonargaon Br.	1118287000000021	12.09.22	10,000,000	12.09.23		10,000,000	597,945	-	-	152,055	150,000	18,000	(15,945)	10,582,000				
10	Meghna Bank Ltd, Dhanmndi Br.	1111128700000014	13.09.22	10,000,000	13.09.23		10,000,000	595,890	-	-	154,110	150,000	18,000	(13,890)	10,582,000				
11	Premier Bank Ltd, Panthapath Br.	09406792790000001	15.09.21	25,000,000	15.09.23		26,320,000	1,453,729	-	-	388,671	368,480	15,000	5,191	27,778,920				
12	NRB Commercial Bank, Gulshan Br.	0140394027120000620	29.12.22	10,000,000	29.12.23		10,000,000	380,137	-	-	369,863	150,000	18,000	201,863	10,582,000				
13	Southeast bank Ltd, KB Br.	752260124500012657	26.07.20	50,000,000	26.07.23		55,674,980	3,371,006	-	-	247,753	723,775	50,000	(526,022)	58,519,964				
14	City Bank Ltd., Kawan Bazar Br.	4481002479002	07.08.22	55,515,900	02.08.23		55,515,900	3,272,396	-	-	336,137	721,707	100,115	(485,685)	58,302,612				
15	AB Bank, Principal Br.	3731504	10.08.21	52,982,500	10.08.23		55,253,555	3,464,358	-	-	717,159	418,152	50,000	249,007	59,466,920				
16	SBAC Bank Ltd., Barani Br.	0949842/780	11.02.21	20,000,000	11.02.24		22,155,440	637,348	-	-	1,024,310	332,332	30,000	661,978	23,454,766				
17	Agrani Bank, WASA Br.	0507494/9767	10.02.21	60,000,000	10.02.24		66,466,560	1,861,519	-	-	2,957,307	963,765	100,000	1,893,541	70,221,620				
18	Agrani Bank, WASA Br.	0507624/40556	13.02.22	63,430,000	13.02.24		66,424,640	1,820,763	-	-	2,995,023	963,157	100,000	1,951,866	70,177,269				
19	Agrani Bank, WASA Br.	0507626/4835	14.02.22	63,430,000	14.02.24		66,424,640	1,807,569	-	-	3,008,217	963,157	100,000	1,945,060	70,177,269				
20	Agrani Bank, WASA Br.	0507625/50594	13.02.22	31,617,000	13.02.24		33,119,616	907,840	-	-	1,493,332	480,234	30,000	983,098	35,010,554				
21	BDL, Kawan Bazar Br.	0002191	24.05.16	2,688,250	24.05.24		3,923,911	31,292	-	-	269,280	60,114	6,000	203,165	4,158,369				
22	BDL, Elephant Road Br.	0001277	12.05.16	10,000,000	12.05.24		14,414,548	151,254	-	-	951,751	220,601	45,000	686,150	15,251,952				
23	First Security Islami, KB Br.	0835138	29.05.14	12,361,000	29.05.24		23,792,329	182,842	-	-	1,998,724	406,729	30,000	1,561,995	25,537,166				
24	First Security Islami, KB Br.	0835137	29.05.14	25,000,000	29.05.24		48,253,053	370,837	-	-	4,055,076	825,181	65,000	3,164,895	51,790,784				
25	First Security Islami, KB Br.	0940337	24.05.16	13,409,059	24.05.24		21,423,203	189,581	-	-	1,774,628	366,204	30,000	1,378,424	22,991,209				



Sl. No.	Name of banks	Instrument/account no.	Initial purchase date	Purchase value	Last maturity/renewal date	Next date of maturity	Opening balance			Purchased during the year	Earned interest				Encashment during the year	Balance as on 30.06.24 (principal renewed)	Accrued interest as on 30.06.24			Total as on 30.06.24		
							Principal	Accrued interest	Adjustment in principal and interest		Interest	AIT	Excise duty	Net interest			Interest rate (%)	Days	Interest amount			
26	First Security Islami, KB Br.	0835136	28.05.14	24,737,000	28.05.24		47,746,017	378,044	-	48,124,061	-	4,001,167	816,474	65,000	3,119,693	51,243,754	-	-	-	-		
27	First Security Islami, KB Br.	0297460	28.05.13	11,123,000	28.05.24		23,807,995	188,507	-	23,996,502	-	1,994,496	406,997	30,000	1,557,499	25,554,001	-	-	-	-		
28	First Security Islami, KB Br.	0940328	08.05.16	10,823,500	08.05.24		17,271,009	217,189	-	17,488,198	-	1,366,075	295,178	30,000	1,040,897	18,529,095	-	-	-	-		
29	Meghna Bank Ltd, Sonargoan Br.	111828700000024	25.05.23	10,000,000	25.05.24		10,000,000	81,370	-	10,081,370	-	743,630	165,000	18,000	560,630	10,642,000	-	-	-	-		
30	Meghna Bank Ltd, Sonargoan Br.	111828700000025	25.05.23	10,000,000	25.05.24		10,000,000	81,370	-	10,081,370	-	743,630	165,000	18,000	560,630	10,642,000	-	-	-	-		
31	Janata Bank Ltd., KB Br.	0531965/21406	31.05.21	12,645,647	31.05.24		13,966,659	88,966	-	14,055,625	-	998,533	209,500	30,000	719,034	14,774,658.7	-	-	-	-		
32	Janata Bank Ltd., KB Br.	05472409126	17.05.20	11,992,024	17.05.24		14,063,709	130,041	-	14,193,750	-	924,737	210,956	30,000	683,782	14,877,531	-	-	-	-		
33	Meghna Bank Ltd, Motihel Br.	110328700000017	23.06.22	20,000,000	23.06.24		21,175,000	39,449	-	21,214,449	-	1,759,151	429,720	30,000	1,299,431	2,251,3880	-	-	-	-		
34	Exim Bank Ltd, Gulshan branch	1083712/271481	20.06.23	20,000,000	20.06.24		20,000,000	49,726	-	20,049,726	-	1,600,274	330,000	30,000	1,240,274	21,290,000	-	-	-	-		
35	AB Bank, Mohakhali Br.	3771164/755362	20.06.23	20,000,000	20.06.24		20,000,000	51,233	-	20,051,233	-	1,648,767	340,000	30,000	1,278,767	21,330,000	-	-	-	-		
36	SBL, Motihel Br.	1067317/5301	23.06.22	20,000,000	23.06.24		21,120,000	39,347	-	21,159,347	-	1,755,853	359,040	45,000	1,351,813	22,511,160	-	-	-	-		
37	Janata Bank Ltd., KB Br.	0934585/66650	25.06.23	104,900,000	25.06.24		104,900,000	133,640	-	105,033,640	-	7,996,110	1,625,950	100,000	6,270,160	111,303,800	-	-	-	-		
38	Meghna Bank Ltd, Sonargoan Br.	111827600000001	20.11.22	10,000,000	20.11.23		10,000,000	458,219	-	10,458,219	-	291,781	150,000	18,000	123,781	10,582,000	-	-	-	-		
39	Meghna Bank Ltd, Sonargoan Br.	111827600000002	20.11.22	10,000,000	20.11.23		10,000,000	458,219	-	10,458,219	-	291,781	150,000	18,000	123,781	10,582,000	-	-	-	-		
	Total						6592,090,061	231,571,392	-	6,823,661,453	2,192,577,676	251,590,159	93,880,164	5,048,115	1,520,618,860	1,320,152,771	79,866,865,733	-	-	-	35,543,883	
																						8,172,294,16



Dhaka Water Supply and Sewerage Authority
Schedule of Imprest Fund
As at June 30, 2024

Schedule - C

A Revenue Imprest Fund

SI No	Particular	Balance
1	Accounts Division	15,000
2	Accounts Division-1	5,000
3	Accounts Division-2	5,000
4	Add. Chief Engineer (RPD)	10,000
5	Admin-1	5,000
6	Admin-2	5,000
7	Bottle Water Plant	30,000
8	CC Division	5,000
9	Chief Disciplinary Officer	10,000
10	Chief Engineer	10,000
11	CM Division	20,000
12	Commercial Manager	5,000
13	Common Service	16,000
14	Computer Centre(GIS)	5,000
15	Computer Centre(MIS)	10,000
16	CRO	10,000
17	CTO	5,000
18	DCAO(Budget)	5,000
19	DCAO(Finance)	5,000
20	Dhaka Water Works	5,000
21	Director (Finance)	10,000
22	DMD (Admin)	5,000
23	DMD (O&M)	5,000
24	DMD (RPD)	10,000
25	DPD Padma Jashaldia	5,000
26	EE-1 Padma Jashaldia	30,000
27	Environment Cell	10,000
28	FM Division-1	20,000
29	FM Division-2	20,000
30	Generator Division	15,000
31	Internal Audit Division	10,000
32	Karanigonj Well Field Proj.	20,000
33	Labour & Welfare	5,000
34	Land Division	8,000
35	Law Office	20,000
36	Magistrate Office-1	2,000
37	Magistrate Office-2	2,000
38	Medical Office	5,000
39	Meter Division	10,000
40	Mods Circle-1	5,000
41	Mods Circle-2	10,000
42	Mods Zone-1	15,000
43	Mods Zone-10	15,000
44	Mods Zone-2	15,000
45	Mods Zone-3	15,000
46	Mods Zone-4	20,000
47	Mods Zone-5	10,000
48	Mods Zone-6	20,000
49	Mods Zone-7	15,000
50	Mods Zone-8	10,000
51	Mods Zone-9	10,000
52	MSTPLAP	10,000
53	N.G.Mods	15,000
54	N.G. Rev.	5,000
55	P&D (E&M)	4,000
56	P&D (Sewer)	6,000
57	P&D (Water)	15,000

SI No	Particular	Balance
58	P&D Circle	8,000
59	Planning Cell	5,000
60	Procurement-1	10,000
61	Procurement-2	5,000
62	PSTP	10,000
63	Public Information	5,000
64	QCR Division	8,000
65	Rev. Central Funtion 1	5,000
66	Rev. Central Funtion 2	2,000
67	Rev. Zone-1	10,000
68	Rev. Zone-10	10,000
69	Rev. Zone-2	10,000
70	Rev. Zone-3	10,000
71	Rev. Zone-4	10,000
72	Rev. Zone-5	10,000
73	Rev. Zone-6	10,000
74	Rev. Zone-7	10,000
75	Rev. Zone-8	10,000
76	Rev. Zone-9	10,000
77	RPE&M Circle	10,000
78	Saidabad Circle (SE)	10,000
79	Security & Intelligent	2,000
80	Sewer (R&D) Circle	4,000
81	Sewer (R&D)1	4,000
82	Sewer (R&D)2	4,000
83	SMWC Circle	8,000
84	SOC Division	20,000
85	Store Division	8,000
86	STP (Daserkandi)	35,000
87	SWTP (Maints)	10,000
88	SWTP (OP)	10,000
89	Transport Pool	10,000
90	USP	10,000
91	Water (R&D) Circle	10,000
92	Water (R&D)1	5,000
93	Water (R&D)2	5,000
Total: Revenue Imprest Fund		936,000

B Project Imprest Fund

94	EDCWSR	10,000
95	EWSP	5,000
96	Land Acquisition	10,000
97	SWTP. Ph-3 (PD)	5,000
98	Uttara Catchment	7,000
Total: Project Imprest Fund		37,000
Total: Revenue Imprest Fund & Project Imprest Fund (A+B)		973,000.00

Dhaka Water Supply and Sewerage Authority
Bank Balance in Corporate Account
As at 30 June 2024

Schedule - D

SI No.	Bank Name	Branch Name	Account Number	Accounts Title	Cash Book Balance 2023-2024
1	Agrani Bank Ltd.	WASA Corp. Branch	0200000798974 (83)	Tender Documents	2,804,961
2	Agrani Bank Ltd.	WASA Corp. Branch	0200015324529	Contractor Bill	(214,744,127)
3	Agrani Bank Ltd.	WASA Corp. Branch	0200015324631	Revenue Mother	259,558,468
4	Agrani Bank Ltd.	WASA Corp. Branch	0200015324690	Miss. Income	135,836,760
5	Agrani Bank Ltd.	WASA Corp. Branch	020015324554	Contractor Vat & Tax	(45,657,624)
6	Agrani Bank Ltd.	WASA Corp. Branch	020015324573	Master Roll & Out	2,671,307
7	Agrani Bank Ltd.	WASA Corp. Branch	200000798752 (17)	House Building Rent	3,457,612
8	Agrani Bank Ltd.	WASA Corp. Branch	200000798802 (445/44)	DSL	62,857,869
9	Bang. Krishi Bank Ltd.	Kawran Bazar Branch	240000495(495/49)	Closed	-
10	Bang. Krishi Bank Ltd.	Kawran Bazar Branch	4102-0320000458(45)	Closed	-
11	Janata Bank Ltd	Kawran Bazar Branch	STD-240000801(80)	Closed	-
12	Janata Bank Ltd	Kawran Bazar Branch	240000083(8)	Revenue Mother	-
13	Janata Bank Ltd	Kawran Bazar Branch	240000894 (89)	Salary	21,714,359
14	Janata Bank Ltd	Kawran Bazar Branch	240001083	Lease Out Zone Payment	3,282,016
15	Janata Bank Ltd	Kawran Bazar Branch	STD-240000863 (86)	Closed	-
16	Janata Bank Ltd.	Kawran Bazar Branch	240000247(24)	Drainage	13,351,354
17	Janata Bank Ltd.	Kawran Bazar Branch	240000665(66)	Tender Documents Sale	3,017,597
18	Janata Bank Ltd.	Kawran Bazar Branch	200012845	Dhaka WASA	374,742
19	Janata Bank Ltd.	Kawran Bazar Branch	CD 200040491	Over Time	39,825,981
20	Janata Bank Ltd.	Kawran Bazar Branch	0100213678340	Revenue Mother	809,511,686
21	Janata Bank Ltd.	Kawran Bazar Branch	0100213680778	Telephone & Other	(1,358,305)
22	Janata Bank Ltd.	Kawran Bazar Branch	0100213681341	Imprest & Others	(1,777,023)
23	Janata Bank Ltd.	Kawran Bazar Branch	0100213681995	Loan & Advance	(1,632,365)
24	Janata Bank Ltd.	Kawran Bazar Branch	0100213682291	Conveyance	24,262
25	Janata Bank Ltd.	Kawran Bazar Branch	200020121 (2012)	Drainage	333,738
26	Janata Bank Ltd.	Kawran Bazar Branch	STD 240000271	Self Insurance	3,015,815
27	Janata Bank Ltd.	Kawran Bazar Branch	STD-240000904 (90)	Electricity Bill	82,644,963
28	Janata Bank Ltd.	Kawran Bazar Branch	240001021	Group Insurance	4,579,814
29	One Bank Ltd.	Kawran Bazar Branch	STD-5080444003	Mother	62,898,143
30	ONE Bank Ltd.	Mirpur Branch	Std 5036149002	Bottle Plant	(1,294,489)
31	Trust Bank Ltd.	Karwan Bazar Branch	0320000042	DORMANT	238,146
Grand Total					1,245,535,662

Dhaka Water Supply and Sewerage Authority

Bank Balance in project account

As at 30 June 2024

Schedule - E

Sl No.	Bank Name	Branch Name	Account Number	Accounts Title	Cash Book Balance 2023-2024
1	Agrani Bank	WASA Corp. Branch	200002305048	Vakurta	-
2	Agrani Bank Ltd.	WASA Corp. Branch	STD-0200005465653	IWSP	2,791,499
3	Agrani Bank Ltd.	WASA Corp. Branch	0200002330753	DESWSP	44,530,000
4	Agrani Bank Ltd.	WASA Corp. Branch	0200015283802	EWSP	128,699,460
5	Agrani Bank Ltd.	WASA Corp. Branch	0200012086601	PADSIP	-
6	Agrani Bank Ltd.	WASA Corp. Branch	0200012575712	5 Khals	641,864
7	Agrani Bank Ltd.	WASA Corp. Branch	200014769534	LACSTP- Uttara	9,449,604
8	Agrani Bank Ltd.	WASA Corp. Branch	0200016553988	DSIP	256,240,000
9	Agrani Bank Ltd.	WASA Corp. Branch	0200016695946	DSIP-GOB	-
10	Agrani Bank Ltd.	WASA Corp. Branch	0200008984227	DWSNIP	789,416,000
11	Basic Bank Ltd.	Kawran Bazar Branch	3116-01-0000604	SP-3	4,804,326
12	Basic Bank Ltd.	Kawran Bazar Branch	3116-01-0000597	DSTP	209,514,336
13	Basic Bank Ltd.	Kawran Bazar Branch	3116010000672	DNDCDC	2,982,854
14	CDVAT -	Kawran Bazar Branch	Authority A/C -3212	GOB-DESWSP	385,883,700
15	Janata Bank Ltd	Kawran Bazar Branch	391	DESWSP	59,209,000
16	Janata Bank Ltd	Kawran Bazar Branch	1569	AFD-DESWSP	2,000
17	Janata Bank Ltd	Kawran Bazar Branch	650	DESWSP	123,434,000
18	Janata Bank Ltd	Kawran Bazar Branch	734	Screw A/c- DESWSP	188,224,000
19	Janata Bank Ltd.	Kawran Bazar Branch	240000964	SCRWLDC	1,792,337
20	Janata Bank Ltd.	Kawran Bazar Branch	0100212930029	ERWDCP	32,425
21	Janata Bank Ltd.	Kawran Bazar Branch	240001009	Unicef LIC	-
22	Janata Bank Ltd.	Kawran Bazar Branch	240000764(76)	Hatirjheel Project	6,789
23	Janata Bank Ltd.	Kawran Bazar Branch	STD-240000924 (92)	Disel Generator	4,376,733
24	Janata Bank Ltd.	Kawran Bazar Branch	36000248	NTP	-
25	Pubali Bank Ltd.	Kawran Bazar Branch	CD- 0557102001731	Agargaon	870,641
26	Sonali Bank Ltd.	Kawran Bazar Branch	0117203000205	DESWSP	56,695,000
27	Sonali Bank Ltd.	Kawran Bazar Branch	0117203000231	LIC-GOB	-
28	Sonali Bank Ltd.	Kawran Bazar Branch	0117203000228	Imprest -EIB	441,008,000
29	Sonali Bank Ltd.	Kawran Bazar Branch	0117203000219	LIC Project	1,909,405
30	Sonali Bank Ltd.	Kawran Bazar Branch	CDVAT A/c- 3212	GOB-DESWSP	5,881,000
Grand Total					2,718,394,975

Dhaka Water Supply and Sewerage Authority

Bank balance in Security Deposit account

As at 30 June 2024

Schedule - F

SI No.	Bank Name	Branch Name	Account Number	Accounts Title	Cash Book Balance 2023-2024
1	Janata Bank Ltd.	Kawran Bazar Branch	240000305(30)	Deposite Against Work	5,114,770
2	Janata Bank Ltd.	Kawran Bazar Branch	CD-200021146(2114)	Payment Against Work	(26,379,648)
3	Janata Bank Ltd.	Kawran Bazar Branch	240000338(33)	Project Security Deposit	38,768,721
4	Janata Bank Ltd.	Kawran Bazar Branch	STD-240000873 (87)	Revenue Security Deposit	171221863.2
Grand Total					188,725,707

Dhaka Water Supply and Sewerage Authority

Bank balance in revenue account - Bill Collection

As at 30 June 2024

Schedule - G

SI No.	Name of the Bank	Branch Name	Account Number	Balance 2023-2024	Balance 2022-2023
1	AB Bank Ltd	Kawran Bazar	4002-764514-430	33,416,247.18	21,968,855
2	Agrani Bank Ltd.	WASA Corp. Branch	200017891354	20,848,220.78	11,734,647
3	Al-Arafah Islami Bank Ltd	Kawran Bazar	1171220000048	56,475,768.10	23,553,520
4	Bank Asia Ltd	Scotia Branch	736000784	45,445,931.04	57,839,928
5	Bank Asia Ltd [Ekipay]	Scotia Branch	736000870	161,675,243.53	308,758,587
6	Basic Bank Ltd	Kawran Bazar	3116-01-0000485	41,858,993.18	35,706,030
7	BD. Commerce Bank Ltd	Green Road Branch	1432000043	88,543,335.88	89,308,102
8	BRAC Bank Ltd	Kawran Bazar	1540102901957001	5,815,029.61	1,486,590
9	BRAC Bank Ltd [Bkash]	Kawran Bazar	1540102901957002	250,831,370.89	167,721,278
10	city bank(gateway)	Kawran Bazar	3101776737002	10,799,695.24	-
11	The City Bank Ltd.	Kawran Bazar	3101776737001	35,105.75	147
12	Community Bank Ltd.	Dhanmondi Branch	80312948301	5,703,668.32	1,720,282
13	Dhaka Bank Ltd	Kawran Bazar	2071500000747	20,124,599.29	20,360,810
14	Dutch Bangla Bank Ltd	Kawran Bazar	1071200002710	195,332,244.91	56,648,785
15	Eastern Bank Ltd. (Nagad)	Sonargaon Road Branch	1051220309472	10,919,588.48	24,669,027
16	Eastern Bank Ltd.	Sonargaon Road Branch	1051220000011	1,392,322.19	940,794
17	Exim Bank Ltd	Kazi Nazrul Islam Ave. Br	11413100006776	72,654,199.46	60,652,441
18	FSIBL	Kawran Bazar	0176 1310000011	394,639,210.97	303,535,260
19	Global Islami Bank Ltd.	Bashabo Branch	1130000003960	19,257,517.77	19,946,726

Sl No.	Name of the Bank	Branch Name	Account Number	Balance 2023-2024	Balance 2022-2023
20	IFIC Bank Ltd.	Kawran Bazar	1017632485041	17,859,068.85	6,681,528
21	Islami Bank Bangladesh Ltd.	Kawran Bazar	20502220900012408	63,158,986.77	137,942,255
22	Jamuna Bank Ltd.	Sonargaon Road Branch	0002-0320001367	775,466.57	2,706,298
23	Janata Bank Ltd.	Karwan Bazar	232240001041	6,322,042.04	11,848,887
24	Meghna Bank Ltd.	Principal Branch	1101 13500000054	1,160,611.34	2,202,187
25	Merchantile Bank Ltd.	Karwan Bazar	1131000045858	41,636,898.76	35,837,132
26	Midland Bank Ltd	Dilkusha Corporate Branch	0001-1090000321	9,245,721.00	8,311,329
27	Modhumati Bank Ltd	Motijheel Branch	1101 13500000019	9,449,563.36	10,804,920
28	Mutual Trust Bank Ltd	Karwan Bazar	30320001204	8,706,787.00	7,471,889
29	National Bank Ltd.	Kawran Bazar	1048000663053	43,232,318.02	28,573,033
30	NCC Bank Ltd.	Kawran Bazar	0027-0325000172	43,617,167.00	22,573,640
31	NRBC Bank Ltd.	Banani Branch	0121 36000000007	27,909,961.90	11,220,799
32	NRB Bank Ltd.	Principal Branch	1011030166108	21,129,684.61	3,886,047
33	One Bank Ltd.	Karwan Bazar	123000000391	46,786,288.57	44,971,594
34	Premier Bank Ltd.	Karwan Bazar	0107 13100000744	147,440,875.33	317,895,765
35	Premier Bank Ltd.	Kawran Bazar	0107 13100000600	12,255,611.68	33,613,740
36	Premier Bank Ltd. (DT)	Kawran Bazar	10713100000796	29,930,609.93	42,540,664
37	Premier Bank Ltd. (Jar Water)	Kawran Bazar	10713100000807	2,376,286.81	1,850,586
38	Prime Bank Ltd.	Kawran Bazar	5574/2113311004855	5,640,877.36	4,788,018
39	Pubali Bank Ltd	Kawran Bazar	557102001426	40,776,795.30	47,479,323
40	SBAC Bank Ltd.	Banani Branch	26130000185	1,850,523.54	3,267,403
41	Shahjalal Islami Bank Ltd.	Kawran Bazar	4007 13100000806	40,496,115.64	37,787,966
42	SIBL	Kawran Bazar	871360000039	125,216,316.40	129,556,602
43	Southeast Bank Ltd	Kawran Bazar	0015 13100000427	162,107,696.44	115,020,413
44	Southeast Bank Ltd.	Kawran Bazar	0015 13100000431	484.83	478
45	Standard Bank Ltd	Panthapath Branch	1736000269	115,402,613.64	39,350,725
46	Trust Bank Ltd.	Kawran Bazar	0030-0320000088	11,560,349.00	6,041,955
47	UCBL	Kawran Bazar	441301000000102	31,018,683.17	29,158,048
48	Union Bank Ltd	Panthapath Branch	131210001313	6,330,167.10	4,461,267
Grand Total				2,509,162,864.53	2,354,396,299

Dhaka Water Supply and Sewerage Authority

Bank Balance in Revenue account - VAT Collection

As at 30 June 2024

Schedule - H

SI No.	Name of the Bank	Branch Name	Account Number	Balance 2023-2024	Balance 2022-2023
1	AB Bank Ltd	Kawran Bazar	4002-764514-001	613,988.00	1,115,192
2	Agrani Bank Ltd.	WASA Corp. Branch	0200017891679	4,408,805.00	2,435,424
3	Al-Arafah Islami Bank Ltd	Kawran Bazar	1171020000035	8,448,209.00	3,522,879
4	Bank Asia Ltd	Scotia Branch	00733004301	6,728,160.00	8,632,573
5	Bank Asia Ltd [Ekpay]	Scotia Branch	00733004912	24,001,397.50	46,228,518
6	Basic Bank Ltd	Kawran Bazar	3110 - 01 - 0006443	6,261,750.00	5,330,691
7	BD.Commerce Bank Ltd	Green Road Branch	01421000751	43,438,491.00	12,183,669
8	BRAC Bank Ltd	Kawran Bazar	1540202901965001	267,083.00	-
9	BRAC Bank Ltd [Bkash]	Kawran Bazar	1540202901965002	7,147,540.00	5,903,903
10	City Bank Ltd.	Kawran Bazar	1101776736001	41,635.00	36,809
11	Community Bank Ltd.	Dhanmondi Branch	0080312956101	1,336,430.00	428,932
12	Dhaka Bank Ltd.	Kawran Bazar	2071000008445	3,001,390.07	3,027,021
13	Dutch Bangla Bank Ltd	Kawran Bazar	1071100018220	29,038,488.00	8,503,536
14	Eastern Bank Ltd. (Nagad)	Sonargaon Road Branch	1051060309510	1,640,063.00	3,691,238
15	Eastern Bank Ltd.	Sonargaon Road Branch	1051060000013	208,366.00	140,713
16	Exim Bank Ltd	KZ Nazrul Islam Ave Br	0111000741778/11411100006804	16,908,891.00	6,066,841
17	FSIBL	Karwan Bazar	0176 11100000106	27,873,813.00	11,083,141
18	Global Islami Bank	Bashabo Branch	1111000018983	2,880,179.00	2,984,468
19	IFIC Bank Ltd.	Karwan Bazar	9900832304050	2,034,290.00	654,546
20	Islami Bank Bangladesh Ltd.	Kawran Bazar	20502220100271306	8,770,749.00	7,080,973
21	Jamuna Bank Ltd.	Sonargaon Road Branch	0002-0210014589	110,442.00	160,591
22	Janata Bank Ltd.	Karwan Bazar	0232200040481	2,335,452.00	18,579,921
23	Meghna Bank Ltd.	Principal Branch	1101 11100000576	170,354.00	321,194
24	Merchantile Bank Ltd.	Karwan Bazar	110311109611264	6,247,288.00	3,451,454
25	Midland Bank Ltd	Dilkusha Corporate Branch	0001-1050003457	1,394,488.00	1,243,643
26	Modhumati Bank Ltd	Motijheel Branch	1101 11100000243	1,410,014.00	1,615,800
27	MTB Ltd.	Karwan Bazar	30210014239	1,180,781.00	382,002
28	National Bank Ltd.	Karwan Bazar	1048000663056	6,453,304.62	4,226,804
29	NCC Bank Ltd.	Karwan Bazar	0027-0210002226	6,528,679.00	3,372,616
30	NRB Commercial Bank Ltd.	Banani Branch	0121 33700000001	1,055,150.00	1,393,956

SI No.	Name of the Bank	Branch Name	Account Number	Balance 2023-2024	Balance 2022-2023
31	NRB Bank Ltd.	Principal Branch	1012010166148	3,255,398.00	580,414
32	One Bank Ltd.	Karwan Bazar	0121020001026	6,979,770.00	6,696,357
33	Premier Bank Ltd.	Kawran Bazar	0107 11100100168	19,478,395.15	74,876,209
34	Prime Bank Ltd.	Kawran Bazar	2113115002693	1,387,860.00	585,286
35	Pubali Bank Ltd	Kawran Bazar	0557901045189	5,950,929.19	6,953,261
36	SBAC Bank Ltd.	Banani Branch	0026111001228	277,366.00	489,509
37	Shahjalal Islami Bank Ltd.	Kawran Bazar	4007 11100011550	503.00	-
38	SIBL	Kawran Bazar	0871330000699	47,568,188.00	19,401,730
39	Southeast Bank Ltd	Kawran Bazar	0015 11100006805	21,985,166.00	14,747,285
40	Standard Bank Ltd	Panthapatha Branch	01733100364	17,264,352.00	5,726,566
41	Trust Bank Ltd.	Kawran Bazar	0030-0210001366	1,728,990.60	903,400
42	UCBL	Kawran Bazar	0441101000000347	4,601,731.00	4,298,152
43	Union Bank Ltd	Panthapatha Branch	0131010022022	346,840.00	355,264
	Total			352,761,159.13	299,412,481
	Janata Bank Ltd.	Kawran Bazar	240000975	88,391,671.79	255,218,802
	Grand Total			441,152,830.92	554,631,283

Dhaka Water Supply and Sewerage Authority

Bank Balance in Revenue account - Surcharge

As at 30 June 2024

Schedule - I

SI No.	Name of the Bank	Branch Name	Account Number	Balance 2023-2024	Balance 2022-2023
1	AB Bank Ltd	Kawran Bazar	4002-764514003	78,327.00	79,362
2	AB Bank Ltd	Kawran Bazar	4002-764514-431	19,185,686.97	15,500,707
3	Agrani Bank Ltd.	WASA Corp. Branch	0200017891396	318,696.82	182,989
4	Al-Arafah Islami Bank Ltd	Kawran Bazar	1171220000059	507,128.30	237,702
5	Bank Asia Ltd	Scotia Branch	736000786	381,472.11	726,458
6	Bank Asia Ltd [Ekpay]	Scotia Branch	736000871	7,537,909.62	17,416,203
7	Basic Bank Ltd	Kawran Bazar	3116-01-0000491	279,615.38	393,757
8	BD.Commerce Bank Ltd	Green Road Branch	1432000044	3,717,085.50	1,846,254
9	BRAC Bank Ltd	Kawran Bazar	1540102901963001	92,796.42	32,005
10	BRAC Bank Ltd [Bkash]	Kawran Bazar	1540102901963002	5,130,782.97	4,383,431
11	City Bank Ltd.	Kawran Bazar	3101776732001	59,694.18	59,550
12	city bank ltd. (gateway)	Kawran Bazar	3101776732002	73,719.99	-
13	Community Bank Ltd.	Dhanmondi Branch	80312949301	50,725.56	10,451
14	Dhaka Bank Ltd	Kawran Bazar	2071500000759	84,877.91	125,148
15	Dutch Bangla Bank Ltd	Kawran Bazar	1071200002725	5,110,748.50	1,698,256
16	Eastern Bank Ltd. (Nagad)	Sonargaon Road Branch	1051220309483	257,567.32	949,128
17	Eastern Bank Ltd.	Sonargaon Road Branch	1051220000022	0.00	-
18	Exim Bank Ltd	Kazi Nazrul Islam Ave. Br	11413100006784	727,008.51	880,555
19	FSIBL	Karwan Bazar	0176 13100000012	2,527,076.34	4,831,880
20	Global Islami Bank	Bashabo Branch	1130000003961	203,898.15	237,954
21	IFIC Bank Ltd.	Karwan Bazar	1017632486041	169,473.88	126,570
22	Islami Bank Bangladesh Ltd.	Kawran Bazar	20502220900012509	655,149.35	1,850,094
23	Jamuna Bank Ltd.	Sonargaon Road Branch	0002-0320001376	10,444.63	197,783
24	Janata Bank Ltd.	Karwan Bazar	232240001052	13,806,979.01	11,534,504
25	Meghna Bank Ltd.	Principal Branch	1101 13500000055	5,133.00	20,264
26	Merchantile Bank Ltd.	Karwan Bazar	10313100000490	401,203.87	508,618
27	Midland Bank Ltd	Dilkusha Corporate Branch	0001-1090000330	75,355.00	84,683
28	Modhumati Bank Ltd	Motijheel Branch	1101 13500000020	63,049.60	84,403
29	National Bank Ltd.	Karwan Bazar	4836001568	301,522.40	239,534
30	NCC Bank Ltd.	Karwan Bazar	0027-0325000387	371,186.00	269,025

SI No.	Name of the Bank	Branch Name	Account Number	Balance 2023-2024	Balance 2022-2023
31	NRB Commercial Bank Ltd.	Banani Branch	0121 36000000006	52,534.60	92,316
32	NRB Bank Ltd.	Principal Branch	1011030166128	386,753.76	20,774
33	One Bank Ltd.	Karwan Bazar	0123000000389	243,935.86	294,312
34	Premier Bank Ltd.	Kawran Bazar	0107 13100005626	1,958,944.01	3,528,101
35	Prime Bank Ltd.	Kawran Bazar	2113312008236	55,438.82	57,703
36	Pubali Bank Ltd	Kawran Bazar	557102001445	312,651.27	460,105
37	SBAC Bank Ltd.	Banani Branch	0026130000201	9,380.04	53,685
38	Shahjalal Islami Bank Ltd.	Kawran Bazar	4007 13100000807	569,869.36	565,301
39	SIBL	Kawran Bazar	871360000041	1,229,398.20	1,922,900
40	Southeast Bank Ltd	Kawran Bazar	0015 11100007294	677,302.00	591,997
41	Standard Bank Ltd	Panthapatha Branch	1736000270	2,164,620.43	477,389
42	Trust Bank Ltd.	Kawran Bazar	0030-0320000266	41,521.90	38,092
43	UCBL	Kawran Bazar	441301000000113	2.16	2
	Grand Total			69,886,666.70	72,609,944

Dhaka Water Supply and Sewerage Authority

Bank Balance in Revenue account - Other Income

As at 30 June 2024

Schedule - J

SI No.	Name of the Bank	Branch Name	Account Number	Balance 2023-2024	Balance 2022-2023
1	AB Bank Ltd	Kawran Bazar	4002-764514-432	2,913,119.83	2,112,765
2	Agrani Bank Ltd.	WASA Corp. Branch	0200017891509	9,677,255.94	4,764,655
3	Al-Arafah Islami Bank Ltd	Kawran Bazar	1171220000061	166,381.80	9,651
4	Bank Asia Ltd	Scotia Branch	736000785	67,738.20	541,087
5	Bank Asia Ltd [Ekipay]	Scotia Branch	736000872	4,136,878.55	7,179,266
6	Basic Bank Ltd	Kawran Bazar	3116 - 01 - 0000508	69,974.41	57,427
7	BD.Commerce Bank Ltd	Green Road Branch	320000453	13,660,549.95	6,215,469
8	BRAC Bank Ltd	Kawran Bazar	1540102901965001	0.00	-
9	BRAC Bank Ltd [Bkash]	Kawran Bazar	1540102901965002	626,535.25	421,230
10	City Bank Ltd.	Kawran Bazar	3101776735001	0.00	-
11	city bank (gateway)	Kawran Bazar	3101776735002	324,091.36	-
12	Community Bank Ltd.	Dhanmondi Branch	80312950301	3,284,516.79	1,135,167
13	Dutch Bangla Bank Ltd	Kawran Bazar	1071200002730	2,764,108.08	843,861
14	Eastern Bank Ltd. (Nagad)	Sonargaon Road Branch	1051220309494	59,139.79	76,935
15	Eastern Bank Ltd.	Sonargaon Road Branch	1051220000033	18,913.48	33,391
16	Exim Bank Ltd	KZ Nazrul Islam Ave Br	11413100006792	312,451.50	29,085
17	FSIBL (Job Application)	Karwan Bazar	017612900000009	14,710,069.40	6,444,247
18	FSIBL	Karwan Bazar	0176 13100000013	2,245,712.28	2,058,713
19	Global Islami Bank	Bashabo Branch	1130000003962	48,324.83	58,679
20	IFIC Bank Ltd.	Karwan Bazar	1017632489041	42.58	2,282
21	Islami Bank Bangladesh Ltd.	Kawran Bazar	2220900012307	40,641.87	67,953
22	Jamuna Bank Ltd.	Sonargaon Road Branch	0002-0320001385	614.39	16
23	Janata Bank Ltd.	Karwan Bazar	232240001062	353,154.49	343,674
24	Meghna Bank Ltd.	Principal Branch	1101 13500000056	0.00	-
25	Merchantile Bank Ltd.	Karwan Bazar	1131000016561	59,441.62	37,786
26	Midland Bank Ltd	Dilkusha Corporate Branch	1090000349	0.00	-
27	Modhumati Bank Ltd	Motijheel Branch	1101 13500000021	6,724.33	56
28	National Bank Ltd.	Karwan Bazar	1048000663055	0.09	10
29	NCC Bank Ltd.	Karwan Bazar	0027-0325000378	33,844.00	20,224
30	NRB Commercial Bank Ltd.	Banani Branch	0121 36000000005	4,425.00	4,425

SI No.	Name of the Bank	Branch Name	Account Number	Balance 2023-2024	Balance 2022-2023
31	NRB Bank Ltd.	Principal Branch	1011030166130	1,399,343.32	-
32	One Bank Ltd.	Karwan Bazar	123000000389	528,030.56	288,764
33	One Bank Ltd.	Karwan Bazar	123000000992	0.07	1,930,074
34	One Bank Ltd.(Smart WATM Res.)	Karwan Bazar	123000001000	59,838.15	5,913,354
35	Premier Bank Ltd.	Kawran Bazar	0107 13100005627	2,073,675.14	6,646,476
36	Prime Bank Ltd.	Kawran Bazar	5576/2113319008874	3,644,931.63	1,731,362
37	Pubali Bank Ltd	Kawran Bazar	557102001430	172,147.00	32,079
38	SBAC Bank Ltd.	Banani Branch	26130000201	9,043.71	24
39	Shahjalal Islami Bank Ltd.	Kawran Bazar	4007 13100000808	17,548.00	18,585
40	SIBL	Kawran Bazar	871360000052	140,386.80	167,307
41	Southeast Bank Ltd	Kawran Bazar	0015 11100007295	37,868.00	241,872
42	Standard Bank Ltd	Panthapatha Branch	1736000271	319,052.24	39,029
43	Trust Bank Ltd.	Kawran Bazar	0030-0320000275	41,332.10	1,606
44	UCBL	Kawran Bazar	441301000000124	0.03	-
45	Union Bank Ltd	Panthapatha Branch	131210001515	30,543.20	84,729
Grand Total				64,058,389.76	49,553,313

Dhaka Water Supply and Sewerage Authority

Schedule of grants Funds

As at 30 June 2024

Schedule - K

SL No.	Particulars	Opening as on 1st July 2023	Addition during the year	Transfer to Long Term Loan/Deferred Income /Non-operating Income	Tra. to other project	Refund/ Adjustment	Closing Balance as on 30th June 2024
A. List of funds against completed projects.							
1	ERWW-Dhaka City Project Fund	253,923,044.86	-	253,923,000.00	-	44.86	0.00
2	LIC Project Fund	289,000,000.00	-	242,262,052.00	-	46,737,948.00	-
3	LIC Project GOB Fund	158,600,000.00	100,190.00	74,626,948.00	78,700,000.00	5,373,242.00	-
	Sub-Total (A)	701,523,044.86	100,190.00	570,812,000.00	78,700,000.00	52,111,234.86	78,700,000.00
B. List of funds against completed projects but PCR not yet approved.							
1	Dasherikandi Sewerage Treatment Plant Project - Fund	8,489,607,700.19	1,700,000,000.00	-	-	42,699,000.00	10,146,908,700.19
2	Emergency Water Supply Project (EWSP) Fund	5,036,700,000.00	2,250,100,000.00	-	-	-	7,286,800,000.00
	Sub-Total (B)	13,526,307,700.19	3,950,100,000.00	-	-	42,699,000.00	17,433,708,700.19
C. List of funds received against ongoing project:							
1	DESWSP Fund	21,832,528,958.00	9,253,171,099.00	8,050,197,375.00	-	-	23,035,502,682.00
2	DWSNIP Fund	5,805,198,601.00	5,891,458,000.00	4,691,506,601.00	-	-	7,005,150,000.00
3	Land Acq. CSTP-Uttara Project Fund	13,966,529,000.00	4,117,000,000.00	-	-	-	18,083,529,000.00
4	Dhaka Sanitation Improvement Project (DSIP)-GOB-Grants	40,058,795.21	392,302,204.79	-	-	-	432,361,000.00
5	Dhaka Sanitation Improvement Project (DSIP)-P.A	-	-	-	-	-	-
6	Saidabad Water Treatment Plant Ph-3 Fund	998,371,285.00	351,483,495.95	44,784,131.00	-	50,000.00	1,305,020,649.95
	Sub-Total (C)	42,642,686,639.21	20,005,414,799.74	12,786,488,107.00	-	50,000.00	49,861,563,331.95
D. Funds transferred to DNCC, DSCC & NCC:							
1	Expansion of DNDC Project Fund	28,704,931.00	-	-	-	28,704,931.00	-
2	5 Khal Development Project Fund	31,384,992.00	-	-	-	31,384,992.00	-
	Sub-Total (D)	60,089,923.00	-	-	-	60,089,923.00	-
	Total grants funds (A+B+C+D)	56,930,607,307.26	23,955,614,989.74	13,357,300,107.00	78,700,000.00	154,950,157.86	67,373,972,032.14



Dhaka Water Supply and Sewerage Authority
Schedule of long term loan
As at 30 June 2024

Schedule - L

Sl No.	Particulars	Opening balance as on 01.07.2023			Addition during the period			Interest (Adjustment)			DSL payment during the year			Foreign Exchange (Gain)/ Loss for current year			Closing balance as on 30.06.2024		
		Principal	Interest	Total	Principal	Interest Rate	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total	
	A. List Of Completed Project:	01	02	03=(1+2)	04	05	06	06.1	07	08	09	10	11 = (01+04+09-07)	12 = (02+06+10-08)	13= (11+12)				
1	LC-01 Interim Proj.-04	-	783,784,210	783,784,210	-	4%	-	-	-	-	-	-	-	-	783,784,210	783,784,210			
2	LC-02 Interim Project-3	-	383,955,919	383,955,919	-	4%	-	-	-	-	-	-	-	-	383,955,919	383,955,919			
3	LC-05 SREP	45,000,000	603,033,561	648,033,561	-	4%	1,770,411	-	45,000,000	-	-	-	-	-	604,803,972	604,803,972			
4	LC-06 BICC	17,798,485	68,040,430	85,838,915	-	4%	700,236	-	17,798,485	-	-	-	(0)	-	68,740,666	68,740,666			
5	LC-07 WSSERP	-	1,028,755,706	1,028,755,706	-	4%	-	-	-	-	-	-	-	-	1,028,755,706	1,028,755,706			
6	LC-08 SWTP(SewerReh.& Exp.)	231,316,381	972,207,374	1,203,523,755	-	4%	9,100,557	-	231,316,381	-	-	-	-	-	981,307,931	981,307,931			
7	LC-09 PFRP(Water)	-	325,260	325,260	-	4%	-	-	-	-	-	-	-	-	325,260	325,260			
8	LC-10 PFRP(Sewer) Pump	-	325,260	325,260	-	4%	-	-	-	-	-	-	-	-	325,260	325,260			
9	LC-11 Purchase 42 Submar.	-	3,968,525	3,968,525	-	4%	-	-	-	-	-	-	-	-	3,968,525	3,968,525			
10	LC-13 USRE & DSPP	36,976,367	167,927,707	204,904,074	-	4%	1,454,741	-	36,976,367	-	-	-	-	-	169,382,448	169,382,448			
11	DWSSDP	10,702,568,000	8,327,477,567	19,030,045,567	-	5%	536,594,505	-	-	-	-	-	10,702,568,000	8,864,072,072	19,566,640,072				
12	IWSP	1,420,000,000	373,404,932	1,793,404,932	-	4%	56,955,616	-	-	-	-	-	1,420,000,000	430,360,548	1,850,360,548				
13	PA-DSIP	337,274,379	10,472,993	347,747,372	-	1%	2,487,976	-	337,274,379	-	-	-	(0)	12,960,969	12,960,969				
14	FC-02 2nd Dhaka Water Supply & Sewerage Authority	-	194,725,320	194,725,320	-	7%	-	-	-	-	-	-	-	-	194,725,320	194,725,320			
15	FC-03 IDA 3rd Project	-	98,290,224	98,290,224	-	12%	-	-	-	-	-	-	-	-	98,290,224	98,290,224			
16	FC-04 Integrated Flood Protection Project (IFPP)	-	19,115,246	19,115,246	-	13%	-	-	-	-	-	-	-	-	19,115,246	19,115,246			
17	FC-05 Dhaka Urban Infrastr Improvement Project / Mirpur Water supply & sewerage project.	-	2,522,179	2,522,179	-	7%	-	-	-	-	-	-	-	-	2,522,179	2,522,179			
18	FC-06 4th Dhaka Water Supply & Sewerage Authority	-	165,344,860	165,344,860	-	8%	(60,335,459)	-	-	-	-	-	-	-	105,009,401	105,009,401			
19	FC-07 Saidabad Wa. Treat P-2	3,113,652,731	4,598,569,730	7,712,222,461	-	5%	101,094,726	-	2,160,726,640	-	415,906,090	785,149,032	1,368,832,181	5,484,813,488	6,853,645,668				
20	FC-08 Padma Water Treat. Plant	24,965,782,509	5,311,311,155	30,277,093,664	-	2%	493,854,336	-	3,638,490,604	-	2,175,205,352	513,219,001	23,502,497,257	6,318,384,492	29,820,881,750				
21	FC-10 Tetujhora Vakurta Fund	453,905,567	589,218,021	1,043,123,588	-	2%	(63,652,931)	-	32,417,144	-	42,014,551	48,118,254	463,502,974	573,683,343	1,037,186,317				
	Grand Total	41,324,274,419	23,702,776,176	65,027,050,595	-	1,204,013,105	(123,988,390)	6,500,000,000	2,633,125,993	1,346,486,287	37,457,400,412	26,129,287,179	63,586,687,591						



Sl No.	Particulars	Opening balance as on 01.07.2023			Addition during the period			DSL payment during the year			Foreign Exchange (Gain)/ Loss for current year			Closing balance as on 30.06.2024		
		Principal	Interest	Total	Principal	Interest Rate	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total
B. List Of Ongoing Project:																
22	FC-09 Dasherikandi Sewage Treatment Plant Project (DSTPP)	30,240,000,000	1,988,116,373	32,228,116,373	-	2%	638,329,604	500,000,000		2,799,788,046	206,676,299	32,539,788,046	2,833,122,276	35,372,910,322		
23	FC-11 Dhaka water supply Network Improvement Project (DWSNIP)	13,365,303,399	831,411,978	14,196,715,377	4,691,506,601	2%	91,774,593	-				18,056,810,000	923,186,571	18,979,996,572		
24	FC-12 Dhaka Environmentally Sustainable Water Supply Project. Loan No. 3051 BAN	17,798,221,577	1,271,435,879	19,069,657,456	768,700,636	2%	238,392,519					18,566,922,213	1,509,828,398	20,076,750,610		
25	FC-13 Dhaka Environmentally Sustainable Water Supply Project. Loan No. FIN 8385.2	9,168,756,463	468,874,888	9,637,631,351	756,971,764	2%	196,133,453					9,925,728,227	665,008,341	10,590,736,568		
26	FC-14 Dhaka Sanitation Improvement Project (DSIP) Loan No. 6566.BD	990,064,247	7,145,694	997,209,941	1,292,080,872	2%	25,998,214			94,428,512	1,010,196	2,376,573,631	34,154,103	2,410,727,734		
27	FC-15 Dhaka Sanitation Improvement Project (DSIP) Loan No. L0240A	979,049,297	6,842,308	985,891,605	1,292,080,872	2%	25,227,863			127,211,798	1,480,440	2,398,341,967	33,550,611	2,431,892,578		
28	FC-16 Saidabad Water Treatment Plant Project Phase-III (SWTPPP-III) CBD 101301 S	132,221,715	2,675,883	134,897,598	-	2%	2,393,020					132,221,715	5,068,902	137,290,618		
29	FC-17 Saidabad Water Treatment Plant Project Phase-III (SWTPPP-III) KEW	162,674,587	710,421	163,385,008	44,784,131	2%	3,018,809					207,458,718	3,729,229	211,187,947		
30	FC-18 Dhaka Environmentally Sustainable Water Supply Project (Asian Development Bank Additional Loan No: 4124)	516,684,675	707,787	517,392,462	5,117,413	2%	8,353,122					521,802,088	9,060,909	530,862,997		
31	FC-19 Dhaka Environmentally Sustainable Water Supply Project (AFD Additional Loan CBD 1032.01 T)	1,740,958,149	12,394,796	1,753,352,945	4,893,921,966	2%	69,936,967					6,634,880,115	82,331,763	6,717,211,878		
32	FC-20 Dhaka Environmentally Sustainable Water Supply Project (ADB addi 4126-BAN (COL) ADB Original Loan No. 3051-BAN)	192,859,782	528,383	193,388,165	1,625,485,596	4%	34,821,067					1,818,345,378	35,349,450	1,853,694,828		
33	FC-21 Dhaka Environmentally Sustainable Water Supply Project (Agreement No CBD 1002-01 P)	4,697,716,397	217,875,274	4,915,591,671	(551,098,099)	2%	50,123,196					4,146,618,298	267,998,470	4,414,616,768		
Grand Total		79,984,510,288	4,808,719,664	84,793,229,952	14,819,551,752		1,384,502,425	-	500,000,000	-	3,021,428,355	209,166,935	6,402,389,024	103,727,879,420		
Total		121,308,784,707	28,511,495,840	149,820,280,548	14,819,551,752		2,588,515,530	7,000,000,000	-	5,654,554,349	1,555,653,222	134,782,890,808	32,531,676,203	167,314,567,011		



Dhaka Water Supply and Sewerage Authority
Calculation of current tax expenses
For the year ended 30 June 2024

Schedule - M

Particulars	Note to the FS	Amount in Taka	
Profit before tax as per statement of profit or loss			(556,217,853)
Less: Income to be considered Separately			
Interest income	29	739,313,995	
Rental income	29	39,307,718	
Deferred income for current year depreciation	29	1,937,653,311	
Interest on Loan to Employee	29	78,683,212	
Penalty	29	13,402,182	
Foreign exchange loss	29	(7,004,411,332)	
Sale of Scrap Materials/Auction	29	40,273,415	
Bus Fare From Employee	29	269,637	
Bad Debts Recovery	29	5,321,861	
House Rent Recovery	29	103,189,216	
			(4,046,996,785)
			(4,603,214,637)
Add: Accounting depreciation			
Accounting depreciation	4	4,073,311,110	
Entertainment Expenses	28	13,057,180	
Amortization	5	11,868,315	4,098,236,606
			(504,978,032)
Less: Admissible Expenses			
Tax depreciation & Amortization as per 3rd schedule	Annexure: D	4,829,077,039	(4,829,077,039)
			(5,839,033,102)
Profit Before Charging Allowable Entertainment Expenses			
Less: Entertainment Expenses Allowable as u/s 55 (ja) of ITA 2023			-
[A] Total Income from Service or Business			(5,839,033,102)
[B] Income from Financial Assets:			
Interest on Loan to Employee		78,683,212	
Interest income		739,313,995	
Current year accrued interest income		(335,543,683)	
Previous year accrued interest income		231,571,392	
			714,024,916
[C] Rental Income			
Rental income		39,307,718	
Less: Repair & collection charges- 30%		(11,792,316)	
House Rent Recovery		103,189,216	
			130,704,618

Particulars	Note to the FS	Amount in Taka	
[D] Other Income			
Interest on Loan to Employee		78,683,212	
Deferred income for current year depreciation (Exempted as per para-3, Part-1 of Sixth Schedule of ITA, 2023)		-	
Relized foreign loss		(448,305,708)	
Sale of Scrap Materials/Auction		40,273,415	
Bus Fare From Employee		269,637	
			(329,079,444)
[E] Addition of income u/s 56 for disallowance u/s 55			
Entertainment			13,057,180

Computation Of Tax Liability

Particulars	Tk.		Rate	Tax Amount (TK)
[A] Total Income from Service or Business	(5,839,033,102)		0.00%	-
[B] Income from Financial Assets:	714,024,916		27.50%	196,356,851.95
[C] Rental Income	130,704,618		27.50%	35,943,770.05
[D] Other Income	(329,079,444)		0.00%	-
[E] Addition of income u/s 56 for disallowance u/s 55	13,057,180		27.50%	3,590,724.57
Total Tax Liability (i)				235,891,347
Minimum Tax on gross receipts u/s 163 (Ga) (ii)		22,188,781,956	0.6%	133,132,692
Income Tax Liability is higher of (i) & (ii)				
Current Tax Expense for this year				235,891,347

Dhaka Water Supply and Sewerage Authority
Calculation of current tax expenses
For the year ended 30 June 2024

Schedule - M

Particulars	Amount in Taka	
Profit before tax as per statement of profit or loss		(556,217,853)
Less: Income for separate consideration		
Interest income	(739,313,995)	
Rental income	(39,307,718)	
Interest on Loan to Employee	(78,683,212)	
Penalty	(13,402,182)	
Sale of Scrap Materials/Auction	(40,273,415)	
Bus Fare From Employee	(269,637)	
Bad Debts Recovery	(5,321,861)	
House Rent Recovery	(103,189,216)	
		(1,019,761,236)
		(1,575,979,089)
Add: Accounting depreciation		4,073,311,110
Less: Tax depreciation as 3rd schedule		(4,829,077,039)
		(2,331,745,018)
Add: Inadmissible expenses		
Provision for bad debt		
Provision for performance bonus	-	-
Business income/(loss)		(2,331,745,018)
Add: Interest income:		
Interest income reported for the year	739,313,995	
Add: Previous year accrued interest income	231,571,392	
Less: Current year accrued interest income	(335,543,683)	635,341,705
Add: Income from House property		
Rental income	39,307,718	
Less: Repair & collection charges- 30%	(11,792,316)	
Less: Municipal tax	-	27,515,403
Add: Other Income		
Interest on Loan to Employee	78,683,212	
Penalty	13,402,182	
Sale of Scrap Materials/Auction	40,273,415	
Bus Fare From Employee	269,637	
Bad Debts Recovery	5,321,861	
House Rent Recovery	103,189,216	241,139,523
Total taxable income		(1,427,748,387)

Particulars	Amount in BDT	Amount in BDT	Tax rate (%)	Tax amount (BDT)
(i) Calculation of tax:				
A. Business income	(2,331,745,018)			
Less: Carry forward of business loss for the assessment year- 2023-2024	(8,731,088,251)			
Less: Carry forward of business loss for the assessment year- 2022-2023	(1,210,085,322)			
Less: Carry forward of business loss for the assessment year- 2021-2022	(539,736,556)			
Less: Carry forward of business loss for the assessment year- 2020-2021	(1,540,024,367)			
Less: Carry forward of business loss for the assessment year- 2019-2020	-			
Less: Carry forward of business loss for the assessment year- 2018-2019	-			
Less: Carry forward of business loss for the assessment year- 2017-2018	-			
Less: Carry forward of business loss for the assessment year- 2016-2017	-	(14,352,679,514)	27.50%	-
B. Other Income Except Business Income			27.50%	
Interest income		635,341,705	27.50%	174,718,969
Income on house property		27,515,403	27.50%	7,566,736
Interest on Loan to Employee		78,683,212	27.50%	21,637,883
Rental Income		39,307,718	27.50%	10,809,623
Penalty		40,273,415	27.50%	11,075,189
Sale of Scrap Materials/Auction		13,402,182	27.50%	3,685,600
Bus Fare From Employee		269,637	27.50%	74,150
Bad Debts Recovery		5,321,861	27.50%	1,463,512
House Rent Recovery		103,189,216	27.50%	28,377,034
		Total tax liability	(A + B)	259,408,696
(ii) Calculation of minimum tax as per 173				
Gross receipts		22,188,781,956	0.6%	133,132,692
Income Tax Liability is higher of (i) & (ii)				
Current Tax Expense for this year				259,408,696

PHOTO GALLERY



H.E. Mrs. Marie MASDUPUY, French Ambassador and her team visiting Gandhabpur Water Treatment Plant site



Asian Institute of Technology (AIT) visiting Dasherbandi Sewage Treatment Plant (DSTP)



Ambassador of the Kingdom of the Netherlands to Bangladesh, H.E. Anne van Leeuwen, visited the Dasherbandi Sewage Treatment Plant of Dhaka WASA on 22 March 2023 (World Water Day).



Installation process of District Metered Area Line



Water Supply program for Low Income Communities



Tokyo Sewage Bureau Visit Dasherbandi Sewage Treatment Plant (DSTP)



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



Deputy Managing Director (O&M), Dhaka WASA and other officers.



Commercial Manager, Dhaka WASA & his wing officers



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



Pagla Sewage Treatment Plant (PSTP)



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



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



Water purification process at water treatment plant, Dhaka Wasa



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



Initial stage of Dasherbandi Sewage Treatment Plant



Pagla Sewerage Treatment Plant



Sludge Drying Bed in Savar-Keraniganj wellfield Plant.

DHAKA WASA ZONAL OFFICES

MODS (Maintenance, Operations & Distribution Service) Zones

Name of the Zone	Areas Cover	Officer in Charge	Address
MODS Zone-1	Nobabpur Road- East Side, Basabo- Gendaria, Jatrabari- East Side, Sayedabad, Maniknagar.	Executive Engineer	<ul style="list-style-type: none"> 📍 Jatrabari, Dhaka (Near Ideal School and College) ☎ +88029358397, +8801819-229419, ✉ dwasa.modsz1@gmail.com
MODS Zone-2	Nobabpur Road- West Side, Hazaribag, Nobabgonj, Nilkhet – Azimpur to Burigongga.	Executive Engineer	<ul style="list-style-type: none"> 📍 Chandnighat, Chakbazar, Dhaka ☎ +88029016016, +8801819-229415, ✉ modszzone2@gmail.com
MODS Zone-3	Kazi Najrul Isalm Avenue- North Side, Agarghaon-North Side, Shamoli, Nilkhet- South Side, Beribadh- west Side.	Executive Engineer	<ul style="list-style-type: none"> 📍 Lalmatia, Mohammadpur, Dhaka (Steel Water Tank Compund) ☎ +88028100010, +8801819-229418, ✉ eemodszzone3@gmail.com
MODS Zone-4	Agargaon- South Side, Rokeya Smoroni- East Side, Pallabi Main Road, Gabtoli-West Side, Beribadh and Pallabi- North Side.	Executive Engineer	<ul style="list-style-type: none"> 📍 Mirpur-01, Darusslam, Dhaka (Near Bangla College) ☎ +8802900519, +8801819-229417 ✉ eemodszzone4@gmail.com
MODS Zone-5	Kawranbazar- South Side, Tejgaon, Banani - North Side, Gilshan- East Side, Kazi Najrul Isalm Avenue- West Side, Airport Road.	Executive Engineer	<ul style="list-style-type: none"> 📍 Mohakhali, Dhaka. ☎ +88029899338, +8801819-229416, ✉ modszzone05dwas@gmail.com
MODS Zone-6	Banglamotor- North Side, Mogbazar, Rampura, Banashree, Stadium- South Side, Nondipara-East Side, Poribag- West Side, Banglamotor.	Executive Engineer	<ul style="list-style-type: none"> 📍 Fokirapul Motijeel, Dhaka (Fokirapul Water Tank) ☎ +88027191569, +8801819-229420, ✉ eemodsz6@gmail.com
MODS Zone-7	Jatrabari, Mir Hazirbag, Matoial, Shyampur, Demra, Kadamtoli, Shahidbag, Shantibag, Shanboard etc.	Executive Engineer	<ul style="list-style-type: none"> 📍 Jatrabari, Dhaka (Near Ideal School and College) ☎ +8801763-051234, +88027547929 ✉ eemodsz7@gmail.com
MODS Zone-8	Sahara- North Side, Kuril, Kuratali, Rampura Bridge- South Side, Badda- East Side, Baridhara-West Side.	Executive Engineer	<ul style="list-style-type: none"> 📍 Gulshan, Dhaka (Opposite of American Embassy) ☎ +88028834239, +8801819-556318 ✉ modszzone8dwas@gmail.com
MODS Zone-9	Uttarkhan, Dhokhinkhan, Nikunjo, Khilkhet and Uttara Model Town.	Executive Engineer	<ul style="list-style-type: none"> 📍 House-07, Road-03, Sector-03, Uttara, Dhaka (Near Friends Club) ☎ +88027911910 +8801819-208902 ✉ eemodszzone9@gmail.com
MODS Zone-10	Rokeya Smoroni-West Side and Pallabi Main Road, Kachukhet-East Side, Cantonment, Bijoy Smoroni-South Side, Mirpur Siramik-North Side.	Executive Engineer	<ul style="list-style-type: none"> 📍 Mirpur Circle-10, Dhaka (Near Water Tank) ☎ +88029005948 +8801817-144495 ✉ dwasamodsz10@gmail.com

Revenue Zones

Name of the Zone	Areas Cover	Officer in Charge	Address
Revenue Zone-1	Nobabpur Road- East Side, Basabo- Gendaria, Jatrabari- East Side, Sayedabad, Maniknagar.	Deputy Chief Revenue Officer	<ul style="list-style-type: none"> 📍 Jatrabari, Dhaka (Near Ideal School and College) ☎ 027550722, +8801711-232462, +8801550-078601, ✉ rev.zone1.dwasa@gmail.com
Revenue Zone-2	Nobabpur Road- West Side, Hazaribag, Nobabgonj, Nilkhet – Azimpur to Burigongga.	Deputy Chief Revenue Officer	<ul style="list-style-type: none"> 📍 Chandnighat, Chakbazar, Dhaka ☎ 0257315249, +8801915380214, +881550078602 ✉ rz2dwasa@gmail.com
Revenue Zone-3	Kazi Najrul Isalm Avenue- North Side, Agargaoon-North Side, Shamoli, Nilkhet- South Side, Beribadh- west Side.	Deputy Chief Revenue Officer	<ul style="list-style-type: none"> 📍 Lalmatia, Mohammadpur, Dhaka (Steel Water Tank Compund) ☎ 0255008087, +8801550-078603 ✉ rev3dwasa@gmail.com
Revenue Zone-4	Agargaon- South Side, Rokeya Smoroni- East Side, Pallabi Main Road, Gabtoli-West Side, Beribadh and Pallabi- North Side.	Deputy Chief Revenue Officer	<ul style="list-style-type: none"> 📍 Mirpur-01, Daruslam, Dhaka (Near Bangla College) ☎ 0248032424, 01618-644603, 01550-078604 ✉ rz4.dwasa@gmail.com
Revenue Zone-5	Kawranbazar- South Side, Tejgaon, Banani - North Side, Gilshan- East Side, Kazi Najrul Isalm Avenue- West Side, Airport Road.	Deputy Chief Revenue Officer	<ul style="list-style-type: none"> 📍 Mohakhali, Dhaka ☎ 02222299339, +8801815-289327, +881550-078605 ✉ rz5dwasa@gmail.com
Revenue Zone-6	Banglamotor- North Side, Mogbazar, Rampura, Banashree, Stadium- South Side, Nondipara- East Side, Poribag- West Side, Banglamotor.	Deputy Chief Revenue Officer	<ul style="list-style-type: none"> 📍 Fokirpul Motijeel, Dhaka (Fokirapul water Tank) ☎ 02224400710,+880155-078606, +8801718-001718 ✉ rev6.dwasa@gmail.com
Revenue Zone-7	Jatrabari, Mir Hazirbag, Matoial, Shyampur, Demra, Kadamtoli, Shahidbag, Shantibag, Shanboard etc.	Deputy Chief Revenue Officer	<ul style="list-style-type: none"> 📍 Jatrabari, Dhaka (Near Ideal School and College) ☎ 027550222, +8801618-644606, +8801550-078607 ✉ srz7dwasa@gmail.com
Revenue Zone-8	Sahara- North Side, Kuril, Kuratali, Rampura Bridge- South Side, Badda- East Side, Baridhara- West Side.	Deputy Chief Revenue Officer	<ul style="list-style-type: none"> 📍 Gulshan, Dhaka (Opposite of American Embassy) ☎ 0257315249, +8801618-644604, +8801550-078608, ✉ rz8dwasa@gmail.com
Revenue Zone-9	Uttarkhan, Dhokhinkhan, Nikunjo, Khilkhet and Uttara Model Town.	Deputy Chief Revenue Officer	<ul style="list-style-type: none"> 📍 House - 07, Road-03, Sector-03, Uttara, Dhaka (Near Friends Club) ☎ 0258957492, +8801550-078609, +88 01732-605235 ✉ dwasa.revenue.z9@gmail.com
Revenue Zone-10	Rokeya Smoroni-West Side and Pallabi Main Road, Kachukhet- East Side, Cantonment, Bijoy Smoroni-South Side, Mirpur Siramik-North Side.	Deputy Chief Revenue Officer	<ul style="list-style-type: none"> 📍 Mirpur Circle-10, Dhaka (Near Water Tank) ☎ +8801718-882817,+8801550-078612 ✉ rz10dwasa@gmail.com



ANNUAL REPORT 2023-24 PREPARATION COMMITTEE



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



Quamrun Naher Laily
Additional Chief Engineer (RP&D)
Dhaka WASA & Member



Engr. S M Mostafa Kamal Mazumder
Commercial Manager (A.C.)
Dhaka WASA & Member



Md. Mashiur Rahman Khan
Secretary
Dhaka WASA & Member



Md. Sona Miah
Chief Accounts Officer
Dhaka WASA & Member



Gazi Habibul Hyder
Executive Engineer and Staff Officer
Dhaka WASA & Member



Md. Mominul Islam
Accounts Officer
Dhaka WASA &
Member



A. K. M. Nazmul Huda
Accounts Officer
Dhaka WASA &
Member



Md. Salekur Rahman
Deputy Chief Accounts Officer
Dhaka WASA &
Member Secretary



পরিবেশক
নিয়োগ চলছে

নিরাপদ পানির নিশ্চয়তা

ঢাকা ওয়াসার সেবার উজ্জ্বল দিগন্ত

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

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

ঢাকা মহানগরীর অভ্যন্তরে স্পট ডেলিভারীর ব্যবস্থা আছে।*



যোগাযোগ:

মোবাইল: +৮৮ ০১৮৪৭ ০৬২৬০২, +৮৮ ০১৮৩৮ ৪৪৪০০৭

ফোন: +৮৮ ০২ ৫৮০৫৪৮৭৯, +৮৮ ০২ ৫৮০৫৪৮৩১

ওয়াসা লিংক: ১৬১৬২, ওয়েবসাইট: www.dwasa.org



স্থানীয় সরকার, পল্লী উন্নয়ন
ও সমবায় মন্ত্রণালয়



ঢাকা ওয়াসা
Dhaka WASA



**DHAKA WATER SUPPLY AND
SEWERAGE AUTHORITY (WASA)**

WASA Bhaban
98 Kazi Nazrul Islam Ave,
Dhaka 1215
+88 02 000 0000
info@dwasa.org.bd
www.dwasa.org.bd

