MABS & J Partners

Chartered Accountants

Member firm of Nexia International, UK

Auditor's Report & Audited Financial Statements

of

Dhaka Water Supply and Sewerage Authority (DWASA)

Wasa Bhavan, 98 Kazi Nazrul Islam Avenue,

Kawran Bazar, Dhaka

As at and for the year ended 30 June 2024

A member of Nexia International

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Wasa Bhavan, 98 Kazi Nazrul Islam Avenue,

Kawran Bazar, Dhaka

As at and for the year ended 30 June 2024

Table of Contents

Sl. No.	Particulars	Page No.
01	Auditor's Report	I-VI
02	Statement of Financial Position	1
03	Statement of Profit or Loss and Other Comprehensive Income	2
04	Statement of Changes in Equity	3
05	Statement of cash flows	4
06	Notes to the Financial Statements	5-22
07	Annexure of Property, plant and equipment	23-27
08	Capital Work-In-Progress Summary	28
09	Schedule of fixed deposit receipts	29-33
10	Schedule of cash at banks	34-41
11	Schedule of grants and other funds	42
12	Schedule of long term loan	43
13	Calculation of current tax	44

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.

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02. **Reference to Note # 06 of the financial statements,** DWASA completed the "**Dasherkandi 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 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	
The Authority generates Service delivery earnings (Revenue) by selling water and sewerage. 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.	Our audit procedures for revenue recognition included the following: • 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.
Property Plant and Equipment and Capital work in progress (CWIP)	
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. And the carrying amount of Capital work in progress (CWIP) is as at 30 June 2024 is **BDT. 156,303,351,828.** 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. We identified the carrying value of property, plant and equipment as a key audit matter because of the high level of management	Our audit procedures for recognition and valuation of PPE included the following: • 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.

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judgement involved and because of its significance to the financial statements. **See note no 04 and 06 to the financial statements.**	
Loans and Borrowings	
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. 1,204,013,104** 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. **See note no. 19 to the financial statements.**	Our audit procedures included the following: • 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.

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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.

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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

Particulars	Notes	Amount in Taka	
		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 সহায়ক 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 profit or loss and other comprehensive income

For the year ended 30 June 2024

Particulars	Notes	Amount in Taka	
		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 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 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
কার্যসম্পাদন 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

Place: Dhaka, Bangladesh
Dated: 17 FEB 2025

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

Dhaka Water Supply and Sewerage Authority

Statement of Changes in Equity
For the year ended 30 June 2024

Particulars	Amount in Taka			
	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.

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(অতিরিক্ত সচিব)
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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

Particulers	Notes	Amount in BDT	
		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	8,591,187,797	7,609,340,501
Net cash flows from financing activities		**26,085,474,261**	**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 আহ্বায়ক
কার্যনির্বাহী সহায়তা কমিটি

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 of the entity

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.

MABS & J Partners Dhaka Chartered Accountants

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.

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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.

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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 inconsist 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 seperate 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 recongnized for the future tax Consequences of timing differences arising between the carrying values of assets & liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using tax rates and tax laws that have been enacted at the balance sheet date. The impact on the profit or loss and other comprehensive income recognized as per IAS-12 Income Tax.

3.9 **Revenue 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.
Sur-charge is not regular business income. It is recognised as penality on SDE due to delaly payment made by consumer.

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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.



Notes	Particulars	Reference	Amount in Taka	
			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.

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)
		2,723,371,394	2,675,036,906
	Finished Goods Bottle water	203,024	578,134
		2,723,574,418	**2,675,615,040**

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Notes	Particulars	Reference	Amount in Taka	
			30 June 2024	30 June 2023
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)	-
			7,551,047,687	7,657,484,914
	Provision for bad debts on SDE receivable	Note:8.1	(377,552,385)	(382,874,246)
			7,173,495,302	**7,274,610,669**
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)
			377,552,385	**382,874,246**
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
			2,969,556,894	**3,143,195,676**
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(RWSWMDS)		1,000,000	-
			110,057,170	**59,057,170**

This amount is paid for releasing the imported projects materials from the custom house. Generally, this amount received as a projects fund from the government.But, due to delay of fund released, Dhaka wasa 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.

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**



Notes	Particulars	Reference	Amount in Taka	
			30 June 2024	30 June 2023
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 subsequenty 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**
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	-	194,447,622
	prior year adjustment for house rent tax adv.	644,052	(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**

MABS & J Partners Dhaka Chartered Accountants

Notes	Particulars	Reference	Amount in Taka	
			30 June 2024	30 June 2023
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)**
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		(316,889,000)	-
	(Refund)/adjustment during the year		(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 gants 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**

MABS & J Partners ★ Chartered Accountants ★ Dhaka

Notes	Particulars	Reference	Amount in Taka	
			30 June 2024	30 June 2023
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 (Revalution-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**
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**

MABS & J Partners * Dhaka * Chartered Accountants

Notes	Particulars	Reference	Amount in Taka	
			30 June 2024	30 June 2023
	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 Rehabilation & 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**
	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**

MABS & J Partners Dhaka Chartered Accountants

Notes	Particulars	Reference	Amount in Taka	
			30 June 2024	30 June 2023
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**
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**

MABS & J Partners Dhaka Chartered Accountants

Notes	Particulars	Reference	Amount in Taka	
			30 June 2024	30 June 2023
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 procument		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**
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**

MABS & J Partners Dhaka Chartered Accountants

Notes	Particulars	Reference	Amount in Taka	
			30 June 2024	30 June 2023
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
	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	-

MABS & J Partners Dhaka

Notes	Particulars	Reference	Amount in Taka	
			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

MABS & J Partners Dhaka Chartered Accountants

Notes	Particulars	Reference	Amount in Taka	
			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.

MABS & J Partners Dhaka Chartered Accountants

Annexure: A

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

As at 30 June 2024

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	Trasferred from CWIP	Adjustment During the Year	Balance as at 30-06-2024		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	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	D	E (A+B+C-D)		F	G	H	I	J (F+G+H-I)	K (A-F)	L (E-J)
1	Land	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	10,105,011,814
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	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	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	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	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	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	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	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	98,748,834
11	Air Conditioner	28,834,079	11,859,203	-	-	40,693,282	20.00%	4,708,492	8,604,505	375,543	-	13,688,541	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	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	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	13,504,916,070
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	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	701,457,159
17	Sewage Lifting Station	4,571,484	-	-	-	4,571,484	7.00%	320,004	262,529	-	-	582,533	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	2,167,288
19	Manhole	598,975,892	-	-	-	598,975,892	2.85%	17,070,813	33,775,581	-	-	50,846,394	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	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**	**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	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**	**25,796,503**

MABS & J Partners * Dhaka * Chartered Accountants

Annexure: B

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

As at 30 June 2024

Amount in Taka

Sl. No	Group of PPE	Revaluation			Rate	Accumulated Depreciation			Written Down Value	
		Balance stated in the audited financial statement as at 30-06-2023	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**

MABS & J Partners Dhaka

Annexure: C

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	Trasferred from CWIP	Adjustment During the Year	Balance as at 30-06-2024	Balance stated in the audited financial statement as at 30-06-2023	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	7,048,784,309
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	132,065,650	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	259,832,577
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	-	-	292,046,491	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	168,155,376	-	17,119,421	-	-	185,274,797	16,589,833	-	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	-	-	1,536,227.42	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
	Steel overhead tank	191,501,683	-		-	-	191,501,683	194,864,138	-	-	3,362,455.00	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**
21	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**



Annexure: D

Property, plant and equipment (Tax Base)

As at 30 June 2024

Sl. No	Group of PPE	Cost					Rate	Accumulated Depreciation						Written Down Value	
		Balance stated as at 01-07-2023	Assets related to Grants	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
		A	B	C = (A-B)	D	E = (C+D+E)	F	G	H	I = (I+J)	I	J	K= (H+I-J)	L = (A-G)	M= (E-K)
1	Buildings & Civil Works	7,333,411,934	99,404,529	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	-	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	8,815,766,400	8,815,766,400	-	278,970,335	278,970,335	10%	-	-	-	13,948,517		13,948,517	8,815,766,400	265,021,818
4	Plant & Machineries	36,832,451,659	14,576,607,458	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	-	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	-	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	-	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	-	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	325,593,678	632,209	324,961,469	10,815,168	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	-	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	170,701,660	2,582,520	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	220,244,908	20,675,433	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	15,921,200,928	612,392,872	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	-	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	-	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	-	81,261,969	0%	-	-	-	-	-	-	81,261,969	81,261,969
17	Manhole	1,909,118,778	-	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	-	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	-	7,753,230	10%	3,101,292	-	3,101,292	775,323	-	3,876,615	4,651,938	3,876,615
Total		**73,523,506,486**	**24,128,061,422**	**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**



Annexure: E

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**

MABS & J Partners * Chartered Accountants * Dhaka

Dhaka Water Supply and Sewerage Authority (DWASA)

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	Trasfer to PPE	Trasfer to DSIP WIP	Trasfer 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	91,774,593.00						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	**4,140,262**	**369,765,163**	**-**	**-**	**-**	**4,140,262**	**-**	**-**	**369,765,163**
	Grand Total (i+ii)	**128,191,096,287**	**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.

MABS & J Partners ★ Dhaka ★ Chartered Accountants

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				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	Total		Interest	AIT	Excise duty	Net interest			Interest rate (%)	Days	Interest amount	
1	2	3	4	5	6	7	8	9		(8+9)=10	11	12	13	14	(12-13-14)=15	16	(8+9+11+15-16)=17	18	19	20	(17+20)=21
	General- Govt. bank																				
1	Agrani Bank, WASA Br.	0507436/6186	29.07.20	80,000,000	29.07.23	29.07.24	89,360,280	5,156,578		94,516,858		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					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	-	87,668,678		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.	0022528/2672	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.	629568/3844	27.11.19	26,539,451	27.11.23	27.11.24	31,502,174	1,323,609		32,825,783		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.	454197/4078	15.09.21	50,000,000	15.09.23	15.09.24	52,335,000	2,890,613		55,225,613		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.	454315/4199	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
9	Bang. Krishi, Khamarbari Br.	257659/3023	08.07.18	50,000,000	08.07.23	08.07.24	62,590,571	3,990,363		66,580,934		81,274	814,327	50,000	(783,053)		65,797,881	7.90	358	5,098,344	70,896,225
10	Bang. Krishi, Tajmahal Rd.	191255/2886	06.12.15	10,000,000	06.12.23	06.12.24	14,678,944	591,059	-	15,270,003		451,146	208,441	15,000	227,705	-	15,497,708	8.10	207	711,918	16,209,626
11	Bang. Krishi, Mohammodpur Br.	590401/3606	11.12.22	60,000,000	11.12.23	11.12.24	60,000,000	2,357,589		62,357,589		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.	435223/3960	15.09.21	50,000,000	15.09.23	15.09.24	52,635,000	2,907,182		55,542,182		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.	629623/3895	29.07.20	50,000,000	29.07.22	29.07.23	55,595,480	3,336,490		58,931,970		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.	454304/4188	26.09.22	27,606,977	26.09.23	26.09.24	27,606,977	1,466,573		29,073,550		465,915	289,873	30,000	146,042		29,219,592	8.00	277	1,773,989	30,993,581
15	Bang. Krishi, Kawran Bazar Br.	454516/4395	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, Khamar Bari Br.	437717/3293	26.12.21	70,000,000	26.12.23	26.12.24	73,270,000	2,665,221		75,935,221		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.	438826/964	20.11.22	50,000,000	20.11.23	20.11.24	50,000,000	2,168,904		52,168,904		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.	201814/0218-01-0029733	02.02.21	23,356,324	02.02.24	02.02.25	25,988,785	769,161		26,757,946		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 Bz. Br.	200708/3118-01-0018124	10.02.21	30,000,000	10.02.24	10.02.25	33,390,000	935,149		34,325,149		1,485,626	484,155	15,000	986,471		35,311,620	8.75	141	1,193,581	36,505,201
20	Basic Bank ltd,Kawran Bz.	119766/17398	06.12.20	20,000,000	06.12.23	06.12.24	22,249,760	895,903		23,145,663		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 Bz.	218631/19462	08.12.22	30,000,000	08.12.23	08.12.24	30,000,000	1,196,301		31,196,301		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.	0934539/239187662	21.12.22	50,000,000	21.12.23	21.12.24	50,000,000	1,880,548		51,880,548		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.	0934512/75691	12.09.22	70,000,000	12.09.23	12.09.24	70,000,000	3,767,055		73,767,055		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.	0547573/7986	05.12.18	250,000,000	05.06.24	05.06.25	321,905,681	1,777,096		323,682,777		23,170,594	4,989,538	50,000	18,131,056		341,813,833	9.90	26	2,410,490	344,224,323
25	Janata Bank Ltd., KB Br.	0547574/9666	05.12.18	250,000,000	05.06.24	05.06.25	321,905,681	1,777,096		323,682,777		23,170,594	4,989,538	50,000	18,131,056		341,813,833	9.90	26	2,410,490	344,224,323
26	Janata Bank Ltd., KB Br.	0100251563271/63823	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.	1066664/68417	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.	0547251/2954	29.07.20	70,000,000	29.07.23	29.07.24	77,733,125	4,485,627		82,218,752		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
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	17.11.22	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., Faramgate Br.	0924023/5697	02.08.21	106,220,000	02.08.23	02.08.24	112,104,875	6,628,009		118,732,884		662,058	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.	421540/48/07	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.	0346152/51/14	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.	421550/48/17	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		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.	0429343/53/20	14.02.24	50,000,000		14.02.25					50,000,000						50,000,000	8.75	137	1,642,123	51,642,123
41	Rupali Bank ltd.,Hatirpool Br.	406969/51/27	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, Hatirpol Br.	406887/48/01	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, Hatirpol Br.	406928/50/02	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.	391992/50/42	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, Nawabgang Br.	0422117/51129	20.11.22	50,000,000	20.11.23	20.11.24	49,985,000	2,168,253		52,153,253		1381747	710000	50,000	621,747		52,775,000	8.00	223	2,579,468	55,354,468
	General- Private bank									-					-					-	-
47	AB Bank, Principal Br.	3731561	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		3,297,534	680,000	30,000	2,587,534		42,690,000	11.75	11	151,169	42,841,169
49	Al-Arafah Islami Bank, Konapara Br.	0501330016257	14.02.24	20,000,000		14.02.25				-	20,000,000				-		20,000,000	10.5	137	788,219	20,788,219
50	Al-Arafah Islami Bank, KB Br.	1181700/1171330005564	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

MABS & J Partners Dhaka

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				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	Total		Interest	AIT	Excise duty	Net interest			Interest rate (%)	Days	Interest amount	
1	2	3	4	5	6	7	8	9		(8+9)=10	11	12	13	14	(12-13-14)=15	16	(8+9+11+15-16)=17	18	19	20	(17+20)=21
51	Al-Arafah Islami Bank, Head Office Corp. Br.	'1431330007104	15.11.23	20,000,000		15.11.24				-	20,000,000				-		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				-		21,290,000	11.25	8	52,496	21,342,496
53	Bank Asia,Tejgaon Link Road Br.	056SS003576	17.04.24	20,000,000		17.04.25				-	20,000,000				-		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				-		50,000,000	9.75	75	1,001,712	51,001,712
55	Brac bank Ltd., Mohammadpur	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	5,599,659		151,590,759		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, Donia 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, Donia 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
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.	008039/21000268	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		14.09.24				-	10,000,000				-		10,000,000	8.50	290	675,342	10,675,342
68	Dhaka Bank Ltd,Shahjanpur Br.	336998/21764328	22.12.22	14,746,677	22.12.23	22.12.24	14,746,677	562,394		15,309,071		506,740	213,827	15,000	277,913		15,586,985	9.00	192	737,926	16,324,911
69	Dhaka Bank Ltd, Khilgaon Br.	334926/000061	19.09.22	104,710,000	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
70	Dhaka Bank Ltd, Gulshan Circle-2 Br.	1026430000028	07.08.23	10,000,000		07.08.24				-	10,000,000				-		10,000,000	8.00	328	718,904	10,718,904
71	Eastern bank Ltd, Sonargaon Road br.	1055120000015	04.12.23	50,000,000		02.12.24				-	50,000,000				-		50,000,000	8.75	211	2,529,110	52,529,110
72	Exim Bank ltd,Kazi Nazrul Islam	0827629/82181	24.05.23	20,000,000	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
73	Exim Bank ltd,Kazi Nazrul Islam	827157/15414	27.12.18	10,705,500	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
74	Exim Bank ltd, Kazi Nazrul Islam	0121002847923	18.12.23	20,000,000		18.12.24					20,000,000						20,000,000	9.50	195	1,015,068	21,015,068
75	Exim Bank ltd, Kazi Nazrul Islam	0121003247807	16.04.24	10,000,000		16.04.25					10,000,000						10,000,000	11.00	75	226,027	10,226,027
76	Exim Bank ltd, Kazi Nazrul Islam	0121003460523	24.06.24	22,513,880		24.06.25					22,513,880						22,513,880	11.50	7	49,654	22,563,534
77	Exim Bank Ltd.,Kazi Nazrul Islam	0827497/5023	23.06.22	50,000,000	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
78	Exim Bank ltd,Kazi Nazrul Islam	0827403/33649	15.09.21	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
79	Exim Bank ltd,Dhanmondi	1075137/6360100214081	26.12.21	30,000,000	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
80	Exim Bank ltd,Panthapath	0121001715744/1132222	27.12.22	20,930,000	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
81	Exim Bank ltd,Panthapath	0121003247869	16.04.24	20,000,000		16.04.25				-	20,000,000				-		20,000,000	11.00	75	452,055	20,452,055
82	Exim Bank ltd, Tower branch	1238488/0121001871409	12.02.23	60,000,000	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
83	Exim Bank ltd, Tower branch	0121002849291	18.12.23	10,000,000		18.12.24				-	10,000,000				-		10,000,000	9.50	195	507,534	10,507,534
84	Exim Bank ltd, New Eskaton Br.	1091398/6624	20.11.22	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	558,180	11,120,180
85	Exim Bank ltd, New Eskaton Br.	0121002744324	15.11.23	10,000,000		15.11.24					10,000,000						10,000,000	8.65	228	540,329	10,540,329
86	Exim Bank Ltd. Gulshan Mohila Br.	0121003466379	25.06.24	20,000,000		25.06.25					20,000,000						20,000,000	11.50	6	37,808	20,037,808
87	First Security Islami, KB Br.	017624600000912	31.07.23	58,983,512		31.07.24					58,983,512						58,983,512	9.00	335	4,872,200	63,855,712
88	First Security Islami,KB Br.	2200734/01762460000092 8	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.	2200735/01762460000092 9	13.05.24	100,000,000		13.05.25					100,000,000						100,000,000	11.25	50	1,541,096	101,541,096
90	First Security Islami, KB Br.	1311766/0709	26.07.20	50,000,000	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
91	First Security Islami,KB Br.	1504016/000750	28.12.20	23,624,900	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
92	First Security Islami,KB Br.	017624600000927	18.12.23	10,000,000		18.12.24					10,000,000						10,000,000	9.50	185	481,507	10,481,507
93	First Security Islami, KB Br.	1504095/00771	10.02.21	30,000,000	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

MABS & J Partners Dhaka

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				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	Total		Interest	AIT	Excise duty	Net interest			Interest rate (%)	Days	Interest amount	
1	2	3	4	5	6	7	8	9		(8+9)=10	11	12	13	14	(12-13-14)=15	16	(8+9+11+15-16)=17	18	19	20	(17+20)=21
94	First Security Islami, Donia Br.	1533630/004416	27.12.20	12,638,614	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
95	First Security Islami,Kuril Biswaroad Br.	1471474/0268	15.12.20	25,179,972	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
96	First Security Islami,Bashundhara Br.	1614521/001140	12.08.21	26,660,100	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
97	IFIC bank ltd, Federation Br.	1450156/1008154333200	21.06.23	20,000,000	21.06.24	21.06.25	20,000,000	44,384		20,044,384		1,575,616	324,000	-	1,251,616		21,296,000	11.50	10	67,097	21,363,097
98	IFIC 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	IFIC bank ltd, Pallabi Br.	145974S	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, Dilkusha Branch	0384792/2301000900125	12.02.23	60,000,000	12.02.24	12.02.25	60,000,000	1,701,370		61,701,370		2,798,630	900,001	50,000	1,848,629		63,549,999	10.00	138	2,402,712	65952711.3
101	Jamuna Bank Ltd, Dilkusha Branch	0385676/2301000817238	08.12.22	50,000,000	07.12.23	08.12.24	50,000,000	1,965,753		51,965,753		1,533,197	699,790	65,000	768,407		52,734,160	9.00	205	2,665,603	55,399,763
102	Jamuna Bank Ltd, Dilkusha Branch	2301001223969	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, Dilkusha 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		5,649,505	2,485,231	100,000	3,064,274		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,Sonargoan 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,Sonargoan Br.	118255000000055	15.09.21	50,000,000	15.09.22	15.09.23	52,685,000	3,117,797		55,802,797		807,328	692,513	100,000	14,816		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., Kawran 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. , Kawran Bazar Br.	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.	024845/0106	20.12.21	13,346,056	20.12.23	20.12.24	13,983,359	554,546		14,537,905		494,206	209,750	15,000	269,456		14,807,360	9.5	193	743,816	15,551,177
115	Modhumoti Bank,Bangla Motor Br.	112325500000112/25864	22.08.22	50,000,000	22.08.23	22.08.24	50,000,000	3,001,370		53,001,370		848,630	1,050,000	65,000	(266,370)		52,735,000	8.50	313	3,843,876	56,578,876
116	Modhumoti Bank, Motijheel Br.	110125500000825	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, Nayapaltan br.	023714/27489	26.12.21	10,000,000	26.12.23	26.12.24	10,585,000	406,725		10,991,725		387,150	79,388	3000	304,762		11,296,487	9.50	187	549,814	11,846,301
118	Global Islami Bank, Motijheel 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,Imamgong Br.	0217086/01547120000 054	21.12.22	14,100,258	21.12.23	21.12.24	14,100,258	559,181		14,659,439		498,338	211,504	30,000	256,834		14,916,273	9.25	193	729,569	15,645,842
122	NRB Commercial Bank,Imamgong Br.	015470000000003	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. Br.	212549/8702	27.12.17	10,000,000	27.12.23	27.12.24	13,989,396	541,792		14,531,188		521,402	212,639	15,000	293,763		14,824,951	9.50	186	717,690	15,542,641
125	Standard Bank, Pant. Br.	174113/5008160	10.12.15	20,000,000	10.12.23	10.12.24	31,613,583	1,336,259		32,949,842	-	1,065,785	480,409	15,000	570,376	-	33,520,218	8.50	203	1,584,634	35,104,852
126	Standard Bank, Dhanmondi 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., Agargaon Br.	24500008719	20.11.22	10,000,000	20.11.23	20.11.24	10,000,000	433,781		10,433,781		276,219	71,000	18,000	187,219		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.	24500018734/7563600	17.04.24	40,000,000		17.04.25				-	40,000,000				-		40,000,000	10.50	74	851,507	40,851,507

MABS & J Partners Dhaka

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				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	Total		Interest	AIT	Excise duty	Net interest			Interest rate (%)	Days	Interest amount	
1	2	3	4	5	6	7	8	9		(8+9)=10	11	12	13	14	(12-13-14)=15	16	(8+9+11+15-16)=17	18	19	20	(17+20)=21
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
131	SIBL,Darus salam road Br.	10625650/5284	07.04.22	50,000,000	07.04.24	07.04.25	52,600,000	1,028,942		53,628,942		3,442,058	894,200	-	2,547,858		56,176,800	11.00	84	1,422,120	57,598,920
132	SIBL, Kawran Bazar Br.	0875330002202	31.07.23	58,698,910		31.07.24					58,698,910						58,698,910	9.00	335	4,848,691	63,547,601
133	SIBL, Kawran Bazar Br.	10622760/533-2461	08.12.21	21,065,000	08.12.23	08.12.24	22,076,120	929,919		23,006,039		725,790	331,142	-	394,648		23,400,687	9.50	205	1,248,571	24,649,258
134	SIBL, Kawran Bazar Br.	10622766/533-2494	23.12.21	50,000,000	23.12.23	23.12.24	52,400,000	2,045,753		54,445,753		1,884,247	786,000		1,098,247		55,544,000	9.50	190	2,746,765	58,290,765
135	SIBL, Kawran Bazar Br.	10371642/533-1471	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.	10634643/4443	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.	10740710/24656	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, Vatara Br.	10739958/1115330003075	24.05.23	20,000,000	24.05.24	24.05.25	20,000,000	172,329		20,172,329		1,527,671	340,000	-	1,187,671		21,360,000	11.00	37	238,179	21,598,179
139	SIBL, Pragati Sarani Br.	10712374/00244	26.09.22	15,911,146	26.09.23	26.09.24	15,911,146	875,440		16,786,586		278118	230711.6	-	47,406		16,833,992	9	277	1,149,785	17,983,777
140	Premier Bank Ltd.,Panthapath Br.	0401174/00266	20.11.22	10,000,000	20.11.23	20.11.24	10,000,000	446,918		10,446,918		278,082	145,000	18,000	115,082		10,562,000	8.60	225	559,931	11,121,931
141	Premier Bank Ltd., Gulshan Tejgaon 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., 'Uttara 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., 'Baridhara 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.Kawran 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	3,000	653,712		10,677,000	11.75	10	34,371	10,711,371
145	One Bank Ltd.Kawran ba. Br.	0277981/6555	26.07.20	50,000,000	26.07.23	26.07.24	55,685,480	3,371,641		59,057,121		247,915	723,911	90,000	(565,996)		58,491,125	8.50	340	4,631,215	63,122,340
146	One Bank Ltd.Kawran ba. Br.	0278356/6781	06.12.20	20,000,000	06.12.23	06.12.24	22,061,120	907,075		22,968,195		747,509	330,917	30,000	386,592		23,354,787	9.25	207	1,225,167	24,579,954
147	One Bank Ltd.Kawran ba. Br.	312847/7616	23.12.21	20,000,000	23.12.23	23.12.24	20,945,000	817,716		21,762,716		753,159	314,175	30,000	408,984		22,171,700	9.25	190	1,067,583	23,239,283
148	One Bank Ltd.Kawran 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., Bangshal Br.	283971/0796	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	15,000	1,113,577		22,581,680	11.00	84	571,657	23,153,337
150	One Bank Ltd., Dhanmondi	289545/3204	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	30,000	1,218,085		33,420,240	11.00	84	846,036	34,266,276
151	One Bank Ltd. Mirpur Br.	0250459/2943	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.,Kawran Bazar Br.	1026219/163208	28.07.22	56,120,810	28.07.23	28.07.24	56,120,810	3,378,011		59,498,821		320,506	739,703	100,000	(519,197)		58,979,624	8.00	338	4,369,340	63,348,964
156	United Commercial Bank ltd., Bangshal Br.	0251404000000502	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	-	2,335,054		55,615,171	11.00	82	1,374,380	56,989,551
157	United Commercial Bank ltd., Bangshal Br.	0251404000000524	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., Kafrul Br.	2121455000000016	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.	1110349/000960	27.07.22	56,035,194	27.07.23	27.07.24	56,035,194	3,362,879		59,398,073		279,409	728,458	50,000	(499,049)		58,899,024	8.00	337	4,350,459	63,249,484
160	United Commercial Bank ltd.,Kawran 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
	General Security									-					-						
161	Janata Bank Ltd. KB Br.	064328/2122	12.07.09	4,522,200	12.07.23	12.07.24	13,067,437	792,102		13,859,539	-	24,613	163,343	15,000	(153,730)	-	13,705,809	7.90	354	1,050,128	14,755,937
162	Janata Bank Ltd. KB Br.	0531850/2490	17.12.12	5,000,000	17.12.23	17.12.24	9,614,015	369,126	-	9,983,141	-	318,276	137,480	15,000	165,796		10,148,937	8.10	196	441,437	10,590,374
163	Janata Bank Ltd. KB Br.	0547214/6109	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	15,000	2,278,520		39,816,398	9.90	4	43,198	39,859,596
164	Agrani Bank, WASA Br.	0089029/2810	03.02.08	10,000,000	03.02.24	03.02.25	15,612,498	458,965	-	16,071,463	-	672,941	226,381	15,000	431,560		16,503,023	8.75	148	585,518	17,088,541
	Security Deposit														-						
165	Janata Bank Ltd., KB Br.	0532291/2825	07.08.14	10,000,000	07.08.23	07.08.24	15,816,678	923,867	-	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.	0532292/2826	07.08.14	10,000,000	07.08.23	07.08.24	15,816,678	923,867	-	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.	0547136/2967	27.07.15	10,000,000	27.07.23	27.07.24	14,603,006	850,175	-	15,453,181	-	62,512	182,538	15,000	(135,025)		15,318,156	7.90	340	1,127,248	16,445,404
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	-	107,653,788	-	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		14,366,415	-	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		28,764,151	-	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		56,312,098		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		37,532,407		43,327	442,244	15,000	(413,917)		37,118,490	7.90	358	2,876,124	39,994,614
	Self Insurance									-					-		-			-	-
173	Janata Bank Ltd., KB Br.	1066667/81618	28.05.24	65,000,000		28.05.25					65,000,000						65,000,000	9.50	33	558,288	65,558,288
174	Rupali Bank Ltd, Mugda Br.	78759/48/36	05.09.19	10,000,000	05.09.23	05.09.24	11,881,429	681,310		12,562,739		151,440	83,275	15,000	53,165		12,615,904	8.00	299	826,774	13,442,678
175	Rupali Bank Ltd, Mogh Bazar	75897/47/33	25.04.18	15,930,111	25.04.24	25.04.25	21,322,846	293,554		21,616,400		1,305,659	319,843	15,000	970,816		22,587,216	9.20	67	381,445	22,968,661

MABS & J Partners Dhaka

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				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	Total		Interest	AIT	Excise duty	Net interest			Interest rate (%)	Days	Interest amount	
1	2	3	4	5	6	7	8	9		(8+9)=10	11	12	13	14	(12-13-14)=15	16	(8+9+11+15-16)=17	18	19	20	(17+20)=21
176	Bang. Krishi Bank,KB Br.	454336/4220	03.01.23	15,690,000	03.01.24	03.01.25	15,690,000	550,912		16,240,912		578,768	169,452	15,000	394,316		16,635,228	8.50	178	689,564	17,324,792
	Encashment									-					-						
	General									-					-						
1	NRB Bank, Tajmohal Road Br.	1953390002563/05164	08.12.22	20,000,000	08.12.23		20,000,000	842,466		20,842,466		657,534	300,000	30,000	327,534	21,170,000	-			-	-
2	SIBL, Gulshan Br.	10554142/1598S	28.07.21	53,095,000	28.07.23		56,201,058	3,632,282		59,833,340		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		59,810,521		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		10,597,945		152,055	75,000	18,000	59,055	10,657,000	-			-	-
5	Meghna Bank Ltd,Sonargoan Br.	111827900000006	28.07.21	52,870,000	28.07.23		55,423,500	3,582,028		59,005,528		574,735	831,353	50,000	(306,618)	58,698,910	-			-	-
6	Standard Bank, Kamarpara Br.	330285/004080	12.12.22	22,346,944	12.12.23		22,346,944	935,266		23,282,210		763,102	339,674	30,000	393,428	23675637.95	-			-	-
7	Al-Arafah Islami Bank, KB Br.	0998642/5316	15.09.21	50,000,000	15.09.23		52,650,000	2,908,011		55,558,011		767,391	735,080	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		52,780,822		719,178	350,000	65,000	304,178	53,085,000	-			-	-
9	Meghna Bank Ltd,Sonargoan Br.	111828700000021	12.09.22	10,000,000	12.09.23		10,000,000	597,945		10,597,945		152,055	150,000	18,000	(15,945)	10,582,000	-			-	-
10	Meghna Bank Ltd, Dhanmondi Br.	111128700000014	13.09.22	10,000,000	13.09.23		10,000,000	595,890		10,595,890		154,110	150,000	18,000	(13,890)	10,582,000	-			-	-
11	Premier Bank Ltd.,Panthapath Br.	0340679/27900000001	15.09.21	25,000,000	15.09.23		26,320,000	1,453,729		27,773,729		388,671	368,480	15,000	5,191	27,778,920	-			-	-
12	NRB Commercial Bank,Gulshan Br.	0140394/02712000005 20	29.12.22	10,000,000	29.12.23		10,000,000	380,137		10,380,137		369,863	150,000	18,000	201,863	10,582,000	-			-	-
13	Southeast bank Ltd.,KB Br.	7522601/24500012657	26.07.20	50,000,000	26.07.23		55,674,980	3,371,006		59,045,986		247,753	723,775	50,000	(526,022)	58,519,964	-			-	-
14	City Bank Ltd., Kawran bazar br.	4481002479002	07.08.22	55,515,900	02.08.23		55,515,900	3,272,396		58,788,296		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		55,753,555	3,464,358		59,217,913		717,159	418,152	50,000	249,007	59,466,920	-			-	-
16	SBAC Bank Ltd., Banani Br.	094984/2780	11.02.21	20,000,000	11.02.24		22,155,440	637,348		22,792,788		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		68,328,079		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		68,245,403		2,995,023	963,157	100,000	1,931,866	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		68,232,209		3,008,217	963,157	100,000	1,945,060	70,177,269	-			-	-
20	Agrani Bank, WASA Br.	0507625/0594	13.02.22	31,617,000	13.02.24		33,119,616	907,840		34,027,456		1,493,332	480,234	30,000	983,098	35,010,554	-			-	-
21	BDBL, Kawran Bazar Br.	0002191	24.05.16	2,688,250	24.05.24		3,923,911	31,292	-	3,955,203		269,280	60,114	6,000	203,165	4,158,369	-			-	-
22	BDBL, Elephant Road Br.	0001277	12.05.16	10,000,000	12.05.24		14,414,548	151,254		14,565,802		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	-	23,975,171	-	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		48,255,053	370,837	-	48,625,890	-	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	-	21,612,784	-	1,774,628	366,204	30,000	1,378,424	22,991,209	-			-	-
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		958,533	209,500	30,000	719,034	14774658.7	-			-	-
32	Janata Bank Ltd., KB Br.	0547240/9126	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, Motijheel 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	22513880	-			-	-
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	SIBL, Motijheel Br.	10677317/5301	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						6,592,090,061	231,571,392	-	6,823,661,453	2,192,577,676	251,590,159	93,880,164	5,048,115	152,661,880	1,332,015,277	7,836,885,733			335,543,683	8,172,429,416

MABS & J Partners * Dhaka * Chartered Accountants

Dhaka Water Supply & Sewrage Authority
Schedule of Imprest Fund

Schedule - C

A. Revenue Imprest Fund

Sl No	Particular	Balance
1	Accounts Division	15,000
2	Accounts Division-1	5,000
3	Accounts Division-2	5,000
4	Add. Chief Engineer	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	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
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**

MABS & J Partners Dhaka Chartered Accountants

Dhaka Water Supply & Sewerage Authority
Bank Balance in corporate account
As at 30 June 2024

Schedule D

Sl No.	Bank Name	Branch Name	Account Number	Account 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)	Dranage	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)	Electricty 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**

MABS & J Partners ★ Dhaka ★ Chartered Accountants

Dhaka Water Supply & Sewerage Authority
Bank Balance in project account
As at 30 June 2024

Schedule E

Sl No.	Bank Name	Branch Name	Account Number	Account 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**

MABS & J Partners Dhaka Chartered Accountants

Dhaka Water Supply & Sewerage Authority
Bank balance in Security Deposit account
As at 30 June 2024

Schedule F

Sl No.	Bank Name	Branch Name	Account Number	Account 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 & Sewerage Authority
Bank Balance in Revenue account - Bill Collection
As at 30 June 2024

Schedule G

Sl No.	Bank Name	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 [Ekpay]	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 13100000011	394,639,210.97	303,535,260
19	Global Islami Bank Ltd.	Bashabo Branch	1130000003960	19,257,517.77	19,946,726
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	5574/211331100485	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**

MABS & J Partners Dhaka

Dhaka Water Supply & Sewerage Authority
Bank Balance in Revenue account - VAT Collection
As at 30 June 2024

Schedule H

Sl No.	Bank Name	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	00741778/11411100	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	20502220100271300	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
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**

MABS & J Partners Dhaka Chartered Accountants

Dhaka Water Supply & Sewerage Authority
Bank Balance in Revenue account - Surcharge
As at 30 June 2024

Schedule I

Sl No.	Bank Name	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
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**

MABS & J Partners Dhaka Chartered Accountants

Dhaka Water Supply & Sewerage Authority
Bank Balance in Revenue account - Other Income
As at 30 June 2024

Schedule J

Sl No.	Bank Name	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 [Ekpay]	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
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	ıe Bank Ltd.(Smart WATM Re	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	5576/211331900887	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**

MABS & J Partners Dhaka Chartered Accountants

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/ Deffered 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	Dasherkandi SewerageTreatement 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 transfered 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 on 30.06.2024

Schedule -L

Sl No.	Particulars	Opening balance as on 01.07.2023			Addition during the period				DSL payment during the period		Foreign Exchange (Gain)/Loss for the period		Closing balance as on 30.06.2024		
		Principal	Interest	Total	Principal	rate	Interest	Interest (Adjustment)	Principal	Interest	Principal	Interest	Principal	Interest	Total
		01	02	03=(1+2)	04	05	06	06.1	07	08	09	10	11 = (01+04+09-07)	12 = (02+06+10-0	13= (11+12)
A. List Of Completed Project:															
1	LC-01 Interim Proj.-04	-	783,784,210	783,784,210	-	4%							-	783,784,210	783,784,210
2	LC-02 Interim Project-3	-	383,955,919	383,955,919	-	4%							-	383,955,919	383,955,919
3	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)	-	325,260	325,260	-	4%							-	325,260	325,260
9	LC-11 Purchase 42 Submar. Pump	-	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 Trat. 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 Tetuljhora 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**
B. List Of Ongoing Project:															
22	FC-09 Dasherkandi Sewage Teratment 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 83852	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 101301S	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) KFW	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 addl 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**	-	**5,021,428,355**	**209,166,935**	**97,325,490,396**	**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**	**(123,988,390)**	**7,000,000,000**	-	**5,654,554,349**	**1,555,653,222**	**134,782,890,808**	**32,531,676,203**	**167,314,567,011**

MABS & J Partners ★ Dhaka ★ Chartered Accountants

Dhaka Water Supply and Sewerage Authority

Calculation of current tax expenses

For the year ended 30 June 2024

Schedule M

	Note to the FS	Amount in Taka	
Profit before tax as per statement of profit or loss			(556,217,853)
Less: Income to be considerd 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:- Items to be considerd Separately			
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 accured intered 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
[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**

MABS & J Partners Dhaka Chartered Accountants