Hoda Vasi Chowdhury & Co

To
The Board of Directors
Dhaka Water Supply and Sewerage Authority
WASA Bhaban
98, Kazi Nazrul Islam Avenue
Dhaka 1215, Bangladesh

17 February 2020

Audited Financial Statements Of Dhaka Water Supply and Sewerage Authority (DWASA)

For the year ended 30 June 2019

Submitted by:
Hoda Vasi Chowdhury & Co
Chartered Accountants
Dhaka, Bangladesh

INDEPENDENT AUDITOR'S REPORT

To the Board of Dhaka Water Supply and Sewerage Authority

Report on the Audit of the Financial Statements

QUALIFIED OPINION

We have audited the accompanying Financial Statements of Dhaka Water Supply and Sewerage Authority ('the DWASA/Authority') which comprise the Statement of Financial Position as at 30 June 2019, the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended together with the notes thereto.

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Dhaka Water Supply and Sewerage Authority as at 30 June 2019 and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS) and comply with the applicable laws and regulations.

BASIS FOR QUALIFIED OPINION

1. The correctness of the net book balance of Fixed Assets as of 30 June 2019 amounting to BDT 82,364,044,852 could not be verified and confirmed by us due to the absence of any records maintained for the initial recognition of cost, existence, subsequent revaluation of value, charge of depreciation and adjustments relating to the retirement of the individual items of fixed assets;

2. In the absence of adequate records for "Materials & Supplies" as to the valuation, movement, obsolescence, etc. of each category of items, and in the absence of any reconciliation of the balances as per books of Central Store with that of the Accounts Department and periodical physical verification of the inventory not being carried out, the aggregate balance of such stock on 30 June 2019 of BDT 3,066,827,154 reported in the financial statements could not be verified;

3. a) The correctness of the amount of revenue booked by the Accounts Department (BDT 13,062,437,216) and reported in the financial statements could not be ascertained due to the un-reconciled difference of such revenue with the corresponding amount shown in the books of the Revenue Department being the source document of such transactions, the quantum of which could not be ascertained, arising due to adjustments to the rates were given by the Revenue Department with retrospective effect but not reported to the Accounts Department;

   (b) Further, in the absence of any reconciliation of the difference of BDT 2,243,949,017 between the books of the Revenue Department (BDT 4,583,790,000) and that of the Accounts Department (BDT 6,827,739,017) in respect of the aggregate balance of rates receivables, the correctness of the balance of BDT 6,827,739,017 appearing in the accompanying statement of financial position could not be verified by us;

4. (a) The completeness and valuation of aggregate balance of grants and other funds of BDT 71,784,095,295 relating to 68 projects, including 36 projects carried forward from 30 June 2010 or prior thereto, and the corresponding assets reported in the accompanying financial statements could not be verified by us as the relevant information was not made available to us; Further, Finance Division of the Ministry of Finance reported total number of 22 projects in connection with total Loans given to DWASA;



(b) Interest Expense of BDT 142,954,960 did not match with the amount of interest as claimed (BDT 2,984,000,000) by the Government of Bangladesh against the Loans given to DWASA. Therefore the completeness and correctness of Schedule of Long Term Loan could not be validated.

RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS

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

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

- Identify and assess the risk 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 the 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, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of management's use of 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 organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.



Hoda Vasi
Chowdhury & Co

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.

Dhaka, 17 FEB 2020

Chartered Accountants

HODA VASI CHOWDHURY & CO. HVC DHAKA

Dhaka Water Supply and Sewerage Authority
Statement of Financial Position
As at 30 June 2019

	Note	As at 30 June 2019 Taka	As at 30 June 2018 Taka
ASSETS			
Non-current assets			
Property, plant and equipment	4	64,940,513,884	61,995,061,944
Intangible assets	5	108,829,110	1,361,600
Capital work-in-progress	6	29,389,760,614	21,612,925,338
Receivables from ICB Islamic Bank Limited	7	21,026,785	21,039,015
Total non-current assets		**94,460,130,393**	**83,630,387,897**
Current assets			
Materials and supplies	8	3,066,827,154	2,505,840,938
Rates receivable	9	6,827,739,017	6,475,470,049
Advances, deposits and prepayments	10	2,167,934,979	2,341,710,461
Investment	11	3,164,215,665	1,891,831,393
Other receivables	12	56,110	56,110
Advance income tax		182,969,832	171,864,404
Cash and cash equivalents	13	3,256,235,820	2,751,856,386
Total current assets		**18,665,978,576**	**16,138,629,741**
Total assets		**113,126,108,969**	**99,769,017,638**
EQUITY AND LIABILITIES			
Capital and reserve			
Capital fund		47,393,000	47,393,000
Revaluation surplus		23,362,510,432	23,362,510,432
Accumulated loss		(1,492,016,926)	(1,890,785,733)
Total equity		**21,917,886,506**	**21,519,117,699**
Non-current liabilities			
Grants and other funds	14	71,784,095,295	62,430,018,992
Deferred tax liability on revaluation surplus		7,787,503,478	7,787,503,478
Loans and borrowings (Annexure-H)	16	407,206,912	729,377,952
Total non-current liabilities		**79,978,805,685**	**70,946,900,422**
Current liabilities			
Loans and borrowings (Annexure-H)		2,019,500,000	-
Liabilities for expenses	17	7,489,039,661	5,923,470,888
Liabilities for other finance	18	1,459,363,167	1,193,839,673
Provision for audit fee		747,500	690,000
Provision for government commission		5,000,000	5,000,000
Provision for taxation	19	255,766,450	179,998,956
Total current liabilities		**11,229,416,778**	**7,302,999,517**
Total liabilities		**91,208,222,463**	**78,249,899,939**
Total equity and liabilities		**113,126,108,969**	**99,769,017,638**

These statements should be read in conjunction with the annnexed notes

Chairman
DWASA Board

Member
DWASA Board

Managing Director

Deputy Managing Director
(Finance)

Auditors' Report to the Shareholders
See annexed report of date

Dhaka, 17 FEB 2020

Chartered Accountants

HODA VASI CHOWDHURY & CO. HVC DHAKA

Dhaka Water Supply and Sewerage Authority

Statement of Comprehensive Income

For the year ended 30 June 2019

	Note	2019 Taka	2018 Taka
Revenue			
Water		9,728,919,526	8,782,872,184
Sewer		3,333,517,690	3,053,481,658
		13,062,437,216	11,836,353,842
Other income	20	1,377,150,818	1,187,203,814
Total income		**14,439,588,034**	**13,023,557,656**
Operating expenses			
Salary and wages	21	6,204,802,154	4,837,748,405
Repairs and maintenance expenses	22	5,092,474,454	4,929,602,331
Administrative expenses	23	783,128,186	1,328,817,257
Depreciation	4	1,655,760,483	1,533,543,913
Amortization	5	10,185,582	922,667
Provision for bad and doubtful debts	9.1	18,540,472	17,914,872
		13,764,891,331	12,648,549,445
Operating profit		**674,696,703**	**375,008,211**
Interest expense	24	142,954,960	-
Profit before tax		**531,741,743**	**375,008,211**
Income tax expense		132,972,936	93,752,053
Profit for the year		**398,768,807**	**281,256,158**

These statements should be read in conjunction with the annnexed notes

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

Auditors' Report to the Shareholders
See annexed report of date

Dhaka, 17 FEB 2020

Chartered Accountants

HODA VASI CHOWDHURY & CO. HVC DHAKA

Dhaka Water Supply and Sewerage Authority
Statement of Changes in Equity
For the year ended 30 June 2019

	Capital fund Taka	Revaluation surplus Taka	Accumulated loss Taka	Total equity Taka
Balance at 1 July 2017	47,393,000	23,362,510,432	(2,172,041,891)	21,237,861,541
Profit for the year			281256158.3	281,256,158
Balance at 30 June 2018	47,393,000	23,362,510,432	(1,890,785,733)	21,519,117,699
Balance at 1 July 2018	47,393,000	23,362,510,432	(1,890,785,733)	21,519,117,699
Profit for the year			398,768,807	398,768,807
Balance at 30 June 2019	47,393,000	23,362,510,432	(1,492,016,926)	21,917,886,506

Dhaka Water Supply and Sewerage Authority
Statement of Cash Flows
For the year ended 30 June 2019

		Note	2019 Taka	2018 Taka
A.	**Cash flows from operating activities**			
	Collection from subscribers	25	12,691,627,776	11,478,056,408
	Payment to contractors and employees	26	(10,636,465,756)	(9,262,284,154)
	Cash (used in)/generated from operation		**2,055,162,020**	**2,215,772,254**
	Other income	20	1,377,150,818	1,187,203,814
	Payment of income tax		(68,310,869)	(54,735,674)
	Net cash (used in)/from operating activities		**3,364,001,969**	**3,348,240,394**
B.	**Cash flows from investing activities**			
	Purchases of fixed assets		(12,495,700,795)	(3,472,475,965)
	Encashment of/(investment in) fixed deposit receipt (FDR)		(1,272,372,044)	(629,185,902)
	Net cash used in investing activities		**(13,768,072,839)**	**(4,101,661,867)**
C.	**Cash flows from financing activities**			
	Repayment of loan		1,554,374,000	(2,019,500,000)
	Receipt of grants and other funds		9,354,076,303	3,255,896,452
	Net cash from financing activities		**10,908,450,303**	**1,236,396,452**
D.	**Net increase (decrease) in cash and cash equivalents (A+B+C)**		504,379,434	482,974,978
E.	**Cash and cash equivalents at 1 July**		2,751,856,386	2,268,881,408
F.	**Cash and cash equivalents at 30 June**		**3,256,235,820**	**2,751,856,386**

These statements should be read in conjunction with the annnexed notes

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Dhaka Water Supply and Sewerage Authority
Notes to the financial statements
for the year ended 30 June 2019

1. Reporting entity

1.1 Profile

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

1.2 Nature of business

DWASA is primarily involved in the following activities through its 12 Maintenance, Operation, Distribution and Services (MODS) zones and 13 Revenue zones and other divisions and offices:

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

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

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

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

2. Basis of preparation

2.1 Statement of compliance

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

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

2.2 Basis of measurement

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

2.3 Functional and presentation currency and level of precision

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

2.3.1 Reporting period

The financial Statements of DWASA cover one year from 01 July to 30 June and followed consistently. These financial statement cover one year from 01 July 2018 to 30 June 2019.

2.3.2 Use of estimates and judgements

The preparation of the financial statements in conformity with BFRSs requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported

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amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

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

Information about assumptions and estimation uncertainties that have a significant risks of resulting in a material adjustment in the year ending 30 June 2019 is included in the following notes:

Note 4	Depreciation
Note 5	Amortisation
Note 8	Materials and supplies
Note 9	Rates receivable
Note 17.1	Provision for pension fund
Note 20	Provision for taxation

2.3.3 Subsequent Events

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

2.3.4 Going concern

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

2.3.5 Date of authorisation

The financial statements were authorised for issue by the Board of Directors.

3. Significant accounting policies

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

3.1 Foreign currency transactions

DWASA has neither any foreign currency transaction nor any assets or liabilities which are supposed to be converted into presentation currency for the reporting period. Fluctuations of foreign exchange rate has not been accounted for according to subsidiary loan agreements, "the foreign exchange loss shall be borne by the Government of Bangladesh".

3.2 Property, plant and equipment

3.2.1 Recognition and measurement

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

3.2.2 Subsequent costs

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

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3.2.3 Revaluation of Land and Plant and Machineries

The entity had adopted revaluation model for Property Plant and Equipment(PPE) in 2006 as permitted by IAS-16 Property, plant and equipment.

3.2.4 Depreciation

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

3.2.5 Capital work-in-progress

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

3.2.6 Retirement and disposal

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

3.3 Intangible assets

3.3.1 Recognition and measurement

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

3.3.2 Subsequent expenditure

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

3.3.3 Amortisation

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

3.4 Materials and supplies

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

3.5 Financial instruments

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

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3.5.1 Non-derivative financial assets

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

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

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

3.5.1.1 Cash and cash equivalents

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

3.5.1.2 Rates receivables

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

3.5.2 Non-derivative financial liabilities

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

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

3.6 Provisions

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

3.7 Income tax

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

3.7.1 Current tax

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

3.7.2 Deferred tax

Deferred tax is recognised in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes.

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3.8 Revenue

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

3.9 Interest income and expense

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

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

3.10 Events after the reporting period

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

3.11 Statement of cash flows

Statement of cash flows is prepared under the direct method.

3.12 Borrowing cost

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

3.13 Employee benefits

3.13.1 Employees pension fund

DWASA is going to form a separate "Employees Pension Fund" which will be managed/controlled by separate Trustee Committee.

As per Dhaka Water Supply and Sewerage Authority Employee (pension and retirement benefit) Rules 1997, pension benefits are provided to permanent staff upon completion of their minimum service period of 10 years.

3.13.2 Staff provident fund

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

3.14 Foreign currency loan

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

3.15 Comparative information

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

3.16 Contingent liabilities

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

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

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

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

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

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

4. **Property, plant and equipment**

As at 30 June 2019

Sl. No.	Particulars	Cost/valuation					Rate	Accumulated depreciation				Net book value as at 30 June 2019 Taka
		Balance as at 1 July 2018 Taka	Additions during the year Taka	Transferred from CWIP Taka	Adjustment Taka	Balance as at 30 June 2019 Taka		Balance as at 1 July 2018 Taka	Charge for the year Taka	On disposals during the year Taka	Balance as at 30 June 2019 Taka	
Water:												
1	Land	2,194,463,822	-	-	-	2,194,463,822	-	-	-	-	-	2,194,463,822
2	Building	116,992,550	-	-	-	116,992,550	2%	95,038,190	2,339,851	-	97,378,041	19,614,509
3	Deep Tube-well	9,865,929,835	845,650	49,853,733	-	9,916,629,218	6%	4,635,824,497	593,476,772	-	5,229,301,269	4,687,327,949
4	Plant and machinery	249,359,119	59,518,035		-	308,877,154	15%	243,631,566	10,191,406	-	253,822,972	55,054,182
5	Service equipment	10,635,430	-		-	10,635,430	15%	10,635,430	-	-	10,635,430	-
6	Steel overhead tank	196,045,541	-		-	196,045,541	2%	193,790,914	2,254,627	-	196,045,541	-
7	Boundary wall	20,806,586	1,477,509		-	22,284,095	2%	19,847,361	430,907	-	20,278,268	2,005,827
8	Water ATM Booth	-	27,525,551			27,525,551	2%	-	275,256	-	275,256	27,250,295
9	Water Main line	4,573,646,427	1,125,133	-	-	4,574,771,560	2%	2,075,045,721	91,484,180	-	2,166,529,901	2,408,241,659
10	Water distribution line	2,013,010,799	9,152,452	34,897,613	-	2,057,060,864	2%	389,789,172	40,700,717	-	430,489,889	1,626,570,975
11	Saidabad water treatment plant 1	7,063,781,421	-		-	7,063,781,421	2%	1,952,816,791	141,275,629	-	2,094,092,420	4,969,689,001
12	Saidabad water treatment plant 2	9,871,971,000		237,855,181.98	-	10,109,826,182	2%	493,457,350	199,817,972	-	693,275,322	9,416,550,860
13	S.W.P (plant and machinery)	64,201,307	-		-	64,201,307	15%	64,201,307	-	-	64,201,307	-
14	Plant (crash program)	236,956,968	-		-	236,956,968	15%	236,956,968	-	-	236,956,968	-
Total		**36,477,800,805**	**99,644,330**	**322,606,528**	**-**	**36,900,051,663**		**10,411,035,267**	**1,082,247,317**	**-**	**11,493,282,584**	**25,406,769,079**
Sewer:												
1	Land	24,916,440,356	-	-	-	24,916,440,356	-	-	-	-	-	24,916,440,356
2	Building	35,361,554	-	-	-	35,361,554	2%	26,965,232	707,232	-	27,672,464	7,689,090
3	S.T.P (plant and machinery)	749,809,417	-	-	-	749,809,417	15%	749,809,417	-	-	749,809,417	-
4	Boundary wall	13,708,712	418,970	-	-	14,127,682	2%	4,802,027	278,364	-	5,080,391	9,047,291
5	Sewer Main Line	1,509,409,949	-	-	-	1,509,409,949	2%	797,240,477	30,188,199	-	827,428,676	681,981,273
6	Sewer Main Line(IUSCRP-2)	862,621,900	-	-	-	862,621,900	2%	8,626,219	17,252,438	-	25,878,657	836,743,243
7	Sub sewer line	1,663,935,832	814,864	14,956,122	-	1,679,706,818	2%	535,171,501	33,436,427	-	568,607,928	1,111,098,890
8	Manhole Construction sewer	-	3,159,223			3,159,223	2%	-	31,593	-	31,593	3,127,630
9	Drainage Pumping Station(DWSSP)	-	-	2,067,790,125		2,067,790,125	15%	-	155,084,260		155,084,260	1,912,705,865
10	Drainage line	4,720,981,561	-	1,648,765,364	-	6,369,746,925	2%	471,869,735	110,907,285	-	582,777,020	5,786,969,905
11	S.W.D Line/IFPP	1,924,246,562	-	-	-	1,924,246,562	2%	749,762,628	38,484,932	-	788,247,560	1,135,999,002
12	S.S. Line/IFPP	25,469,288	-	-	-	25,469,288	2%	18,556,296	509,386	-	19,065,682	6,403,606
13	S. Pump/IFPP	21,946,106	-	-	-	21,946,106	15%	-	-	-	21,946,106	-
Total		**36,443,931,237**	**4,393,057**	**3,731,511,611**	**-**	**40,179,835,904**		**3,384,749,638**	**386,880,116**	**-**	**3,771,629,754**	**36,408,206,150**
Common:												
1	Land	1,330,246,667	-		-	1,330,246,667	-	-	-	-	-	1,330,246,667
2	Building	1,573,222,426	163,256,238	85,527,185	-	1,822,005,849	2%	344,710,829	33,952,283	-	378,663,112	1,443,342,737
3	Furniture and office equipment	126,133,323	10,647,687	83,142,881	-	219,923,891	10%	107,796,983	17,302,861	-	125,099,844	94,824,047
4	Elevator	14,800,000	1,984,100			16,784,100	20%	4,440,000	3,158,410	-	7,598,410	9,185,690
5	Vehicle	596,589,583	30,147,000	18,807,441	-	645,544,024	20%	596,589,583	4,895,445	-	601,485,028	44,058,996
6	Boundary wall	172,882,655	32,707,135		-	205,589,790	2%	15,065,720	3,784,725	-	18,850,445	186,739,345
7	Generator	838,310,840	247,824		-	838,558,664	15%	737,113,175	101,216,252	-	838,329,427	229,237
8	Electric sub station	34,521,302	1,281,321		-	35,802,623	15%	27,776,373	5,274,295	-	33,050,668	2,751,955
9	Air conditioner	30,003,214	1,929,587	5,452,606	-	37,385,407	15%	28,180,092	2,376,787	-	30,556,879	6,828,528
10	Computer	124,390,374	7,192,407	733,489	-	132,316,270	15%	110,312,825	14,671,992	-	124,984,817	7,331,453
Total		4,841,100,384	249,393,299	193,663,602	-	5,284,157,285		1,971,985,580	186,633,050	-	2,158,618,630	3,125,538,655
Grand Total		**77,762,832,426**	**353,430,686**	**4,247,781,741**	**-**	**82,364,044,852**		**15,767,770,485**	**1,655,760,483**	**-**	**17,423,530,968**	**64,940,513,884**

HODA VASI CHOWDHURY & CO DHAKA HVC

Hoda Vasi Chowdhury & Co

4. **Property, plant and equipment**

As at 30 June 2018

Sl. No.	Particulars	Cost/valuation					Rate	Accumulated depreciation				Net book value as at 30 June 2018 Taka
		Balance as at 1 July 2017 Taka	Additions during the year Taka	Transferred from CWIP Taka	Adjustment Taka	Balance as at 30 June 2018 Taka		Balance as at 1 July 2017 Taka	Charge for the year Taka	On disposals during the year Taka	Balance as at 30 June 2018 Taka	
Water:												
1	Land	2,194,463,822	-	-	-	2,194,463,822	-	-	-	-	-	2,194,463,822
2	Building	116,992,550	-	-	-	116,992,550	2%	92,698,339	2,339,851	-	95,038,190	21,954,360
3	Deep Tube-well	9,865,441,213	488,622		-	9,865,929,835	6%	4,043,883,365	591,941,132	-	4,635,824,497	5,230,105,338
4	Plant and machinery	243,167,169	6,191,950		-	249,359,119	15%	236,137,169	7,494,397	-	243,631,566	5,727,553
5	Service equipment	10,635,430			-	10,635,430	15%	10,635,430	-	-	10,635,430	-
6	Steel overhead tank	196,045,541	-		-	196,045,541	2%	189,870,003	3,920,911	-	193,790,914	2,254,627
7	Boundary wall	20,806,586	-		-	20,806,586	2%	19,431,229	416,132	-	19,847,361	959,225
8	Water Main line	4,573,646,427	-	-	-	4,573,646,427	2%	1,983,572,792	91,472,929	-	2,075,045,721	2,498,600,706
9	Water distribution line	2,009,960,397	3,050,402		-	2,013,010,799	2%	349,559,460	40,229,712	-	389,789,172	1,623,221,627
10	Saidabad water treatment plant 1	7,063,781,421	-		-	7,063,781,421	2%	1,811,541,162	141,275,629	-	1,952,816,791	5,110,964,630
11	Saidabad water treatment plant 2	9,868,441,000	3,530,000		-	9,871,971,000	2%	296,053,230	197,404,120	-	493,457,350	9,378,513,650
12	S.W.P (plant and machinery)	64,201,307	-		-	64,201,307	15%	64,201,307	-	-	64,201,307	-
13	Plant (crash program)	236,956,968	-		-	236,956,968	15%	236,956,968	-	-	236,956,968	-
Total		**36,464,539,831**	**13,260,974**	**-**	**-**	**36,477,800,805**		**9,334,540,454**	**1,076,494,813**	**-**	**10,411,035,267**	**26,066,765,538**
Sewer:												
1	Land	24,916,440,356	-	-	-	24,916,440,356	-	-	-	-	-	24,916,440,356
2	Building	35,361,554	-	-	-	35,361,554	2%	26,258,000	707,232	-	26,965,232	8,396,322
3	S.T.P (plant and machinery)	749,809,417	-	-	-	749,809,417	15%	749,809,417	-	-	749,809,417	-
4	Boundary wall	13,708,712	-	-	-	13,708,712	2%	4,527,852	274,175	-	4,802,027	8,906,685
5	Sewer Main Line	1,509,409,949	-	-	-	1,509,409,949	2%	767,052,278	30,188,199	-	797,240,477	712,169,472
6	Sewer Main Line(IUSCRP-2)	-	862,621,900	-	-	862,621,900	2%	-	8,626,219	-	8,626,219	853,995,681
7	Sub sewer line	1,663,935,832	-	-	-	1,663,935,832	2%	501,892,784	33,278,717	-	535,171,501	1,128,764,331
8	Drainage line	4,720,981,561	-	-	-	4,720,981,561	2%	377,450,103	94,419,632	-	471,869,735	4,249,111,826
9	S.W.D Line/IFPP	1,924,246,562	-	-	-	1,924,246,562	2%	711,277,696	38,484,932	-	749,762,628	1,174,483,934
10	S.S. Line/IFPP	25,469,288	-	-	-	25,469,288	2%	18,046,910	509,386	-	18,556,296	6,912,992
11	S. Pump/IFPP	21,946,106	-	-	-	21,946,106	15%	21,946,106	-	-	21,946,106	-
Total		**35,581,309,337**	**862,621,900**	**-**	**-**	**36,443,931,237**		**3,178,261,146**	**206,488,492**	**-**	**3,384,749,638**	**33,059,181,599**
Common:												
1	Land	1,330,246,667	-		-	1,330,246,667	-	-	-	-	-	1,330,246,667
2	Building	1,544,246,103	28,976,323		-	1,573,222,426	2%	313,536,143	31,174,686	-	344,710,829	1,228,511,597
3	Furniture and office equipment	113,217,535	12,915,788		-	126,133,323	10%	95,829,440	11,967,543	-	107,796,983	18,336,340
4	Elevator	14,800,000	-			14,800,000	20%	1,480,000	2,960,000	-	4,440,000	10,360,000
5	Vehicle	596,589,583	-		-	596,589,583	20%	544,620,739	51,968,844	-	596,589,583	-
6	Boundary wall	114,362,644	58,520,011		-	172,882,655	2%	12,193,267	2,872,453	-	15,065,720	157,816,935
7	Generator	837,732,855	577,985		-	838,310,840	15%	611,409,897	125,703,278	-	737,113,175	101,197,665
8	Electric sub station	33,583,027	938,275		-	34,521,302	15%	22,668,548	5,107,825	-	27,776,373	6,744,929
9	Air conditioner	28,032,271	1,970,943		-	30,003,214	15%	26,932,946	1,247,146	-	28,180,092	1,823,122
10	Computer	109,727,391	14,662,983		-	124,390,374	15%	92,753,992	17,558,833	-	110,312,825	14,077,549
Total		**4,722,538,076**	**118,562,308**	**-**	**-**	**4,841,100,384**		**1,721,424,972**	**250,560,608**	**-**	**1,971,985,580**	**2,869,114,804**
Grand Total		**76,768,387,244**	**994,445,182**	**-**	**-**	**77,762,832,426**		**14,234,226,572**	**1,533,543,913**	**-**	**15,767,770,485**	**61,995,061,941**

HODAVASI CHOWDHURY & CO DHAKA

Hoda Vasi Chowdhury & Co

5 Intangible assets

As at 30 June 2019

Sl. No.	Particulars	Cost					Rate	Accumulated amortisation				Net book value as at 30 June 2019
		Balance as at 30 June 2018	Additions during the year	Transferred from CWIP	Disposals during the year	Balance as at 30 June 2019		Balance as at 30 June 2018	Charge for the year	On disposals during the year	Balance as at 30 June 2019	
		Taka	Taka	Taka	Taka	Taka		Taka	Taka	Taka	Taka	Taka
1	Softwares	13,322,693	2,395,650	115,257,443	-	130,975,786	15%	11,961,093	10,185,582	-	22,146,675	108,829,110
Total		**13,322,693**	**2,395,650**	**115,257,443**	-	130,975,786		11,961,093	10,185,582	-	22,146,675	108,829,110

HODAVASI CHOWDHURY & CO. DHAKA HVC

Hoda Vasi Chowdhury & Co

		Note	As at 30 June 2019 Taka	As at 30 June 2018 Taka
6.	**Capital work-in-progress**			
	Opening balance		21,612,925,338	19,136,366,556
	Addition during the year		12,139,874,459	3,339,180,682
	Adjustment during the year		-	-
	Transferred to property, plant and equipment		(4,363,039,184)	(862,621,900)
	Closing balance		**29,389,760,614**	**21,612,925,338**
7.	**Receivables from ICB Islamic Bank Limited**			
	Non current portion		21,039,015	21,051,475
	Adjustment		(12,230)	(12,460)
	Encashment (current portion)			
			21,026,785	**21,039,015**

Receivables from ICB Islamic Bank Limited comprise four accounts out of which one represents disputed account with a balance of Tk. 545,753. No interests are entitled from these accounts but DWASA recovers per annum from each account (except disputed account) under reconstruction schedule of Bangladesh Bank.

8.	**Materials and supplies**			
	Opening balance		2,505,840,938	2,017,827,316
	Purchase during the year		629,415,439	625,313,576
	Materials consumed		(68,429,223)	(137,299,954)
	Closing balance		**3,066,827,154**	**2,505,840,938**
9.	**Rates receivable**			
	Opening balance - gross		6,816,284,262	6,457,986,828
	Add: Billing during the year (Revenue)		13,062,437,216	11,836,353,842
	Less: Collection during the year		(12,691,627,776)	(11,478,056,408)
	Closing balance - gross		7,187,093,702	6,816,284,262
	Less: Provision for bad debts on rates receivable	*9.1*	(359,354,685)	(340,814,213)
			6,827,739,017	**6,475,470,049**
9.1	**Provision for bad debts on rates receivable**			
	Opening balance		340,814,213	322,899,341
	Add: Current year provision		18,540,472	17,914,872
	Closing balance		**359,354,685**	**340,814,213**
10.	**Advances, deposits and prepayments**			
	Temporary advance (works)		106,530,859	90,092,072
	House building advances		489,743,953	723,734,584
	Pre-pay account		36,000	36,000
	Advance to DC Dhaka		417,500,000	417,500,000
	Loan to co-operative		100,000	100,000
	Computer advance		162,497	270,497
	Advance to consultant		1,488,224	1,488,224
	Advance for supply and services		147,608,016	145,741,764
	Advance for other finance	*10.1*	346,654,529	354,785,369
	Engineering consultancy fee		5,310,531	5,310,531
	Office rent advance		261,200	255,150
	Diploma Engineers Association (DEA)		1,200	(1,400)
	Loan to DWSNI Project (ADB Phase-2)		966,000	381,000
	Advance to SUEZ International		8,385,498	-
	Loan to Daserkandi Sewarage Treatment Plant		35,000,000	-
	Security Deposit for Road Cutting		100,000	-
	Security Deposit to Dhaka Palli Biddut Shomity-4		4,501,000	-
	Advance to Deloitte T.T.I.LLP in A.W.S.C.S.I.Ltd		1,568,802	-
	Advance to DC Narayanganj		602,000,000	602,000,000
	Car advance		16,670	16,670
			2,167,934,979	**2,341,710,461**

HODA VASI CHOWDHURY & CO. HVC DHAKA

		Note	As at 30 June 2019 Taka	As at 30 June 2018 Taka
10.1	**Advance for other finance**			
	VAT (consumers)		2,275,585	2,275,585
	Contractors income tax (works)		141,557,789	140,837,423
	Advance to Employee for Titas Gas Connection		249,000	249,000
	House Building Advance(Govt.)		(20,700)	(20,700)
	Income tax lease out zones		138,812	138,812
	Contractors income tax (contractors and bills)		(1,344,621)	(2,273,767)
	VAT works		44,533,313	40,776,816
	VAT (contractors and bills)		5,295,443	5,295,443
	Loan to CD VAT a/c		50,869,908	49,290,393
	Advance to tax authority for appeal		45,100,000	45,100,000
	Advance for land acquisition		48,000,000	48,000,000
	Advance to PADSIP		-	15,116,363
	Advance to GPF		10,000,000	10,000,000
			346,654,529	**354,785,369**
11.	**Investment**			
	Investment in shares		5,671	5,671
	Fixed deposit receipt-*Annexure-A*	*11.1*	3,164,209,996	2,521,024,084
			3,164,215,667	2,521,029,755
11.1	**Fixed deposit receipt (FDR)**			
	Opening balance		1,891,825,722	1,262,627,360
	Add: Investment during the year		2,120,879,578	638,340,127
	Accrued interest on FDR		83,238,984	51,122,481
			4,095,944,284	1,952,089,968
	Less: Encashed during the year		(931,734,288)	(60,264,246)
	Closing balance		**3,164,209,996**	**1,891,825,722**
12.	**Other receivables**			
	Receivable from mobile operator company		56,110	56,110
			56,110	**56,110**
13.	**Cash and cash equivalents**			
	Cash in hand-(*Annexure-B*)		825,000	810,000
	Cash at banks	*13.1*	3,255,410,820	2,751,046,386
			3,256,235,820	**2,751,856,386**
13.1	**Cash at banks**			
	Bank balance-main accounts (*Annexure-C*)		1,417,830,090	1,163,486,750
	Bank balance-collection accounts *(Annexure-D)*		1,550,260,466	1,306,677,481
	VAT collection accounts *(Annexure-E)*		221,130,094	217,326,199
	Sur-charge collection account *(Annexure-F)*		39,733,817	34,651,456
	Other charges accounts *(Annexure-G)*		26,456,353	28,904,500
			3,255,410,820	**2,751,046,386**
14.	**Grants and other funds**			
	Badda Project Fund		59,864,000	59,864,000
	BICC Fund		57,673,890	57,673,890
	BMRE Project Fund		1,572,849,195	1,572,849,195
	Cannel Renovation Fund		35,000,000	35,000,000
	Contingency and reserve		7,364,890	7,364,890
	Contribution From DWASA		70,000,000	-
	Diesel Generator For Water Pumps in Dhaka City Fund		406,000,000	406,000,000

HODA VASI CHOWDHURY & CO. HVC DHAKA

	Note	As at 30 June 2019 Taka	As at 30 June 2018 Taka
DIEWRMP FUND		2,520,287	2,520,287
DSWDS at Agargaon Dhaka Fund		232,200,000	232,200,000
DTW under Crash Program		726,780,000	726,780,000
DWSSDP		59,045,668	59,045,668
DESWSP Fund		1,580,773,661	1,580,773,661
DWSSP Fund		4,239,862,629	4,239,862,629
Dasherkandi SewageTreatement Plant Projrct - Fund		9,236,573,280	1,329,882,081
EREWSSP Phase - 1 (Fund)		2,928,000,000	2,928,000,000
EREWSSP Phase - 2 (Fund)		2,130,000,000	2,130,000,000
Expansion of DNDC Project Fund		250,000,000	-
Flood Damage Work Project Fund		16,800,000	16,800,000
Generator Project Fund		154,460,000	154,460,000
Government loan converted to Equity		1,445,485,970	1,445,485,970
Grant from IDA (4th Project)		34,000,000	294,422,000
Grant for Drainage Project		480,293,781	34,000,000
Grant for SIDA loan		49,292,095	49,292,095
Grant for IUSCRP-2		294,422,000	480,293,781
Hatirjheel Project Fund		2,339,458,932	2,341,159,311
IESLCRP		30,000,000	30,000,000
IFP Project (ADB)		1,348,040,397	1,348,040,397
IFP Project (GOB)		1,028,303,804	1,028,303,804
Interim Project-1		355,400,000	355,400,000
Interim Project-2		301,700,000	301,700,000
Interim Project-3		-	522,800,000
Interim Project-4		-	1,180,074,000
IUSERP Fund		125,000,000	125,000,000
IWSP- Fund		5,920,000,000	3,920,000,000
Japan France Aided Project		2,543,486,466	2,543,486,466
Kallayanpur Regulator Project		973,034,885	973,034,885
LIC Project Fund		289,000,000	200,000,000
LIC Project GOB Fund		65,000,000	-
Loan for IUSCRP-2		327,874,000	327,874,000
Mirpur Project(ADB) Fund(DUIIP)		31,095,256	31,095,256
Mirpur Project (GOB) Fund		61,500,000	61,500,000
Narayangonj Town Project Fund		600,962,244	600,962,244
Padma Water Treatment Plant-Ph-1 Fund		7,401,646,670	5,579,346,670
PA-DSIP Project Fund From WB		196,331,495	-
PCOGBLBDDO Projects Fund		10,000,000	10,000,000
PFRP Fund (Sewer)		149,558,000	126,233,000
PFRP Fund(Water)		126,233,000	149,558,000
Pollution Control Measure of Gulshan Lake Proj Fund		453,400,000	453,400,000
Procurement of Generator		222,000,000	222,000,000
Rehabilitation of 42 Nos DTW		22,773,763	22,773,763
Remove of Water Logging Fund Phase- 1		2,502,589,885	2,502,589,885
Remove of Water Logging Fund Phase- 2		1,182,796,213	1,182,796,213
Saidabad Project (Phase-2) Fund		11,101,697,964	11,101,697,964
Saidabad Project Fund		937,069,619	937,069,619
Saidabad Water Treatment Plant Ph-3 Fund		942,299,989	932,000,000
Sewerage , Expansion and Rehabilitation		814,015,000	814,015,000
Shitalakha/ Narayangong Water Dep. Fund		26,075,000	26,075,000
Spare parts for Saidabad		102,488,658	102,488,658
Strom Water Dran. Syst. in Dhaka City(Ph-2 Fund)		20,074,101	20,074,101
Sustainable Power Solution 33/11 KV Fund		232,813,467	20,985,467
Tetuljhora Vakurta Fund		1,448,514,707	1,265,314,707
TPFF (Sewer)		17,372,800	17,372,800
TPFF (Water)		10,871,000	10,871,000
Urgent Sewerage Rehabilitation Project		152,451,635	152,451,635
USEEDI Project Fund		163,905,000	163,905,000
Water Logging PM Office-Fund		114,000,000	114,000,000
WSSER Project		899,000,000	2,770,000,000
5 Khal Development Project Fund		125,000,000	-
		71,784,095,295	62,430,018,992

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		Note	As at 30 June 2019 Taka	As at 30 June 2018 Taka
15.	**Government grants for drainage maintenance**			
	Opening balance		-	7,070,329
	Add: Received during the year		195,000,000	255,000,000
			195,000,000	262,070,329
	Less: Income recognised during the year		(195,000,000)	(262,070,329)
	Closing balance		-	-
16.	**Loans and borrowings** *(Annexure-H)*			
	LC-07 WSSERP		1,656,825,000	-
	LC- Interim Project-04		256,181,912	-
	International Development Association (4th project)		-	215,677,952
	Government loan for power		513,700,000	513,700,000
	Closing balance		**2,426,706,912**	**729,377,952**
	Non-current		407,206,912	729,377,952
	Current		2,019,500,000	2,019,500,000
			2,426,706,912	**2,748,877,952**
17.	**Liabilities for expenses**			
	VAT payable on water bill		169,753,525	196,073,584
	Group Insurance Payable		20,000	20,000
	Provision for pension fund	*17.1*	7,319,266,136	5,727,377,304
	Closing balance		**7,489,039,661**	**5,923,470,888**
17.1	**Provision for pension fund**			
	Opening balance		5,727,377,304	4,148,379,964
	Add: Provision made during the year		3,572,014,149	2,321,119,010
			9,299,391,453	6,469,498,974
	Less: Payment to fund during the year		(1,980,125,317)	(742,121,670)
	Closing balance		**7,319,266,136**	**5,727,377,304**
18.	**Liabilities for other finance**			
	Accounts payable liabilities to DPHE		1,465,679	1,465,679
	Accrued interest on liabilities to DPHE		4,589,554	4,589,554
	Contractor's control accounts works		126,856,871	124,099,770
	Deduction from pension holder		2,649,110	2,649,110
	Degree Prokoushal Somittee(D.P.S)		(27,700)	3,500
	Deposit Against Work		378,809,068	409,954,720
	Deposit pension scheme		460,762	460,762
	DWASA Aukarigory Kallyan Samity (DAKUS)		(11,700)	550
	General insurance liabilities		20,386	20,386
	General provident fund advance(Govt.)		184,823	184,823
	General provident fund		47,693	85,920
	Interest on loan from Government		30,527,622	30,527,622
	Interest on matured long term debts		116,562	116,562
	Leave salary pension		(12,125)	(12,125)
	Matured long term loan		174,000	174,000
	Others loan		10,500,000	10,500,000
	Receipts from DWASA staff on lien		12,314,646	12,314,646
	Security deposits	*18.1*	317,165,263	246,461,095
	Trust fund		2,174	2,174
	WASA Shramik Union		450	210
	Other deduction payable		11,324,433	12,257,457
	Payable to lien employees pension		10,216,398	10,216,398
	Provision for Performance Award		508,851,122	324,939,839
	Interest Received From Project A/c.		5,065,502	-
	Loan From Dhaka WASA		35,000,000	
	Group insurance (salary)		3,072,574	2,827,021
			1,459,363,167	**1,193,839,673**

HODA VASI CHOWDHURY & CO HVC DHAKA

		Note	As at 30 June 2019 Taka	As at 30 June 2018 Taka
18.1	**Security deposits**			
	Security deposit (fixed)		16,018,558	16,018,558
	Security deposit (works)		265,739,599	193,564,504
	Security deposit (contractors and bills)		30,821,677	32,292,604
	Security deposit (performance guarantee)		3,060,114	3,060,114
	Security deposit (bottle plant)		1,180,000	1,180,000
	DWASA officers' housing society (DOHS)		345,315	345,315
			317,165,263	**246,461,096**
19.	**Provision for taxation**			
	Opening balance		179,998,956	138,912,637
	Provision for the year		132,972,936	93,752,053
	Payment of tax during the year		(57,205,442)	(52,665,734)
	Closing balance		**255,766,450**	**179,998,956**
20.	**Other income**			
	Income from connection			
	Water		138,893,410	103,641,636
	Sewer		7,310,179	5,454,823
			146,203,590	109,096,459
	Water sale		51,681,689	53,460,502
	Miscellaneous income	*20.1*	984,265,540	753,950,305
	Government grants for IUSCRP-2 income			8,626,219
	Government grants for drainage maintenance income		195,000,000	262,070,329
			1,377,150,818	**1,187,203,814**
20.1	**Miscellaneous income**			
	Sale of materials connection		29,150,932	14,537,961
	Sale of tender documents		763,700	2,884,550
	Interest income (interest on STD a/c and FDR investment)		272,828,483	156,667,826
	Licence fee		1,583,000	1,201,850
	Royalty of deep tube-well		200,424,083	195,033,118
	Other income		86,725,087	55,856,565
	Water and sewerage charge from salary		58,321	59,691
	House building interest		10,276,242	8,329,425
	House maintenance income		-	-
	Jobs Application Fee Income		-	9,084,000
	Supervision income		41,600,912	19,136,238
	Income from Office building rent		13,816,735	16,319,629
	Sur-charge		316,379,243	265,705,170
	High rise building permission		2,770,160	3,435,702
	Meter testing		500,600	1,181,995
	Bus fare		257,003	273,131
	Penalty		4,037,739	2,352,374
	Renewal fee		3,093,300	1,885,750
	Computer loan interest		-	5,329
			984,265,540	**753,950,305**
21.	**Salary and wages**			
	Salary and wages (Basic)		711,258,917	701,453,613
	House rent allowance		307,562,149	283,216,727
	Washing allowance		3,159,168	3,177,901
	Medical allowance		57,898,894	57,041,039
	Conveyance allowance		9,445,425	9,209,890
	Water and sewer allowance		11,271,048	11,292,699
	Charge allowance		3,065,202	2,897,480
	Over time		767,044,606	953,125,010

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	Note	As at 30 June 2019 Taka	As at 30 June 2018 Taka
Ansar salary		29,734,129	25,280,478
Master roll wages		203,656,207	97,439,933
Gas allowance		2,644,895	2,640,327
Education allowance		22,286,180	22,010,159
Tiffin allowance		6,175,102	6,125,217
Incentive bonus/performance award		279,585,427	140,000,000
Festival bonus		129,568,425	120,410,813
Bangla new year allowance		11,680,391	10,999,737
Night allowance		12,236,710	22,499,110
Dearness allowance		84,514	106,933
Recreation allowance		7,240,950	4,709,780
Earned leave encashment		36,251,695	45,227,646
Entertainment allowance		667,200	561,523
Provision for pension (expenses)		3,570,000,000	2,318,188,750
Telephone (salary)		502,562	133,641
Vehical Maint. Allowance		21,782,359	-
		6,204,802,154	4,837,748,405

22. Repairs and maintenance

Water line maintenance		136,979,176	112,065,283
Sewer line maintenance		37,613,958	44,197,403
Water pump maintenance		113,453,059	142,419,497
Quarter maintenance		25,945,954	36,423,434
Office building maintenance		13,185,255	21,979,020
Store maintenance		14,373,517	9,243,383
Sewer pump maintenance		12,774,150	17,334,859
Meter maintenance		11,195,056	7,328,992
Generator maintenance		54,355,083	48,886,078
Chemical and purification		327,229,729	163,811,334
Generator fuel		63,562,117	63,176,263
Power		3,745,886,778	3,465,628,036
Plant maintenance		86,652,604	117,351,849
Bottle plant expenses		486,264	6,388,909
Land maintenance		232,058	366,500
Drainage line maintenance		238,152,327	311,789,009
SWTP Phase-2 (operation and maintenance) expenses		98,023,437	361,212,481
Titas Gas Exp		109,827,530	-
Electric Meter Replacement Cost		820,640	-
VFD/Inverter Maintenance		1,725,762	-
		5,092,474,454	4,929,602,331

23. Administrative expenses

Telephone		2,591,219	4,168,443
Conveyance expenses		12,347,112	12,438,952
Vehicle maintenance		30,060,120	34,675,782
Miscellaneous		3,360,756	4,393,993
Advertisement		29,193,614	31,673,443
Office maintenance		16,275,822	16,076,345
Office furniture maintenance		367,279	679,139
Printing and stationery		13,370,352	12,750,544
Entertainment		3,998,707	4,308,616
Training fee		4,403,869	5,038,112
Fuel and lubricant		71,294,549	87,248,549
Staff bus		9,421,881	9,307,765
Legal fee		10,802,494	12,926,458
Rent-a-car		20,266,267	14,497,013

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	Note	As at 30 June 2019 Taka	As at 30 June 2018 Taka
Research and development		69,776,929	7,336,875
Liveries		5,376,097	13,003,896
Electricity		8,224,397	1,094,154
Honorarium		8,680,440	8,697,329
Computer maintenance		1,789,455	3,198,255
Medicine		49,900	41,895
Land Tax/ Municipalities Tax		5,101,432	4,706,810
Lease out zones		343,247,462	997,848,441
Special drive		4,113,500	4,517,184
Audit fee		789,500	730,250
Sports culture and welfare		560,000	3,217,600
Newspaper		205,913	209,853
Internet connection charge		3,189,411	2,674,008
Call Center Expense		5,980,703	5,499,173
Bank charges		22,412,460	24,334,606
Welfare		1,013,947	1,521,774
Water test		175,100	2,000
Consultant Fee		4,687,500	-
Contribution to IWSP Fund		70,000,000	-
		783,128,186	**1,328,817,257**

24. Interest expense

LC Interim Proj.-03	20,912,000	-
LC Interim Proj.-04	47,202,960	-
LC-07 WSSERP	74,840,000	-
	142,954,960	**-**

25. Collection from subscribers

Revenue	13,062,437,216	11,836,353,842
Decrease in rates receivable	(370,809,440)	(358,297,434)
	12,691,627,776	**11,478,056,408**

26. Payment to contractors and employees

Salaries and wages		*21*	6,204,802,154	4,837,748,405
Repairs and maintenance expenses		*22*	5,092,474,454	4,929,602,331
Administrative costs		*23*	783,128,186	1,328,817,257
			12,080,404,794	11,096,167,993
Less:	Closing liabilities for expenses	*17*	7,489,039,661	5,923,470,888
	Closing liabilities for other finance	*18*	1,459,363,167	1,193,839,673
	Closing provision for government commission		5,000,000	5,000,000
	Closing provision for audit fees		747,500	690,000
			8,954,150,328	7,123,000,561
			3,126,254,466	3,973,167,432
Add:	Opening liabilities for expenses	*17*	5,923,470,888	4,243,303,002
	Opening liabilities for other finance	*18*	1,193,839,673	735,874,038
	Opening provision for government commission		5,000,000	5,000,000
	Opening provision for audit fees		690,000	632,500
			7,123,000,561	4,984,809,540
			10,249,255,027	8,957,976,972
Add:	Increase of inventories		560,986,216	488,013,622
	increase of advances, deposits & prepayments		(173,775,482)	(183,706,440)
			387,210,734	304,307,182
			10,636,465,761	**9,262,284,154**

27. Contingent liabilities

Dhaka WASA filed Writ petition in 2015 against demand of the VAT authority of National Board of Revenue (NBR) and the issue is pending for hearing.

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Dhaka Water Supply and Sewerage Authority
Schedule of fixed deposit receipts
As on 30 June 2019

Annexure-A

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 30.06.19 (principal renewed)	Accrued interest as on 30.06.19			Total as on 30.06.19
							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	Janata Bank Ltd., KB Br.	0532109/2647	09.09.13	50,000,000	09.11.18	09.11.19	68,228,400	2,177,701	-	70,406,101	-	1,259,969	341,267	25,000	893,702	-	71,299,803	6.25	233	2,844,667	74,144,470
2	Rupali Bank ltd .Green Road Br.	4215401/48/07	03.04.19	21,056,000		03.04.20				-	21,056,000				-		21,056,000	7.00	89	359,394	21,415,394
3	BKB,KB Br.	629476/3772	31.01.19	4,007,884		31.01.20				-	4,007,884				-	-	4,007,884	6.75	151	111,919	4,119,803
4	Janata Bank Ltd., KB Br.	0547557/2534	14.06.18	200,000,000	14.09.18	14.09.19	200,000,000	605,479		200,605,479	-	2,644,521	325,000	25,000	2,294,521	-	202,900,000	6.25	290	10,075,514	212,975,514
5	Janata Bank Ltd., KB Br.	0547573/7986	05.12.18	250,000,000	05.06.19	05.06.20				-	250,000,000	8,125,000	812,500	25,000	7,287,500		257,287,500	7.00	25	1,233,570	258,521,070
6	Janata Bank Ltd., KB Br.	0547574/9666	05.12.18	250,000,000	05.06.19	05.06.20				-	250,000,000	8,125,000	812,500	25,000	7,287,500		257,287,500	7.00	25	1,233,570	258,521,070
7	Janata Bank Ltd., KB Br.	0547575/8547	05.12.18	250,000,000	05.06.19	05.06.20				-	250,000,000	8,125,000	812,500	25,000	7,287,500		257,287,500	7.00	25	1,233,570	258,521,070
8	Janata Bank Ltd., KB Br.	0547576/3966	05.12.18	250,000,000	05.06.19	05.06.20				-	250,000,000	8,125,000	812,500	25,000	7,287,500		257,287,500	7.00	25	1,233,570	258,521,070
9	Agrani Bank, WASA Br.	0507211	10.12.15	100,000,000	10.12.18	10.12.19	111,987,640	3,114,177	-	115,101,817		2,485,205	559,938	25,000	1,900,267	-	117,002,084	6.50	203	4,229,705	121,231,789
10	Agrani Bank, WASA Br.	0507368	10.12.18	140,408,666		10.12.19				-	140,408,666				-		140,408,666	6.50	203	5,075,869	145,484,536
11	BKB,KB	629371/3671	10.01.17	85,370,000	10.01.19	10.01.18	89,570,815	2,110,436	-	91,681,251		2,368,105	447,854	25,000	1,895,251	-	93,576,502	6.75	172	2,976,502	96,553,004
12	Bang. Krishi, Khamarbari Br.	257659/3023	08.07.18	50,000,000		08.07.19				-	50,000,000			12,000	(12,000)		49,988,000	6.00	358	2,941,760	52,929,760
13	Bang. Krishi, Tajmahal Rd	1912555/2886	06.12.15	10,000,000	06.12.18	06.12.19	11,182,339	317,088	-	11,499,427		242,629	55,972	12,000	174,657	-	11,674,084	6.50	207	430,342	12,104,426
14	Rupali Bank Ltd. Haripol Br.	4068887/48/01	03.02.19	12,628,431		03.02.20				-	12,628,431				-		12,628,431	6.80	148	348,199	12,976,630
15	BDBL, Elephant Road Br.	0001276	12.05.16	60,000,000	12.05.19	12.05.20	66,186,200	577,543	-	66,763,743		3,724,560	430,210	25,000	3,269,350	-	70,033,093	7.00	49	658,119	70,691,212
16	Agrani Bank Ltd., WASA Br.	507283	27.11.16	22,998,184	27.11.18	27.11.19	24,116,723	710,287	-	24,827,010		496,149	120,644	12,000	363,506	-	25,190,515	6.00	215	890,295	26,080,810
	General- Private bank																-			-	-
17	Bang. Commerce Bank,Green R Br	190711/4215	20.12.18	11,224,168		20.12.19				-	11,224,168				-		11,224,168	9.50	193	563,822	11,787,990
18	Dhaka Bank ltd .,KB Br	235397/34549	01.01.19	10,705,500		01.01.20				-	10,705,500				-		10,705,500	9.50	180	501,545	11,207,045
19	Exim Bank ltd,Kazi Nazrul Islam	827157/15414	27.12.18	10,705,500		27.12.19				-	10,705,500				-		10,705,500	9.50	184	512,691	11,218,191
20	First Security Islami, KB Br.	0297460	28.05.13	11,123,000	28.05.19	28.05.20	16,880,723	160,251	-	17,040,974	-	1,611,595	177,185	12,000	1,422,410	-	18,463,384	10.50	33	175,276	18,638,660
21	First Security Islami, KB Br	0834854	23.01.14	62,864,062	23.01.19	23.01.20	86,608,878	3,018,260	-	89,627,138	-	3,909,450	692,771	25,000	3,191,679	-	92,818,817	9.50	159	3,841,173	96,659,990
22	First Security Islami, KB Br	0835136	28.05.14	24,737,000	28.05.19	28.05.20	33,795,496	330,548	-	34,126,044	-	3,217,349	354,790	12,000	2,850,559	-	36,976,603	10.50	34	361,662	37,338,265
23	First Security Islami, KB Br	0835137	29.05.14	25,000,000	29.05.19	29.05.20	34,155,184	324,240	-	34,479,424	-	3,261,424	358,566	12,000	2,890,858	-	37,370,282	10.50	33	354,762	37,725,043
24	First Security Islami, KB Br.	0835138	29.05.14	12,361,000	29.05.19	29.05.20	16,869,653	160,146	-	17,029,799	-	1,610,538	177,068	12,000	1,421,469	-	18,451,269	10.50	33	175,161	18,626,429
25	First Security Islami, KB Br.	0940337	24.05.16	13,409,059	24.05.19	24.05.20	15,195,613	161,740	-	15,357,353	-	1,433,169	159,491	12,000	1,261,678	-	16,619,031	10.50	37	176,890	16,795,921
26	First Security Islami, KB Br.	0940328	08.05.16	10,823,500	08.05.19	08.05.20	12,261,643	186,948	-	12,448,591	-	1,099,895	128,684	12,000	959,210	-	13,407,802	10.50	53	204,423	13,612,225
27	SIBL, Kawran Bazar Br.	10371642/533-1471	20.12.18	10,705,500		20.12.19				-	10,705,500				-		10,705,500	9.50	193	537,768	11,243,268
28	SIBL, Kawran Bazar Br.	10371641/533-1469	18.12.18	10,705,500		18.12.19				-	10,705,500				-		10,705,500	9.50	195	543,341	11,248,841
29	SIBL, Kawran Bazar Br.	10175415/533-323	01.12.15	30,000,000	01.12.18	01.12.19	33,888,735	1,476,249	-	35,364,984	-	1,065,406	254,165	-	811,241	-	36,176,225	9.50	212	1,996,135	38,172,360
30	SIBL, Kawran Bazar Br.	10371319-533/1278	11.06.18	20,000,000	11.06.19	11.06.20	20,000,000	120,548		20,120,548		2,079,452	220,000		1,859,452		21,980,000	11.00	20	132,482	22,112,482
31	SIBL,Bangshal Br	071-533-1225	28.06.18	10,000,000	28.06.19	28.06.20	10,000,000	9,041		10,009,041		1,090,959	110,000		980,959		10,990,000	11.00	3	9,936	10,999,936
32	NRBC Bank Ltd., Gulshan Br	0020390	02.12.15	10,000,000	02.12.18	02.12.19	11,349,957	492,091	-	11,842,048	-	359,156	85,125	12,000	262,031	-	12,104,078	9.50	211	664,729	12,768,808
33	NRBC Bank Ltd., Banani Br.	0015665	02.12.15	10,000,000	02.12.18	02.12.19	11,349,957	492,091	-	11,842,048	-	359,156	85,125	12,000	262,031	-	12,104,079	9.50	211	664,729	12,768,808
34	NRBC Bank,Dhanmondi Mohila Br.	004963/46	11.04.18	20,000,000	11.04.19	11.04.20	20,000,000	470,466		20,470,466		1655422.93	212588.89		1,442,834		21,913,300	10.50	81	510,610	22,423,910
35	Meghna Bank Ltd,Senargaon R Br.	21404/00024	28.05.19	10,952,885		28.05.20				-	10,952,885				-		10,952,885	10.50	34	107,128	11,060,013
36	Meghna Bank Ltd,Principal Br.	29582/424	30.01.19	10,000,000		30.01.20				-	10,000,000				-		10,000,000	9.50	152	395,616	10395616.44
37	Mercantile Bank,Bijoynagar	0327912/74637	14.12.17	10,000,000	14.12.18	14.12.19	10,000,000	438,356		10,438,356		361,644	80,000		281,644		10,720,000	9.50	200	558,027	11,278,027
38	Mercantile Bank,Kawran Bazar	0325191/75511	14.12.17	10,000,000	14.12.18	14.12.19	10,000,000	438,356		10,438,356		361,644	80,000		281,644		10,720,000	9.50	200	558,027	11278027.4
39	Mercantile Bank,Gareeb-E-Newaz	0331489/74787	14.12.17	10,000,000	14.12.18	14.12.19	10,000,000	438,356		10,438,356		361,644	80,000		281,644		10,720,000	9.50	200	558,027	11278027.4
40	Midland Bank, Gulshan Br	0008218/4564	19.09.16	10,750,000	19.09.18	19.09.19	11,415,250	666,150		12,081,400	-	189,994	85,614	12,000	92,380		12,173,780	8.50	284	805,137	12,978,917
41	Modhumoti Bank,Bangla Motor	7354/015	10.08.17	20,000,000	10.08.18	10.08.19	20,000,000	1,235,068		21,235,068		164,932	140,000	24,000	932		21,236,000	9.00	322	1,686,080	22,922,080
42	Modhumoti Bank,Bangla Motor	07395/29	27.12.17	10,000,000	27.12.18	27.12.19	10,000,000	405,479		10,405,479		394,521	80,000	14,500	300,021		10,705,500	9.50	185	515,477	11,220,977
43	Modhumoti Bank,VIP Road	15712/0001	29.01.19	10,000,000		29.01.20				-	10,000,000				-		10,000,000	9.50	153	398,219	10,398,219
44	NRB Global Bank,Dhanmondi Br.	0519700/7383	19.12.18	10,000,000		19.12.19				-	10,705,500				-		10,705,500	9.50	194	540,554	11,246,054
45	Standard Bank,Panthi Br	2125490/8702	27.12.17	10,000,000	27.12.18	27.12.19	10,000,000	405,479		10,405,479		394,521	80,000	14,500	300,021		10,705,500	9.50	185	515,477	11,220,977
46	Standard Bank, Pant. Br.	174113/5008160	10.12.15	20,000,000	10.12.18	10.12.19	22,618,730	943,480		23,562,210	-	752,925	169,640	12,000	571,284	-	24,133,494	9.50	203	1,275,108	25,408,602
47	Standard Bank, Pant. Br.	2127377/8891	24.06.18	10,000,000	24.06.19	24.06.20	10,000,000	21,096		10,021,096		1,078,904	110,000	14,500	954,404		10,975,500	11.00	7	23,154	10,998,654
48	Standard Bank, Pant. Br.	2416101/09064	30.01.19	10,000,000		30.01.20				-	10,000,000				-		10,000,000	9.50	152	395,616	10,395,616
49	Standard Bank, Principal Br.	232133/33102	27.06.18	10,000,000	27.06.19	27.06.20	10,000,000	12,055		10,012,055		1,087,945	110,000	14,500	963,445		10,975,500	11.00	4	13,231	10,988,731
50	Southeast Bank Ltd.Mouchak	7436337/812	18.09.17	20,000,000	18.09.18	18.09.19	20,000,000	976,027		20,976,027		273,973	125,000	24,000	124,973		21,101,000	8.50	285	1,400,470	22,501,470
51	Al-Arafa Islami Bank,VIP Road Br.	0764705/18801	24.06.18	20,000,000	24.06.19	24.06.20	20,000,000	42,192		20,042,192		2,157,807	219,999	12,000	1,925,808		21,968,000	11.00	7	46,343	22,014,343
52	Premier Bank Ltd., KB Br.	0210753/24600728	09.12.15	70,000,000	09.12.18	09.12.19	79,037,953	3,313,098	-	82,351,051	-	2,614,749	592,785	25,000	1,996,964	-	84,348,015	9.50	204	4,478,533	88,826,548
53	Premier Bank Ltd.,Gulshan Glass Br	0251784/009	28.06.18	10,000,000	28.06.19	28.06.20	10,000,000	9,041		10,009,041		1,090,959	110,000	2,500	978,459		10,987,500	11.00	3	9,934	10,997,434
54	Premier Bank Ltd., KB Br.	263225/966	27.06.18	10,000,000	27.06.18	27.06.19	10,000,000	12,055		10,012,055		1,087,945	110,000	2,500	975,445		10,987,500	11.00	4	13,245	11,000,745
55	Premier Bank Ltd., Motijheel Br.	274527/3727	27.06.18	10,000,000		27.06.18	10,000,000	12,055		10,012,055		1,087,945	110,000	2,500	975,445		10,987,500	11.00	4	13,245	11,000,745
56	Premier Bank Ltd.,Elephant Br.	223743/11151	10.08.17	10,000,000	10.08.18	10.08.19	10,000,000	617,534		10,617,534		80,466	70,000	12,500	(2,034)		10,615,500	9.00	322	842,842	11,458,342
57	IFIC, Kawran Bazar Br	1285314/229651	26.12.18	20,000,000		26.12.19				-	20,000,000				-		20,000,000	9.50	186	968,219	20,968,219
58	IFIC, Mirpur Br.	1290030/297429	27.12.18	20,000,000		27.12.19				-	20,000,000				-		20,000,000	9.50	187	973,425	20,973,425
59	IFIC, Kawran Bazar Br.	1285379	29.01.19	10,000,000		29.01.20				-	10,000,000				-		10,000,000	9.50	153	398,219	10,398,219
60	One Bank Ltd Kawran ba. Br.	0242910/4877	11.06.18	15,000,000	11.06.19	11.06.20	15,000,000	90,411		15,090,411		1,559,589	165,000	12,000	1,382,589		16,473,000	10.75	20	97,033	16,570,033
61	One Bank Ltd Kawran ba. Br.	243518/0006125	25.06.19	10,795,500		25.06.20				-	10,795,500				-		10,795,500	11.00	6	19,521	10,815,021
62	One Bank Ltd. KB Br.	197068/4527	27.12.17	10,000,000	27.12.18	27.12.19	10,000,000	405,479		10,405,479		394,521	80,000	14,500	300,021		10,705,500	9.50	185	515,477	11,220,977

HODAVASI CHOWDHURY & CO DHAKA HVC

Hoda Vasi Chowdhury & Co

Dhaka Water Supply and Sewerage Authority
Schedule of fixed deposit receipts
As on 30 June 2019

Annexure-A

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 30.06.19 (principal renewed)	Accrued interest as on 30.06.19			Total as on 30.06.19
							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
63	One Bank Ltd Gulshan Br.	226766/2751	11.04.18	10,000,000	11.04.19	11.04.20	10,000,000	232,329		10,232,329		927,671	116,000	2,500	809,171		11,041,500	10.50	80	254,106	11,295,606
64	One Bank Ltd.Kawran ba. Br.	0243187/5643	03.12.18	12,028,554		03.12.19				-	12,028,554				-		12,028,554	9.50	210	657,451	12,686,006
65	One Bank Ltd.Kawran ba. Br.	0243186/5654	03.12.18	12,030,054		03.12.19				-	12,030,054				-		12,030,054	9.50	210	657,533	12,687,588
66	One Bank Ltd.Kawran ba. Br.	0243200/5665	11.12.18	11,924,670		11.12.19				-	11,924,670				-		11,924,670	9.50	202	626,944	12,551,613
	General Security									-					-						
67	Janata Bank Ltd. KB Br	064328/2122	12.07.09	4,522,200	12.07.18	12.07.19	10,054,602	487,579		10,542,181	-	27,751	50,333	12,000	(34,582)	-	10,507,599	6.00	354	611,456	11,119,055
68	Janata Bank Ltd. KB Br.	0531850/2490	17.12.12	5,000,000	17.12.18	17.12.19	7,424,687	199,348	-	7,624,035	-	177,011	37,136	2,500	137,375		7,761,410	6.25	196	260,486	8,021,895
69	Agrani Bank, WASA Br.	0089029/2810	03.02.08	10,000,000	03.02.19	03.02.20	12,174,939	246,834	-	12,421,773	-	267,234	66,151	12,000	189,083		12,610,855	6.50	148	332,374	12,943,229
70	Janata Bank Ltd. KB Br.	0547214/6109	27.06.19	30,000,000		27.06.20					30,000,000						30,000,000	7.00	4	23,014	30,023,014
	Security Deposit																				
71	Janata Bank Ltd., KB Br.	0532291/2825	07.08.14	10,000,000	07.08.18	07.08.19	12,184,073	545,780	-	12,729,853	-	64,024	60,980	12,000	(8,957)		12,720,896	6.00	327	683,792	13,404,688
72	Janata Bank Ltd., KB Br.	0532292/2826	07.08.14	10,000,000	07.08.18	07.08.19	12,184,073	545,780	-	12,729,853	-	64,024	60,981	12,000	(8,957)		12,720,896	6.00	327	683,792	13,404,688
73	Janata Bank Ltd., KB Br.	0547136/2967	27.07.15	10,000,000	26.07.18	26.07.19	11,229,566	521,483	-	11,751,049		52,595	56,208	12,000	(15,613)		11,735,436	6.00	339	653,969	12,389,406
74	Janata Bank Ltd., KB Br.	0547472/3099	11.07.16	74,169,410	11.07.18	11.07.19	77,800,796	3,772,806	-	81,573,602	-	143,484	389,129	25,000	(270,645)		81,302,957	6.00	355	4,744,529	86,047,486
75	Janata Bank Ltd., KB Br.	0547485/3111	17.08.16	10,000,000	17.08.18	17.08.19	10,481,500	455,156		10,936,656	-	69,519	52,468		17,052		10,953,708	6.00	318	572,594	11,526,301
76	Janata Bank Ltd., KB Br.	0547486/3112	17.08.16	20,000,000	17.08.18	17.08.19	20,970,500	910,637		21,881,137	-	138,488	104,913		33,576		21,914,713	6.00	318	1,145,569	23,060,282
77	Janata Bank Ltd., KB Br.	0547560/5036	08.07.18	42,335,426		08.07.18					42,535,426			12000	(12,000)		42,523,426	6.00	359	2,509,465	45032890.45
78	Janata Bank Ltd., KB Br.	0547561/5257	08.07.18	28,337,550		08.07.19					28,337,550			12,000	(12,000)		28,325,550	6.00	358	1,666,939	29992488.82
	Self Insurance																				
79	Janata Bank Ltd., KB Br.	0532139/2677	07.11.13	5,000,000	07.11.18	07.11.19	6,701,526	216,652	-	6,918,178	-	118,549	33,520	2,500	82,529		7,000,707	6.25	236	282,905	7,283,612
80	Janata Bank Ltd., KB Br.	0547322/2855	18.09.14	5,000,000	18.09.18	18.09.19	6,099,586	238,135	-	6,337,721	-	68,469	30,510	2,500	35,459		6,373,180	6.25	285	311,020	6,684,200
81	BDBL, Kawran Bazar Br.	0002191	24.05.16	2,688,250	24.05.19	24.05.20	2,963,172	20,052	-	2,983,224		172,554	19,261	2,500	150,794		3,134,018	7.00	38	22,840	3,156,858
82	BDBL, Elephant Road Br.	0001277	12.05.16	10,000,000	12.05.19	12.05.20	11,024,245	96,198		11,120,443		620,378	71,658	12,000	536,720		11,657,163	7.00	49	109,545	11,766,709
83	Bang. Krishi Bank, KB Br.	629377/3677	17.01.17	3,164,770	17.01.19	17.01.20	3,318,926	81,518		3,400,444	-	101,023	18,254	2,500	80,269		3,480,713	6.75	163	104,922	3,585,635
84	Bang. Krishi Bank, KB Br.	629379/3679	22.01.17	5,765,237	22.01.19	22.01.20	6,048,116	143,995		6,192,111	-	187,779	33,177	2,500	152,102		6,344,213	6.75	158	185,373	6,529,586
85	Rupali Bank Ltd, Moghbazar	75897/47/33	25.04.18	15,930,111	25.04.19	25.04.20	15,930,111	187,233		16,117,344		848,224	103,546	12,000	732,678		16,850,022	7.00	66	213,280	17,063,302
	Encashment									-					-						
	General									-					-						
1	Janata Bank Ltd., KB Br.	0547553/3178	02.04.18	20,000,000	02.04.19		20,000,000	292,603		20,292,603		907,397	120,000	24,000	763,397	21,056,000	-			-	-
2	Bang. Krishi Bank, KB Br.	629383/3683	02.02.17	11,500,000	02.02.19		12,057,250	270,710		12,327,960		390,699	66,141	24,087	300,471	12,628,431	-			-	-
3	Janata Bank Ltd., KB Br.(Leads)	0547502/3127	30.01.17	3,677,120	30.01.19		3,840,090	79,958		3,920,048		112,047	19,200	5,010	87,836	4,007,884	-			-	-
4	Agrani Bank, WASA Br.	0507367	04.12.18	500,000,000	04.03.19		-			-	500,000,000	8,125,000	812,500	50,000	7,262,500	507,262,500	-			-	-
5	AB Bank, Kawran Bazar Br.	3572558	27.05.18	10,000,000	27.05.19		10,000,000	103,082		10,103,082		971,918	107,500	14,615	849,803	10,952,885	-			-	-
6	EBL,Gulshan North Br.	1274980082894	28.06.18	10,000,000	24.06.19		10,000,000	7,397		10007397		892,603	90,000	14,500	788103	10795500	-			-	-
7	SIBL, Uttara Br.	10262589/533-12427	01.12.15	10,000,000	01.12.18		11,298,880	492,198	-	11,791,078	-	355,218	84,742	33,000	237,476	12,028,554	-			-	-
8	SIBL, Mirpur Br.	10274075/533-9988	01.12.15	10,000,000	01.12.18		11,298,880	492,198	-	11,791,078	-	355,218	84,742	31,500	238,976	12,030,054	-			-	-
9	AB Bank, Bashundhara Br.	758824/523	26.10.17	10,000,000	26.10.18		10,000,000	517,123		10,517,123		237,877	75,500	14,500	147,877	10,665,000	-			-	-
10	Agrani Bank, WASA Br.	0507179	07.07.15	24,136,947	07.07.18		27,140,239	1,334,705	-	28,474,944	-	22,307	135,701	24,000	(137,394)	28,337,550	0			-	0
11	Agrani Bank, WASA Br.	0507180	07.07.15	36,213,135	07.07.18		40,726,723	2,002,862	-	42,729,585	-	33,474	203,634	24,000	(194,159)	42,535,426	-			-	-
12	Al-Arafa Islami Bank, KB Br.	5305960/30001143	10.12.15	10,000,000	10.12.18		11,184,169	466,518	-	11,650,687	-	369,594	83,611	12,000	273,983	11,924,670	-			-	-
13	Janata Bank Ltd., KB Br.	0547190/3019	10.12.15	120,000,000	10.12.18		134,385,207	3,737,013	-	138,122,220	-	2,983,497	672,051	25,000	2,286,446	140,408,666	-			-	-
14	Janauna Bank,Sonargaon Road	242827/64567	10.08.17	10,000,000	10.08.18		10,000,000	573,425		10,573,425		76,575	65,000	14,500	(2,925)	10,570,500	-			-	-
15	NRBC Bank ,Dhanmondi Br.	18359/114	10.08.17	10,000,000	10.08.18		10,000,000	639,589		10,639,589		85,411	72,500	14,500	-1589	10,638,000	-			-	0
16	One Bank Ltd Ring Road Br.	2204411/719	10.08.17	10,000,000	10.08.18		10,000,000	573,425		10,573,425		76,575	65,000	14,500	(2,925)	10,570,500	-			-	-
17	One Bank Ltd Jatrabari Br.	224441/109	10.08.17	10,000,000	10.08.18		10,000,000	573,425		10,573,425		76,575	65,000	14,500	(2,925)	10,570,500	-			-	-
18	IFIC, Principal Br.	1306925	17.12.17	10,000,000	17.12.18		10,000,000	427,397		10,427,397		372,603	80,000	14,500	278,103	10,705,500	-			-	-
19	Southeast Bank,Kawran Baz.	7377562/12511	14.12.17	10,000,000	14.12.18		10,000,000	438,356		10,438,356		361,644	80,000	14,500	267,144	10,705,500	-			-	-
20	IFIC, Mirpur Br.	1261451/297429	15.12.16	10,000,000	15.12.18		10,481,500	452,571	-	10,934,071	-	385,949	83,852	12,000	290,097	11,224,168	-			-	-
21	IFIC, Mirpur Br.	1291785/297429	14.12.17	10,000,000	14.12.18		10,000,000	438,356		10,438,356		361,644	80,000	14,500	267,144	10,705,500	-			-	-
22	IFIC, Shantinagar Br.	1265368	27.12.17	10,000,000	27.12.18		10,000,000	405,479		10,405,479		394,521	80,000	14,500	300,021	10,705,500	-			-	-
23	IFIC, Lalmatia Br.	1277124	27.12.17	10,000,000	27.12.18		10,000,000	405,479		10,405,479		394,521	80,000	14,500	300,021	10,705,500	-			-	-
	Total						1,840,703,242	51,122,481	-	1,891,825,723	2,031,457,288	106,362,382	15,755,380		89,422,290	931,734,288	3,080,971,013			83,238,984	3,164,209,997

HODAVASI CHOWDHURY & CO. DHAKA

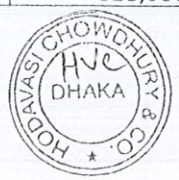
Hoda Vasi Chowdhury & Co

Dhaka Water Supply & Sewrage Authority
Schedule of Imprest Fund
As at 30th June, 2019

Annexure-B

Sl No	Particular	Balance
1	DMD (Admin)	5,000
2	DMD (Finance)	5,000
3	DMD (RPD)	10,000
4	DMD (O&M)	5,000
5	Chief Engineer	10,000
6	Add. Chief Engineer (RPD)	5,000
7	Admin-1	2,000
8	Admin-2	2,000
9	Land Division	4,000
10	Magistrate Office-1	2,000
11	Magistrate Office-2	2,000
12	Transport Pool	10,000
13	Public Information	5,000
14	Internal Audit Division	10,000
15	Security & Intelligent	2,000
16	Labour & Welfare	3,000
17	Medical Office	2,000
18	Law Office	20,000
19	CTO	5,000
20	Common Service	10,000
21	Common Service	1,000
22	Cmmercial Manager	5,000
23	Accounts Division	15,000
24	CRO	10,000
25	Rev. Zone-1	10,000
26	Rev. Zone-2	5,000
27	Rev. Zone-5	10,000
28	Rev. Zone-6	5,000
29	Rev. Zone-7	5,000
30	N.G. Rev.	5,000
31	Rev. Central Funtion 1	5,000
32	Rev. Central Funtion 2	2,000
33	Mods Zone-1	15,000
34	Mods Zone-2	15,000
35	Mods Zone-3	15,000
36	Mods Zone-4	20,000
37	Mods Zone-5	10,000
38	Mods Zone-6	20,000
39	Mods Zone-7	15,000
40	Mods Zone-8	10,000
41	Mods Zone-9	10,000
42	Mods Zone-10	15,000
43	N..G.Mods	15,000
44	Mods Circle-1	5,000
45	Mods Circle-2	5,000
46	Dhaka Water Works	5,000
47	SOC Division	10,000
48	CM Office	10,000
49	CC Division	5,000
50	Procurement-1	10,000
51	Procurement-2	5,000
52	QCR Division	5,000
53	Store Division	4,000
54	Water (R&D)1	4,000

Sl No	Particular	Balance
55	Water (R&D)2	5,000
56	Water (R&D)3	5,000
57	Water (R&D) Circle	5,000
58	P&D (Water)	7,000
59	P&D (E&M)	4,000
60	P&D (Sewer)	2,000
61	P&D Circle	5,000
62	Sewer (R&D)1	4,000
63	Sewer (R&D)2	4,000
64	Sewer (R&D) Circle	4,000
65	Planning Cell	5,000
66	Waste Prevention	5,000
67	RPE&M Circle	2,000
68	SM Division	10,000
69	FM Division-1	20,000
70	FM Division-2	20,000
71	Computer Centre(MIS)	10,000
72	Computer Centre(GIS)	3,000
73	PSTP	10,000
74	SERP	2,000
75	SMWC Circle	2,000
76	PCMG (Gulshan)	5,000
77	Hatir Jheel	5,000
78	STP (Daserkandi)	5,000
79	Environment Cell	10,000
80	Drainage Circle	5,000
81	Drainage(R&D)1	5,000
82	Drainage(R&D)2	5,000
83	Drainage (O&M) Circle	5,000
84	Drainage (O&M) 1	10,000
85	Drainage (O&M) 2	10,000
86	Drainage (M&E) Divn.	10,000
87	Drainage (P&D)	6,000
88	SWTP (Maints)	10,000
89	SWTP (OP)	10,000
90	Saidabad Circle (SE)	10,000
91	SWTP PH-2 (PD)	5,000
92	Generator Division	15,000
93	Desel Generator Proj. (PD)	5,000
94	Desel Generator Proj. (EE)	5,000
95	Meter	10,000
96	Dhaka Water Works	5,000
97	Bottle Water Plant	30,000
98	N. Gonj Town Project	15,000
99	DWSSP	30,000
100	PWTP	5,000
101	Tatul Jhara Well Field Proj.	5,000
102	Karanigonj Well Field Proj.	5,000
103	SWTP. Ph-3 (PD)	5,000
104	Padma Josaldia (PD)	10,000
105	ESWTP	5,000
	Total	**825,000**



Dhaka Water Supply & Sewerage Authority
Mother Bank Accounts
As at 30 June 2019

Annexure-C

Sl No.	Bank Name and Account Number	Balance(Tk)
1	Agrani Bank- 0200002330753 DESWSP	4,545,426
	Agrani Bank . 200000798764 (Old-21)	37,855
2	Agrani Bank A/c-020001257512 (5 Khals)	75,809,587
3	Agrani Bank A/c. STD- 0200012086601(PADSIP)	35,623,900
4	Agrani Bank, Green Rd # 0200002305048 Vakurta	195,979,225
5	Agrani Bank Ltd. 0200000798758 (Old 19)	145,524
6	Agrani Bank Ltd. 0200000798974(Old 83)	179,017
7	Agrani Bank Ltd. 200000798752 (Old-17)	20,006,774
8	Agrani Bank Ltd. 200000798802 (Old-44)	271,168,232
9	Agrani Bank ,STD-0200005465653(IWSP)	24,900,813
10	Bang. Krishi Bank Ltd. 240000495(495/49) K B Corp	2,162,501
11	Bang. Krishi Bank Ltd. 4102-0320000458(45)	50,346,444
12	Bang. Krishi Bank Ltd. 4102-0320000494(49),Khamarba	5,050,451
13	Basic Bank A/c-3116010000443 K.B Padma(Jasoldia)	100,521,695
14	Basic Bank,KB#3116010000672 DNDCDC	44,557,967
15	Basic Bank Ltd-3116-01-0000597 (DSTP)	3,647,924
16	Basic Bank Ltd-3116-01-0000604(SP-3)	17,004,421
17	Janata Bank 200020121 (2012) Drainage	(61,886,183)
18	Janata Bank-240000883(88) IUSCR	(616,900)
19	Janata Bank-240000914 (91)	68,541
20	Janata Bank-240000954 (95) EREWSP	341,439
21	Janata Bank K.B,240000894 (89) Salary	49,525,928
22	Janata Bank, Kb A/c CD 200040491, OT	(23,847,295)
23	Janata Bank, KB Br. 240000964 (SCRWLDC)	1,557,027
24	Janata Bank KB Br 240001083 Lease Out Zone Payment	(266,919,209)
25	Janata Bank Ltd-200012845	(338,260,915)
26	Janata Bank Ltd. 240000083(8)	700,832,474
27	Janata Bank Ltd. 240000247(24)	4,162
28	Janata Bank Ltd. 240000305(30)	177,639,454
29	Janata Bank Ltd. 240000665(66)	336,559
30	Janata Bank Ltd. 240000764(76)	(36,136)
31	Janata Bank Ltd. 36000248 NTP	5,621,549
32	Janata Bank Ltd. CD-200021146(2114)	(40,337,497)
33	Janata Bank Ltd.-STD-240000801(80)	(124,830)
34	Janata Bank Ltd STD-240000863 (86) - Closed	26,776
35	Janata Bank STD-240000924 (92)	3,775,162
36	Janata B L KB 240000944 (STPD)	3,611
37	JBL 240000338(33) Project Security Deposit	79,264,413
38	JBL-A/c-240001021 Group Insurance	2,030,468
39	JBL KB STD 240000271 Sel Ins.	31,483,861
40	JBL-STD-240000873 (87) Revenue Security Deposit	42,982,015
41	JBL STD-240000904 (90) Electricty Bill	149,219,667
42	One Bank Ltd.A/c-STD-5080444003, M	(26,638,578)
43	ONE Bank Ltd. Mirpur Std 5036149002	(15,392,991)
44	Pubali Bank Ltd.0557102001297(129) EREWSS Project	5,484,572
45	Pubali Bank Ltd. CD- 0557102001731 (Agargaon)	782,461
46	Rupali Bank Ltd. 240000018(12/1)	431,801
47	Sonali Bank A/c No-0117203000205 DESWSP	12,659,985
48	Sonali Bank KB- 0117203000231, LIC(GOB)	2,441,860
49	Sonali Bank Ltd-0117203000219 LIC Project	72,537,304
50	Sonali Bank Ltd. 011736000063	868,293
51	Sonali Bank Ltd. 011736000071, KB	50,406
52	Trust Bank Ltd. 0320000042	230,443
	Grand Total	**1,417,827,455**

HODA VASI CHOWDHURY & CO. DHAKA

Dhaka Water Supply & Sewerage Authority
Collection Bank Accounts
As at 30 June 2019

Annexure-D

Sl No.	Bank Name and Account Number	Balance(Tk)
1	ABBank Ltd A/c-4002-764514-430 KB	38,039,089
2	Al-Arafah Islami Bank, KB Br. # 1171220000048 Coll	15,279,602
3	Bank Asia#00736000784 Online Bill Coll	68,129,911
4	Basic Bank - 3116010000485 Online	26,973,228
5	BD.Commerce Bank 014032000043 Bill Coll.	29,526,213
6	BRAC Bank # 1540102901957001 Coll.	5,620,553
7	City Bank A/c- 3101776737001 Bill Col.	2,978,428
8	Dhaka Bank KB 02071500000747Online	41,304,200
9	Dutch Bangla Bank .1071200002710 Bill Coll.	1,692,114
10	Exim Bank,Kazi Naz. Islam Br#11413100006776 Bill Co	130,391,534
11	FSIBL, KB Br. 0013100000011 Bill Coll.	246,069,250
12	IFIC, KB Br, A/c-1017-632485-041 Bill Coll	6,334,654
13	Jamuna Bank Ltd. 002-0320001367 (Coll)	7,441,281
14	Janata Bank Ltd, KB Br. # 240001041 Bill	16,598,668
15	Meghna Bank Ltd-A/c#110113500000054 Bill Col.	8,024,966
16	Merchantile Bank, KB Br # 010313100000484 Bill Coll	42,618,387
17	Midland Bank, Dilkusha Br # 011090000321 Coll	6,450,115
18	Modhumati Bank, Motijheel Br. # 110113500000019 Bil	10,118,568
19	Mutual Trust Bank 0030320001204 Online	20,551,804
20	National Bank, KB Br. # 04836001551 Coll	18,424,187
21	NCC Bank, KB Br.0270325000172 Coll.	27,492,866
22	NCC Bank Ltd. 00270325000181	316,594
23	NRB Commercial Bank A/c-012136000000007, Coll	12,626,955
24	One Bank ,KB#0123000000777SHURJO BILL	89,133
25	One Bank, KB Br 0123000000391 Coll.	50,756,901
26	One Bank Ltd. Late Fees A/c City Cell 5080444038	20,491
27	One Bank Ltd.(Late Fees Robi) 5080444054	227,354
28	One Bank Ltd. (W & S) City Cell 5080444011	7,421
29	Premier Bank,K B,Std-107-13100000744 KB	9,807,420
30	Premier Bank Ltd 0013100000600 KB	124,706,256
31	Premier Bank Ltd 01070013100000796 DT	14,983,201
32	Premier Bank Ltd-107-13100000807 Jar Water	941,141
33	Prime Bank Ltd, KB Br. # 11331010025574 Bill	13,567,225
34	Pubali Bank Ltd. Kb. Std A/c 0557102001426	83,024,533
35	SBAC A/C- 01130000129371 Bill Col.	2,669,610
36	Shahjalal Islami Bank KB- 400713100000806 Coll	43,324,414
37	SIBL, KB 0871360000039 Bill Coll	105,956,671
38	Southeast Bank Ltd - 0013100000427 KB M	222,530,084
39	Southeast Bank Ltd- 0015 13100000431 KB	19
40	Standard Bank, Panthapath-0001736000269 Coll.	35,553,088
41	Trust Bank Ltd A/c-0030-0320000088 Online Co M	19,313,614
42	UCBL KB 0441301000000102 Bill Coll	39,781,357
	Grand Total	**1,550,263,101**

HODA VASI CHOWDHURY & CO. HVC DHAKA

Dhaka Water Supply & Sewerage Authority

Vat Collection Bank Accounts

As at 30 June 2019

Annexure-E

Sl No.	Bank Name and Account Number	Balance(Tk)
1	Meghna Bank Ltd-A/c#110111100000576 VAT	11,771,360
2	VAT- AB Bank Ltd A/c-4002-764514-001	4,435,177
3	VAT-Al-Arafah Islami BanK KB 1171020000035	2,052,279
4	VAT-Bank Asia #00733004301	8,582,772
5	VAT- Basic Bank Ltd. 3110010006443	1,907,073
6	VAT- BRAC BANK A/C NO-1540202901965001	816,415
7	VAT- City Bank A/c- 1101776736001	96,065
8	VAT- Dhaka Bank VAT 0207100000008445	3,338,612
9	VAT-Duch Bangla1071100018220	111,280
10	Vat-Exim Bank,Kazi Naz. Br#11411100006804	8,881,429
11	VAT- First Security Bank # 017611100000106 Online	29,983,086
12	VAT-IFIC,KB Br, A/c-9900832304050, Online	732,703
13	VAT- Jamuna Bank Ltd. 002-0210014589(VAT)	207,647
14	VAT- Janata Bank, KB Br #240000975 CVAT A/c	46,175,211
15	VAT-Janata Bank Ltd, KB 200040481	11,378,746
16	VAT Merchantile, KB Br # 10311100016091	10,871,308
17	VAT-Midland Bank, Dilkusha 011050003457	66,218
18	VAT-Modhumati Bank, Motijheel Br. # 11011350000243	1,021,667
19	VAT-National Bank KB 04836001584	2,360,026
20	VAT- NCC Bank KB 0210002226	9,984,369
21	VAT-NRB Commercial Bank A/c-012133700000001	1,627,228
22	VAT One Bank Ltd 0121020001026,KB	1,092,012
23	VAT Premier Bank, KB Br. # 10711100100168	10,366,362
24	VAT-Prime Bank Ltd, KB Br. # 11331010025577	333,013
25	VAT- Pubali Bank Ltd.A/c 0557901045189 KB (On Line)	10,219,489
26	VAT-SBAC A/C- 01111000129390	82,444
27	VAT- SIBL KB #1330000699	11,982,465
28	VAT-Southeast Bank Ltd. 001511100006805	20,807,497
29	VAT-Standard Bank, Panthapath # 01733100364	3,811,029
30	VAT- Trust Bank KB 00300210001366	1,748,014
31	VAT-UCBL KB 0441101000000347	4,287,098
	Grand Total	**221,130,094**

HODA VASI CHOWDHURY & CO HVC DHAKA

Dhaka Water Supply & Sewerage Authority

Surcharge Bank Accounts

As at 30 June 2019

Annexure-F

Sl No.	Bank Name and Account Number	Balance(Tk)
1	AB Bank Ltd 4002-764514-003 Kb. Surcharge	82,122
2	AB Bank Ltd A/c-4002-764514-431Surcharge	1,097,485
3	Al-Arafah Islami Bank, 1171220000059 Surcharge	1,541,435
4	Bank Asia #00736000786 Surcharge	2,089,107
5	Basic Bank 3116010000491 Surcharge	387,631
6	BD.Commerce Bank 0320000444 Surcharge	(3,428,485)
7	BRAC Bank # 1540102901963001 Surcharge	270,507
8	City Bank A/c- 3101776732001 Sur.Charge	410,856
9	Dhaka Bank, KB Br. # 207150759 Surcharge	2,235,332
10	Dutch Bangla 1071200002725 Surcharge	37,792
11	Exim Bank,Kazi Naz. Islam Br#11413100006784 Surcha.	1,585,321
12	FSIBL, KB Br. # 17613100000012 Surcharge	8,416,936
13	IFIC,KB Br,A/c-1017-632486-041 Surcharge	763,727
14	Jamuna Bank Ltd. 002-0320001376 Surcharge	1,221,170
15	Janata Bank Ltd, KB Br. # 240001052 Surcharge	2,804,123
16	Meghna Bank Ltd-A/c#110113500000055 Surcharge	270,887
17	Merchantile Bank, KB Br # 010313100000490 Surcharge	1,444,439
18	Midland Bank, Dilkusha Br # 011090000330 Surcharge	573,353
19	Modhumati Bank, Motijheel 110113500000020 Surcharge	525,399
20	National Bank, KB Br. # 04836001568 Surcharge	2,412,862
21	NCC Bank A/c-00270325000387, Surcharge	2,721,237
22	NRB Commercial Bank A/c-012136000000006, Surcharge	2,185,401
23	One Bank ,KB#0123000000788SHURJO SUR	326,897
24	One Bank, KB Br # 012300000369 Surcharge	1,131,471
25	Premier, KB Br #107-131-5626 Surcharge	6,414,883
26	Prime Bank Ltd, KB Br. # 11331010025575 Surcharge	3,789,687
27	Pubali Bank Kb. A/C # 0557102001445, Surcharge	(7,719,806)
28	SBAC A/C- 01130000129377 Sur.Charge	349,724
29	Shahjalal Islami Bank # 400713100000807 Surcharge	(355,098)
30	SIBL, KB # 1360000041 Surcharge	1,575,295
31	Southeast Bank, KB Br. # 11100007294 Surcharge	2,818,510
32	Standard Bank, Panthapath # 01736000270 Surcharge	(1,978,331)
33	Trust Bank, KB Br. # 300320000266 SurCharge	1,376,029
34	UCBL, KB Br 0441301000000113 Surcharge	2,355,919
	Grand Total	**39,733,817**



Dhaka Water Supply & Sewerage Authority
Other Bill Bank Accounts
As at 30 June 2019

Annexure-G

Sl No.	Bank Name and Account Number	Balance(Tk)
1	AB Bank Ltd A/c-4002-764514-432 Other Bill	421,643
2	Al-Arafah Islami Bank, KB 1171220000061 Other Bill	164,562
3	Bank Asia#00736000785 Other Bill	333,515
4	Basic Bank A/C 3116010000508 Other Bill	338,364
5	BD.COM Bank 0320000453 Other Bill	12,150,623
6	City Bank A/c- 3101776735001 Other Charge	6,951
7	Dutch Bangla Bank 1071200002730 Other Bill	2,522
8	Exim Bank,Kazi Naz. Islam Br#11413100006792 Other	407,700
9	FSIBL- KB #017612900000009 Job Application Fee A/c	103,045
10	FSIBL, KB Br. # 17613100000013 Other Bill.	878,338
11	IFIC,KB Br, A/c-1017-632489-041 Other Bill	109,735
12	Jamuna Bank Ltd. 002-0320001385 Other Bill	41,225
13	Janata Bank Ltd, KB Br. # 240001062 Other Bill	277,318
14	Meghna Bank Ltd-A/c#110113500000056 Othercharge	6,275
15	Merchantile Bank, KB Br # 010313100000501 Other Bil	635,021
16	Midland Bank, Dilkusha Br # 011090000349 Other Bill	33,642
17	Modhumati Bank, Motijheel110113500000021 Other Bill	97,297
18	National Bank, KB Br. # 04836001576 Other Bill	123,864
19	NCC Bank A/c-0027-0325000378 Other Bill	234,785
20	NRB Commercial Bank A/c-012136000000005, Other Bill	35,475
21	One Bank ,KB#0123000000799 SHURJO Other	5,083
22	One Bank, Kb#123000000992 Smart Water Card	1,824,934
23	One Bank, Kb#123000001000 Smart Water Card Recharge	(1,286,971)
24	One Bank, KB Br # 012300000389 Other Bill	622,399
25	Premier, KB Br #107-131-5627 Other Bill	1,555,953
26	Prime Bank Ltd, KB Br. # 11331010025576 Other Bill	3,655,606
27	Pubali Bank Ltd-0557102001430 K.B Other Bill	407,561
28	SBAC A/C- 01130000129383 Other Charge	13,186
29	Shahjalal Islami Bank # 400713100000808 Other Bill	22,326
30	SIBL, KB # 1360000052 Other Bill	293,942
31	Southeast Bank, KB Br. # 11100007295 Other Bill	2,039,626
32	Standard Bank, Panthapath # 01736000271 Other Bill	139,607
33	Trust Bank, KB Br. # 300320000275 Other Bill	138,761
34	UCBL, KB Br 0441301000000124 Other Bill	622,443
	Grand Total	**26,456,353**

HODA VASI CHOWDHURY & CO. HVC DHAKA

Dhaka Water Supply and Sewerage Authority
Schedule of long term loan
As at 30 June 2019

Annexure-H

Particulars	Opening balance as on 1 July 2018			Interest during the year			DSL payment during the year			Closing balance as on 30 June 2019		
	Loan amount	Interest on loan	Total opening balance	Interest rate	Interest on Loan	Total interest	Loan amount	Interest on loan	Total amount	Loan amount	Interest on loan	Grand total
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
	1	2	3=1+2	4	5=1*4	7=2+5	8	9	10=8+9	11=1-8	12=7-9	13=11+12
IDA-4th Project	-	215,677,952	215,677,952	4.00%	-	215,677,952	-	215,677,952	215,677,952	-	-	-
LC Interim Proj.-03	522,800,000	-	522,800,000	4.00%	20,912,000	20,912,000	522,800,000	20,912,000	543,712,000	-	-	-
LC Interim Proj.-04	1,180,074,000		1,180,074,000	4.00%	47,202,960	47,202,960	923,892,088	47,202,960	971,095,048	256,181,912	-	256,181,912
LC-07 WSSERP	1,871,000,000	-	1,871,000,000	4.00%	74,840,000	74,840,000	214,175,000	74,840,000	289,015,000	1,656,825,000	-	1,656,825,000
Govt. loan for power	513,700,000	-	513,700,000	0.00%	-	-	-	-	-	513,700,000	-	513,700,000
Total	**4,087,574,000**	**-**	**4,087,574,000**		**142,954,960**	**358,632,912**	**1,660,867,088**	**358,632,912**	**2,019,500,000**	**2,426,706,912**	**-**	**2,426,706,912**

HODAVASI CHOWDHURY & CO DHAKA HVC

Hoda Vasi Chowdhury & Co