

**Auditor's Report & Audited Financial Statements
of**

**Dhaka Water Supply and Sewerage Authority
WASA Bhaban, 98, Kazi Nazrul Islam Avenue,
Dhaka-1215**

For the year ended 30 June 2023

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Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To the Board of Dhaka Water Supply and Sewerage Authority

Report on the audit of the financial statements

Opinion

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

In our opinion, the accompanying financial statements present fairly, in all material respect, the financial position of the Authority as at 30 June 2023 and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), the Water Supply and Sewerage Authority Act, 1996 and other applicable laws and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Authority in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code and the Institute of Chartered Accountants of Bangladesh (ICAB) Bye Laws. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matters

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

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

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

04. Reference to Note # 13.1 of the financial statements, DWASA has recognized an amount of Taka 868.40 Crore as Cash at Banks under Cash and Cash Equivalents as on 30 June 2023. This includes some unreconciled bank balances being carried forward from year to year since long time without ascertaining the reasons therefor. This warrant immediate attention of the DWASA authority.

Key Audit Matters

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

Key Audit Matters	How our audit addressed the key audit matters
Revenue Recognition	
<p>The Authority generates Service delivery earnings (Revenue) by selling water and sewerage.</p> <p>The Authority reported revenue of Taka 19,308,380,221 for the year ended 30 June 2023, which is 8.7% higher than previous year's revenue of Taka 17,763,060,365. This increase in revenue was primarily driven by increase in new connection of water and sewerage lines. As described in the policy note 3.9, Revenue is recognized when the significant risks and rewards of ownership have been transferred to the customer, related economic benefits will flow to the Authority is probable, the associated costs and possible return of goods can be estimated reliably, there is no continuing management involvement with the goods, and the amount of revenue can be measured reliably. Revenue is measured at net off sales related taxes.</p>	<p>Our audit procedures for revenue recognition included the following:</p> <ul style="list-style-type: none"> • Understanding the key controls related to the contracts with customers, goods delivery and invoicing/billing process of the revenue; • Examined customer invoice (Mushak 6.3), sales account book (6.2), VAT submission form (Mushak 9.1) and receipts of payment on a test basis; • Summarized of Mushak 9.1, Mushak 6.7, Mushak 6.8 month wise and cross checked with financial statements booked as revenue; • Reviewed the collection of Service delivery earnings (SDE) receivables and its subsequent status as well; • Substantive procedures using sampling techniques to verify relevant supporting documents for the revenue recognized; • Obtained and verified supporting documents for sales transactions recorded;





Key Audit Matters	How our audit addressed the key audit matters
	<ul style="list-style-type: none"> Reviewed age analysis and calculation of expected credit loss/allowance for bad and doubtful debts of trade and other receivables; and Assessed whether the sufficient disclosure has been given.
Property Plant and Equipment and Capital work in progress (CWIP)	
<p>Items of property, plant and equipment (PPE) are measured at cost less accumulated depreciation and accumulated impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the assets, bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by management. Any gain or loss on disposal of an item of property, plant, and equipment is recognized in profit or loss. PPE is a significant asset category of the Authority, and it's the carrying amount is as at 30 June 2023 is Taka 176,105,172,914. The Authority's PPE comprises, various types of assets, including Land, Buildings & Civil Works, Plant & machineries, Boundary Wall, Electrical Sub Stations, Water line, Water ATM Booth, vehicles etc. represents a significant amount in the Authority's statement of financial position as at 30 June 2023.</p> <p>And the carrying amount of Capital work in progress (CWIP) is as at 30 June 2023 is Taka 128,191,096,288.</p> <p>The valuation of PPE requires significant management judgement and estimation, including the determination of useful lives of assets, assessing the residual values, and estimating the cost of dismantling or assets retirement obligation.</p> <p>We identified the carrying value of property, plant and equipment as a key audit matter because of the high level of management</p>	<p>Our audit procedures for recognition and valuation of PPE included the following:</p> <ul style="list-style-type: none"> Reviewing basis of recognition, measurement and valuation of assets; Assessing the design, implementation and operating effectiveness of key internal controls over the completeness, existence and accuracy of property, plant and equipment, including the key internal controls over the estimation of useful economic lives and residual values; Testing the key controls over the management's judgment in relation to the accounting estimates of the depreciable lives and residual values of property, plant and equipment; Testing the accuracy and completeness of PPE additions, disposals, and impairment charges to ensure that all transactions are properly recorded in the accounting system; Testing the capitalization of CWIP amount to PPE; Checking ownership of the major assets, Capital -Work-in-Progress (CWIP) and its transfer to PPE; Reconcile on a sample basis the additional capitalized costs for the year to the underlying invoices and supporting documents; Performing physical verification on sample basis.



Key Audit Matters	How our audit addressed the key audit matters
<p>judgement involved and because of its significance to the financial statements.</p> <p>See note no 04 and 06 to the financial statements.</p>	
Loans and Borrowings	
<p>The total long-term loan is Taka 143,020,280,544 and short-term loan is Taka 6,800,000,000. Total interest cost is Taka 2,805,669,579 out of which Taka 1,402,343,109 is capitalized in CWIP as borrowing cost of ongoing project. The Authority is legally bound to the interest cost and any default may cause reputational and legal issues.</p> <p>See note no. 20 to the financial statements.</p>	<p>Our audit procedures included the following:</p> <ul style="list-style-type: none"> • We reviewed and checked the Development Project Proposal (DPP), Subsidiary Loan Agreement (SLA)/ Loan Agreement (LA), General Order (GO), sanction letters and repayment schedules; • Reviewed pertinent clauses of all the agreements found to determine appropriate accounting procedure for recognizing grants and loans in accordance with the accounting standards; • We performed recalculation of finance cost and checked its accuracy; • Reviewed the transfer into Loans & borrowings initially recognized as Grant & other funds ; • Obtained and reconciled the treasury challans with the financial statements to confirm the occurrence relating to payments of loans and interest; and • We also reviewed the disclosure requirements with obtaining all terms and conditions of the loan.

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

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

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

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



Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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





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

Report on Other Legal and Regulatory Requirements

We also report the following:

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

Dated: 10 JAN 2024
Dhaka, Bangladesh.

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

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

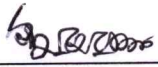



Dhaka Water Supply and Sewerage Authority

Statement of Financial Position

As at 30 June 2023

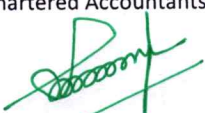
Particulars	Notes	Amount in Taka		
		30 June 2023	30 June 2022	01 July 2021
			(Restated)	(Restated)
ASSETS				
Non-current assets				
Property, plant and equipment	4	176,105,172,914	106,837,086,300	75,089,152,187
Intangible assets	5	23,572,021	80,086,046	88,886,763
Capital work-in-progress	6	128,191,096,287	100,599,102,550	92,651,573,365
Total non-current assets		304,319,841,222	207,516,274,896	167,829,612,315
Current assets				
Materials and supplies	7	2,675,615,040	3,041,434,278	1,437,501,573
Service delivery earnings (SDE) receivables	8	7,274,610,669	7,329,426,106	7,172,583,399
Advances, deposits and prepayments	9	3,143,195,676	2,109,467,815	1,098,931,196
Investments in Fixed Deposit Receipts (FDRs)	10	6,823,661,454	5,777,538,535	3,934,252,755
Other receivables	11	146,440,305	87,267,779	113,608,945
Advance income tax	12	432,684,704	182,629,051	75,227,006
Cash and cash equivalents	13	8,684,846,277	8,296,072,803	8,972,137,258
Total current assets		29,181,054,125	26,823,836,367	22,804,242,132
TOTAL ASSETS		333,500,895,347	234,340,111,263	190,633,854,447
EQUITY AND LIABILITIES				
Capital fund and equity				
Capital fund		1,547,617,279	1,547,617,279	1,540,252,388
Reserve fund- grants	14	-	-	1,434,080,069
Contingency and reserve for self insurance		-	-	7,364,891
Revaluation surplus	15	93,262,118,757	24,972,593,877	25,050,116,086
Retained earnings	16	(2,793,462,247)	2,634,570,408	2,891,854,113
Total capital fund and equity		92,016,273,788	29,154,781,564	30,923,667,547
Non-current liabilities				
Grants funds	17	56,930,607,310	45,377,192,915	25,618,053,806
Deferred income- grants	18	17,899,831,849	21,747,122,757	12,779,277,116
Deferred tax liability	19	13,218,881,162	5,595,342,115	5,243,940,935
Loans and borrowings	20	143,020,280,547	123,778,498,481	106,777,908,512
Total non-current liabilities		231,069,600,868	196,498,156,268	150,419,180,369
Current liabilities				
Loans and borrowings	20	6,800,000,000	5,000,000,000	5,250,000,000
Liabilities for expenses	21	2,170,693,986	2,453,269,147	2,442,324,120
Other liabilities	22	1,116,798,038	1,112,729,548	1,515,292,628
Provision for audit fee		1,398,856	1,100,000	1,000,000
Provision for government dividend		5,000,000	5,000,000	5,000,000
Provision for taxation	23	321,129,811	115,074,736	77,389,783
Total current liabilities		10,415,020,691	8,687,173,431	9,291,006,531
Total liabilities		241,484,621,559	205,185,329,699	159,710,186,900
TOTAL EQUITY AND LIABILITIES		333,500,895,347	234,340,111,263	190,633,854,447

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

 Chairman DWASA Board	 Member DWASA Board	 Managing Director DWASA	 DMD (Finance) DWASA
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Signed in terms of our separate report of even date annexed.

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


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

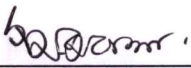
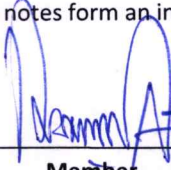


Place: Dhaka, Bangladesh

Dated: 10 JAN 2024

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

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

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

 Chairman DWASA Board	 Member DWASA Board	 Managing Director DWASA	 DMD (Finance) DWASA
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Signed in terms of our separate report of even date annexed.

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




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


Place: Dhaka, Bangladesh
Dated: 10 JAN 2024

Statement of Changes in Equity
For the year ended 30 June 2023

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

part of these financial statements.


Managing Director
DWASA


DMD (Finance)
DWASA

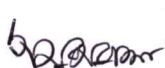
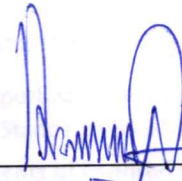


Place: Dhaka, Bangladesh
Dated: 10 JAN 2024

Dhaka Water Supply and Sewerage Authority

Statement of Cash Flows for the year ended 30 June 2023

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

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

 Chairman DWASA Board	 Member DWASA Board	 Managing Director DWASA	 DMD (Finance) DWASA
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Place: Dhaka, Bangladesh

Dated:

10 JAN 2024



Dhaka Water Supply and Sewerage Authority

Notes to the financial statements

As at and for the year ended 30 June 2023

1. Reporting entity

1.1 Profile

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

1.2 Nature of business

DWASA is primarily involved in the following activities through its 10 Maintenance, Operation, Distribution and Services (MODS) zones and 11 Revenue zones and other divisions and offices:

- (a) to construct, develop and maintain necessary infrastructure for lifting, purifying and preserving water for supplying to public for residential, commercial, community, official and industrial purposes;
- (b) to construct, design and operate sewerage facilities and maintain the system in a pollution free way; and
- (c) to construct, develop and maintain drainage of flooded water through drainage facilities within Dhaka and Narayangonj cities.
- (d) Switching to surface water from underground extraction due to rapid depletion of the ground water level.

2. Basis of preparation of financial statements

2.1 Statement of compliance

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

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

2.2 Measurement of the elements of financial statements

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

2.3 Accrual basis of accounting

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

2.4 Functional and presentation currency and level of precision

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

2.5 Reporting period

The financial Statements of DWASA cover one year from 01 July to 30 June and followed consistently. These financial statement cover one year from 01 July 2022 to 30 June 2023.



2.6 Comparative information and rearrangement thereof

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

2.7 Statement of cash flows

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

2.8 Materiality and aggregation

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

2.9 Offsetting

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

2.10 Use of estimates and judgements

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

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

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

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

2.11 Subsequent events

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

2.12 Going concern

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

2.13 Date of authorisation

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

3. Significant accounting policies

Basis of accounting policies

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



Changes in accounting policies

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

Changes in accounting estimates

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

Correction of error in prior period financial statements

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

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

3.1 Property, plant and equipment

Recognition and measurement

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

Subsequent costs

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

Revaluation

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

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

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

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

Depreciation

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

Capital work-in-progress

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

Retirement and disposal

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

3.2 Restatements

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

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

3.3 Intangible assets

Recognition and measurement

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

Subsequent expenditure

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

Amortisation

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

3.4 Foreign currency transactions

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

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

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

3.5 Materials and supplies

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

3.6 Accounting for government grants

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

3.7 Financial instruments

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

Non-derivative financial assets

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

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

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

Cash and cash equivalents

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

SDE/Rates receivables

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

Non-derivative financial liabilities

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

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

3.8 Provisions

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

3.9 Income tax

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

Current tax

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

Deferred tax

Deferred tax Liabilities are the amount of income taxes payable in future periods in respect taxable temporary differences. Deferred tax assets are the amount of Income taxes recoverable in future Periods in respect of deductible temporary differences. Deferred tax assets and liabilities are recognized for the future tax Consequences of timing differences arising between the carrying values of assets & liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using tax rates and tax laws that have been enacted at the balance sheet date. The impact on the profit or loss and other comprehensive income recognized as per IAS-12 Income Tax.

3.10 Revenue

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

3.11 Interest income and expense

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

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

3.12 Events after the reporting period

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

3.13 Borrowing cost

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

3.14 Employee benefits

Employees pension fund

DWASA has formed a separate "Employees Pension Fund" on 01 August 1996 (vide SRO no- 106-law/97 03 May 1997- gazetted on 08 July 1997, for providing retirement benefits to its eligible employees, which will be managed by separate Trustee. The Pension Fund has been approved by NBR vide memo no-214, dated 29.06.2021.

Staff provident fund

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

3.15 Foreign currency loan

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

3.16 Contingent liabilities

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

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

- a) it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
- b) the amount of the obligation cannot be measured with sufficient reliability.

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

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



Notes	Particulars	Ref.	Amount in Taka		
			30 June 2023	30 June 2022 (Restated)	01 July 2021 (Restated)
4. Property, plant and equipment		Notes 4.1			
	Cost:				
	Opening balance		132,431,361,075	96,559,925,226	95,613,493,637
	Revaluation impact on cost		45,378,956,537	-	-
	Addition during the year		1,226,160,063	1,357,540,666	-
	Transferred from capital work in progress		195,717,455	34,540,607,000	-
	Adjustment during the year		-	-	-
	Restated adjustment during the year**		-	(26,711,818)	946,431,589
			179,232,195,130	132,431,361,075	96,559,925,226
	Accumulated Depreciation:				
	Opening balance		25,594,274,775	21,470,773,039	24,075,643,993
	Revaluation impact on accumulated depreciation		(25,594,274,775)	-	-
	Charged during the year		3,127,022,216	6,021,133,881	-
	Transferred from capital work in progress		-	-	-
	Adjustment during the year		-	-	-
	Restated adjustment during the year**		-	(1,897,632,145)	(2,604,870,954)
			3,127,022,216	25,594,274,775	21,470,773,039
	Written Down Value		176,105,172,914	106,837,086,300	75,089,152,187

**** Restatement to Property, Plant and Equipment (PPE)**

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

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

5 Intangible Assets	Notes 4.1				
	Cost:				
	Opening balance		169,550,019	154,078,590	154,078,590
	Revaluation impact on cost		(156,379,623)	-	-
	Addition during the year		13,745,973	15,471,429	-
	Adjustment during the year		-	-	-
			26,916,369	169,550,019	154,078,590
	Accumulated Amortisation:				
	Opening balance		89,463,973	65,191,827	65,191,827
	Revaluation impact on accumulated depreciation		(89,463,973)	-	-
	Charged during the year		3,344,348	24,272,146	-
	Transferred to property plant and equipment		-	-	-
	Adjustment during the year		-	-	-
			3,344,348	89,463,973	65,191,827
	Written Down Value		23,572,021	80,086,046	88,886,763



Notes	Particulars	Ref.	Amount in Taka		
			30 June 2023	30 June 2022	01 July 2021
**	Restatement to Intangible Assets				
	The revaluation of DWASA's intangible assets had performed by Hussai Farhad & Co., Chartered Accountants, aligning with the mandates of International Valuation Standards (IVSs), International Financial Reporting Standard 13 (IFRS 13), and International Accounting Standard 38 (IAS 38), signifies a methodical approach in line with globally recognized procedures for assessing intangible assets. By adhering to IVSs, IFRS 13, and IAS 38, DWASA ensures that the accounting process for revaluing its intangible assets complies with universally accepted benchmarks and guidelines, thereby strengthening the transparency and credibility of financial reporting concerning these assets.				
6.	Capital work-in-progress	Schedule A			
	Opening balance		100,599,102,550	92,651,573,365	93,626,025,979
	Addition during the year		26,607,166,096	37,964,315,542	-
	Transferred to property plant and equipment		(195,717,455)	(34,540,607,000)	-
	Borrowing Cost		1,402,343,109	-	-
	Foreign Exchange Loss		189,458,590	-	-
	Adjustment during the year		(411,256,603)	-	-
	Restated adjustment during the year**			4,523,820,643	(974,452,614)
			128,191,096,287	100,599,102,550	92,651,573,365
**	Restatement to Capital Work-in-Progress (CWIP)				
	DWASA conducted an assessment of the valuation of Capital Work-in-Progress (CWIP) as of June 30, 2022, encompassing tangible and intangible assets undergoing construction, installation, or development, as initially reported by Husain Farhad & Co., a firm of Chartered Accountants (HFC). HFC has diligently determined the actual costs incurred for projects and assets categorized under CWIP as of the aforementioned date. Upon this comprehensive evaluation, it has been decided that an adjustment to the CWIP balances is necessary to accurately reflect the true and complete cost of assets in their developmental stage. Therefore, after restating the balances in accordance with IAS 1 and IAS 8 guidelines, it has been ascertained that an adjustment of BDT 974,452,614 is required from the Capital Work-in-Progress (CWIP) as of July 01, 2021. Additionally, an amount of BDT 4,523,820,643 necessitates inclusion in the CWIP during the fiscal year 2021-2022. Consequently, the cumulative adjustment totaling BDT 3,549,368,029 has been reflected in DWASA's financial statements. Project wise specific breakdown of the restatements has been provided in Schedule A for detailed reference.				
7.	Materials and supplies				
	Opening balance		3,041,434,278	1,437,501,573	1,828,124,547
	Opening balance adjustment		-	-	-
	Purchased during the year		2,159,047,056	1,592,369,949	1,015,029,093
	Materials consumed during the year		(2,525,444,428)	(963,756,578)	(1,405,652,067)
	Finished Goods Bottle water		578,134	-	-
	Restated adjustment during the year**		-	975,319,334	-
			2,675,615,040	3,041,434,278	1,437,501,573
**	Restatement to Materials and supplies				
	DWASA's inventory as of June 30, 2022, underwent a revaluation by HFC, following the principle of valuing it at the lower of cost or net realizable value (NRV) as per IAS 2 standards. During this revaluation, it was observed that DWASA had not accounted for all inventories present across its various cost centers. Consequently, in accordance with IAS 1 and IAS 8, DWASA restated its financial statements to include these previously unrecorded inventories.				
8.	Service delivery earnings (SDE) receivables				
	Opening balance		7,715,185,374	7,550,087,788	7,845,845,579
	Billed during the period		19,308,380,221	17,781,557,162	15,925,671,390
	Collection during the period		(19,366,080,681)	(17,811,412,237)	(15,946,493,797)
	Less:- Bad debts - Write Off		-	-	(203,836,431)
	Add:- Bad debts recovered		-	213,449,458	-
	Restated adjustment during the year**			(18,496,797)	(71,098,953)
			7,657,484,914	7,715,185,374	7,550,087,788
	Provision for bad debts on SDE receivable	8.1	(382,874,246)	(385,759,269)	(377,504,389)
			7,274,610,669	7,329,426,106	7,172,583,399

Notes	Particulars	Ref.	Amount in Taka		
			30 June 2023	30 June 2022	01 July 2021

**** Restatement to service delivery earnings (SDE) receivables**

Total cancellation bills of Dhaka WASA in FY 2022-23 is amounting to Tk. 89,595,750. Out of which Tk. 18,496,796 for FY 2021-22 was adjusted with the revenue of the said financial year. Rest of the amount Tk. 71,098,953 had been adjusted with retained earnings due to the previous year's cancellations.

8.1 Provision for doubtful debts on rates receivables

Opening balance	385,759,269	377,504,389	198,647,670
Less: Bad debts - Write Off	-	-	(203,836,431)
Provision for the period	(2,885,023)	8,254,879	382,693,150
	382,874,246	385,759,269	377,504,389

The Authority has considered the expected credit loss model prescribed by IFRS 9, incorporating reasonable and supportable information available at the reporting date. This provision was approved by the Board of Directors and established by applying the DWASA's historical and forward-looking information to estimate the lifetime expected credit losses on receivables, which is 5% of the gross Service Delivery Earnings (SDE) Receivables.

The anticipated credit losses reflected in DWASA's financial statements for the SDE Receivables appear notably lower due to the belief that these receivables are expected to be recoverable as per the stipulations outlined in section 39 of the Water Supply and Sewerage Authority Act, 1996. Furthermore, the collections from these receivables surpassed the SDE of 2022-23. The disclosed carrying amounts receivable represent the management's best estimate of recoverable amounts, considering the credit risk inherent in the outstanding balances.

DWASA will continue to monitor its receivables portfolio, reassessing the need for impairment recognition at each reporting date in accordance with the ongoing requirements of IFRS 9. Any changes in economic conditions or credit risk assessments that may impact on the recoverability of receivables will be promptly reflected in the financial statements.

Furthermore, DWASA has recognized an impairment allowance amounting to Taka 382,874,245 in the current year's financial statements concerning the SDE Receivables based on the above-mentioned assumption.

8.2 Service delivery earnings (Revenue)

Bill cancellation of amounting to 18,496,796 of FY 2021-22 adjusted with the revenue of the respective year.

9. Advances, deposits and prepayments

Temporary advances	125,607,729	122,218,815	120,242,769
Advance to employees	2,212,581,127	1,723,936,845	912,205,077
Advance against supplies and services	95,837,950	204,253,014	7,423,759
Other advances	59,057,170	59,057,170	59,057,170
Project Account	650,111,700	-	2,421
BO account	-	1,971	-
	3,143,195,676	2,109,467,815	1,098,931,196

9.1 Other advances

Advance for CD VAT a/c	46,101,470	46,101,470	46,101,470
Advance for security	12,955,700	12,955,700	12,955,700
	59,057,170	59,057,170	59,057,170

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

10. Investments in Fixed Deposit Receipts (FDRs)

Schedule B

Opening balance	5,777,538,535	3,934,252,755	2,983,402,299
New FDRs during the period	2,057,539,017	2,830,699,509	1,653,416,137
Interest accrued on FDRs	231,571,392	167,941,247	140,314,410
	8,066,648,944	6,932,893,511	4,777,132,846
FDRs encashed during the period	(1,242,987,490)	(1,155,354,976)	(842,880,091)
	6,823,661,454	5,777,538,535	3,934,252,755

Notes	Particulars	Ref.	Amount in Taka		
			30 June 2023	30 June 2022	01 July 2021
11. Other receivables					
Rent receivables	11.1		65,144,741	50,693,585	41,332,528
Receivable from royalty of deep tubewell	11.2		54,752,825	13,843,282	49,881,952
Receivable from bottle water sale			1,804,127	1,804,127	1,367,680
Receivables from ICB Islamic Bank Limited			20,926,785	20,926,785	21,026,785
Receivable From N.Gonj City Corporation			3,811,827	-	-
			146,440,305	87,267,779	113,608,945

In the above amount (Receivables from ICB Islamic Bank Limited) is remaining balance of SND/collection account maintained with the then Oriental Bank which was liquidated and subsequently taken over by ICB Islamic Bank.

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

11.1 Rent Receivables					
Agrani Bank Ltd.			7,104,561	5,148,225	5,903,288
Janata Bank Ltd.			5,769,400	5,769,400	4,438,000
ATN Bangla Ltd.			49,588,000	38,536,960	30,886,240
Design Management Ltd.			1,575,000	945,000	-
Hankuk Engineering Consultants			105,000	105,000	105,000
Drink well			189,000	189,000	-
Capacity building services consultants			435,780	-	-
SMEC International Pty Ltd. Australia			270,000	-	-
DOWHA Engineering Co. Ltd.			108,000	-	-
			65,144,741	50,693,585	41,332,528
11.2 Receivable from royalty of deep tubewell					
Opening balance			13,843,282	49,881,952	30,525,506
Addition during the year			473,424,945	315,648,576	279,411,252
Collection/Adjustment during the year			(432,515,403)	(351,687,246)	(260,054,806)
			54,752,825	13,843,282	49,881,952
12. Advance income tax					
Opening balance, restated			182,629,051	75,227,006	81,065,957
Addition during the year			135,544,090	79,987,816	30,127,005
Addition for the previous year against appell			194,447,622	57,541,234	-
prior year adjustment for wrong record of auction			(730,297)	-	-
income			(79,205,762)	(30,127,005)	(35,965,956)
Adjustment due to completion of tax assessment			432,684,704	182,629,051	75,227,006
13. Cash and cash equivalents					
Cash in hand	Schedule C		890,000	880,000	869,000
Cash at banks	13.10		8,683,956,277	8,295,192,803	8,971,268,258
			8,684,846,277	8,296,072,803	8,972,137,258
13.1 Cash at banks					
Cash Deposit in Transit			111,637,185	-	-
Corporate accounts	Schedule D		1,775,656,507	1,694,112,015	3,095,132,240
Project account	Schedule E		3,502,356,552	3,237,767,944	3,480,632,954
Security deposit account	Schedule F		263,115,193	292,513,791	322,849,123
Revenue account - collection	Schedule G		2,354,396,300	2,574,595,175	1,748,186,110
Revenue account - VAT	Schedule H		554,631,283	304,023,676	222,662,574
Revenue account- surcharge	Schedule I		72,609,944	75,148,628	48,481,849
Revenue account - other bills	Schedule J		49,553,313	117,031,574	53,323,408
			8,683,956,277	8,295,192,803	8,971,268,258
14. Reserve fund- grants					
Opening balance			-	1,434,080,069	3,191,720,138
Adjustment during the year			-	(2,957,681,428)	(3,191,720,138)
Transferred from deferred income for depreciation-			-	1,523,601,359	1,434,080,069
current year			-	-	1,434,080,069



Notes	Particulars	Ref.	Amount in Taka		
			30 June 2023	30 June 2022	01 July 2021
15.	Revaluation surplus				
	Opening balance		24,972,593,877	25,050,116,086	27,085,624,901
	Adjustment for assets discard		-	-	(2,029,225,789)
	Add: Deferred tax impact on revaluation		(6,015,455,655)	25,840,736	97,079,919
			18,957,138,222	25,075,956,822	25,153,479,031
	Addition/(Adjustment) during the year		74,764,275,793		
	Less: Depreciation adjustment o revalued PPE		(459,295,258)	(103,362,945)	(103,362,945)
			93,262,118,757	24,972,593,877	25,050,116,086
16.	Retained earnings				
	Opening balance		2,634,570,408	2,891,854,113	1,652,535,411
	Depreciation Adjustment on revalued PPE		459,295,258	103,362,945	103,362,945
	Contribution to govt. exchequer		-	(503,800,000)	-
	Understated auction income		-	-	644,456
	Profit after tax		(5,258,668,815)	(3,789,847,407)	503,919,424
	Restated adjustment during the year**		(628,659,098)	3,933,000,757	631,391,877
			(2,793,462,247)	2,634,570,408	2,891,854,113

Restatement to Retained Earnings

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

Restatements of Retained Earnings as at July 01, 2021

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

Restatements of Retained Earnings during the year 2021-2022

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

Adjustment of Retained Earnings during the year 2022-2023

Particulars	Net Impact
Deposit Against Work	(2,608,193)
Interest income	(26,850,000)
Other income	(192,470,608)
Advance Income Tax	(730,297)
Capital work-in-progress	(406,000,000)
Total	(628,659,098)

Notes	Particulars	Ref.	Amount in Taka		
			30 June 2023	30 June 2022	01 July 2021
17.	Grants and other funds	Schedule K			
	Opening balance		45,377,192,915	25,618,053,806	67,839,247,468
	Addition during the year		26,796,729,502	47,474,858,575	52,165,682,805
			72,173,922,417	73,092,912,381	120,004,930,273
	Transferred to long term loan during the year		(15,224,378,852)	-	(20,108,815,876)
	Transferred to deferred income		-	(10,491,447,000)	-
	(Refund)/adjustment during the year		(18,936,255)	(8,940,681,000)	(15,938,282,727)
	Transferred to Equity / retained earning during the year		-	-	-
	Restated adjustment during the year**		-	(8,283,591,466)	(58,339,777,864)
			56,930,607,310	45,377,192,915	25,618,053,806

DWASA has accounted for all grants utilizing the Deferred Revenue Approach in accordance with the guidelines set forth by IAS 20. In the course of engaging HFC to conduct a comprehensive review and reconciliation of DWASA's grants and loans, recommendations made by HFC were adopted to ensure proper handling of grants. To rectify the grants' presentation, DWASA undertook restatements of its financial statements, aligning with the stipulations outlined in IAS 1 and IAS 8. These restatements were necessitated by the segregation of loan amounts from grants and the identification of certain assets tied to grants that had reached the end of their useful life. Consequently, adjustments were made to the grants amount by transferring the loans and interests, and remaining amount has been adjusted in retained earnings.

18.	Deferred income- government grants				
	Opening balance		21,747,122,757	12,779,277,116	14,213,357,185
	Add: Transferred from gants and others fund		-	10,491,447,000	-
	Less: Transferred to Deferred income for current year depreciation		(3,847,290,908)	(1,523,601,359)	(1,434,080,069)
			17,899,831,849	21,747,122,757	12,779,277,116
19.	Deferred tax asset/liability				
	A. Deferred tax on PPE (Cost- excluding land)				
	Carrying amount		74,579,147,552	72,417,533,491	43,740,119,760
	Tax base		56,824,791,119	57,544,639,338	30,376,193,280
	Temporary differences		17,754,356,433	14,872,894,153	13,363,926,480
	Tax rate		30%	25%	25%
	Deferred tax liability, closing balance		5,326,306,930	3,718,223,537	3,340,981,620
	Opening balance		3,718,223,537	3,340,981,620	4,058,790,703
	Deferred tax expense/(income)		1,608,083,393	377,241,917	(717,809,083)
	B. Deferred tax on PPE (Revaluation-excluding land)				
	Carrying amount		7,597,052,720	3,824,428,954	3,927,791,899
	Tax base		-	-	-
	Temporary differences		7,597,052,720	3,824,428,954	3,927,791,899
	Tax rate		30%	25%	25%
	Deferred tax liability, closing balance		2,279,115,816	956,107,238	981,947,975
	Opening balance		956,107,238	981,947,975	1,079,027,894
	Transfer to/from reserve		1,323,008,579	(25,840,737)	(97,079,919)
	C. Deferred tax on land (Revaluation)				
	Carrying amount		93,557,640,270	23,025,283,502	23,025,283,502
	Tax rate		6%	4%	4%
	Deferred tax liability, closing balance		5,613,458,416	921,011,340	921,011,340
	Opening balance		921,011,340	921,011,340	921,011,340
	Transfer to/from reserve		4,692,447,076	-	-
	Net deferred tax expense/(income)- (A)		1,608,083,393	377,241,918	(717,809,083)
	Net deferred tax transfer to/from equity- (B+C)		6,015,455,655	(25,840,737)	(97,079,919)
	Net deferred tax (asset)/liability		13,218,881,162	5,595,342,115	5,243,940,935

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



Notes	Particulars	Ref.	Amount in Taka		
			30 June 2023	30 June 2022	01 July 2021
20.	Loans and borrowings	Schedule - L			
	Opening balance		128,778,498,481	112,027,908,512	48,622,051,409
	Transferred to long term loan during the year				
	Principal Addition During the year		15,224,378,853	-	-
	Adjustment			-	-
	Foreign Exchange (Gain)/ Loss Payable		9,811,733,634	6,821,768,248	-
	Interest charged during the year	31	2,805,669,579	2,625,822,465	-
			156,620,280,547	121,475,499,225	48,622,051,409
	Commitment Fees		-	-	-
	Adjustment for during the year		-	-	-
	Payment during the year		(6,800,000,000)	(5,250,000,000)	-
	restarted during the year		-	12,552,999,255	63,405,857,103
			149,820,280,547	128,778,498,481	112,027,908,512

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

Project wise loans and borrowings:

LC-01: Interim Project-4	783,784,210	783,784,210	783,335,050
LC-02: Interim Project-3	383,955,919	383,955,919	383,955,919
LC-05 Sewer Rehabilitation & Expansion Project (SREP)	648,033,561	646,233,561	644,433,561
LC-06: BICC Project	85,838,915	85,126,975	84,415,036
LC-07 Water Supply System Exten. & Reha. Proj.(WSSERP)	1,028,755,706	1,028,755,706	1,028,755,706
LC-08: Saidabad Water Treatment Plant -1	1,203,523,755	1,194,271,099	1,185,018,444
LC-09 Post Flood Rehab Project-Water (PFRP)	325,260	820,822	800,822
LC-10 Post Flood Rehab Project-Sewer (PFRP)	325,260	820,822	800,822
LC-11 Purchase 42 sub, Marchibal Pump from Swedies Govt.	3,968,525	8,594,098	8,407,418
LC-13 Urgent Sewer Rehab. Expansion (USRE) & DSDP IWSP	204,904,074	203,425,019	352,810,431
DWSSDP	1,793,404,932	1,736,604,932	1,679,804,932
PA-DSIP	19,030,045,567	18,494,917,167	17,959,788,767
FC-02: 2nd Dhaka Water Supply & Sewerage Authority	347,747,372	345,217,814	342,688,256
FC-03: 2nd Dhaka Water Supply & Sewerage Authority	194,725,320	194,725,320	194,725,320
FC-04: Integrated Flood Protection Project	98,290,224	98,290,224	98,290,224
FC-05: Dhaka Urban Infrastructure Improvement Project	19,115,246	19,115,246	19,115,246
FC-06: 4th Dhaka Water Supply & Sewerage Authority	2,522,179	2,522,179	2,522,179
FC-07: Saidabad Water Treatment Plant-2	165,344,860	165,344,860	165,344,860
FC-08 Padma(Jashaldia) Water Treatment Plant (Phase-1)	7,712,222,461	8,722,139,502	10,177,766,349
FC-09: DSTPP	30,277,093,664	29,111,756,642	27,244,084,385
FC-10: Tetuljhora Vakurta Fund	32,228,116,373	27,362,952,917	16,713,892,063
FC-11: DWSNIP	1,043,123,588	1,722,554,633	2,108,111,923
FC-12: DESWSP (Loan No. 3051 BAN)	14,196,715,377	8,593,984,421	8,434,892,721
FC-13: DESWSP (Loan No. FIN 83852)	19,069,657,456	16,755,777,755	13,264,151,194
FC-14: DSIP Loan No. 6566 BD	9,637,631,352	7,740,664,616	6,655,964,886
FC-15: DSIP Loan No. L0240A	997,209,941	61,174,591	-
FC-16: SWTPPP-III CBD 101301S	985,891,605	70,732,928	-
FC-17: SWTPPP-III KFW	134,897,598	75,346,685	-
FC-18: DESWSP (Loan No: 4124)	163,385,008	-	-
	517,392,462	-	-



Notes	Particulars	Ref.	Amount in Taka		
			30 June 2023	30 June 2022	01 July 2021
FC-19: DESWSP (Loan CBD 1032 01 T)			1,753,352,945	-	-
FC-20: DESWSP (Loan No. 3051-BAN)			193,388,165	-	-
FC-21: DESWSP (Loan No CBD 1002-01 P)			4,915,591,671	3,168,887,821	2,494,031,999
			149,820,280,547	128,778,498,481	112,027,908,512
Classification of current and non-current:					
	Non-current portion		143,020,280,547	123,778,498,481	106,777,908,512
	Current portion		6,800,000,000	5,000,000,000	5,250,000,000
			149,820,280,547	128,778,498,481	112,027,908,512
21. Liabilities for expenses					
VAT payables on water bill			213,349,298	214,043,575	132,544,570
VAT payables on other income			167,949,348	74,423,437	-
Group insurance			5,221,870	4,998,270	2,887,070
Government loan for power			513,700,000	513,700,000	513,700,000
Contractor's control accounts works			-	-	959,345,840
Accounts payables			1,270,473,470	1,646,103,865	833,846,640
			2,170,693,986	2,453,269,147	2,442,324,120
22. Other liabilities					
Deduction from employee salary			528,927	94,600	94,600
Deposit Against Work			422,317,292	478,622,471	479,981,895
General provident fund			1,137,231	1,043,645	1,308,427
Security deposits	22.1		366,898,064	317,271,200	368,216,071
Other deduction payables			959,276	641,603	6,809,521
Provision for Performance Award			245,818,611	250,361,103	569,811,256
Interest Received From Project A/c.			76,416,708	64,694,926	57,680,640
Provision for house building advances/loan			-	-	31,390,218
Deduction Vat Tax Payable			2,721,929	-	-
			1,116,798,038	1,112,729,548	1,515,292,628
22.1 Security deposits					
Security deposit (fixed)			16,018,558	16,018,558	16,018,558
Security deposit (works)			298,335,700	261,975,349	322,835,291
Security deposit (contractors and bills)			8,235,939	8,131,902	8,084,628
Security deposit (performance guarantee)			(7,033,062)	3,019,838	3,019,838
Security deposit (Smart Water card)			12,223,950	8,079,800	3,438,480
Supplimentary Duly (Bottle plant)			(151,421)	611,538	1,069,218
Security deposit (Emergency water supply project)			35,533,629	15,719,444	10,035,287
Security deposit (Expension of drainage network & development of cannal project)			3,439,456	3,439,456	3,439,456
Security deposit (bottle plant)			(70,000)	(70,000)	(70,000)
DWASA officers' housing society			345,315	345,315	345,315
			20,000	-	-
Security Deposit Against Temporary W&S Connection			366,898,064	317,271,200	368,216,071
23. Provision for taxation					
Opening balance as previously reported			115,074,736	77,389,783	75,195,126
Income tax charged for the period	23.1		295,996,084	125,869,184	77,389,783
Payment during the year			(10,735,247)	(58,057,226)	(39,229,170)
Adjustment due to completion of tax assessment			(79,205,762)	(30,127,005)	(35,965,956)
			321,129,811	115,074,736	77,389,783
23.1 Current tax expenses					
Current tax expenses- current year	Schedule - M		321,129,811	115,074,736	77,389,783
Current tax expenses- prior year			(25,133,727)	10,794,448	-
			295,996,084	125,869,184	77,389,783



Notes	Particulars	Ref.	Amount in Taka		
			30 June 2023	30 June 2022	01 July 2021
24. Other business income					
	Bottle water sale		30,462,197	27,366,191	21,785,183
	Connection Fees		139,384,490	106,955,207	107,559,468
	Government grants for drainage maintenance		-	-	101,588,045
	High rise building permission fees		-	-	1,021,913
	License and renewal fee		2,677,864	3,319,643	3,623,201
	Meter sale		91,326,994	18,765,494	24,024,321
	Meter testing fee		565,239	506,437	557,830
	Royalty of deep tube-well		424,359,289	270,664,153	301,908,957
	Sale of tender documents		1,149,478	1,291,370	1,275,300
	Sale of water (Truck & Lory)		26,686,783	18,890,187	18,919,703
	Supervision		4,498,417	4,523,179	21,313,244
	Sur-charge		337,555,962	328,120,184	353,403,861
	Water and sewerage charge from employee		40,365	43,723	49,278
	Water sale through ATM booth		139,189,326	89,962,348	62,131,240
	Water testing fee		2,539,664	1,305,200	-
			1,200,436,068	871,713,316	1,019,161,544
25. Salary and wages expenses for					
	Basic Salary		760,089,070	763,948,214	749,282,958
	Bangla New Year Allowances		12,182,379	12,574,182	12,058,149
	Charge Allowance		2,509,529	2,579,751	2,341,505
	Conveyance Allowance		26,863,611	10,566,423	10,886,396
	Ansar Salary		37,195,696	32,103,114	34,170,432
	Dearness Allowance		9,800	26,735	30,402
	Earned leave encashment		41,475,849	56,117,744	48,151,455
	Education Allowance		20,456,005	20,539,027	21,237,076
	Entertainment Allowance		1,520,500	1,091,500	1,088,750
	Festival Bonus		122,232,396	123,552,465	180,937,255
	Risk (Gas) Allowance		2,322,000	2,375,700	2,370,775
	House Rent Allowance		406,306,441	407,030,239	406,994,152
	Performance award		-	-	388,102,545
	Medical Allowance		52,950,678	54,060,633	55,185,334
	Night Allownce		9,969,800	9,610,090	12,594,790
	Outsourcing Service procument		572,975,886	572,904,825	473,847,331
	Over Time		250,091,312	288,335,902	432,864,838
	Plant maintenance Allowance		162,330	-	-
	Recreation Allowance		22,852,320	12,267,104	15,108,970
	Telephone allowance		1,453,900	1,261,748	1,225,714
	Tiffin Allowance		5,067,209	5,288,600	5,488,470
	Allowance for Vehicle Maintenance		37,973,684	39,410,641	39,137,606
	Wage (No Work No Pay)		57,058,657	36,971,415	38,418,420
	Wasing Allowance		2,616,220	2,729,750	2,793,297
	Water & Sewer Allowance		9,531,509	9,823,013	10,093,308
			2,455,866,781	2,465,168,815	2,944,409,927
26. Production overhead for					
	Power & Electricity		4,469,418,284	4,271,147,862	4,365,949,434
	Titas gas exp		194,816,420	163,193,138	112,659,225
	Generator fuel		62,408,171	35,415,995	40,247,377
	Chemical and purification		661,653,089	332,004,073	422,142,878
			5,388,295,964	4,801,761,068	4,940,998,914
27. Operation & Maintenance Expenses					
	Water line maintenance		283,851,384	172,078,049	206,413,970
	Sewer line maintenance		93,904,437	53,315,645	50,640,916
	Water pump maintenance		283,673,799	181,584,718	204,310,289
	Residential Building maintenance		81,835,095	43,146,403	36,220,602
	Office building maintenance		160,922,491	67,165,939	37,176,972
	Store maintenance		9,828,845	9,746,885	10,767,920
	Sewer pump maintenance		8,758,563	12,326,881	10,595,117
	Meter maintenance		8,898,105	4,689,546	4,481,778

Notes	Particulars	Ref.	Amount in Taka		
			30 June 2023	30 June 2022	01 July 2021
	Generator maintenance		208,775,599	119,219,060	61,711,070
	Bottle plant		32,883,205	26,254,472	26,786,675
	Land maintenance		1,868,109	3,854,700	998,915
	Drainage line maintenance		-	-	101,588,045
	Water and sewer treatment plant O&M		1,026,093,109	564,738,994	559,740,175
	VFD/Inverter maintenance		48,372,567	7,058,763	2,998,451
	Water ATM booth maintenance		156,987,184	65,647,399	58,476,541
	Chlorine & System Maintenance		39,014,037	-	-
			2,445,666,530	1,330,827,454	1,372,907,436
28.	Administrative expenses for				
	Telephone		2,592,464	2,436,828	3,612,234
	Postage & Courier		26,095,968	8,572,483	8,000
	Conveyance		8,591,746	24,845,858	20,895,494
	Vehicle maintenance		33,387,863	23,282,597	34,323,380
	Advertisement		43,170,053	39,271,127	38,618,372
	Office maintenance		43,353,337	36,802,417	37,862,944
	Office furniture maintenance		4,251,003	523,235	505,371
	Printing and stationery		30,250,246	29,574,810	18,418,132
	Entertainment		11,141,177	10,054,010	9,874,998
	Training fee		2,141,725	3,086,389	2,485,957
	Fuel and lubricant		89,259,494	66,938,734	75,538,264
	Rent-a-car		29,910,499	29,523,353	35,371,584
	Legal fee		11,841,058	7,404,247	10,537,604
	Research and development		15,036,470	13,432,658	15,376,233
	Liveries		192,500	5,787,429	4,105,246
	Electricity for office and residence		4,886,478	5,078,163	4,146,220
	Honorarium		17,748,662	14,136,660	12,996,112
	Computer maintenance		4,104,917	3,161,587	2,454,784
	Medicine		288,190	219,120	245,060
	Land and municipal tax		7,487,449	79,168,608	25,738,774
	Commission for LIC (Lower Income Community)		4,462,448	3,308,629	2,499,297
	Special drive		1,481,221	2,402,000	1,730,000
	Audit fee		1,317,900	1,050,350	1,408,848
	Sports, culture and welfare		2,339,882	1,609,438	2,237,826
	Newspaper		347,319	159,887	149,794
	Internet connection charge		13,749,747	8,212,684	10,455,918
	Call center commission		8,368,134	7,046,731	7,303,791
	Bank charges		27,473,026	25,526,997	26,469,554
	Water test		832,237	294,724	102,100
	Consultant fee		34,283,996	6,417,605	5,518,848
	Office rent		3,489,000	3,672,492	3,139,500
	Fee, Penalty, Interest		129,080,561	-	-
			612,956,769	463,001,850	414,130,238
29.	Non-operating income				
	Deferred income for current year depreciation		3,847,290,908	-	-
	House rent recovery		97,613,474	102,190,357	104,234,729
	Interest (on STD a/c and FDR investment)		527,631,042	340,159,513	352,837,963
	Interest on loan to employee		66,136,342	47,878,897	73,372,955
	Office building rent		36,224,570	25,576,494	40,944,451
	Penalty		460,352,295	1,780,345	2,860,066
	Sale of scrap materials/ Auction		14,873,796	8,018,912	301,908,957
	Bus fare from employee		301,172	247,699	289,758
	Bad debts recovery		2,885,023	213,449,458	-
			5,053,308,622	739,301,675	876,448,879
30.	Non-operating expense				
	Foreign exchange loss/(gain)	Schedule - L	9,622,275,044	6,821,768,248	452,611,342
	Profit/(loss) on revaluation		3,857,960,129	-	-
			13,480,235,173	6,821,768,248	452,611,342

Notes	Particulars	Ref.	Amount in Taka		
			30 June 2023	30 June 2022	01 July 2021
31. Interest expense					
	LC-01 Interim Proj.-04	-	-	449,160	783,335,050
	LC-02 Interim Project-3	-	-	-	383,955,919
		-	-	-	194,725,320
	FC-02 2nd Dhaka Water Supply & Sewerage Authority	-	-	-	98,290,224
	FC-03 IDA 3rd Project	-	-	-	19,115,246
	FC-04 Integrated Flood Protection Project (IFPP)	-	-	-	2,522,179
	FC-05 Dhaka Urban Infrastr Improvement Project) / Mirpur Water supply & sewerage project.	-	-	-	165,344,860
	FC-06 4th Dhaka Water Supply & Sewerage Authority	-	-	-	611,279,523
	FC-09 Dasherbandi Sewage Treatment Plant Project (DSTPP)	-	498,900,932	-	480,307,721
	FC-011 Dhaka water supply Network Improvement Project (DWSNIP)	-	159,091,700	-	611,072,261
	FC-12 Dhaka Environmentally Sustainable Water Supply Project Loan No. 3051 BAN	-	316,562,853	-	165,741,357
	FC-13 Dhaka Environmentally Sustainable Water Supply Project Loan No. FIN 83852	-	137,588,943	-	-
	FC-16 Saidabad Water Treatment Plant Project Phase- III (SWTPPP-III) CBD 101301S	-	950,793	-	-
	FC-17 Saidabad Water Treatment Plant Project Phase- III (SWTPPP-III) KFW	-	-	-	-
	FC-18 Dhaka Environmentally Sustainable Water Supply Project (Asian Development Bank Additional Loan No:	-	-	-	-
	FC-19 Dhaka Environmentally Sustainable Water Supply Project (AFD Additional Loan CBD 1032 01 T)	-	-	-	-
	FC-20 Dhaka Environmentally Sustainable Water Supply Project (ADB addi 4126-BAN (COL) ADB Original Loan No. 3051-BAN)	-	-	-	-
	FC-21 Dhaka Environmentally Sustainable Water Supply Project (Agreement No CBD 1002-01 P)	-	60,421,201	-	87,406,576
	FC-14 Dhaka Sanitation Improvement Project (DSIP) Loan No. 6566 BD	-	418,655	-	-
	FC-15 Dhaka Sanitation Improvement Project (DSIP) Loan No. L0240A	-	402,987	-	-
	LC-07 WSSERP	-	-	-	1,028,755,706
	FC-07 Saidabad Wa. Treat P-2	202,832,434	311,293,546	-	3,368,906,709
	FC-08 Padma Water Treat. Plant	532,864,716	473,780,318	-	3,197,244,044
	LC-05 SREP	1,800,000	1,800,000	-	599,433,561
	LC-06 BICC	711,939	711,939	-	66,616,551
	LC-08 SWTP(SewerReh.& Exp.	9,252,655	9,252,655	-	953,702,063
	LC-09 PFRP(Water)	4,438	20,000	-	300,822
	LC-10 PFRP(Sewer)	4,438	20,000	-	300,822
	LC-11 Purchase 42 Submar. Pump	41,428	186,680	-	3,740,418
	LC-13 USRE & DSPP	1,479,055	3,066,222	-	163,382,430
	FC-10 Tetuljhora Vakurta Fund	59,877,408	56,445,923	-	362,553,467
	DWSSDP	535,128,400	535,128,400	-	7,257,220,767
	IWSP	56,800,000	56,800,000	-	259,804,932
	PA-DSIP	2,529,558	2,529,558	-	5,413,877
		1,403,326,470	2,625,822,465		20,870,472,405
32. Collection from subscribers					
	Service Delivery Earnings (SDE)	19,308,380,221	17,763,060,365	-	15,925,671,390
	Decrease/(Increase) in SDE receivables	54,815,437	(183,594,383)	-	224,658,838
	Written off - Bad debts expenses & Provision	-	-	-	(203,836,431)
	Recover - Bad debts expenses & Provision	-	213,449,458	-	-
		19,363,195,658	17,792,915,440		15,946,493,797



Notes	Particulars	Ref.	Amount in Taka		
			30 June 2023	30 June 2022	01 July 2021
33. Payment to contractors and employees					
	Salaries and wages	25	2,455,866,781	2,465,168,815	2,944,409,927
	Production overhead	26	5,388,295,964	4,801,761,068	4,940,998,914
	Repairs and maintenance expenses	27	2,445,666,530	1,330,827,454	1,372,907,436
	Administrative expenses	28	612,956,769	463,001,850	414,130,238
			10,902,786,044	9,060,759,187	9,672,446,515
	Less: Closing liabilities for expenses	21	2,170,693,986	2,453,269,147	2,442,324,120
	Closing liabilities for other finance	22	1,116,798,038	1,112,729,548	1,515,292,628
	Closing provision for government commission		5,000,000	5,000,000	5,000,000
	Closing provision for audit fees		1,398,856	1,100,000	1,000,000
			3,293,890,880	3,572,098,695	3,963,616,748
			7,608,895,164	5,488,660,492	5,708,829,767
	Add: Opening liabilities for expenses	21	2,453,269,147	2,442,324,120	892,651,669
	Opening liabilities for other finance	22	1,112,729,548	1,515,292,628	1,641,264,811
	Opening provision for government commission		5,000,000	5,000,000	5,000,000
	Opening provision for audit fees		1,100,000	1,000,000	860,000
			3,572,098,695	3,963,616,749	2,539,776,480
			11,180,993,859	9,452,277,241	8,248,606,248
	Add: Increase of materials and supplies		(365,819,238)	628,613,371	(390,622,974)
	Increase of advances, deposits & prepayments		1,033,727,861	1,010,536,619	64,961,267
	Depreciation		(3,127,022,216)	-	-
	Amortization		(3,344,348)	-	-
	Non-operating expense		13,480,235,173	-	-
	Interest expense		1,403,326,470	-	-
	Advance income tax		250,055,653	-	-
	Provision for taxation		(206,055,075)	-	-
			12,465,104,280	1,639,149,990	(325,661,707)
			23,646,098,139	11,091,427,231	7,922,944,541
34. Collection from other income					
	Other income from the note	24	1,200,436,068	1,397,565,533	1,606,002,232
	Non-operating income		5,053,308,622	739,301,675	876,448,879
	Decrease/(Increase) in receivables		(59,172,525)	26,341,166	(32,455,019)
			6,194,572,165	2,163,208,374	2,449,996,092
35. Receipt of grants and other funds					
	Increase of grants and other funds		11,456,631,409	28,042,730,575	16,118,584,201
	Increase of Deferred income – Govt. Grants		(3,847,290,908)	8,967,845,641	-
	Increase of Grants reserve		-	1,523,601,359	-
	Adjustment with retained earnings		-	-	258,243,566
			7,609,340,501	38,534,177,575	16,376,827,767

36. Contingent liabilities

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



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

As at 30 June 2023

Amount in Taka

Sl. No	Group of PPE	Cost & Revaluation					Accumulated Depreciation					Written Down Value									
		Balance stated in the audited financial statement as at 30-06-2022	Restatement	Balance after restatement as at 01-07-2022	Addition/ (Adjustment) for revaluation	Addition During the Year	Transferred from CWIP	Adjustment During the Year	Balance as at 30-06-2023	Rate	Balance stated in the audited financial statement as at 30-06-2022	Restatement	Balance after restatement as at 01-07-2022	Addition/ (Adjustment) for revaluation	Charges During the Year	Adjustment During the Year	Balance as at 30-06-2023	Balance stated in the audited financial statement as at 30-06-2022	Balance after restatement as at 01-07-2022	Net book value of revaluation surplus as at 30 June 2023	
		A	B	C = (A+B)	D	E	F	G	H = (C-D+E+G)	I	J	K	L = (H+K)	M	N	O	P = (L+M+N+O)	Q = (A+J)	R = (G+I)	S = (H+P)	
1	Land	25,172,001,986	69,101,000	25,242,001,986	70,532,356,768				95,714,358,754	2.00%	665,148,334	472,518,815	1,137,667,149	(1,137,667,149)	254,187,114.00	-	-	254,187,114	25,172,000,986	25,242,001,986	95,714,358,754
2	Buildings & Civil Works	3,226,386,904	4,263,777,309	8,090,164,213	2,078,209,259	244,331,497	195,717,455		10,608,422,524	2.50%	66,191,641	22,772,289	88,963,930	(88,963,930)	779,243.00	-	-	779,243	3,161,238,570	6,952,497,064	10,354,235,410
3	Boundary Wall	686,518,937	(86,111,409)	600,407,528	(580,866,015)	38,503,516			58,045,029	2.00%	16,469,550,993	(5,118,213,764)	11,351,337,229	(11,351,337,229)	1,396,624,429.27	-	-	1,396,624,429	600,327,296	511,943,596	511,943,596
4	Deep Tube-Well	31,197,356,647	(12,959,578,947)	18,237,777,700	(9,346,942,220)	451,725,841			9,342,561,321	15.00%	5,868,345,727	(706,626,946)	5,161,718,781	(5,161,718,781)	924,214,109.22	-	-	924,214,109	50,969,884,640	46,430,596,138	45,356,714,946
5	Plant & Machinery	56,837,630,367	(5,245,515,448)	51,592,114,919	(5,448,355,705)	137,169,842			46,380,929,056	2.00%	867,258,550	(51,122,160)	816,136,390	(816,136,390)	35,147,794.15	-	-	35,147,794	6,335,229	91,857,389	466,963,551
6	Generators	873,793,779	39,431,500	913,225,279	(405,882,541)				502,111,345	7.00%	53,422,087	10,590,143	64,012,230	(64,012,230)	24,703,831.25	-	-	24,703,831	723,673	29,565,030	157,817,474
7	Electrical Sub Stations	54,145,760	39,431,500	93,577,260	70,683,138	18,260,907			182,521,305	15.00%	51,694,932	80,571	51,775,503	(51,775,503)	12,249,735.58	-	-	12,249,736	197,403,359	197,622,288	22,618,650
8	Variable Frequency Drive	249,058,291	300,000	249,358,291	(189,729,148)	104,699,110			164,368,063	15.00%	62,863,750	62,863,750	62,863,750	(62,863,750)	5,112,769.92	-	-	5,112,770	144,479,383	154,500,226	110,875,560
9	Lab Testing Equipment	88,427,600	88,427,600	176,855,200	(62,863,750)	2,162,570			27,726,420	20.00%	210,653,474	31,086,602	241,740,076	(241,740,076)	11,747,679.06	-	-	11,747,679	3,486,223	12,565,781	24,125,587
10	Furniture, Fixtures and Equipment	355,132,857	41,107,445	396,240,302	(307,649,710)	34,032,647			28,831,079	20.00%	48,275,947	16,597,142	64,873,089	(64,873,089)	4,708,492.31	-	-	4,708,492	42,072,876	46,950,738	45,724,018
11	Air Conditioner	51,762,170	25,676,700	77,438,870	(56,694,762)	8,089,971			54,131,990	20.00%	193,982,243	12,740,458	206,722,701	(206,722,701)	8,407,972.60	-	-	8,407,973	45,006,799	52,093,999	409,094,485
12	Computer and Related Accessories	236,455,119	17,218,320	253,673,439	(217,255,071)	17,714,223			451,751,619	10.00%	693,223,451	14,379,000	707,602,451	(707,602,451)	42,657,134.32	-	-	42,657,134	355,379,255	3,893,328,557	13,754,831,184
13	Vehicles	738,630,250	21,085,700	759,715,950	(355,544,541)	47,600,210			14,110,210,439	2.00%	2,952,977,700	730,331,000	3,683,308,700	(3,683,308,700)	355,379,252.22	-	-	355,379,255	138,334,834	1,500,127,658	730,529,570
14	Water Line	6,792,306,257	14,610,020,000	21,402,926,257	(7,386,382,346)	93,666,528			125,205,928	7.00%	5,704,669	-	5,704,669	(5,704,669)	8,020,917.03	-	-	8,020,917	21,399,126	2,286,425,623	4,251,480
15	Water ATM Booth	144,039,503	1,903,979,046	2,047,918,549	(1,305,937,314)	2,164,327			751,928,696	2.85%	1,673,255,106	(1,117,681,081)	555,574,025	(555,574,025)	320,039.90	-	-	320,040	32,572,716	32,572,716	2,340,358
16	Sewerage Line	21,946,106	21,946,106	43,892,212	(17,374,621)	1,923,000			4,571,484	7.00%	33,431,067	-	33,431,067	(33,431,067)	260,040.00	-	-	260,040	5,005,404	791,303,869	581,905,079
17	Sewage Lifting Station	66,003,783	66,003,783	132,007,566	(65,326,385)	1,923,000			2,600,398	10.00%	38,431,067	1,117,681,081	1,117,681,081	(1,117,681,081)	17,070,812.92	-	-	17,070,813	21,131,608	21,131,608	36,285,802
18	Service Equipment	5,297,693	1,903,979,046	1,909,276,739	(1,310,300,847)	-			598,975,892	2.85%	292,289	-	292,289	-	4,031,755.80	-	-	4,031,756	-	-	-
19	Manhole	46,509,626	-	46,509,626	(6,130,868)	-			40,317,558	10.00%	25,378,018	-	25,378,018	-	-	-	-	-	-	-	-
20	Elevators	196,045,541	-	196,045,541	(196,045,541)	-			-	0.00%	196,045,541	-	196,045,541	-	-	-	-	-	-	-	-
21	Steel overhead tank	131,531,641,905	919,719,770	132,451,361,675	45,378,596,537	1,226,160,063	195,717,455		179,232,195,130	-	30,096,777,875	(4,502,503,100)	25,594,274,775	(25,594,274,775)	3,127,022,216	-	-	3,127,022,216	106,837,086,390	106,837,086,390	176,105,172,915
Total		169,550,019	-	169,550,019	(156,379,023)	13,745,973	-	-	26,916,369	20.00%	89,463,973	-	89,463,973	(89,463,973)	3,344,348	-	-	3,344,348	80,086,046	80,086,046	23,572,021
22	Intangible Assets	169,550,019	-	169,550,019	(156,379,023)	13,745,973	-	-	26,916,369	20.00%	89,463,973	-	89,463,973	(89,463,973)	3,344,348	-	-	3,344,348	80,086,046	80,086,046	23,572,021
Total		169,550,019	-	169,550,019	(156,379,023)	13,745,973	-	-	26,916,369	20.00%	89,463,973	-	89,463,973	(89,463,973)	3,344,348	-	-	3,344,348	80,086,046	80,086,046	23,572,021



Amount in Taka

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

As at 30 June 2023

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



As at 30 June 2023

As at 30 June 2023



4.4: Property, plant and equipment (Tax Base)
As at 30 June 2023

As at 30 June 2023		Cost										Accumulated Depreciation										Written Down Value	
Sl. No	Group of PPE	Balance stated as at 30-06-2022	Restatement	Balance after restatement as at 01-07-2022	Addition During the Year	Transferred from CWIP	Adjustment During the Year	Balance as at 30-06-2023	Rate	Balance stated as at 30-06-2022	Restatement	Balance after restatement as at 01-07-2022	Charges During the Year	Adjustment During the Year	Balance as at 30-06-2023	Balance stated as at 30-06-2022	Balance after restatement as at 01-07-2022	As at 30 June 2023					
		A	B	C = (A+B)	D	E	F	G = (C+D+E-F)	H	I	J	K = (I+J)	L	M	N = (K+L-M)	O = (A-I)	P = (C-K)	Q = (G-N)					
1	Buildings & Civil Works	2,629,585,673	4,263,777,309	6,893,362,982	244,331,497	195,717,455	-	7,333,411,934	10%	503,032,498	1,637,085,538	2,140,118,036	711,338,746	-	2,851,456,782	2,126,553,175	4,753,244,946	4,481,955,153					
2	Boundary Wall	590,929,476	(86,111,409)	504,818,067	38,503,516	-	-	543,321,583	10%	79,308,344	123,314,079	202,622,423	52,406,983	-	255,029,406	511,621,132	302,195,644	288,292,177					
3	Deep Tube-Well	21,323,619,505	(12,959,578,947)	8,364,040,558	451,725,841	-	-	8,815,766,400	10%	9,564,123,083	(7,037,508,086)	2,526,614,997	856,990,348	-	3,385,605,345	11,759,496,422	5,837,425,561	5,430,161,055					
4	Plant & Machineries	42,666,557,148	(5,971,275,331)	36,695,281,817	137,169,842	-	-	36,832,451,659	10%	3,176,181,791	(3,538,098,973)	(361,917,182)	3,676,386,674	-	3,314,469,492	39,490,375,357	37,057,198,999	33,517,982,167					
5	Generators	251,389,110	34,200,000	285,589,110	-	-	-	285,589,110	10%	141,237,311	17,100,000	158,337,311	28,558,911	-	186,896,222	110,151,799	127,251,799	66,757,728					
6	Electrical Sub Stations	38,103,726	39,431,500	77,535,226	18,260,907	-	-	95,796,133	10%	10,513,962	9,857,875	20,371,837	8,666,568	-	29,038,405	27,589,764	57,163,389	98,692,888					
7	Variable Frequency Drive	244,199,844	300,000	244,499,844	104,699,110	-	-	349,198,954	10%	49,858,015	112,500	49,970,515	29,684,940	-	79,655,455	194,529,329	269,543,499	269,543,499					
8	Lab Testing Equipment	-	88,427,600	88,427,600	2,162,570	-	-	90,590,170	10%	-	22,106,900	22,106,900	8,950,889	-	31,057,789	194,341,829	66,320,700	59,532,381					
9	Furniture, Fixtures and Equipment	256,851,082	34,709,949	291,561,031	34,032,647	-	-	325,593,678	10%	57,069,098	24,703,703	81,772,801	30,857,736	-	112,630,537	199,781,984	209,788,230	212,963,142					
10	Air Conditioner	23,663,110	21,396,460	45,059,570	8,089,971	-	-	53,149,541	10%	9,888,088	13,785,770	23,773,858	4,910,456	-	28,684,314	13,675,022	21,285,712	24,465,227					
11	Computer and Related Accessories	138,783,024	14,204,414	152,987,438	17,714,273	-	-	170,701,711	25%	75,700,134	11,917,373	87,117,507	40,461,138	-	127,578,645	63,582,890	65,869,931	43,123,015					
12	Vehicles	1,216,914,400	(11,240,680)	1,205,673,720	47,600,210	-	-	1,253,274,930	10%	43,622,688	(16,497,680)	27,126,008	19,644,481	-	46,770,489	140,261,689	145,518,689	173,474,419					
13	Water Line	138,534,293	-	138,534,293	24,115,873	-	-	162,650,166	10%	309,234,916	3,652,655,000	3,961,889,916	1,587,436,767	-	5,549,326,683	907,679,484	11,865,644,484	10,371,874,245					
14	Water ATM Booth	2,269,472,582	(1,977,244,131)	292,228,451	2,164,327	-	-	294,392,778	10%	25,495,522	-	25,495,522	15,059,233	-	40,554,755	113,038,871	113,038,871	122,095,511					
15	Sewerage Line	81,888,159	(2,549,190)	79,338,969	1,923,000	-	-	81,261,969	0%	497,061,059	(1,977,244,131)	(1,480,183,072)	29,331,062	-	(1,450,852,010)	1,772,411,523	1,772,411,523	1,745,244,788					
16	Service Equipment	5,139,732	1,903,979,046	1,909,118,778	-	-	-	1,909,118,778	10%	628,045	1,903,979,046	1,904,607,091	190,911,878	-	2,095,518,969	4,511,687	4,511,687	(86,400,191)					
17	Manhole	31,312,806	-	31,312,806	-	-	-	31,312,806	10%	9,061,516	-	9,061,516	3,131,281	-	12,192,797	22,251,290	22,251,290	19,120,009					
18	Elevators	7,753,230	-	7,753,230	-	-	-	7,753,230	10%	2,325,969	-	2,325,969	775,323	-	3,101,292	5,427,261	5,427,261	4,651,938					
19	Steel overhead tank	72,098,582,377	3,046,590	72,101,628,967	1,226,160,063	195,717,455	-	73,523,506,485		14,553,943,039	(5,152,731,087)	9,401,211,952	7,297,503,414	-	16,698,715,366	57,544,639,338	62,700,417,015	56,824,791,119					
	Total																						



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

As at 30 June 2023

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



Dhaka Water Supply and Sewerage Authority (DWASA)

Capital Work-In-Progress Summary
As at June 30, 2023

AS at JUNE 30, 2023											Schedule A
Sl No.	Name of Capital Working Progress	Balance stated in the audited financial statement as at 30-06-2022	Restatement	Balance after restatement as at 01-07-2022	Addition	Borrowing cost	Foreign exchange loss	Adjustment	Transfer to PPE	Closing Balance as at June 30, 2023	
1	Dhaka Water Supply Network Improvement Project (DWSNIP)	10,936,632,000	(270,408,024)	10,666,223,976	7,889,416,000.00	192,012,557.00				18,747,652,533	
2	Dhaka Sanitation Improvement Project (DSIP)	66,042,695	(695)	66,042,000	1,754,988,088	12,909,581	256,778			1,834,196,448	
3	Dhaka Environmentally Sustainable Water Supply Project (DESWSP)	40,282,665,000	(863,262,201)	39,419,402,799	13,317,412,000	593,023,817				53,329,838,616	
4	Saidabad Water Treatment Plant Project Phase-3 (SWTPP-3)	1,100,753,836	(5,497,836)	1,095,256,000	294,324,865	2,435,510				1,392,016,375	
5	Emergency Water Supply Project (EWSP)	2,980,991,057	-	2,980,991,057	2,033,571,038					5,014,562,095	
6	Land Acquisition for Construction Sewage Treatment Plant Project (LACSTP), Uttara	13,966,454,021	(26,021)	13,966,428,000	1,951,241					13,968,379,241	
7	Dasherkandi Sewage Treatment Plant project (DSTP)	26,408,396,644	4,455,938,356	30,864,335,000	1,315,502,864	601,961,644	189,201,812			32,971,001,320	
8	LIC Project	309,014,912	7,916,088	316,931,000				5,256,603		311,674,397	
9	Emergency Replacement Work for Water Line Project (ERWWLP)	228,511,666	25,411,334	253,923,000						253,923,000	
10	Preparatory Activities of Dhaka Sanitation Improvement Project (PA-DSIP)	363,712,357	(357)	363,712,000						363,712,000	
11	Collection of Diesel generator for water pump in Dhaka city	405,029,884	970,117	406,000,000				406,000,000		-	
12	5 Khal Development Project Fund	1,530,449	(1,530,449)	-						-	
13	Intangible Assets		4,140,262	4,140,262						4,140,262	
14	Revenue Zone 09 Office Building		195,717,455	195,717,455					195,717,455	-	
Grand Total (A+B+C)		97,049,734,520	3,549,368,029	100,599,102,550	26,607,166,096	1,402,343,109	189,458,590	411,256,603	195,717,455	128,191,096,287	



Dhaka Water Supply and Sewerage Authority
Schedule of fixed deposit receipts
As on 30 June 2023

Schedule B

As on 30 June 2023																				
Sl. No.	Name of banks	Instrument/account no.	Initial purchase date	Purchase value	Last maturity/renewal date	Next date of maturity	Opening balance			Purchased during the year	Earned interest			Encashment during the year	Balance as on 30.06.23 (principal renewed)	Accrued interest as on 30.06.23			Total as on 30.06.23	
							Principal	Accrued interest	Adjustment in principal and interest		Total	Interest	AIT			Excise duty	Net interest (12-13-14) =15	Interest rate (%)		Days
			4	5	6	7	8	9	(8+9)=10	11	12	13	14	15	(8+9+11+15-16) =17	18	19	20	(17+20)=21	
1	General Govt. bank																			
1	Agrani Bank, WASA Br.	0507436/6186	29.07.20	80,000,000	29.07.22	29.07.23	84,820,000	4,698,796	89,518,796		390,404	508,920	40,000	(158,516)	89,360,280	6.25	337	5,156,578	94,516,858	
2	Agrani Bank, WASA Br.	0507494/9767	10.02.21	60,000,000	10.02.23	10.02.24	63,470,000	1,471,113	64,941,113		2,337,087	761,640	50,000	1,525,447	66,466,560	7.25	141	1,861,519	68,328,079	
3	Agrani Bank, WASA Br.	0507624/40556	13.02.22	63,430,000	13.02.23	13.02.24	63,430,000	1,438,905	64,868,905		2,366,895	761,160	50,000	1,555,735	66,424,640	7.25	138	1,820,763	68,245,403	
4	Agrani Bank, WASA Br.	0507626/4835	14.02.22	63,430,000	14.02.23	14.02.24	63,430,000	1,428,478	64,858,478		2,377,322	761,160	50,000	1,566,162	66,424,640	7.25	137	1,807,569	68,232,209	
5	Agrani Bank, WASA Br.	0507625/0594	13.02.22	31,617,000	13.02.23	13.02.24	31,617,000	717,229	32,334,229		1,179,791	379,404	15,000	785,387	33,119,616	7.25	138	907,840	34,027,456	
6	BDBL, Elephant Road Br.	0001276	12.05.16	60,000,000	12.05.23	12.05.24	82,784,647	680,422	83,465,069		4,286,657	993,416	-	3,293,241	86,758,310	7.66	50	910,368	87,668,678	
7	Bang. Krishi, Kauran Bazar Br.	629568/3844	27.11.19	26,539,451	27.11.22	27.11.23	30,072,952	1,067,796	31,140,748		737,481	361,055	15,000	361,426	31,502,174	7.10	216	1,323,609	32,825,783	
8	Bang. Krishi, Kauran Bazar Br.	454315/4199	15.09.21	50,000,000	15.09.22	15.09.23	50,000,000	2,367,123	52,367,123	100,000,000	632,877	600,000	65,000	(32,123)	100,000,000	7.00	288	2,890,613	55,225,613	
9	Bang. Krishi, Kauran Bazar Br.	454317/4078	20.11.22	100,000,000	20.11.23	20.11.23	59,429,232	3,497,370	62,926,602		70,784	356,815	50,000	(336,031)	62,926,602	6.50	358	3,990,363	66,580,934	
10	Bang. Krishi, Khamarbari Br.	191255/2886	06.12.15	10,000,000	06.12.22	06.12.23	13,980,190	475,709	14,455,899		364,002	125,957	15,000	223,045	14,678,944	7.10	207	591,059	15,270,003	
11	Bang. Krishi, Mohammadpur Br.	590401/3606	11.12.22	60,000,000	15.09.22	15.09.23	50,000,000	2,367,123	52,367,123	60,000,000	632,877	300,000	65,000	267,877	60,000,000	7.10	202	2,357,589	62,357,589	
12	Bang. Krishi, Shymoli Br.	435223/3960	15.09.21	50,000,000	29.07.22	29.07.23	53,095,000	2,941,318	56,036,318		246,782	637,620	50,000	(440,838)	55,595,480	6.50	337	3,336,490	58,931,970	
13	Bang. Krishi, Kauran Bazar Br.	629623/3895	29.07.20	50,000,000	29.07.22	29.07.23	53,095,000	2,941,318	56,036,318		246,782	637,620	50,000	(440,838)	27,606,977	7.00	277	1,466,573	29,073,550	
14	Bang. Krishi, Kauran Bazar Br.	454304/4188	26.09.22	27,606,977	26.09.23	26.09.23	21,245,000	722,912	21,967,912						73,270,970	7.10	187	2,665,221	75,935,221	
15	Bang. Krishi, Kauran Bazar Br.	437717/3293	26.12.21	70,000,000	26.12.22	26.12.23	70,000,000	2,151,781	72,151,781		2,048,219	840,000	90,000	1,118,219	73,270,970	7.10	187	2,665,221	75,935,221	
16	BKB, Khamar Bari Br.	438826/964	20.11.22	50,000,000	20.11.23	20.11.23	50,000,000			50,000,000					25,988,785	7.25	149	769,161	26,757,946	
17	Bang. Krishi Bank, Uttara Br.	201814/0218-01-0029733	02.02.21	23,356,324	02.02.23	02.02.24	24,812,772	607,743	25,420,515		881,023	297,753	15,000	568,270	25,988,785	7.25	149	769,161	26,757,946	
18	Basic Bank Ltd., Main Br.	200708/3118-01-0018124	10.02.21	30,000,000	10.02.23	10.02.24	31,875,000	738,801	32,613,801		1,173,699	382,500	15,000	776,199	33,390,000	7.25	141	935,149	34,325,149	
19	Basic Bank Ltd., Kauran Bz. Br.	119766/71398	06.12.20	20,000,000	06.12.22	06.12.23	21,245,000	722,912	21,967,912		551,788	254,940	15,000	281,848	22,449,760	7.10	207	895,903	23,145,663	
20	Basic Bank Ltd.,Kauran Bz.		06.12.20	20,000,000	06.12.22	06.12.23	21,245,000	722,912	21,967,912	30,000,000							205	1,196,301	31,196,301	
21	Basic Bank Ltd., Kauran Bz.	218631/19462	08.12.22	30,000,000						50,000,000					104,900,000	7.15	192	1,880,548	51,880,548	
22	Janata Bank Ltd., Kauran Bazar Br.	0934539/239187662	21.12.22	50,000,000	21.12.23	21.12.23	50,000,000			104,900,000					104,900,000	7.75	6	133,640	105,033,640	
23	Janata Bank Ltd., K8 Br.	0934585/66650	25.06.23	104,900,000	25.06.24	25.06.24	104,900,000			70,000,000							291	3,767,055	73,767,055	
24	Janata Bank Ltd., K8 Br.	0934512/75691	12.09.22	70,000,000	12.09.23	12.09.23	70,000,000										291	3,767,055	73,767,055	
25	Janata Bank Ltd., K8 Br.	0531965/21406	31.05.21	12,645,647	31.05.23	31.05.24	13,341,965	67,989	13,409,954		731,629	159,924	15,000	556,705	13,966,659	7.50	31	88,966	14,055,625	
26	Janata Bank Ltd., K8 Br.	0547573/7986	05.12.18	250,000,000	05.06.23	05.06.24	306,975,287	1,333,871	308,309,158		17,391,622	3,745,099	50,000	13,596,523	321,905,681	7.75	26	1,777,096	323,682,777	
27	Janata Bank Ltd., K8 Br.	0547574/9666	05.12.18	250,000,000	05.06.23	05.06.24	306,975,287	1,333,871	308,309,158		17,391,622	3,745,099	50,000	13,596,523	321,905,681	7.75	26	1,777,096	323,682,777	
28	Janata Bank Ltd., K8 Br.	0547240/9126	17.05.20	11,992,024	17.05.23	17.05.24	13,434,569	99,379	13,533,948		705,795	161,035	15,000	529,760	14,063,709	7.50	45	130,041	14,193,750	
29	Janata Bank Ltd., K8 Br.	0547251/2954	29.07.20	70,000,000	29.07.22	29.07.23	74,212,500	4,282,468	78,494,968		265,813	97,656	100,000	(761,843)	77,733,125	6.25	337	4,485,627	82,218,752	
30	Janata Bank Ltd., K8 Br.	0531950/1419	22.03.21	21,224,000	22.03.23	22.03.24	22,450,604	372,742	22,823,346		973,394	269,227	15,000	689,167	23,512,513	7.50	101	487,965	24,000,478	
31	Janata Bank Ltd., K8 Br.	0934470/6459	06.04.22	50,000,000	06.04.23	06.04.24	50,000,000	698,630	50,698,630	40,000,000	2,300,470	599,820	15,000	1,685,650	40,000,000	7.00	225	1,726,027	41,726,027	
32	Janata Bank Ltd., K8 Br.	0934531/9749	17.11.22	40,000,000	17.11.23	17.11.23	40,000,000				4,602,740	1,200,000	-	3,402,740	104,800,000	7.50	85	1,830,411	106,630,411	
33	Janata Bank Ltd., Dhakewari Br	0929096/7366	06.04.22	100,000,000	06.04.23	06.04.24	100,000,000	1,397,260	101,397,260		228,279	331,938	50,000	(153,659)	112,104,875	6.50	332	6,628,009	118,732,884	
34	Janata Bank Ltd., Farangate Br.	0924023/5697	02.08.21	106,220,000	02.08.22	02.08.23	106,220,000	6,038,534	112,258,534		228,279	331,938	50,000	(153,659)	112,104,875	6.50	332	6,628,009	118,732,884	
35	Rupali Bank Ltd., Farmgate Br.	421540/48/07	03.04.19	21,056,000	03.04.23	03.04.24	25,140,116	367,803	25,507,919		1,140,604	150,841	15,000	974,763	26,482,682	7.50	89	484,307	26,966,989	
36	Rupali Bank Ltd., Green Road Br.	0346152/51/14	07.04.22	50,000,000	07.04.23	07.04.24	50,000,000	690,411	50,690,411		2,309,589	300,000	15,000	1,994,589	52,685,000	7.50	84	909,358	53,594,358	
37	Rupali Bank Ltd., Green Road Br.	421550/48/17	16.09.19	214,288,115	16.09.22	16.09.23	242,442,372	1,147,820	253,920,192		3,071,122	1,454,894	50,000	1,566,228	255,486,420	7.00	288	14,111,250	269,597,670	
38	Rupali Bank Ltd., Green Road Br.	0412018/980	07.04.22	50,000,000	07.04.23	07.04.24	50,000,000	690,411	50,690,411		2,309,589	300,000	15,000	1,994,589	52,685,000	7.50	84	909,358	53,594,358	
39	Rupali Bank Ltd.,Gulshan Corp. Br.	080141/51/35	23.06.22	100,000,000	23.06.23	23.06.24	100,000,000	142,466	100,142,466		6,357,534	780,000	50,000	5,527,534	105,670,000	7.75	8	179,494	105,849,494	
40	Rupali Bank Ltd.,Moghbar Br.	406887/48/01	23.06.22	100,000,000	23.06.23	23.06.24	100,000,000	142,466	100,142,466		6,357,534	780,000	50,000	5,527,534	105,670,000	7.75	8	179,494	105,849,494	
41	Rupali Bank Ltd.,Hatirpool Br.	406887/48/01	03.02.19	12,628,431	03.02.23	03.02.24	15,998,335	367,324	15,465,659		538,576	90,590	15,000	432,986	15,808,645	7.25	148	467,377	16,366,022	
42	Rupali Bank Ltd.,Hatirpool Br.	406887/48/01	03.02.19	12,628,431	03.02.23	03.02.24	15,99,													



Dhaka Water Supply and Sewerage Authority
Schedule of fixed deposit receipts

As on 30 June 2023

Schedule B

Sl. No.	Name of banks	Instrument/account no.	Initial purchase date	Purchase value	Last maturity/renewal date	Next date of maturity	Opening balance			Total	Purchased during the year	Earned interest				Encashment during the year	Balance as on 30.06.23 (principal renewed)	Accrued interest as on 30.06.23			Total as on 30.06.23
							Principal	Accrued interest	Adjustment in principal and interest			Interest	AIT	Excise duty	Net interest (12.13-14) ±15			Interest rate (%)	Days	Interest amount	
1	2	3	4	5	6	7	8	9		(8-9)±10	11	12	13	14	±15	16	(8+9+11+15-16) ±17	18	19	20	(17+20)±21
46	General- Private bank																				
47	AB Bank, Principal Br.	3731504	10.08.21	52,982,500	10.08.22	10.08.23	52,982,500	2,821,862		55,804,362		357,088	317,895	90,000	(50,807)		55,753,555	7.00	324	3,464,358	59,217,913
48	AB Bank, Principal Br.	3731561	15.09.21	25,000,000	15.09.22	15.09.23	25,000,000	1,183,562		26,183,562		316,438	150,000	30,000	136,438		26,320,000	7.50	288	1,557,567	27,877,567
49	AB Bank, Mohakhali Br.	3771164/755362	20.06.23	40,000,000		20.06.24				-	20,000,000						20,000,000	8.50	11	51,233	20,051,233
50	AB Bank, Principal Br.	3788581	20.06.23	40,000,000		20.06.24				-	40,000,000						40,000,000	8.50	11	102,466	40,102,466
51	Al-Arafah Islami Bank, K8 Br.	0998642/5316	15.09.21	50,000,000	15.09.22	15.09.23	50,000,000	2,367,123		52,367,123		632,877	300,000	50,000	282,877		52,650,000	7.00	288	2,908,011	55,558,011
52	Al-Arafah Islami Bank, K8 Br.	1181700/117133005564	21.12.23	14,172,214		21.12.24					14,172,214						14,172,214	7.00	191	556,211	14,728,425
53	Brac bank Ltd, Mohammadpur	3029019570003	11.04.23	52,335,000		11.04.24					52,335,000						52,335,000	7.50	81	871,055	53,206,055
54	Brac bank Ltd, Kowran bazar Br.	1520302901957001	13.12.21	139,215,925	13.12.22	13.12.23	139,215,925	4,576,962		143,792,887		3,892,007	1,693,794		2,198,213		145,991,100	7.00	200	5,599,659	151,590,759
55	Bang. Commerce Bank, Rokeya Sharani	226547/247	22.12.22	10,000,000		22.12.23					10,000,000						10,000,000	7.50	190	390,411	10,390,411
56	City Bank Ltd, Kowran bazar Br.	4481002479002	07.08.22	55,515,900	02.08.23	02.08.24	55,515,900	2,367,123		57,883,023		632,877	300,000		332,877		58,215,900	6.50	331	3,272,396	61,488,297
57	Community Bank, Dhanmondi Br.	008039/21000268	15.09.21	50,000,000	15.09.22	15.09.23	50,000,000	2,367,123		52,367,123		632,877	300,000		332,877		52,700,000	7.00	288	2,910,773	55,610,773
58	Dhaka Bank Ltd, Shahjanpur Br.	336998/21764328	22.12.22	14,746,677		22.12.23					14,746,677						14,746,677	7.25	192	562,394	15,309,071
59	Dhaka Bank Ltd, Khilgaon Br.	334926/000061	19.09.22	104,710,000		18.09.23					104,710,000						104,710,000	8.25	285	5,723,190	110,433,190
60	Exim Bank Ltd, Kazi Nazrul Islam	0827629/82181	24.05.23	20,000,000	27.12.22	24.05.24				13,819,096		394,558	80,455	15,000	299,104		14,118,200	7.50	186	539,586	14,657,786
61	Exim Bank Ltd, Kazi Nazrul Islam	827157/15414	27.12.18	10,705,500	27.12.22	23.06.24	13,409,108	409,988		50,073,973		3,301,027	337,500	15,000	2,948,527		53,022,500	8.25	8	95,876	53,118,376
62	Exim Bank Ltd, Kazi Nazrul Islam	0827497/5023	23.06.21	50,000,000	23.06.23	23.06.24	50,000,000	7,373,973		57,373,973		632,877	300,000	50,000	282,877		52,650,000	7.00	288	2,908,011	55,558,011
63	Exim Bank Ltd, Kazi Nazrul Islam	0827403/33649	15.09.21	50,000,000	15.09.22	15.09.23	50,000,000	2,367,123		52,367,123		632,877	300,000		332,877		52,650,000	7.50	187	1,209,800	53,859,800
64	Exim Bank Ltd, Dhanmondi	0827403/33649	26.12.21	30,000,000	26.12.22	26.12.23	30,000,000	960,616		30,960,616		914,384	375,000	15,000	524,384		31,485,000	8.00	187	857,843	32,342,843
65	Exim Bank Ltd, Panthapath	0121001715744/1132222	27.12.22	20,930,000	27.12.23	27.12.24				20,930,000							20,930,000	8.00	138	1,814,795	22,744,795
66	Exim Bank Ltd, Tower branch	1238488/0121001871409	12.02.23	60,000,000	12.02.24	12.02.24				60,000,000							60,000,000	8.00	138	1,814,795	61,814,795
67	Exim Bank Ltd, Gulshan branch	108371/271481	20.06.23	20,000,000	20.06.24	20.06.24				20,000,000							20,000,000	8.25	223	492,945	20,492,945
68	Exim Bank Ltd, New Eskaton Br.	1091398/6624	20.11.22	10,000,000	26.07.22	20.11.23	53,320,000	3,218,921		56,538,921		246,879	346,580	50,000	(149,701)		56,389,220	6.75	339	3,535,141	59,924,361
69	First Security Islami, K8 Br.	1311766/0709	26.07.22	50,000,000	26.07.23	26.07.24	53,320,000	3,218,921		56,538,921		246,879	346,580	50,000	(149,701)		56,389,220	6.75	339	3,535,141	59,924,361
70	First Security Islami, K8 Br.	1504016/000750	28.12.20	23,624,900	28.12.22	28.12.23	25,295,893	833,378		26,129,271		825,855	493,270	30,000	302,585		26,431,856	7.50	185	1,004,773	27,436,629
71	First Security Islami, K8 Br.	1504095/000771	10.02.21	30,000,000	10.02.23	10.02.24	32,010,000	803,758		32,813,758		1,290,917	623,903	30,000	637,015		33,450,773	8.00	141	1,033,766	34,484,539
72	First Security Islami, K8 Br.	0297460	28.05.13	11,123,000	28.05.23	28.05.24	22,786,874	137,970		22,924,844		1,342,202	444,052	15,000	883,150		23,807,995	8.50	34	188,507	23,996,502
73	First Security Islami, K8 Br.	0835137	28.05.14	24,737,000	28.05.23	28.05.24	45,683,118	276,602		46,159,720		2,691,826	890,528	15,000	1,786,297		47,746,017	8.50	34	378,044	48,124,061
74	First Security Islami, K8 Br.	0835138	29.05.14	12,361,000	29.05.23	29.05.24	46,170,000	271,328		46,441,328		2,728,747	900,023	15,000	1,813,725		48,255,053	8.50	33	370,837	48,625,890
75	First Security Islami, K8 Br.	0940337	29.05.14	25,000,000	29.05.23	29.05.24	22,771,891	133,824		22,905,715		1,345,374	443,759	15,000	886,615		23,792,329	8.50	33	382,842	24,175,171
76	First Security Islami, K8 Br.	0940338	29.05.14	13,409,059	24.05.23	24.05.24	20,505,869	138,766		20,644,635		1,193,140	399,572	15,000	778,569		21,423,203	8.50	54	217,189	21,640,392
77	First Security Islami, K8 Br.	1533630/004416	08.05.16	10,823,500	08.05.23	08.05.24	16,534,377	159,002		16,693,379		914,758	322,128	15,000	577,630		17,271,009	8.50	54	217,189	17,488,198
78	First Security Islami, K8 Br.	1471474/0268	27.12.20	12,638,614	28.12.22	28.12.23	13,518,594	447,780		13,966,374		430,929	263,613	15,000	152,316		14,118,690	7.50	186	539,605	14,658,295
79	First Security Islami, K8 Br.	164521/001140	15.12.20	25,179,972	15.12.22	15.12.23	26,962,930	950,720		27,913,650		801,870	525,777	15,000	261,093		28,174,743	7.50	198	1,146,287	29,321,031
80	First Security Islami, K8 Br.	164521/001140	12.08.21	26,660,100	12.08.22	12.08.23	26,660,100	1,528,756		28,188,856		204,151	173,291	30,000	860		28,188,856	8.10	322	1,678,640	29,867,496
81	IFIC bank Ltd, Federation Br.	0350156	21.06.23	20,000,000	21.06.24	21.06.24				20,000,000							20,000,000	7.50	138	1,701,370	21,701,370
82	Jamuna Bank Ltd, Dilkusha Branch	0384792/2301000900125	12.02.23	60,000,000	12.02.24	12.02.24				60,000,000							60,000,000	7.00	205	1,965,753	61,965,753
83	Mutual Trust Bank Ltd, MTB Tower Br.	0385676/2301000817238	08.12.22	175,063,854	14.12.23	14.12.23				175,063,854							175,063,854	7.10	199	6,776,650	181,840,504
84	Meghna Bank Ltd, Sonargaon Br.	1306010306392	25.05.23	10,000,000	25.05.24	25.05.24				10,000,000							10,000,000	8.25	36	81,370	10,081,370
85	Meghna Bank Ltd, Sonargaon Br.	111828700000024	25.05.23	10,000,000	25.05.24	25.05.24				10,000,000							10,000,000	8.25	36	81,370	10,081,370
86	Meghna Bank Ltd, Sonargaon Br.	111828700000021	12.09.22	10,000,000	12.09.23	12.09.23				10,000,000							10,000,000	7.50	291	597,945	10,597,945
87	Meghna Bank Ltd, Sonargaon Br.	111825000000055	15.09.21	50,000,000	15.09.22	15.09.23	50,000,000	2,367,123		52,367,123		632,877	300,000	15,000	317,877		52,685,000	7.50	288	3,117,797	55,802,797
88	Meghna Bank Ltd, Sonargaon Br.	111827600000001	20.11.22	10,000,000	20.11.23	20.11.23				10,000,000							10,000,000	7.50	223	458,219	10,458,219
89	Meghna Bank Ltd, Sonargaon Br.	111827600000002	20.11.22	10,000,000	20.11.23	20.11.23				10,000,000							10,000,000	7.50	223	458,219	10,458,219
90	Meghna Bank Ltd, Sonargaon Br.	111827900000006	28.07.21	52,870,000	28.07.22	28.07.23	52,870,000	3,050,889		55,920,889		253,486	660,875	90,000	(497,389)		55,423,500	7.00	337	3,582,028	59,005,528
91	Meghna Bank Ltd, Motijheel Br.	110328700000017	23.06.22	20,000,000	23.06.24	23.06.24	20,000,000	30,685		20,030,685		1,369,315	210,000	15,000	1,144,315		21,175,000	8.50	8	39,449	21,214,449
92	Meghna Bank Ltd, Dhanmondi Br.	111128700000014	13.09.22	10,000,000	13.09.23	13.09.23				10,000,000							10,000,000	7.50	290	595,890	10,595,890

Dhaka Water Supply and Sewerage Authority

Schedule of fixed deposit receipts
As on 30 June 2023

Schedule B

Sl. No.	Name of banks	Instrument/account no.	Initial purchase date	Purchase value	Last maturity/renewal date	Next date of maturity	Opening balance			Purchased during the year	Earned Interest				Encashment during the year	Balance as on 30.06.23 (principal renewed)	Accrued interest as on 30.06.23			Total as on 30.06.23
							Principal	Accrued interest	Adjustment in principal and interest		Interest	AIT	Excise duty	Net interest			Interest rate (%)	Days	Interest amount	
			4	5	6	7	8	9		(8-9)=10		12	13	14	(12-13-14)=15	(8-9+11-15-16)=17	18	19	20	(17+20)=21
1	2	3																		
93	Modhumoti Bank, Bangla Motor Br.	024845/0106	20.12.21	13,346,956	20.12.22	20.12.23	13,346,056	441,060		13,787,116		393,069	166,826	30,000	396,243		7.50	193	554,546	14,537,904
94	Modhumoti Bank, Bangla Motor Br.	112325500000112/25864	22.08.22	50,000,000		22.08.23										50,000,000	7.00	313	3,001,370	53,001,370
95	Global Islami Bank, Uttara Br.	1240000043695	12.09.22	10,000,000		12.09.23										10,000,000	7.00	291	597,945	10,597,945
96	Global Islami Bank, Nayapalitan Br.	023714/27489	26.12.21	10,000,000	26.12.22	26.12.23	10,000,000	333,014		10,333,014		316,986	65,000		251,986		7.50	187	406,725	10,991,725
97	NRE Bank, Tajmohal Road Br.	1953390002563/05164	08.12.22	20,000,000		03.12.22										20,000,000	7.50	205	842,466	20,842,466
98	NRE Bank, Principal Br.	1013390171586	13.09.22	50,000,000		08.09.23										50,000,000	7.00	290	2,780,822	52,780,822
99	NRE Bank, Principal Br.	0140394/027120000054	29.12.22	14,100,258		29.12.23										14,100,258	7.50	185	380,137	14,480,395
100	NRE Bank, Principal Br.	0217086/01547120000054	21.12.22	14,100,258		21.12.23										14,100,258	7.50	193	559,181	14,659,439
101	Standard Bank, Pant. Br.	174113/5008160	27.12.17	10,000,000		27.12.23	13,362,973	408,577		13,771,550		393,201	160,356	15,000	217,846		7.60	203	541,792	14,531,188
102	Standard Bank, Pant. Br.	330285/004080	10.12.15	20,000,000		10.12.22	30,180,353	1,007,114		31,187,467		803,174	362,058	15,000	426,116		7.60	203	1,336,259	32,949,842
103	Standard Bank, Kamarpura Br.	24500008719	20.11.22	20,000,000		20.11.23										20,000,000	7.10	223	433,781	20,433,781
104	Southeast Bank Ltd., Agargaon Br.	094984/2780	11.07.21	20,000,000	11.07.23	11.07.24	21,155,000	486,855		21,641,855		782,445	253,860	15,000	513,585		7.50	140	637,348	22,279,203
105	SBC Bank Ltd., Banani Br.	7522601/24500012657	26.07.20	50,000,000	26.07.23	26.07.23	52,870,000	2,954,926		55,824,926		2,502,055	650,000		1,852,055		8.50	84	1,028,942	56,853,868
106	SBC Bank Ltd., KB Br.	10625650/5284	07.04.22	50,000,000	07.04.23	07.04.24	53,095,000	747,945		53,842,945		264,748	345,118		(80,370)		7.00	337	3,632,282	57,475,227
107	SIBL, Dadas salim road Br.	1055442/15985	28.07.21	53,095,000	28.07.23	28.07.23	53,095,000	3,186,427		56,281,427		554,038	252,780		301,258		7.50	205	929,919	57,211,346
108	SIBL, Gulshan Br.	1062760/533-2461	08.12.21	21,065,000	08.12.22	08.12.23	21,065,000	709,862		21,774,862		1,438,356	600,000		838,356		7.50	190	2,045,753	23,820,615
109	SIBL, Kauran Bazar Br.	1062766/533-2494	23.12.21	50,000,000	23.12.22	23.12.23	50,000,000	1,561,644		51,561,644		382,272	162,243		220,029		8.50	8	39,347	51,951,673
110	SIBL, Kauran Bazar Br.	1037164/533-1471	20.12.18	10,705,500	20.12.22	20.12.23	13,520,284	428,945		13,949,229		1,369,315	280,000		1,089,315		8.50	8	19,524	14,068,753
111	SIBL, Kauran Bazar Br.	1067731/5301	23.06.22	20,000,000	23.06.23	23.06.24	20,000,000	30,685		20,030,685		584,658	120,000		464,658		7.50	225	462,329	20,523,014
112	SIBL, Modjheel Br.	1063464/4443	23.06.22	10,000,000	23.06.24	23.06.24	10,000,000	15,342		10,015,342							8.50	37	172,329	10,187,671
113	SIBL, Panthapath Br.	1074071/24656	20.11.22	10,000,000		20.11.23										10,000,000	8.50	37	172,329	10,187,671
114	SIBL, Panthapath Br.	1073958/1115330003075	24.05.23	20,000,000		24.05.24										20,000,000	8.50	37	172,329	20,179,929
115	SIBL, Vata Br.	10712374/00244	26.09.22	15,911,146		26.09.23										15,911,146	7.25	277	875,440	16,786,586
116	Premier Bank, Gulshan-Telgaon Link Br.	0324105/0120	26.09.22	50,000,000	26.07.23	26.07.23	53,320,000	2,980,077		56,300,077		219,123	319,920	50,000	(150,797)		7.00	340	3,661,241	59,961,318
117	Premier Bank Ltd., Panthapath Br.	0401174/00266	20.11.22	10,000,000	20.11.23	20.11.23										10,000,000	7.25	225	446,918	10,446,918
118	Premier Bank Ltd., Panthapath Br.	0340679/279000000001	15.09.21	25,000,000	15.09.22	15.09.23	25,000,000	1,183,562		26,183,562		316,438	150,000	30,000	136,438		7.00	288	1,453,729	27,637,291
119	One Bank Ltd, Kauran ba. Br.	124140008404	21.06.23	25,000,000	15.09.22	15.09.23										25,000,000	8.50	10	23,288	25,023,288
120	One Bank Ltd, Kauran ba. Br.	0277981/6555	26.07.20	50,000,000	26.07.22	26.07.23	53,135,000	2,969,737		56,104,737		218,363	637,620		(419,257)		6.50	340	3,371,641	59,057,121
121	One Bank Ltd, Kauran ba. Br.	0278356/6781	06.12.20	20,000,000	06.12.22	06.12.23	21,065,000	716,787		21,781,787		547,113	252,780	15,000	279,333		7.50	207	907,075	22,688,862
122	One Bank Ltd, Kauran ba. Br.	312847/7616	23.12.21	20,000,000	23.12.22	23.12.23	20,000,000	614,795		20,614,795		585,205	240,000	15,000	330,205		7.50	190	817,716	21,432,511
123	One Bank Ltd, Kauran ba. Br.	283971/0796	07.04.22	20,000,000	07.04.23	07.04.24	20,000,000	276,164		20,276,164		923,836	120,000		803,836		8.00	84	388,103	20,664,267
124	One Bank Ltd., Bangladesh Br.	289545/2204	07.04.22	30,000,000	07.04.23	07.04.24	30,000,000	414,247		30,414,247		1,385,753	180,000		1,205,753		8.00	288	2,910,773	33,325,020
125	One Bank Ltd., Dhanmondi Br.	0250459/2943	15.09.21	50,000,000	15.09.22	15.09.23	50,000,000	2,367,123		52,367,123		632,877	300,000		332,877		8.00	37	162,192	52,529,315
126	One Bank Ltd., Mirpur Br.	0114140003469	24.05.23	20,000,000		24.05.24										20,000,000	8.00	37	162,192	20,162,192
127	One Bank Ltd., Mirpur Br.	1026219/163208	28.07.22	56,120,810		28.07.23										56,120,810	6.50	338	3,378,011	59,498,821
128	Pubali Bank Ltd., Kauran Bazar Br.		10.04.23	52,368,334		10.04.24										52,368,334	7.75	82	911,783	53,280,117
129	United Commercial Bank Ltd., Bangladesh Br.	0251404000000502	27.07.22	56,035,194		27.07.23										56,035,194	6.50	337	3,362,879	59,398,073
130	Exchange Br.	1110349/000960																		
131	General Security	064328/2122	12.07.09	4,322,200	12.07.22	12.07.23	12,458,102	755,166		13,213,268		25,254	156,084	15,000	(145,830)		6.25	354	792,102	13,859,339
132	Janata Bank Ltd. KB Br.	0531850/2490	17.12.12	5,000,000	17.12.22	17.12.23	9,229,140	260,186		9,489,326		224,659	96,969	3,000	124,659		7.15	196	369,126	9,858,452
133	Janata Bank Ltd. KB Br.	0547214/6109	27.06.19	30,000,000	27.06.23	27.06.24	35,795,893	23,916		35,819,809		2,157,498	436,283		1,706,216		7.75	4	31,854	36,137,879
134	Agrani Bank, WASA Br.	0089029/2810	03.02.08	10,000,000	03.02.23	03.02.24	14,911,735	362,784		15,274,519		531,920	178,941	15,000	337,979		7.25	148	458,965	15,733,484



Dhaka Water Supply and Sewerage Authority
Schedule of fixed deposit receipts
As on 30 June 2023

Schedule B

As on 30 June 2023																					
Sl. No.	Name of banks	Instrument/account no.	Initial purchase date	Purchase value	Last maturity/renewal date	Next date of maturity	Opening balance			Purchased during the year	Earned Interest				Encashment during the year	Balance as on 30.06.23 (principal renewed)	Accrued interest as on 30.06.23			Total as on 30.06.23	
							Principal	Accrued Interest	Adjustment in principal and interest		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	
Security Deposit																					
135	Janata Bank Ltd., KB Br.	0532291/2825	07.08.14	10,000,000	07.08.22	07.08.23	15,076,360	846,754	-	15,923,114	97,393	188,830	15,000	(106,436)	15,816,678	6.50	328	923,867	16,740,545		
136	Janata Bank Ltd., KB Br.	0532292/2826	07.08.14	10,000,000	07.08.22	07.08.23	15,076,360	846,754	-	15,923,114	97,393	188,830	15,000	(106,436)	15,816,678	6.50	328	923,867	16,740,545		
137	Janata Bank Ltd., KB Br.	0547136/2967	27.07.15	10,000,000	27.07.22	27.07.23	13,936,196	811,354	-	14,747,550	59,658	174,202	30,000	(144,544)	14,603,006	6.25	340	850,175	15,453,181		
138	Janata Bank Ltd., KB Br.	0547472/3099	11.07.16	74,169,410	11.07.22	11.07.23	96,695,967	5,877,923	-	102,573,890	170,575	1,209,700	50,000	(1,089,125)	101,484,765	6.25	355	6,169,023	107,653,788		
139	Janata Bank Ltd., KB Br.	0547485/3111	17.08.16	10,000,000	17.08.22	17.08.23	12,961,853	705,800	-	13,667,653	106,192	162,398	15,000	(71,207)	13,596,446	6.50	318	769,969	14,366,415		
140	Janata Bank Ltd., KB Br.	0547486/3112	17.08.16	20,000,000	17.08.22	17.08.23	25,988,640	1,415,135	-	27,403,775	145,983	312,224	15,000	(181,240)	27,222,535	6.50	318	1,541,616	28,764,151		
141	Janata Bank Ltd., KB Br.	0547560/5036	08.07.18	42,535,426	08.07.22	08.07.23	50,577,837	3,100,491	-	53,678,328	64,061	632,910	50,000	(618,849)	53,059,479	6.25	358	3,252,619	56,312,098		
142	Janata Bank Ltd., KB Br.	0547561/5257	08.07.18	28,337,550	08.07.22	08.07.23	33,693,347	2,065,448	-	35,758,795	42,261	421,542	15,000	(394,281)	35,364,514	6.25	358	2,167,893	37,532,407		
Self Insurance																					
143	Rupali Bank Ltd., Muga Br.	78759/48/36	05.09.19	10,000,000	05.09.22	05.09.23	11,286,166	554,723	-	11,840,889	123,347	67,807	15,000	40,540	11,881,429	7.00	299	681,310	12,562,739		
144	Rupali Bank Ltd., Mogh Bazar	75897/47/33	25.04.18	15,930,111	25.04.23	25.04.24	20,187,177	222,335	-	20,409,512	988,896	60,562	15,000	913,334	21,322,846	7.50	67	293,554	21,616,400		
145	BOBL, Kawan Bazar Br.	0002191	24.05.16	2,688,250	24.05.23	24.05.24	3,747,053	23,406	-	3,770,459	201,417	44,965	3,000	153,453	3,923,911	7.66	38	31,292	3,955,204		
146	BOBL, Elephant Road Br.	0001277	12.05.16	10,000,000	12.05.23	12.05.24	13,754,340	113,049	-	13,867,389	712,211	165,052	-	547,159	14,414,548	7.66	50	151,254	15,565,802		
147	Bang. Krishi Bank KB Br.	454336/4220	03.01.23	15,690,000	03.01.24				-	15,690,000	-	-	-	-	15,690,000	7.20	178	550,912	16,240,912		
Encashment																					
General																					
1	Premier Bank Ltd., KB Br.	0351663/1240	10.02.21	20,000,000	10.02.23		21,065,000	528,933	-	21,593,933	839,317	273,650	30,000	535,667	22,129,600	-	-	-	-	-	
2	Modhumoti Bank VIP Road Br.	019442/1135-255-16	10.02.21	20,000,000	10.02.23		21,110,000	509,676	-	21,619,676	808,762	263,688	30,000	515,074	22,134,750	-	-	-	-	-	
3	Premier Bank,Gulshan-Tejgaon Link Br.	0320008/130	28.12.20	12,586,374	27.12.22		13,307,677	438,424	-	13,746,101	426,575	173,000	15,000	238,575	13,984,677	-	-	-	-	-	
4	Meghna Bank Ltd,Principal Br.	0037828/000017	11.02.21	20,000,000	11.02.23		21,110,000	485,819	-	21,595,819	832,619	263,688	30,045	538,886	22,134,705	-	-	-	-	-	
5	Premier Bank Ltd., KB Br.	0210753/24600728	09.12.15	70,000,000	09.12.22		105,751,673	3,841,828	-	109,593,501	3,345,500	1,437,465	100,000	1,808,035	111,401,536	-	-	-	-	-	
6	SIBL Darus salam road Br.	10526940/2696	11.02.21	20,000,000	11.02.23		21,065,000	488,246	-	21,553,246	774,754	252,600	30,000	492,154	22,045,400	-	-	-	-	-	
7	NRBC Bank Ltd., Mirpur-12 Br.	0167-712-33/084980	10.02.21	20,000,000	10.02.23		19,985,000	614,333	-	20,599,333	585,667	240,000	15,000	330,667	20,930,000	-	-	-	-	-	
8	SBAC Bank Ltd., Banani Br.	095-09/3065	26.12.21	20,000,000	26.12.22		21,050,000	477,518	-	21,527,518	785,482	252,600	30,115	502,767	22,030,285	-	-	-	-	-	
9	City Bank Ltd., Kawan Bazar	4.481E+12	13.02.22	21,050,000	08.02.23		21,050,000	477,518	-	21,527,518	430,240	182,602	30,000	217,638	14,746,677	-	-	-	-	-	
10	Bang Commerce Bank,Green R Br	190711/4215	20.12.18	11,224,168	20.12.22		14,046,271	482,768	-	14,529,039	558,961	127,439	30,000	401,522	22,346,944	-	-	-	-	-	
11	Januna Bank, Tejgaon Br.	0335535/1350	08.12.21	21,230,000	08.12.22		21,230,000	715,422	-	21,945,422	456,164	180,000	30,000	246,164	15,690,000	-	-	-	-	-	
12	Basic Bank Ltd, Main Br.	204276/0030950	02.01.22	15,000,000	02.01.23		15,000,000	443,836	-	15,443,836	411,595	175,764	51,000	184,832	14,172,214	-	-	-	-	-	
13	NRB Global Bank,Dhanmondi Br.	0519700/7383	19.12.18	10,000,000	19.12.22		13,520,284	467,098	-	13,987,382	377,827	162,743	69,000	146,584	14,100,258	-	-	-	-	-	
14	SIBL Kawan Bazar Br.	10371641/533-1469	18.12.18	10,705,500	18.12.22		13,520,284	433,390	-	13,953,674	4,532,121	2,005,120	50,000	2,477,001	175,063,854	-	-	-	-	-	
15	Bank Asia, Tejgaon Br.	0415591/3013	13.12.21	167,093,372	13.12.22		167,093,372	5,493,481	-	172,586,853	316,986	130,000	18,000	168,986	10,502,000	-	-	-	-	-	
16	Premier Bank Ltd., Gulshan Glass H. Br.	0373187/0001	26.12.21	10,000,000	26.12.22		10,000,000	333,014	-	10,333,014	2,786,872	608,333	30,000	2,148,538	52,403,333	-	-	-	-	-	
17	Brac Bank Ltd., Mohammadpur	30290195/70002	30.05.22	50,000,000	30.05.23		50,000,000	254,795	-	50,254,795	2,334,247	600,000	65,000	1,669,247	52,335,000	-	-	-	-	-	
18	NRBC Bank Ltd., Principal Br.	0165588/0817	10.04.22	50,000,000	10.04.23		50,000,000	665,753	-	50,665,753	2,351,256	608,333	65,000	1,677,923	52,368,334	-	-	-	-	-	
19	Pubali Bank Ltd., Panthapath	1107216/12534	07.04.22	50,000,000	07.04.23		50,000,000	690,411	-	50,690,411	273,765	370,090	80,000	(176,325)	56,120,810	-	-	-	-	-	
20	Bang Commerce Bank,Rokeya Sarani Br	204568/168	26.07.20	52,870,000	26.07.22		52,870,000	3,427,135	-	56,297,135	236,126	344,744	105,000	(213,618)	56,035,194	-	-	-	-	-	
21	SIBL Kawan Bazar Br.	10453182/533-2538	03.08.21	52,757,021	03.08.21		52,757,021	2,870,560	-	55,627,581	294,861	316,542	90,000	(111,681)	55,515,900	-	-	-	-	-	
22	One Bank Ltd.,Jagannathpur Br.	0238679/00762	19.08.19	11,463,702	19.08.22		13,405,192	754,363	-	14,159,555	116,574	87,134	15,000	14,841	14,174,396	-	-	-	-	-	
23	First Security Islami,Biswaroad Br.	11642/135956	23.06.22	50,000,000	23.06.23		50,000,000	76,712	-	50,076,712	3,423,288	700,000	65,000	2,658,288	52,735,000	-	-	-	-	-	
24	NRBC Bank Ltd.,Shyamoli br.	0145463	23.06.22	50,000,000	23.06.23		50,000,000	136,986	-	50,136,986	6,113,014	1,250,000	100,000	4,763,014	104,900,000	-	-	-	-	-	
25	SBAC Bank Ltd., Gulshan Br.	0995118/0663	23.06.22	100,000,000	23.06.23		100,000,000	4,732,353	-	104,732,353	667,647	600,000	50,000	17,647	104,710,000	-	-	-	-	-	
26	Sonali Bank Ltd., Kawan bazar br.	0995118/0663	15.09.21	100,000,000	15.09.22		99,960,000	4,732,353	-	104,692,353	15,895,450	91,266	15,000	15,696	15,911,146	-	-	-	-	-	
27	Janata Bank Ltd., KB Br.	0934412/9722	23.09.21	15,211,017	23.09.22		15,196,017	699,433	-	15,895,450	121,962	91,266	15,000	15,696	15,911,146	-	-	-	-	-	
28	Janata Bank Ltd., KB Br.	0934416/2269	23.09.21	26,371,161	23.06.22		26,356,161	1,213,105	-	27,569,266	210,938	158,227	15,000	37,711	27,606,977	-	-	-	-	-	
29	Janata Bank Ltd., KB Br.	0934417/2901					5,609,597,292	167,941,245	-	5,777,538,537	176,843,390	58,113,524	3,744,160	114,985,707	6,592,090,061	-	-	-	-	231,571,392	
Total																6,592,090,061	1,402,987,890	6,823,661,454			



Dhaka Water Supply & Sewerage Authority
Schedule of Imprest Fund
As at 30th June 2023

Schedule C

A Revenue Imprest Fund

SI No	Particular	Balance
01	DMD (Admin)	5,000
02	Director (Finance)	10,000
03	DMD (O&M)	5,000
04	DMD (RPD)	10,000
05	Chief Engineer	10,000
06	Add. Chief Engineer (RPD)	5,000
07	Admin-1	5,000
08	Admin-2	5,000
09	Land Division	8,000
10	Magistrate Office-1	2,000
11	Magistrate Office-2	2,000
12	Transport Pool	10,000
13	Public Information	5,000
14	Internal Audit Division	10,000
15	Security & Intelligent	2,000
16	Labour & Welfare	5,000
17	Medical Office	5,000
18	Law Office	20,000
19	CTO	5,000
20	Common Service	16,000
21	Commercial Manager	5,000
22	Accounts Division	15,000
23	CRO	10,000
24	Rev. Zone-1	10,000
25	Rev. Zone-2	10,000
26	Rev. Zone-3	10,000
27	Rev. Zone-4	10,000
28	Rev. Zone-5	10,000
29	Rev. Zone-6	10,000
30	Rev. Zone-7	10,000
31	Rev. Zone-8	10,000
32	Rev. Zone-9	10,000
33	Rev. Zone-10	10,000
34	Rev. Central Funtion 1	5,000
35	Rev. Central Funtion 2	2,000
36	Mods Zone-1	15,000
37	Mods Zone-2	15,000
38	Mods Zone-3	15,000
39	Mods Zone-4	20,000
40	Mods Zone-5	10,000
41	Mods Zone-6	20,000
42	Mods Zone-7	15,000
43	Mods Zone-8	10,000
44	Mods Zone-9	10,000
45	Mods Zone-10	15,000
46	Mods Circle-1	5,000
47	Mods Circle-2	5,000
48	SOC Division	20,000
48	SOC Division	20,000

SI No	Particular	Balance
49	CC Division	5,000
50	Procurement-1	10,000
51	Procurement-2	5,000
52	QCR Division	8,000
53	Store Division	8,000
54	P&D (Water)	15,000
55	P&D (E&M)	4,000
56	P&D (Sewer)	6,000
57	P&D Circle	8,000
58	Sewer (R&D)1	4,000
59	Sewer (R&D)2	4,000
60	Sewer (R&D) Circle	4,000
61	Planning Cell	5,000
62	RPE&M Circle	2,000
63	CM Division	20,000
64	FM Division-1	20,000
65	FM Division-2	20,000
66	Computer Centre(MIS)	10,000
67	Computer Centre(GIS)	5,000
68	PSTP	10,000
69	SMWC Circle	3,000
70	Environment Cell	10,000
71	SWTP (Maints)	10,000
72	SWTP (OP)	10,000
73	Generator Division	15,000
74	Meter	10,000
75	Dhaka Water Works	5,000
76	Bottle Water Plant	30,000
77	Saidabad Circle (SE)	10,000
78	Chief Discipliniry Officer	10,000
79	MSTPLAP	10,000
80	Karanigonj Well Field Proj.	20,000
81	DPD Padma Jashaldia	5,000
82	EE-1 Padma Jashaldia	30,000
83	USP	10,000
84	Water (R&D)1	5,000
85	Water (R&D)2	5,000
86	Water (R&D) Circle	10,000
87	N.G. Rev.	5,000
88	N..G.Mods	15,000
Total: Revenue Imprest Fund		858,000

B Project Imprest Fund

SI No	Particular	Balance
89	SWTP. Ph-3 (PD)	5,000
90	EWSP	5,000
91	Uttara Catchment	7,000
92	STP (Daserkandi)	5,000
93	EDCWSR	10,000
Total: Project Imprest Fund		32,000
		890,000.00



Dhaka Water Supply & Sewerage Authority

Balance with Corporate bank accounts

As at 30 June 2023

Schedule D

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



Dhaka Water Supply & Sewerage Authority

Balance with Project bank accounts

As at 30 June 2023

Schedule E

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



Dhaka Water Supply & Sewerage Authority

Balance with Security Deposit bank accounts

As at 30 June 2023

Schedule F

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



Dhaka Water Supply and Sewerage Authority

Bank balance in revenue account - Bill Collection

As at 30 June 2023

Schedule G

Sl No.	Name of the Bank	Branch Name	Account Number	Amount in Taka	
				30 June 2023	30 June 2022
1	AB Bank Ltd	Kawran Bazar	4002-764514-430	21,968,854.66	23,952,179.80
2	Agrani Bank Ltd.	WASA Corp. Branch	200017891354	11,734,646.79	529,273.66
3	Al-Arafah Islami Bank Ltd	Kawran Bazar	1171220000048	23,553,519.70	20,956,940.60
4	Bank Asia Ltd	Scotia Branch	736000784	57,839,928.47	70,482,788.66
5	Bank Asia Ltd [Ekipay]	Scotia Branch	736000870	308,758,586.62	109,081,295.38
6	Basic Bank Ltd	Kawran Bazar	3116-01-0000485	35,706,029.89	35,974,320.20
7	BD. Commerce Bank Ltd	Green Road Branch	1432000043	89,308,101.81	96,307,374.15
8	BRAC Bank Ltd	Kawran Bazar	1540102901957001	1,486,590.36	2,365,765.61
9	BRAC Bank Ltd [Bkash]	Kawran Bazar	1540102901957002	167,721,279.39	121,388,443.36
10	The City Bank Ltd.	Kawran Bazar	3101776737001	147.39	1,347,546.93
11	Community Bank Ltd.	Dhanmondi Branch	80312948301	1,720,282.00	1,363,926.00
12	Dhaka Bank Ltd	Kawran Bazar	2071500000747	20,360,809.65	26,678,574.13
13	Dutch Bangla Bank Ltd	Kawran Bazar	1071200002710	56,648,785.35	48,352,287.00
14	Eastern Bank Ltd. (Nagad)	Sonargaon Road Branch	1051220309472	24,669,027.18	139,483,567.22
15	Eastern Bank Ltd.	Sonargaon Road Branch	1051220000011	940,794.07	18,466.48
16	Exim Bank Ltd	Kazi Nazrul Islam Ave. Br	11413100006776	60,652,440.54	86,641,228.64
17	FSIBL	Kawran Bazar	0176 13100000011	303,535,260.13	625,285,258.92
18	Global Islami Bank Ltd.	Bashabo Branch	1130000003960	19,946,726.40	10,900,835.63
19	IFIC Bank Ltd.	Kawran Bazar	1017632485041	6,681,528.34	26,198,171.01
20	Islami Bank Bangladesh Ltd.	Kawran Bazar	20502220900012408	137,942,255.12	28,562,853.00
21	Jamuna Bank Ltd.	Sonargaon Road Branch	0002-0320001367	2,706,297.68	243,837.99
22	Janata Bank Ltd.	Karwan Bazar	232240001041	11,848,887.04	32,353,266.04
23	Meghna Bank Ltd.	Principal Branch	1101 13500000054	2,202,186.85	46,518,554.94
24	Merchantile Bank Ltd.	Karwan Bazar	1131000045858	35,837,131.75	53,299,346.63
25	Midland Bank Ltd	Dilkusha Corporate Branch	0001-1090000321	8,311,329.00	5,390,806.00
26	Modhumati Bank Ltd	Motijheel Branch	1101 13500000019	10,804,920.00	8,653,835.00
27	Mutual Trust Bank Ltd	Karwan Bazar	30320001204	7,471,889.00	9,984,311.00
28	National Bank Ltd.	Kawran Bazar	1048000663053	28,573,033.32	33,038,415.97
29	NCC Bank Ltd.	Kawran Bazar	0027-0325000172	22,573,640.25	10,147,688.25
30	NRBC Bank Ltd.	Banani Branch	0121 36000000007	11,220,798.69	13,666,320.68
31	NRB Bank Ltd.	Principal Branch	1011030166108	3,886,046.53	5,151,393.00
32	One Bank Ltd.	Karwan Bazar	123000000391	44,971,594.11	44,001,449.33
33	Premier Bank Ltd.	Karwan Bazar	0107 13100000600	317,895,765.02	195,415,793.13
34	Premier Bank Ltd.	Kawran Bazar	0107 13100000744	33,613,740.33	10,961,424.88
35	Premier Bank Ltd. (DT)	Kawran Bazar	10713100000796	42,540,663.77	17,800,032.21
36	Premier Bank Ltd. (Jar Water)	Kawran Bazar	10713100000807	1,850,586.15	1,324,348.75
37	Prime Bank Ltd.	Kawran Bazar	5574/2113311004855	4,788,017.62	7,607,453.01
38	Pubali Bank Ltd	Kawran Bazar	557102001426	47,479,322.65	53,600,397.24
39	SBAC Bank Ltd.	Banani Branch	26130000185	3,267,402.93	1,122,423.11
40	Shahjalal Islami Bank Ltd.	Kawran Bazar	4007 13100000806	37,787,965.64	44,598,828.14
41	SIBL	Kawran Bazar	8713600000039	129,556,601.90	93,306,748.10
42	Southeast Bank Ltd	Kawran Bazar	0015 13100000427	115,020,412.89	245,654,698.21
43	Southeast Bank Ltd.	Kawran Bazar	0015 13100000431	478.00	471.89
44	Standard Bank Ltd	Panthapath Branch	1736000269	39,350,724.92	119,016,731.87
45	Trust Bank Ltd.	Kawran Bazar	0030-0320000088	6,041,955.20	14,990,664.01
46	UCBL	Kawran Bazar	441301000000102	29,158,047.81	30,874,839.23
47	Union Bank Ltd	Panthapath Branch	131210001313	4,461,267.40	
Total				2,354,396,300.31	2,574,595,174.99



Dhaka Water Supply and Sewerage Authority

Bank balance in revenue account - VAT

As at 30 June 2023

Schedule H

SI No.	Bank Name	Branch Name	Account Number	Balance
1	AB Bank Ltd	Kawran Bazar	4002-764514-001	1,115,192.00
2	Agrani Bank Ltd.	WASA Corp. Branch	0200017891679	2,435,424.00
3	Al-Arafah Islami Bank Ltd	Kawran Bazar	1171020000035	3,522,879.00
4	Bank Asia Ltd	Scotia Branch	00733004301	8,632,573.00
5	Bank Asia Ltd [Ekipay]	Scotia Branch	00733004912	46,228,518.00
6	Basic Bank Ltd	Kawran Bazar	3110-01-0006443	5,330,691.00
7	BD.Commerce Bank Ltd	Green Road Branch	01421000751	12,183,668.50
8	BRAC Bank Ltd	Kawran Bazar	1540202901965001	-
9	BRAC Bank Ltd [Bkash]	Kawran Bazar	1540202901965002	5,903,903.00
10	City Bank Ltd.	Kawran Bazar	1101776736001	36,809.00
11	Community Bank Ltd.	Dhanmondi Branch	0080312956101	428,932.00
12	Dhaka Bank Ltd.	Kawran Bazar	2071000008445	3,027,021.07
13	Dutch Bangla Bank Ltd	Kawran Bazar	1071100018220	8,503,535.58
14	Eastern Bank Ltd. (Nagad)	Sonargaon Road Branch	1051060309510	3,691,238.00
15	Eastern Bank Ltd.	Sonargaon Road Branch	1051060000013	140,713.00
16	Exim Bank Ltd	KZ Nazrul Islam Ave Br	0111000741778/11411100006804	6,066,841.00
17	FSIBL	Karwan Bazar	0176 11100000106	11,083,141.00
18	Global Islami Bank	Bashabo Branch	1111000018983	2,984,468.00
19	IFIC Bank Ltd.	Karwan Bazar	9900832304050	654,546.00
20	Islami Bank Bangladesh Ltd.	Kawran Bazar	20502220100271306	7,080,973.00
21	Jamuna Bank Ltd.	Sonargaon Road Branch	0002-0210014589	160,591.00
22	Janata Bank Ltd.	Karwan Bazar	0232200040481	18,579,921.00
23	Meghna Bank Ltd.	Principal Branch	1101 111000000576	321,194.00
24	Merchantile Bank Ltd.	Karwan Bazar	110311109611264	3,451,454.00
25	Midland Bank Ltd	Dilkusha Corporate Branch	0001-1050003457	1,243,643.00
26	Modhumati Bank Ltd	Motijheel Branch	1101 111000000243	1,615,800.00
27	MTB Ltd.	Karwan Bazar	30210014239	382,002.00
28	National Bank Ltd.	Karwan Bazar	1048000663056	4,226,803.64
29	NCC Bank Ltd.	Karwan Bazar	0027-0210002226	3,372,616.25
30	NRB Commercial Bank Ltd.	Banani Branch	0121 337000000001	1,393,956.00
31	NRB Bank Ltd.	Principal Branch	1012010166148	580,414.00
32	One Bank Ltd.	Karwan Bazar	0121020001026	6,696,357.00
33	Premier Bank Ltd.	Kawran Bazar	0107 11100100168	74,876,208.76
34	Prime Bank Ltd.	Kawran Bazar	2113115002693	585,286.00
35	Pubali Bank Ltd	Kawran Bazar	0557901045189	6,953,261.43
36	SBAC Bank Ltd.	Banani Branch	0026111001228	489,509.00
37	Shahjalal Islami Bank Ltd.	Kawran Bazar	4007 11100011550	-
38	SIBL	Kawran Bazar	0871330000699	19,401,730.00
39	Southeast Bank Ltd	Kawran Bazar	0015 11100006805	14,747,285.00
40	Standard Bank Ltd	Panthapatha Branch	01733100364	5,726,566.00
41	Trust Bank Ltd.	Kawran Bazar	0030-0210001366	903,400.40
42	UCBL	Kawran Bazar	0441101000000347	4,298,152.00
43	Union Bank Ltd	Panthapatha Branch	0131010022022	355,264.00
44	Janata Bank Ltd.	Kawran Bazar	240000975	255,218,802.18
Total				554,631,282.81



Dhaka Water Supply and Sewerage Authority

Bank balance in revenue account- surcharge

As at 30 June 2023

Schedule I

SI No.	Bank Name	Branch Name	Account Number	Balance
1	AB Bank Ltd	Kawran Bazar	4002-764514003	79,362.00
2	AB Bank Ltd	Kawran Bazar	4002-764514-431	15,500,706.97
3	Agrani Bank Ltd.	WASA Corp. Branch	0200017891396	182,988.56
4	Al-Arafah Islami Bank Ltd	Kawran Bazar	1171220000059	237,701.70
5	Bank Asia Ltd	Scotia Branch	736000786	726,458.48
6	Bank Asia Ltd [Ekipay]	Scotia Branch	736000871	17,416,202.72
7	Basic Bank Ltd	Kawran Bazar	3116-01-0000491	393,757.39
8	BD.Commerce Bank Ltd	Green Road Branch	1432000044	1,846,253.50
9	BRAC Bank Ltd	Kawran Bazar	1540102901963001	32,005.22
10	BRAC Bank Ltd [Bkash]	Kawran Bazar	1540102901963002	4,383,430.55
11	City Bank Ltd.	Kawran Bazar	3101776732001	59,549.86
12	Community Bank Ltd.	Dhanmondi Branch	80312949301	10,451.00
13	Dhaka Bank Ltd	Kawran Bazar	2071500000759	125,148.26
14	Dutch Bangla Bank Ltd	Kawran Bazar	1071200002725	1,698,256.25
15	Eastern Bank Ltd. (Nagad)	Sonargaon Road Branch	1051220309483	949,127.60
16	Eastern Bank Ltd.	Sonargaon Road Branch	1051220000022	-
17	Exim Bank Ltd	Kazi Nazrul Islam Ave. Br	11413100006784	880,554.67
18	FSIBL	Karwan Bazar	0176 13100000012	4,831,879.75
19	Global Islami Bank	Bashabo Branch	1130000003961	237,954.35
20	IFIC Bank Ltd.	Karwan Bazar	1017632486041	126,570.29
21	Islami Bank Bangladesh Ltd.	Kawran Bazar	20502220900012509	1,850,094.18
22	Jamuna Bank Ltd.	Sonargaon Road Branch	0002-0320001376	197,783.15
23	Janata Bank Ltd.	Karwan Bazar	232240001052	11,534,503.67
24	Meghna Bank Ltd.	Principal Branch	1101 13500000055	20,263.94
25	Merchandise Bank Ltd.	Karwan Bazar	1131000034852	508,617.59
26	Midland Bank Ltd	Dilkusha Corporate Branch	0001-1090000330	84,683.00
27	Modhumati Bank Ltd	Motijheel Branch	1101 13500000020	84,403.38
28	National Bank Ltd.	Karwan Bazar	4836001568	239,534.43
29	NCC Bank Ltd.	Karwan Bazar	0027-0325000387	269,025.25
30	NRB Commercial Bank Ltd.	Banani Branch	0121 36000000006	92,315.50
31	NRB Bank Ltd.	Principal Branch	1011030166128	20,774.17
32	One Bank Ltd.	Karwan Bazar	0123000000389	294,311.52
33	Premier Bank Ltd.	Kawran Bazar	0107 13100005626	3,528,100.57
34	Prime Bank Ltd.	Kawran Bazar	2113312008236	57,703.26
35	Pubali Bank Ltd	Kawran Bazar	557102001445	460,105.27
36	SBAC Bank Ltd.	Banani Branch	0026130000201	53,684.70
37	Shahjalal Islami Bank Ltd.	Kawran Bazar	4007 13100000807	565,300.90
38	SIBL	Kawran Bazar	871360000041	1,922,900.00
39	Southeast Bank Ltd	Kawran Bazar	0015 11100007294	591,997.00
40	Standard Bank Ltd	Panthapatha Branch	1736000270	477,389.27
41	Trust Bank Ltd.	Kawran Bazar	0030-0320000266	38,092.30
42	UCBL	Kawran Bazar	441301000000113	2.14
Total				72,609,944.31



Dhaka Water Supply and Sewerage Authority

Bank balance in revenue account - Other bills

As at 30 June 2023

Schedule J

Sl No.	Bank Name	Branch Name	Account Number	Balance
1	AB Bank Ltd	Kawran Bazar	4002-764514-432	2,112,764.83
2	Agrani Bank Ltd.	WASA Corp. Branch	0200017891509	4,764,654.67
3	Al-Arafah Islami Bank Ltd	Kawran Bazar	1171220000061	9,650.90
4	Bank Asia Ltd	Scotia Branch	736000785	541,087.16
5	Bank Asia Ltd [Ekipay]	Scotia Branch	736000872	7,179,265.81
6	Basic Bank Ltd	Kawran Bazar	3116 - 01 - 0000508	57,426.56
7	BD.Commerce Bank Ltd	Green Road Branch	1432000045	6,215,469.25
8	BRAC Bank Ltd	Kawran Bazar	1540102901965001	-
9	BRAC Bank Ltd [Bkash]	Kawran Bazar	1540102901965002	421,229.60
10	City Bank Ltd.	Kawran Bazar	3101776735001	-
11	Community Bank Ltd.	Dhanmondi Branch	80312950301	1,135,167.00
12	Dutch Bangla Bank Ltd	Kawran Bazar	1071200002730	843,860.68
13	Eastern Bank Ltd. (Nagad)	Sonargaon Road Branch	1051220309494	76,934.84
14	Eastern Bank Ltd.	Sonargaon Road Branch	1051220000033	33,390.72
15	Exim Bank Ltd	KZ Nazrul Islam Ave Br	11413100006792	29,085.20
16	FSIBL (Job Application)	Karwan Bazar	017612900000009	6,444,246.80
17	FSIBL	Karwan Bazar	0176 13100000013	2,058,713.32
18	Global Islami Bank	Bashabo Branch	1130000003962	58,679.49
19	IFIC Bank Ltd.	Karwan Bazar	1017632489041	2,281.80
20	Islami Bank Bangladesh Ltd.	Kawran Bazar	2220900012307	67,952.96
21	Jamuna Bank Ltd.	Sonargaon Road Branch	0002-0320001385	15.55
22	Janata Bank Ltd.	Karwan Bazar	232240001062	343,673.62
23	Meghna Bank Ltd.	Principal Branch	1101 13500000056	-
24	Merchantile Bank Ltd.	Karwan Bazar	1131000016561	37,785.81
25	Midland Bank Ltd	Dilkusha Corporate Branch	1090000349	-
26	Modhumati Bank Ltd	Motijheel Branch	1101 13500000021	56.32
27	National Bank Ltd.	Karwan Bazar	1048000663055	10.08
28	NCC Bank Ltd.	Karwan Bazar	0027-0325000378	20,224.00
29	NRB Commercial Bank Ltd.	Banani Branch	0121 36000000005	4,425.00
30	NRB Bank Ltd.	Principal Branch	1011030166130	-
31	One Bank Ltd.	Karwan Bazar	123000000389	288,764.46
32	One Bank Ltd.(Smart WATM Res.)	Karwan Bazar	123000001000	5,913,353.70
33	One Bank Ltd.	Karwan Bazar	123000000992	1,930,074.46
34	Premier Bank Ltd.	Kawran Bazar	0107 13100005627	6,646,476.09
35	Prime Bank Ltd.	Kawran Bazar	5576/2113319008874	1,731,362.31
36	Pubali Bank Ltd	Kawran Bazar	557102001430	32,079.00
37	SBAC Bank Ltd.	Banani Branch	26130000201	24.14
38	Shahjalal Islami Bank Ltd.	Kawran Bazar	4007 13100000808	18,584.61
39	SIBL	Kawran Bazar	871360000052	167,306.50
40	Southeast Bank Ltd	Kawran Bazar	0015 11100007295	241,872.00
41	Standard Bank Ltd	Panthapatha Branch	1736000271	39,029.45
42	Trust Bank Ltd.	Kawran Bazar	0030-0320000275	1,605.80
43	UCBL	Kawran Bazar	441301000000124	-
44	Union Bank Ltd	Panthapatha Branch	131210001515	84,729.00
Total				49,553,313.49



Dhaka Water Supply and Sewerage Authority

Schedule of grants and other funds

As at 30 June 2023

		Schedule K	
SL. No.	Particulars	2023 Amount in Taka	2022 Amount in Taka
A. List of funds against completed projects			
1	Badda Project Fund	-	59,864,000
2	BMRE Project Fund	-	1,572,849,195
3	DTW under Crash Program	-	726,780,000
4	DIEWRMP FUND	-	2,520,287
5	EREWSSP Phase - 1 (Fund)	-	2,928,000,000
6	Generator Project Fund	-	154,460,000
7	Grant from IDA (4th Project)	-	294,422,000
8	Grant for SIDA loan	-	49,292,095
9	Grant for IUSCRP-2	-	480,293,781
10	Interim Project-1	-	355,400,000
11	Interim Project-2	-	301,700,000
12	IUSERP Fund	-	125,000,000
13	IESLCRP	-	30,000,000
14	Japan France Aided Project	-	2,543,486,466
15	Loan for IUSCRP-2	-	327,874,000
16	Mirpur Project(ADB) Fund(DUIIP)	-	31,095,256
17	Mirpur Project (GOB) Fund	-	61,500,000
18	Procurement of Generator	-	222,000,000
19	PFRP Fund (Sewer)	-	149,058,000
20	PFRP Fund(Water)	-	125,733,000
21	Rehabilitation of 42 Nos DTW	-	18,106,763
22	Spare parts for Saidabad	-	102,488,658
23	Sustainable Power Solution 33/11 KV Fund	-	232,813,467
24	TPFF (Sewer)	-	17,372,800
25	TPFF (Water)	-	10,871,000
26	USEEDI Project Fund	-	163,905,000
27	WSSER Project	-	899,000,000
28	Padma Water Treatment Plant-Ph-1 Fund	-	-
Sub-Total (A)		-	11,985,885,768
B. List of funds against completed projects but PCR not yet approved.			
1	PA-DSIP Project Fund From WB	-	337,274,379
2	Diesel Generator For Water Pumps in Dhaka City Fund	-	406,000,000
Sub-Total (B)		-	743,274,379
C. List of funds received against ongoing project:			
1	DESWSIP Fund	21,832,528,958.00	42,398,416,001
2	Dasherkandi SewageTreatment Plant Projct - Fund	8,489,607,700.19	26,477,236,253
3	DWSNIP Fund	5,805,198,601.00	11,259,735,000
4	Emergency Water Supply Project (EWSP) Fund	5,036,700,000.00	2,986,700,000
5	ERWW-Dhaka City Project Fund	253,923,044.86	268,925,000
6	Land Acq. CSTP-Uttara Project Fund	13,966,529,000.00	13,970,352,000
7	LIC Project Fund	289,000,000.00	289,000,000
8	LIC Project GOB Fund	158,600,000.00	79,900,000
9	Dhaka Sanitation Improvement Project (DSIP)-GOB-Grants	40,058,795.21	28,350,000
10	Dhaka Sanitation Improvement Project (DSIP)-P.A	-	127,640,000
11	Saidabad Water Treatment Plant Ph-3 Fund	998,371,285.00	1,100,923,880
Sub-Total (C)		56,870,517,384.26	98,987,178,134
D. Funds transfered to DNCC, DSCC & NCC:			
1	Expansion of DNDC Project Fund	28,704,931.00	252,838,970
2	5 Khal Development Project Fund	31,384,992.00	31,384,992
Sub-Total (D)		60,089,923.00	284,223,962
Grand Total grants and other funds(A+B+C+D)		56,930,607,307	112,000,562,243

Dhaka Water Supply and Sewerage Authority
Schedule of long term loan
As on 30.06.2023

Sl No.		Particulars	Opening balance as on 01.07.2022				Current Year Addition				DSL payment during the year				Foreign Exchange (Gain)/Loss for current year				Closing balance as on 30.06.2023				Schedule L				
			Principal			Interest 02	Total 03=(1+2)	Principal			Interest 05	Interest 06	Principal		Interest 08	Principal		Interest 10	Principal		Interest 12 = (02+08-10-08)	Total 13= (11+12)					
			01	02	03=(1+2)			04	05	06			07	08		09	10		11 = (01+04-09-07)	12 = (02+08-10-08)							
A. List Of Completed Project:																											
1	LC-01 Interim Proj.-04	-	-	783,784,210	-	-	783,784,210	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	783,784,210	-	783,784,210	-	783,784,210
2	LC-02 Interim Project-3	-	-	383,955,919	-	-	383,955,919	-	4%	-	-	-	-	-	-	-	-	-	-	-	-	-	383,955,919	-	383,955,919	-	383,955,919
3	FC-02 2nd Dhaka Water Supply & Sewerage Authority	-	-	194,725,320	-	-	194,725,320	-	4%	-	-	-	-	-	-	-	-	-	-	-	-	-	194,725,320	-	194,725,320	-	194,725,320
4	FC-03 IDA 3rd Project	-	-	98,290,224	-	-	98,290,224	-	4%	-	-	-	-	-	-	-	-	-	-	-	-	-	98,290,224	-	98,290,224	-	98,290,224
5	FC-04 Integrated Flood Protection Project (IFPP)	-	-	19,115,246	-	-	19,115,246	-	4%	-	-	-	-	-	-	-	-	-	-	-	-	-	19,115,246	-	19,115,246	-	19,115,246
6	FC-05 Dhaka Urban Infrastr. Improvement Project / Mirpur Water supply & sewerage project.	-	-	2,522,179	-	-	2,522,179	-	4%	-	-	-	-	-	-	-	-	-	-	-	-	-	2,522,179	-	2,522,179	-	2,522,179
7	FC-06 4th Dhaka Water Supply & Sewerage Authority	-	-	165,344,860	-	-	165,344,860	-	4%	-	-	-	-	-	-	-	-	-	-	-	-	-	165,344,860	-	165,344,860	-	165,344,860
8	LC-07 WSSERP	-	-	1,028,755,706	-	-	1,028,755,706	-	4%	-	-	-	-	-	-	-	-	-	-	-	-	-	1,028,755,706	-	1,028,755,706	-	1,028,755,706
9	FC-07 Saidabad Wa. Treat P-2	4,753,705,390	-	3,968,434,112	-	-	8,722,139,502	-	4%	-	-	202,832,434	1,994,333,000	-	-	-	-	-	-	-	-	-	354,280,341	427,303,183	3,113,652,731	4,598,569,730	7,712,222,461
10	FC-08 Padma Water Treat. Plant	24,995,781,204	-	4,115,975,438	-	-	29,111,756,642	-	4%	-	-	532,864,716	3,800,000,000	-	-	-	-	-	-	-	-	-	24,965,782,509	5,311,311,155	30,277,093,664	3,113,652,731	33,390,746,415
11	LC-05 SREP	45,000,000	-	601,233,561	-	-	646,233,561	-	4%	-	-	1,800,000	-	-	-	-	-	-	-	-	-	-	603,033,561	45,000,000	603,033,561	648,033,561	85,838,915
12	LC-06 BICC	17,798,485	-	67,328,490	-	-	85,126,975	-	5%	-	-	711,939	-	-	-	-	-	-	-	-	-	-	68,040,430	17,798,485	68,040,430	85,838,915	1,203,523,755
13	LC-08 SWTP(SewerRen. & Exp.)	231,316,381	-	962,954,718	-	-	1,194,271,099	-	1%	-	-	9,252,655	-	-	-	-	-	-	-	-	-	-	231,316,381	972,207,374	1,203,523,755	325,260	325,260
14	LC-09 PERP(Water)	500,000	-	320,822	-	-	820,822	-	7%	-	-	4,438	500,000	-	-	-	-	-	-	-	-	-	325,260	325,260	325,260	325,260	325,260
15	LC-10 PERP(Sewer)	500,000	-	320,822	-	-	820,822	-	12%	-	-	4,438	500,000	-	-	-	-	-	-	-	-	-	325,260	325,260	325,260	325,260	325,260
16	LC-11 Purchase 42 Submar. Pump	4,667,000	-	3,977,098	-	-	8,644,098	-	13%	-	-	41,428	4,667,000	-	-	-	-	-	-	-	-	-	3,968,525	167,927,707	204,904,074	3,968,525	3,968,525
17	LC-13 USRE & DSPP	36,976,367	-	166,448,652	-	-	203,425,019	-	7%	-	-	1,479,055	-	-	-	-	-	-	-	-	-	-	36,976,367	589,218,021	1,043,123,588	3,968,525	3,968,525
18	FC-10 Teuljhora Vakurta Fund	1,265,112,535	-	457,442,099	-	-	1,722,554,633	-	7%	-	-	59,877,408	1,000,000,000	-	-	-	-	-	-	-	-	-	453,905,567	589,218,021	1,043,123,588	3,968,525	3,968,525
19	DWSSDP	10,702,568,000	-	7,792,349,167	-	-	18,494,917,167	-	5%	-	-	535,128,400	-	-	-	-	-	-	-	-	-	-	10,702,568,000	8,327,477,567	19,030,045,567	3,968,525	3,968,525
20	IWSP	1,420,000,000	-	316,604,932	-	-	1,736,604,932	-	2%	-	-	56,800,000	-	-	-	-	-	-	-	-	-	-	1,420,000,000	373,404,932	1,793,404,932	3,968,525	3,968,525
21	PA-DSIP	337,274,379	-	7,943,435	-	-	345,217,814	-	2%	-	-	2,529,558	-	-	-	-	-	-	-	-	-	-	337,274,379	10,472,993	347,747,372	3,968,525	3,968,525
Grand Total																											
B. List Of Ongoing Project:																											
22	FC-09 Dachehland Sewage Treatment Plant Project (DSTPP)	26,166,000,000	-	1,196,952,917	-	-	27,362,952,917	-	2%	-	-	601,961,644	-	-	-	-	-	-	-	-	-	-	4,074,000,000	189,201,812	30,240,000,000	1,988,116,373	32,228,116,373
23	FC-11 Dhaka water supply Network Improvement Project (DWSNIP)	7,954,585,000	-	639,399,421	-	-	8,593,984,421	-	2%	-	-	192,012,557	-	-	-	-	-	-	-	-	-	-	13,365,303,399	831,411,978	14,196,715,377	1,988,116,373	19,069,657,456
24	FC-12 Dhaka Environmentally Sustainable Water Supply Project Loan No. 3051 BAN	15,828,142,640	-	927,635,114	-	-	16,755,777,755	-	2%	-	-	343,800,764	-	-	-	-	-	-	-	-	-	-	17,798,221,577	1,271,435,878	19,069,657,456	1,988,116,373	21,051,093,332
25	FC-13 Dhaka Environmentally Sustainable Water Supply Project Loan No. FIN 83852	7,437,334,316	-	303,330,300	-	-	7,740,664,616	-	2%	-	-	165,544,589	-	-	-	-	-	-	-	-	-	-	9,168,756,463	468,874,888	9,637,631,352	1,988,116,373	11,626,508,240
26	FC-16 Saidabad Water Treatment Plant Project Phase-III (SWTPPP-III) CBD 1013015	74,395,891	-	950,793	-	-	1,025,186,884	-	2%	-	-	1,725,090	-	-	-	-	-	-	-	-	-	-	132,221,715	2,675,883	134,897,598	1,988,116,373	136,573,481
27	FC-17 Saidabad Water Treatment Plant Project Phase-III (SWTPPP-III) KEW	-	-	-	-	-	-	-	2%	-	-	710,421	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	FC-18 Dhaka Environmentally Sustainable Water Supply Project (Asian Development Bank Additional Loan No: 4124)	-	-	-	-	-	-	-	2%	-	-	516,684,675	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	FC-19 Dhaka Environmentally Sustainable Water Supply Project (AFD Additional Loan CBD 1032 01 T)	-	-	-	-	-	-	-	2%	-	-	12,394,796	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	FC-20 Dhaka Environmentally Sustainable Water Supply Project (ADB addi 4126-BAN (COI) ADB Original Loan No. 3051-BAN)	-	-	-	-	-	-	-	2%	-	-	192,859,782	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	FC-21 Dhaka Environmentally Sustainable Water Supply Project (Agreement No CBD 1002-01 P)	3,021,060,044	-	147,827,777	-	-	3,168,887,821	-	2%	-	-	70,047,497	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	FC-14 Dhaka Sanitation Improvement Project (DSIP) Loan No. 6566 BD	60,755,936	-	418,655	-	-	61,174,591	-	4%	-	-	6,556,764	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	FC-15 Dhaka Sanitation Improvement Project (DSIP) Loan No. 10240A	70,329,941	-	402,987	-	-	70,732,928	-	2%	-	-	6,352,817	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total																											
Total																											



Dhaka Water Supply and Sewerage Authority

Calculation of current tax expenses

For the year ended 30 June 2023

		Schedule M	
Particulars	Amount in Taka		
Profit before tax as per statement of profit or loss			
Less: Income for separate consideration			(3,354,589,339)
Interest income	(527,631,042)		
Rental income	(36,224,570)		
Interest on Loan to Employee	(66,136,342)		
Penalty	(460,352,295)		
Sale of Scrap Materials/Auction	(14,873,796)		
Bus Fare From Employee	(301,172)		
Bad Debts Recovery	(2,885,023)		
House Rent Recovery	(97,613,474)		
			(1,206,017,714)
Add: Accounting depreciation			(4,560,607,053)
Less: Tax depreciation as 3rd schedule			3,127,022,216
			(7,297,503,414)
Add: Inadmissible expenses			(8,731,088,251)
Provision for bad debt			
Provision for performance bonus			
Business income/(loss)			
			(8,731,088,251)
Add: Interest income:			
Interest income reported for the year	527,631,042		
Add: Previous year accrued interest income	167,941,247		
Less: Current year accrued interest income	(231,571,392)		464,000,897
Add: Income from House property			
Rental income	36,224,570		
Less: Repair & collection charges- 30%	(10,867,371)		
Less: Municipal tax	-		25,357,199
Add: Other Income			
Interest on Loan to Employee	66,136,342		
Penalty	460,352,295		
Sale of Scrap Materials/Auction	14,873,796		
Bus Fare From Employee	301,172		
Bad Debts Recovery	2,885,023		
House Rent Recovery	97,613,474		
Total taxable income			642,162,102
			(7,599,568,054)
(i) Calculation of tax:			
A. Business income	Amount in BDT	Amount in BDT	Tax rate (%)
Less: Carry forward of business loss for the assessment year- 2022-2023	(8,731,088,251)		
Less: Carry forward of business loss for the assessment year- 2021-2022	(1,210,085,322)		
Less: Carry forward of business loss for the assessment year- 2020-2021	(539,736,556)		
Less: Carry forward of business loss for the assessment year- 2019-2020	(1,540,024,367)		
Less: Carry forward of business loss for the assessment year- 2018-2019	-		
Less: Carry forward of business loss for the assessment year- 2017-2018	-		
Less: Carry forward of business loss for the assessment year- 2016-2017	-		
B. Other Income Except Business Income	(12,020,934,496)		27.50%
Interest income			27.50%
Income on house property	464,000,897		27.50%
Interest on Loan to Employee	25,357,199		27.50%
Rental Income	66,136,342		27.50%
Penalty	36,224,570		27.50%
Sale of Scrap Materials/Auction	460,352,295		27.50%
Bus Fare From Employee	14,873,796		27.50%
Bad Debts Recovery	301,172		27.50%
House Rent Recovery	2,885,023		27.50%
	97,613,474		27.50%
Total tax liability		(A + B)	321,129,811
(ii) Calculation of minimum tax as per 173			
Gross receipts	20,508,816,289	0.60%	123,052,898
Income Tax Liability is higher of (i) & (ii)			
Current Tax Expense for this year			321,129,811

