

Private & Confidential

Auditor's Report & Financial Statements

**CHITTAGONG WATER SUPPLY &
SEWERAGE AUTHORITY (CWASA)**

For the year ended 30th June, 2019

KHAN WAHAB SHAFIQUE RAHMAN & CO.
CHARTERED ACCOUNTANTS

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Chittagong Water Supply and Sewerage Authority (CWASA)
For the year ended 30th June, 2019
Contents of Financial Statements and Audit Report

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INDEPENDENT AUDITORS' REPORT

of

Chittagong Water Supply & Sewerage Authority (CWASA)

QUALIFIED OPINION

We have audited the financial statements of "Chittagong Water Supply & Sewerage Authority (CWASA)" which comprise the Statement of Financial Position as at 30 June 2019 and 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 explanatory information.

In our opinion, except for the effects of the matter described in the Basis for qualified opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of "Chittagong Water Supply & Sewerage Authority (CWASA)" as at 30 June 2019 and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), the Companies Act 1994 and other applicable laws and regulations.

BASIS FOR QUALIFIED OPINION

01. Property, Plant and Equipment:

"Fixed Assets Register" has not been maintained to enable us to ascertain the ownership, custody and control, and existence of the assets appearing in the accompanying Financial Statements under the Property, Plant and Equipment Note No. # 05 of Tk. 31,051,861,092. No physical verification of its property, plant and equipment as at 30th June, 2019 or any time during the period under audit was done. As our audit was postdated therefore, we could not verify those assets physically and had no other practical alternative auditing procedure that we could apply to authenticate the physical existence as well as the value thereof as at 30th June, 2019.

02. Impairment Test:

Property, Plant and Equipment as disclosed in Note No. # 05 in the Financial Statements of Tk. 31,051,861,092 as at 30th June, 2019 included a number assets are fallen impaired but no yearly or periodic review of assets residual value, useful life and impairment test has ever been conducted. The organization could not provide any laid down policy and procedure in regard to impairment test, and no such test & or action was carried out as per IAS-36, Para-9.

03. Capital Fund:

An amount of Tk. 8,080,090,124 has been shown under the head of "Capital Fund" out of which Tk. 860,662,329 under Sub-head "Equity" in the disclosed Note no. # 14.02 the authority is unable to provide appropriate supporting documents or source documents for the verification.

We have conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Independence

We are independent of the Organization in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in jurisdictions, and we have fulfilled

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our other ethical responsibilities in accordance these requirements and with the IESBA Code and the Institute of Chartered Accountants of Bangladesh (ICAB) Bye Laws.

MATTER OF EMPHASIS:

1. Deferred Tax:

CWASA did not provide any provision for Deferred Income Tax as required by IAS 12; Accounting for Income Taxes and FRC Notice no. 146/FRC/SS/2019/181. No disclosures was also made available in the FSs on this regard.

2. Gratuity Fund:

Actuarial valuation was not performed at a regular interval to value the Gratuity Fund of CWASA as at 30 June, 2019. The adequacy of provision for Gratuity fund has not been made. Moreover, the authority has followed cash basis of accounting in this regard.

We were not provided an audited Financial Statement of Gratuity Fund to ascertain the made provision.

3. Provident Fund:

We were not provided an audited Financial Statement of Provident Fund to ascertain the made provision and also we could not verify the Financial Reporting Council (FRC) of Bangladesh (gazette # 179/FRC/FRM/ Gazette/2020/2, dated July 07, 2020) on forfeiture Income.

4. Information Record through Software (Tally ERP & IT Management):

Information Technology, the single most rapidly changing and growing field, has become a Vital and Integral part of every business activity across the globe. Accordingly, Information Systems Auditing has also become crucially important in today's Information-dominant business milieu. Information Systems Audit provides a multitude of benefits to a business enterprise by ensuring effective, efficient, secure and reliable operation of the information systems, maintaining desired degree of confidentiality and Integrity.

CWASA has total assets of Tk. 36,179,012,441 as of 30.06.2019 where, various IT assets like Computer and Accessories, Server, Integrated Software like ERP9 Tally etc. of Tk. 1,239,446,116/- has been disclosed as line items in Fixed Assets schedule operated under ICT Department. Thus, our technical team wanted to check the system adopted by the ICT Department such as data security system, hardware policy, software policy, ICT asset addition policy, Data centre Security, Biometric access system not only as a part of the audit compliance to conduct the Test of Control in accordance with International Standard on Auditing (ISA) but also to review the status of the compliance required by Digital Security Rules-2020 which were sent to the management vide letter no. KWSR-C/CWASA/STAUD/19-20/01/2020 dated. 08-11-2021 where we asked the respective department to provide us a schedule and the necessary support towards our technical team to enable us to complete the audit works smoothly. However, till date we have yet to receive any invitation to conduct the audit from CWASA.

Other Information

Management is responsible for the other information. The other information comprises all of the information other than the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If

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based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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 IFRSs, the Companies Act 1994 and other applicable laws and regulations 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 company'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 or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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- Evaluate the overall presentation, structure and content of the company's financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the company audit. We remain solely responsible for our audit opinion.

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.

Report on other Legal and Regulatory Requirements

In accordance with the International Financial Reporting Standards (IFRSs) and other applicable laws and regulations 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 purposes of our audit and made due verification thereof;
- in our opinion, books of account as required by law have been kept by the CWASA so far as it appeared from our examination of those books;
- the Authority's statement of financial position, statement of comprehensive income and its statement of cash flows dealt with by the report are in agreement with the books of accounts and returns.
- the expenditure incurred and payments made were for the purposes of the organization's business.

Chattogram
 Dated: 06.07.2022


Khan Wahab Shafique Rahman & Co.
 Chartered Accountants
 Signed by:
Mohammad Shaheed FCA (F-1016)
 Senior partner
 DVC: 2207061016AS581579

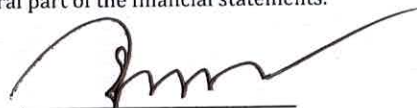
CHITTAGONG WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
Statement of Financial Position
As at 30th June, 2019

	Notes	Amount In Taka 30 June, 2019	Amount In Taka 30 June, 2018
ASSETS:			
(A) Non- Current Assets:			
Property, Plant and Equipment	5	31,051,861,092	29,011,017,451
Capital Work in Progress	6	17,880,278,813	11,612,858,440
Deferred Expenditure	7	85,514	135,514
Total Non-Current Assets		48,932,225,419	40,624,011,406
(B) Current Assets:			
Inventory	8	154,557	388,832,389
Investments	9	1,698,816,461	1,547,881,970
Accounts Receivable	10	604,996,451	528,563,630
Other Receivable	11	38,274,351	37,479,758
Advance, Deposit and Prepayment	12	2,414,883,845	4,081,435,805
Cash and Cash Equivalents	13	812,719,064	989,519,647
Total Current Assets		5,569,844,730	7,573,713,199
TOTAL ASSETS (A+B)		54,502,070,149	48,197,724,605
EQUITY & LIABILITIES:			
Equity:			
Capital Fund	14	8,080,090,124	6,741,705,464
Revaluation Reserve	15	45,753,399	45,753,399
Retained Earnings	16	(3,214,764,029)	(2,136,569,378)
Total Equity		4,911,079,494	4,650,889,485
LIABILITIES:			
Non- Current Liabilities:			
Long Term Liabilities	17	44,673,110,114	39,110,450,572
Current Liabilities:			
Bank Overdraft	18	-	-
Accounts Payable	19	168,767,317	106,744,005
Creditors for Expenses	20	3,571,000,692	3,175,023,281
Creditors for Other Finance	21	1,178,112,532	1,154,617,261
Total Current Liabilities		4,917,880,541	4,436,384,548
TOTAL EQUITY & LIABILITIES		54,502,070,149	48,197,724,605

The accompanying notes 01-28 and Annexures form an integral part of the financial statements.




Deputy Managing Director (Finance)



Managing Director

As per our annexed report of same date


Chattogram
Dated: 06.07.2022


Khan Wahab Shafique Rahman & Co.
Chartered Accountants
Signed by
Mohammad Shaheed FCA (F-1016)
Senior partner
DVC: 2207061016AS581579

CHITTAGONG WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30th June, 2019

Particulars	Notes	Amount In Taka 30 June, 2019	Amount In Taka 30 June, 2018
Operating Revenue	22	1,210,275,546	1,049,949,052
Other Income	23	57,563,311	72,142,188
Interest Income	24	154,497,660	136,852,062
Total Income		1,422,336,516	1,258,943,303
Operating Expenses	25	1,867,411,145	1,691,304,288
Administrative & General Expenses	26	379,262,367	356,901,975
Collection Expenses	27	59,518,151	74,531,758
Financial Expenses	28	186,227,898	7,195,530
Total Expenses		2,492,419,561	2,129,933,551
Net Profit /(Loss) before Tax		(1,070,083,045)	(870,990,248)
Income Tax @0.60% on gross receipt		(8,534,019)	(7,553,660)
Net Profit /(Loss) after Tax Transferred to Retained Earnings		(1,078,617,064)	(878,543,908)


The accompanying notes 01-28 and Annexures form an integral part of the financial statements.


Deputy Managing Director (Finance)


Managing Director

As per our annexed report of same date

Chattogram
Dated: 06.07.2022


Khan Wahab Shafique Rahman & Co.
Chartered Accountants
Signed by
Mohammad Shaheed FCA (F-1016)
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CHITTAGONG WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)

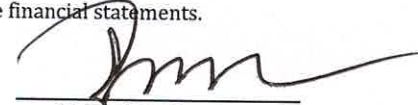
Statement of Changes in Equity For the year ended 30th June, 2019

Particulars	Notes	Capital Fund	Revaluation Reserve	Retained Earnings	Total Capital Fund
Balance as at 01 July, 2018		6,741,705,464	45,753,399	(2,136,569,378)	4,650,889,485
Net Income/(Loss) after Tax for the year		-	-	(1,078,617,064)	(1,078,617,064)
Grant Received from Government and others		1,338,384,660	-	-	1,338,384,660
Prior year adjustment	16.01	-	-	422,413	422,413
Balance as at 30 June, 2019		8,080,090,124	45,753,399	(3,214,764,029)	4,911,079,494
Balance as at 01 July, 2017		3,559,505,464	45,753,399	(1,258,448,252)	2,346,810,611
Net Income/(Loss) after Tax for the year		-	-	(878,543,908)	(878,543,908)
Grant Received from Government and others		3,182,200,000	-	-	3,182,200,000
Prior year adjustment	16.01	-	-	422,782	422,782
Balance as at 30 June, 2018		6,741,705,464	45,753,399	(2,136,569,378)	4,650,889,485

The accompanying notes 01-28 and Annexures form an integral part of the financial statements.



Deputy Managing Director (Finance)



Managing Director

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

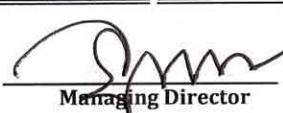
Chattogram
Dated: 06.07.2022



CHITTAGONG WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)
Statement of Cash Flows
For the year ended 30th June, 2019

Particulars	Amount In Taka 30 June, 2019	Amount In Taka 30 June, 2018
A. Cash flow from Operating Activities:		
Net Income/(Loss) after Tax for the year	(1,078,617,064)	(878,543,908)
Adjustment:		
Depreciation	1,246,001,284	1,124,378,494
Interest Expenses	186,227,898	7,195,530
Prior Year Adjustment	422,413	423,032
Deferred Expenditure	55,000	-
Interest Income in FDR	(106,468,887)	(92,806,412)
	1,326,237,707	1,039,190,644
	247,620,643	160,646,736
Increase/ (Decrease) In Current Assets:		
Inventory	388,677,832	-
Accounts Receivable	(76,432,821)	(134,037,250)
Other Receivable	(794,594)	243,539
Advances, Deposits and Prepayments	1,666,551,960	(253,654,751)
	1,978,002,377	(387,448,462)
Increase/ (Decrease) In Current Liabilities:		
Accounts Payable	62,023,312	(280,369,182)
Creditors For Expenses	395,977,411	403,287,506
Creditors For Other Finance	23,495,271	(328,601,278)
Bank Overdraft	-	(14,806)
	481,495,994	(205,697,760)
Net Cash Provided/Used by Operating Activities	2,707,119,014	(432,499,486)
B. Cash Flow from Investing Activities		
Current Investment In FDR:		
Investment in FDR made during the year	(175,000,000)	(154,000,000)
Interest Re-Invested in FDR(Net)	(110,332,352)	(81,607,880)
Sales Proceeds of Investment	134,392,862	84,905,903
Interest Income In FDR	106,468,887	92,806,412
Addition of Property Plant & Equipment (Net)	(364,137,011)	(628,702,403)
Capital Work in Progress	(9,190,128,289)	(5,657,685,963)
Net Cash Used By Investing Activity	(9,598,735,903)	(6,344,283,931)
C. Cash Flow from Financing Activities:		
Interest Expenses	(186,227,898)	(7,195,530)
Capital grant received during the year	1,338,384,660	3,182,200,000
Long Term Liabilities	5,562,659,541	3,012,022,816
Net Cash Provided by Financing Activates:	6,714,816,304	6,187,027,286
D.Net Increase/(decrease) in Cash & Cash Equivalents (A+B+C)	(176,800,584)	(589,756,131)
E. Opening Cash & Cash Equivalents	989,519,647	1,579,275,777
F. Closing Cash & Cash Equivalents (Net)(D+E)	812,719,064	989,519,647


Deputy Managing Director (Finance)


Managing Director

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

Chattogram
Dated: 06.07.2022



CHITTAGONG WATER SUPPLY AND SEWERAGE AUTHORITY (CWASA)

Notes to the Financial Statements

As at and for the year ended 30th June, 2019

1.00 GENERAL:

1.01 General Status:

Chittagong Water Supply & Sewerage Authority (CWASA) has been established under of the then East Pakistan Water Supply & Sewerage Authority Ordinance 1963.

2.00 BASIS OF PREPARATION OF FINANCIAL STATEMENTS:

2.01 Statement of Compliance:

The financial statements have been prepared in accordance with International Accounting Standards (IAS), International Financial Reporting Standards (IFRS) and interpretations of IASs & IFRSs. The financial statements of the organization have been prepared on accrual basis under historical cost convention except for certain categories of property, plant and equipment that are carried at revalued amount.

2.02 Components of Financial Statements:

The financial statements are prepared and presented by the organization in accordance with identified financial reporting framework. Presentation has been made in compliance with the requirement of IAS 1- "Presentation of Financial Statements".

The financial statements comprise :

- (a) A Statement of Financial Position as at June 30, 2019.
- (b) A Statement of Profit or Loss and other Comprehensive Income for the year ended June 30, 2019.
- (c) A Statement of Changes in Equity for the year ended June 30, 2019.
- (d) A Statement of Cash Flows for the year ended June 30, 2019.
- (e) Notes, comprising a summary of significant accounting policies and other explanatory information.

2.03 Reporting Period:

This financial statements of the organization covers a period of twelve months from July 01, 2018 to June 30, 2019.

2.04 Reporting Currency and Level of Precision:

The figure in financial statements represent Bangladeshi Currency (Taka), which have been rounded off to the nearest Taka except where indicates otherwise.

2.05 Comparative information and Comparative figures:

Comparative information has been disclosed in respect of the year ended June 30, 2019 for all numerical information in the financial statements and also narrative and descriptive information where it is relevant for the understanding of the current year's financial statements. Figures for the financial year ended June 30, 2018 have been rearranged/ regrouped/ reclassified, wherever necessary, to correspond with the current financial year's classification /disclosure.

2.06 Compliance with Local Laws:

The financial statements have been prepared in compliance with requirement to the relevant local laws and rules.

3.00 SIGNIFICANT ACCOUNTING POLICES

3.01 Principal Accounting Policies:

Specific accounting policies were selected and applied by organization's management for significant transactions and events that have a material effect within the framework of IAS-1 "Presentation of Financial Statement " in preparation and presentation financial statements. The pervious period's figures were presented according to the same accounting principles.

3.02 Property, Plant & Equipment (PPE)

3.02.01 A. Recognition and Measurement

Property, Plant & Equipment are stated at cost less accumulated depreciation except the assets revalued in the year 1980 and 1993 respectively. The cost of PPE includes costs incurred up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date. Machinery spares which can be used only in connection with an item of fixed assets and whose use is expected to be irregular are capitalized and depreciated over the useful life of the principal item of the relevant assets. Subsequent

expenditure relating to fixed assets is capitalized only if such expenditure results in an increase in the future economic benefits from such assets beyond its previously assessed standard of performance. The company had revalued its fixed assets in the year 1980 and 1993 respectively. The physical verification of fixed assets had been taken by the management on 31 December, 1979 and the assets had revalued at current replacement cost as of 30 June, 1980 to fulfill the precondition of credit number 1001-BD imposed by IDA vide Aid Memoire dated 12 June, 1979. The revaluation had been approved by the board of members in their 105th General Meeting held on 19 June, 1980. The revaluation in the year 1993 represent excess value of furniture & stores based on physical verification of assets conducted on 30 June, 1993.

3.02.02 B. Depreciation and Amortization:

The organization has recognized depreciation in "Statement of profit or loss and other Comprehensive Income" on straight Line method over the estimated useful life of property, plant and equipment. Depreciation has been charged off 85% on Operating Expenses and 15% on Administrative & General Expenses in view of the common usage.

The annual rates of Depreciation applicable to the Property Plant & Equipment (PPE) are :

Types of Assets	Depreciation Rate
Building	2%
Pump House	10%
Pipe Line	2%
Water Reservoir	5%
Tube Well	6%
Boundary wall	2%
Meters (Own Use)	10%
Furniture & Fixture	10%
Computer	15%
Sundry Equipment	6%
Other Construction	2%
Electric Line	10%
Vehicles	20%
Plant & Machinery	6%

3.03 Valuation of Current Assets:

3.03.01 Inventories

Inventories consist of materials, loose tools, machinery tools which are used for repair work on frequent basis and have been valued at cost which is recorded in the books at the time of purchase.

3.03.02 Account Receivable:

These are carried forward at their original billing amount and net realizable value (NRV). All the receivables are considered as good and is collectable even though the average collection period is more than six months.

3.03.03 Cash and Cash Equivalents:

Cash and cash equivalents include cash in hand, demonetized notes and balance with banks on current and short term deposit (STD) accounts which are held and available for use by the organization without any significant restriction. Cash equivalents are short term balance, highly liquid investment that are readily convertible into known amounts of cash and which are subject to insignificant risk of change in value.

3.03.04 Statement of Cash Flows:

Cash flows are reported as per IAS-7 using the indirect method, whereby profit/(loss) before tax is adjusted for the effects of transactions of non-cash nature and any deferred or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the company are segregated based on the available information.

3.04 Revenue Recognition:

Sales of water supply

Sales are recognized, net of returns and trade discounts, on transfer of significant risk and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers.

3.05 Other Income:

The organization's other income consists of reconnection fees, meter testing fees, new connection fess, sale of forms and documents etc. It is recognized as and when the service are rendered and the related costs are incurred.

3.06 Interest Income:

Interest income consists of Investments in FDR and other bank interest. Interest income is accounted on accrual basis.

3.07 Government Grants and Subsidies:

CWASA receives foreign government grants and also receives grants from Government of Bangladesh (GOB) for specific capital related projects. Government Grants and subsidies are recognized in the capital fund as a part of capital contribution.

3.08 Borrowing Costs :

Borrowing costs include interest, amortization of ancillary costs incurred to the extent they are regarded as an adjustment to interest cost. Borrowing cost, allocated to and utilized for qualifying assets, pertaining to the period from commencement of activities related to construction/ development of the qualifying assets up to the date of capitalization of such assets is added to the cost assets **as per IAS - 23 "Borrowing cost"**. has been added with "Capital work-in-progress" instead of Interest expenses.

3.09 Investments:

Current investments consist of investment in FDR which have maturity of 12 months or less than 12 months. Investments are carried individually at cost.

3.10 Provisions and Contingencies:

A provision is recognized when the organization has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimated required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not disclosed in the notes as not seemed to be existed at the balance sheet date.

4.00 Income Tax:

According to Section 82(C) Of Income tax ordinance 1984 the entity has to pay minimum Tax at 0.60% on the gross receipt as it is incurred loss.



5.00 PROPERTY, PLANT & EQUIPMENT (PPE):

PARTICULARS	Notes	C O S T				Rate of Dep.	D E P R E C I A T I O N				WDV as at 30.06.2019
		As at 01.07.2018	Addition during the year	Adjustments	Total as at 30.06.2019		As at 01.07.2018	Charged during the year	Adjustments	Total as at 30.06.2019	
Land & Land Development	5.01	1,619,870,784	229,543,603	-	1,849,414,387	0%	-	-	-	-	1,849,414,387
Building and Civil Construction	5.02	9,517,387,900	2,202,122,684	-	11,719,510,584	2%	424,131,047	234,690,546	-	658,821,592	11,060,688,992
Plant and Machinery	5.03	18,638,000,743	622,468,236	-	19,260,468,979	6%	2,833,797,052	718,671,091	-	3,552,468,143	15,708,000,836
Vehicles	5.04	3,099,088,091	219,441,508	-	3,318,529,599	20%	606,893,867	290,938,561	-	897,832,428	2,420,697,171
Furniture and Fixtures	5.05	11,005,739	13,258,191	-	24,263,929	10%	9,589,240	1,623,560	-	11,212,800	13,051,129
Transportation & Equipment	5.06	4,573,707	-	-	4,573,707	6%	4,573,691	-	-	4,573,691	16
Vehicles (Pani Project)	5.07	1,153,701	10,706	-	1,164,407	0%	1,078,315	77,526	-	1,155,841	8,566
Grand Total 2018-2019		32,891,080,665	3,286,844,928	-	36,177,925,593		3,880,063,212	1,246,001,284	-	5,126,064,495	31,051,861,092
For the year 2017-2018		23,433,893,742	9,457,186,923	-	32,891,080,666		2,755,684,721	1,124,378,494	-	3,880,092,560	29,010,988,106

Details as under:

5.01 Land & Land Development

PARTICULARS	Notes	C O S T				Rate of Dep.	D E P R E C I A T I O N				WDV as at 30.06.2019
		As at 01.07.2018	Addition during the year	Adjustments	Total as at 30.06.2019		As at 01.07.2018	Charged during the year	Adjustments	Total as at 30.06.2019	
Land & Land Development(1st Phase)		17,490,030	237,777	-	17,727,807	0%	-	-	-	-	17,727,807
Land for 5 Tubewell (do)		245,908	-	-	245,908	0%	-	-	-	-	245,908
Land & Land Development(2nd Phase)		20,432,542	-	-	20,432,542	0%	-	-	-	-	20,432,542
Land & Land Development(SHWS)		664,229,878	75,326,025	-	739,555,902	0%	-	-	-	-	739,555,902
Land & Land Development (2nd IWSRP)		5,015,584	1,953,243	-	6,968,827	0%	-	-	-	-	6,968,827
Land & Land Development (3rd IWSRP)		24,172,713	12,596,733	-	36,769,446	0%	-	-	-	-	36,769,446
vandaljibury project		687,963,689	4,000,000	-	691,963,689	0%	-	-	-	-	691,963,689
Land & Land Development (Non project)		1,383,719	64,738,281	-	66,122,000	0%	-	-	-	-	66,122,000
Land & Land Development (MWSP)		13,602,901	18,516	-	13,621,417	0%	-	-	-	-	13,621,417
Land (CWSISP)		185,333,821	70,673,028	-	256,006,849	0%	-	-	-	-	256,006,849
Sub Total		1,619,870,784	229,543,603	-	1,849,414,387		-	-	-	-	1,849,414,387

5.02 Building and Civil Construction

PARTICULARS	Notes	C O S T				Rate of Dep.	D E P R E C I A T I O N				WDV as at 30.06.2019
		As at 01.07.2018	Addition during the year	Adjustments	Total as at 30.06.2019		As at 01.07.2018	Charged during the year	Adjustments	Total as at 30.06.2019	
Street Hydrant (1st Phase)		8,761	-	-	8,761	-	8,759	-	-	8,759	2
Water Reservoir tank(do)		19,169,000	237,777	-	19,406,777	2%	19,168,980	11,889	-	19,180,869	225,908
Staff Quarter & other Building (do)		21,087,378	475,553	-	21,562,931	2%	19,077,720	926,045	-	20,003,764	1,559,167
House Service Connection (do)		1,801,382	237,777	-	2,039,159	2%	478,822	40,783	-	519,605	1,519,554
Building (2nd Phase)		31,398,591	-	-	31,398,591	2%	20,417,757	627,972	-	21,045,729	10,352,862
Water Reservoir tank(do)		35,466,612	-	-	35,466,612	2%	25,695,281	1,367,577	-	27,062,857	8,403,755
Civil work & Boundary wall (do)		15,060,381	-	-	15,060,381	2%	12,104,498	161,796	-	12,266,294	2,794,087
House Service Connection (do)		-	-	-	-	2%	-	-	-	-	-
Other Construction work (1st IWSRP)		224,666	8,506,208	-	8,730,874	2%	98,846	174,617.49	-	273,464	8,457,411
House Service Connection (do)		1,714,806	-	-	1,714,806	2%	1,714,806	-	-	1,714,806	-
House Service Connection (2nd IWSRP)		5,801,901	3,725,052	-	9,526,953	2%	5,521,337	81,884	-	5,603,221	3,923,732
Functional Building (Non Project)		29,966,122	-	-	29,966,122	2%	9,893,345	548,671	-	10,442,015	19,524,107
Residential Building (do)		15,691,558	-	-	15,691,558	2%	4,825,884	313,831.16	-	5,139,715	10,551,843
Other Building (do)		47,126,837	919,125	-	48,045,962	2%	15,161,157	788,018	-	15,949,175	32,096,788
Road Construction (do)		1,247,425	-	-	1,247,425	2%	726,931	24,948.49	-	751,880	495,545
Functional Building (MWSP)		171,484	18,516	-	190,000	2%	13,718	3,800.01	-	17,518	172,483
Treatment Plant (do)		722,521	18,516	-	741,037	2%	231,206	44,462.27	-	275,669	465,369
Building Zonal Office- CWSISP		182,735,944	49,116,949	-	231,852,893	2%	7,598,683	4,637,057.86	-	12,235,741	219,617,152
Capacity Building		228,758,982	49,116,950	-	277,875,932	2%	6,618,949	5,557,518.63	-	12,176,467	265,699,464
Construction of water Distribution Line		8,705,090,669	2,030,074,630	-	10,735,165,299	2%	269,959,885	214,703,305.97	-	484,663,191	10,250,502,107
Boundary Wall (EWSRP)		2,486,818	513,816	-	3,000,634	2%	348,154	60,012.68	-	408,167	2,592,467
Boundry Wall (EWSP)		4,410,387	10,044,866	-	14,455,253	2%	1,058,493	289,105.06	-	1,347,598	13,107,655
Building(Vandal Juri project)		898,890	-	-	898,890	2%	80,901	17,977.80	-	98,878	800,012
Other Construction work (CWSISP)		166,346,785	49,116,949	-	215,463,734	2%	3,326,935	4,309,274.68	-	7,636,210	207,827,525
Sub Total		9,517,387,900	2,202,122,684	-	11,719,510,584		424,131,047	234,690,546	-	658,821,592	11,060,688,992



5.03 Plant and Machinery

PARTICULARS	Notes	C O S T				Rate of Dep.	D E P R E C I A T I O N				WDV as at 30.06.2019
		As at 01.07.2018	Addition during the year	Adjustments	Total as at 30.06.2019		As at 01.07.2018	Charged during the year	Adjustments	Total as at 30.06.2019	
Pump House-A (Phase-1)		710,360	-	-	710,360	10%	710,091	239	-	710,330	30
Pump House-A (Phase-1)		1,377,239	-	-	1,377,239	10%	1,203,865	53,272	-	1,257,137	120,102
Pump House-A (Phase-1)		1,516,612	-	-	1,516,612	6%	1,516,592	-	-	1,516,592	20
Pump House-A (Phase-1)		1,686,541	-	-	1,686,541	6%	1,686,509	-	-	1,686,509	32
Pump House-A (Phase-1)		174,153,865	-	-	174,153,865	6%	168,672,710	1,140,289	-	169,813,000	4,340,865
Pump House-A (Phase-1)		331,000	237,777	-	568,777	2%	330,997	23,778	-	354,775	214,002
Pump House-A (Phase-1)		25,350,267	2,247,362	-	27,597,629	6%	25,101,930	162,053	-	25,263,983	2,333,646
Pump House-A (Phase-1)		315,351	-	-	315,351	10%	315,342	-	-	315,342	9
Pump House-A (Phase-1)		5,027,472	237,777	-	5,265,249	6%	2,976,194	190,947	-	3,167,141	2,098,108
Pump House-A (Phase-1)		526,932,618	-	-	526,932,618	6%	366,386,772	31,615,957	-	398,002,729	128,929,889
Pump House-A (Phase-1)		61,145,755	-	-	61,145,755	6%	59,892,931	63,303	-	59,956,234	1,189,521
Pump House-A (Phase-1)		417,466,530	1,771,809	-	419,238,339	2%	254,843,109	8,384,767	-	263,227,875	156,010,463
Pump House-A (Phase-1)		10,852,905	-	-	10,852,905	6%	10,031,767	118,232	-	10,150,000	702,905
Pump House-A (Phase-1)		10,199,010	-	-	10,199,010	6%	10,199,007	-	-	10,199,007	3
Pump House-A (Phase-1)		13,134,599	-	-	13,134,599	6%	13,133,493	1,082	-	13,134,575	24
Pump House-A (Phase-1)		13,332,575	-	-	13,332,575	2%	8,409,280	266,651.50	-	8,675,931	4,656,644
Pump House-A (Phase-1)		-	-	-	-	5%	-	-	-	-	-
Pump House-A (Phase-1)		35,371,427	6,734,400	-	42,105,827	6%	35,371,411	404,064	-	35,775,475	6,330,352
Pump House-A (Phase-1)		39,485,780	6,734,400	-	46,220,180	10%	24,685,508	4,602,364	-	29,287,872	16,932,308
Pump House-A (Phase-1)		108,966,072	-	-	108,966,072	2%	49,120,301	2,179,321.44	-	51,299,623	57,666,449
Pump House-A (Phase-1)		22,763,454	-	-	22,763,454	10%	22,763,445	-	-	22,763,445	9
Pump House-A (Phase-1)		-	6,734,400	-	6,734,400	10%	-	673,440	-	673,440	6,060,960
Pump House-A (Phase-1)		1,359,800	-	-	1,359,800	15%	1,359,799	-	-	1,359,799	1
Pump House-A (Phase-1)		1,472,872	-	-	1,472,872	6%	1,472,865	-	-	1,472,865	7
Pump House-A (Phase-1)		1,555,812	-	-	1,555,812	10%	1,555,807	-	-	1,555,807	5
Pump House-A (Phase-1)		23,973,661	1,953,243	-	25,926,904	6%	21,289,121	449,238	-	21,738,358	4,188,546
Pump House-A (Phase-1)		15,923,005	1,953,243	-	17,876,248	10%	5,561,469	357,525	-	5,918,994	11,957,254
Pump House-A (Phase-1)		93,973,617	-	-	93,973,617	2%	24,191,426	1,879,472	-	26,070,898	67,902,719
Pump House-A (Phase-1)		5,211,163	1,953,243	-	7,164,406	6%	1,667,572	429,864.39	-	2,097,436	5,066,970
Pump House-A (Phase-1)		1,620,031	-	-	1,620,031	6%	1,494,037	9,946.13	-	1,503,983	116,048
Pump House-A (Phase-1)		24,927,989	1,953,243	-	26,881,232	10%	18,080,360	1,336,619	-	19,416,980	7,464,253
Pump House-A (Phase-1)		622,269	1,953,243	-	2,575,512	10%	620,941	117,297	-	738,238	1,837,275
Pump House-A (Phase-1)		2,889,728	12,596,733	-	15,486,461	10%	2,359,780	2,062,219	-	4,421,999	11,064,461
Pump House-A (Phase-1)		293,586,543	89,948,938	-	383,535,481	10%	107,947,771	24,696,282	-	132,644,053	250,891,427
Pump House-A (Phase-1)		48,408,033	1,330,127	-	49,738,160	2%	10,520,818	994,763.20	-	11,515,581	38,222,579
Pump House-A (Phase-1)		62,400,665	1,950,439	-	64,351,104	6%	25,538,491	3,452,521	-	28,991,012	35,360,092
Pump House-A (Phase-1)		29,420,053	-	-	29,420,053	10%	8,230,808	2,937,440.77	-	11,168,249	18,251,804
Pump House-A (Phase-1)		10,377,000	-	-	10,377,000	10%	8,728,829	212,026	-	8,940,855	1,436,145
Pump House-A (Phase-1)		35,151,048	-	-	35,151,048	10%	16,055,584	3,178,064	-	19,233,648	15,917,400
Pump House-A (Phase-1)		9,824,976	3,063,786	-	12,888,762	15%	8,774,263	699,420	-	9,473,684	3,415,078
Pump House-A (Phase-1)		52,768,531	3,877,629	-	56,646,159	10%	27,994,785	2,510,935	-	30,505,720	26,140,439
Pump House-A (Phase-1)		897,430	35,000	-	932,430	10%	820,713	43,460	-	864,174	68,256
Pump House-A (Phase-1)		33,138,123	580,915	-	33,719,038	10%	32,717,156	143,352	-	32,860,508	858,530
Pump House-A (Phase-1)		1,800,557	-	-	1,800,557	15%	919,092	283,112	-	1,202,205	598,352
Pump House-A (Phase-1)		160,088,595	49,116,949	-	209,205,544	15%	24,046,363	31,380,831.63	-	55,427,194	153,778,350
Pump House-A (Phase-1)		161,394,301	49,116,949	-	210,511,250	6%	9,913,738	12,630,675.01	-	22,544,413	187,966,837
Pump House-A (Phase-1)		34,957,247	-	-	34,957,247	6%	6,292,305	2,097,435	-	8,389,740	26,567,507
Pump House-A (Phase-1)		32,113,332	-	-	32,113,332	6%	5,780,401	1,926,800	-	7,707,201	24,406,131
Pump House-A (Phase-1)		25,993,104	513,816	-	26,506,920	6%	4,678,758	1,590,415	-	6,269,174	20,237,746
Pump House-A (Phase-1)		10,130,642	513,816	-	10,644,458	10%	2,228,741	1,064,445.80	-	3,293,187	7,351,271
Pump House-A (Phase-1)		898,524	513,816	-	1,412,340	15%	134,779	211,851.06	-	346,630	1,065,711
Pump House-A (Phase-1)		21,120,820	513,816	-	21,634,636	6%	1,267,249	1,298,078.18	-	2,565,327	19,069,309
Pump House-A (Phase-1)		23,377,291	513,816	-	23,891,107	2%	467,546	477,822.14	-	945,368	22,945,739
Pump House-A (Phase-1)		5,378,118	197,941	-	5,576,059	2%	1,306,333	334,565	-	1,640,898	3,935,161
Pump House-A (Phase-1)		46,620,776	8,319,005	-	54,939,781	20%	39,196,153	8,201,487	-	47,397,640	7,542,141
Pump House-A (Phase-1)		24,565	-	-	24,565	15%	24,108	80	-	24,189	376
Pump House-A (Phase-1)		112,422	-	-	112,422	15%	68,991	-	-	68,991	43,431
Pump House-A (Phase-1)		35,733	1,953,243	-	1,988,976	2%	33,775	39,110	-	72,886	1,916,091
Pump House-A (Phase-1)		814,298,435	9,376,727	-	823,675,162	10%	258,431,391	47,797,286.00	-	306,228,677	517,446,485



Pump House-A (Phase-1)		138,191,381	13,951,369	-	152,142,750	10%	49,914,731	15,214,275	-	65,129,006	87,013,745
Pump House-A (Phase-1)		2,299,434	10,706	-	2,310,140	2%	183,954	46,202.79	-	230,157	2,079,982
Pump House-A (Phase-1)		1,607,983	10,044,866	-	11,652,849	15%	974,961	1,747,927.35	-	2,722,888	8,929,961
Pump House-A (Phase-1)		-	-	-	-	10%	-	-	-	-	-
Pump House-A (Phase-1)		28,962,181	10,044,866	-	39,007,047	2%	6,974,960	780,140.94	-	7,755,101	31,251,946
Pump House-A (Phase-1)		31,507,743	10,044,866	-	41,552,609	10%	7,474,626	4,155,260.90	-	11,629,887	29,922,722
Pump House-A (Phase-1)		114,196,978	10,044,866	-	124,241,844	6%	27,407,275	7,454,510.64	-	34,861,786	89,380,058
Pump House-A (Phase-1)		10,405,606,524	75,326,025	-	10,480,932,549	2%	547,897,673	209,618,650.97	-	757,516,324	9,723,416,225
Pump House-A (Phase-1)		3,267,193,709	75,326,025	-	3,342,519,734	6%	388,395,439	200,551,184.03	-	588,946,623	2,753,573,111
Pump House-A (Phase-1)		1,090,269,070	149,177,047	-	1,239,446,116	6%	65,416,144	74,366,766.97	-	139,782,911	1,099,663,205
Pump House-A (Phase-1)		199,500	-	-	199,500	6%	33,915	11,970	-	45,885	153,615
Sub Total		18,638,000,743	622,468,236	-	19,260,468,979		2,833,797,052	718,671,091	-	3,552,468,143	15,708,000,836

5.04 Vehicles

PARTICULARS	Notes	C O S T				Rate of Dep.	D E P R E C I A T I O N				WD. as at 30.06.2019
		As at 01.07.2018	Addition during the year	Adjustments	Total as at 30.06.2019		As at 01.07.2018	Charged during the year	Adjustments	Total as at 30.06.2019	
1st IWSRP		7,416,000	6,734,400	-	14,150,400	20%	7,415,997	1,346,879.96	-	8,762,877	5,387,523
2nd IWSRP		7,470,051	1,953,243	-	9,423,294	20%	7,374,987	485,708	-	7,860,695	1,562,600
Non Project		27,491,802	940,000	-	28,431,802	20%	23,029,863	1,837,739	-	24,867,602	3,564,200
CWSISP		209,605,248	49,116,949	-	258,722,198	20%	42,177,050	51,744,439.51	-	93,921,489	164,800,708
SHWS		508,307,371	75,326,025	-	583,633,395	20%	203,210,505	112,675,159.82	-	315,885,665	267,747,731
Reserver		2,317,566,910	75,326,025	-	2,392,892,935	5%	305,633,800	119,644,646.74	-	425,278,447	1,967,614,488
Common Fixed Assets		1,509,500	-	-	1,509,500	20%	1,509,480	-	-	1,509,480	20
Vandaljrhury project		4,960,000	-	-	4,960,000	20%	1,984,000	992,000	-	2,976,000	1,984,000
EWSP		12,567,597	10,044,866	-	22,612,463	20%	12,364,574	2,211,988	-	14,576,562	8,035,901
Mohora Kalurghat Project		2,193,613	-	-	2,193,613	20%	2,193,612	-	-	2,193,612	1
Sub Total (4.4) Taka		3,099,088,091	219,441,508	-	3,318,529,599		606,893,867	290,938,561	-	897,832,428	2,420,697,171

5.05 Furniture and Fixtures

PARTICULARS	Notes	C O S T				Rate of Dep.	D E P R E C I A T I O N				WDV as at 30.06.2019
		As at 01.07.2018	Addition during the year	Adjustments	Total as at 30.06.2019		As at 01.07.2018	Charged during the year	Adjustments	Total as at 30.06.2019	
3rd IWSRP		1,163,459	12,596,733	-	13,760,192	10%	502,389	1,373,320	-	1,875,710	11,884,482
Non Project		4,644,183	-	-	4,644,183	10%	4,013,532	163,845	-	4,177,377	466,806
Medical Equipment (Non project)		368,959	147,642	-	516,601	10%	343,910	20,952	-	364,862	151,739
EWSRP		140,607	513,816	-	654,423	10%	42,182	65,442.30	-	107,625	546,798
Common Fixed Assets		4,688,531	-	-	4,688,531	10%	4,687,227	-	-	4,687,226	1,305
Sub Total		11,005,739	13,258,191	-	24,263,929		9,589,240	1,623,560	-	11,212,800	13,051,129

5.06 Transportation & Equipment

PARTICULARS	Notes	C O S T				Rate of Dep.	D E P R E C I A T I O N				WDV as at 30.06.2019
		As at 01.07.2018	Addition during the year	Adjustments	Total as at 30.06.2019		As at 01.07.2018	Charged during the year	Adjustments	Total as at 30.06.2019	
Phase-2		4,573,707	-	-	4,573,707	20%	4,573,691	-	-	4,573,691	16
Sub Total		4,573,707	-	-	4,573,707		4,573,691	-	-	4,573,691	16

5.07 Pani Project (Vehicles+C26)

PARTICULARS	Notes	C O S T				Rate of Dep.	D E P R E C I A T I O N				WDV as at 30.06.2019
		As at 01.07.2018	Addition during the year	Adjustments	Total as at 30.06.2019		As at 01.07.2018	Charged during the year	Adjustments	Total as at 30.06.2019	
Car Purchase (Pani Project)		1,153,701	10,706	-	1,164,407	20%	1,078,315	77,526	-	1,155,841	8,566
Sub Total		1,153,701	10,706	-	1,164,407		1,078,315	77,526	-	1,155,841	8,566

Summary of Fixed Assets Project Wise:

PARTICULARS	Notes	C O S T				Rate of Dep.	D E P R E C I A T I O N				W.D.V. as at 30.06.2019
		As at 01.07.2018	Addition during the year	Adjustments	Total as at 30.06.2019		As at 01.07.2018	Charged during the year	Adjustments	Total as at 30.06.2019	
2000 (1st Phase)		270,271,166	3,911,799	-	274,182,965		241,248,512	2,549,294	-	243,797,806	30,385,159
2010 (2nd Phase)		1,159,995,825	1,771,809	-	1,161,767,634		785,687,586	42,607,338	-	828,294,924	333,472,710
2020 (Non Project)		412,244,004	77,582,944	-	489,826,948		198,388,260	18,153,180	-	216,541,440	273,285,508
2030 (1st IWSRP)		220,330,689	35,443,808	-	255,774,497		145,558,785	9,380,687	-	154,939,472	100,835,024
2040 (UAWMP)		5,378,118	197,941	-	5,576,059		1,306,333	334,565	-	1,640,898	3,935,161
2050 (2nd IWSRP)		184,575,004	19,351,000	-	203,926,004		85,835,025	5,186,664	-	91,021,689	112,904,314
2060 (MWSP)		14,496,906	55,549	-	14,552,455		244,924	48,262	-	293,186	14,259,269
2070 (3rd IWSRP)		321,812,443	127,739,136	-	449,551,579		110,809,941	28,131,822	-	138,941,762	310,609,816
2080 (MWSP)		46,620,776	8,319,005	-	54,939,781		39,196,153	8,201,487	-	47,397,640	7,542,141
2090 (KWSP)		18,253,173,461	525,807,171	-	18,778,980,631		1,510,553,561	716,856,409	-	2,227,409,970	16,551,570,662
2100 (EPL)		138,191,381	13,951,369	-	152,142,750		49,914,731	15,214,275	-	65,129,006	87,013,745
2195 (MKWTRP)		2,193,613	-	-	2,193,613		2,193,612	-	-	2,193,612	1
2196 (EWSP)		193,252,869	60,269,196	-	253,522,065		56,254,888	16,638,933	-	72,893,822	180,628,243
2200 (Com. Fix. Asst)		6,198,031	-	-	6,198,031		6,196,707	-	-	6,196,707	1,324
2301 (Pani proj.)		3,453,135	21,411	-	3,474,546		1,262,269	123,728	-	1,385,998	2,088,548
2312 (EWSRP)		151,218,386	3,596,712	-	154,815,098		21,240,116	8,792,302	-	30,032,418	124,782,680
2395 (MKRP)		814,298,435	9,376,727	-	823,675,162		258,431,391	47,797,286	-	306,228,677	517,446,485
2412 Vandal Juri project		694,022,079	4,000,000	-	698,022,079		2,098,817	1,021,948	-	3,120,764	694,901,314
2396 (CWSISP)		9,999,354,345	2,395,449,353	-	12,394,803,699		363,641,603	324,963,103	-	688,604,706	11,706,198,992
Total		32,891,080,665	3,286,844,928	-	36,177,925,593		3,880,063,212	1,246,001,284	-	5,126,064,498	31,051,861,092

Depreciation Allocation Schedule		
Particulars	Basis of Allocation	Amount
Operating Expenses	85%	1,059,101,091
Administrative & General Expenses	15%	186,900,193
Total	100%	1,246,001,284

CHITTAGONG WATER SUPPLY AND SEWERAGE AUTHORITY

6.00 CAPITAL WORK-IN-PROGRESS:

Particular	Balance as at 01.07.2018	Addition	Adjusted/ Capitalized	Balance as at 30.06.2019
1	2	3	4	5=(2+3-4)
Non-Project (Revenue)	1,881,600	76,438,594	78,320,194	-
Karnafully Water Supply Project	360,415,904	73,897,656	434,313,560	-
Karnafully Water Supply Project - 2	11,073,167,428	6,507,109,601	-	17,580,277,029
CWSISP	-	2,412,636,384	2,410,074,163	2,562,221
Vandaljuri Project	177,393,509	117,709,810	-	295,103,319
(PESSCM-1)	-	2,336,244	-	2,336,244
For the year 2018-2019	11,612,858,440	9,190,128,289	2,922,707,917	17,880,278,813
For the year 2017-2018	14,783,656,996	5,657,685,963	8,828,484,520	11,612,858,440



Amount In Taka	Amount In Taka
30 June, 2019	30 June, 2018

7.00 DEFERRED EXPENDITURE:

85,514

135,514

The expense was made for stationery purpose since 1983. The above amount represents bill amount of Bill Books.

8.00 INVENTORY :

1st Phase	-	2,139,990
1st IWSRP	-	33,671,999
2nd IWSRP	-	17,579,191
3rd IWSRP	-	125,967,327
UAWMP	-	197,941
Madunaghat Project	-	55,549
Mohora Water Supply Project	-	8,319,005
Stock Held by Parsons Corporation	-	44,575
Emergency Water Supply Project	-	60,269,196
Sheikh Hasina Water Treatment Plant (Karnaphully project)	-	91,493,611
Materials and Supplies (Deposit work)	-	8,814,468
Materials and Supplies (EPL)	-	13,951,369
Materials and Supplies	-	3,596,712
Mohora & Kalurghat Rehabilitation Project	-	9,376,727
Pani Project	154,557	21,411
Material & Suppliers (CWSISP)	-	13,333,318
	154,557	388,832,389

9.00 INVESTMENTS:

Investment in FDR	1,698,816,461	1,547,876,970
Investment by Security deposit receipt from cashiers	-	5,000
	1,698,816,461	1,547,881,970

Details have been shown in **Annexure - A.**

10.00 ACCOUNTS RECEIVABLE:

Opening Balance	528,563,630	394,526,380
Add: Bill during the year	1,087,980,059	925,119,859
	1,616,543,689	1,319,646,239
Less: Collection during the year	1,011,547,238	791,082,609
Closing Balance	604,996,451	528,563,630

11.00 OTHER RECEIVABLE :

Interest on FDR	38,274,351	37,479,758
	38,274,351	37,479,758

Details have been shown in **Annexure - B.**

12.00 ADVANCE, DEPOSIT & PREPAYMENT:

Advance to Suppliers (1st phase)	6,331,827	7,327,696
Advance to Suppliers (3rd interim)	1,860,366	1,860,366
Advance to Suppliers (2nd IWSRP)	57,200	57,200
Advance to suppliers (Mohora project)	500,000	500,000
Advance to suppliers (Mohora kalurghat project)	374,228	374,228
Advance to Suppliers (EWSP)	181,470	181,470
Advance to Contractors (1st phase)	16,653,594	16,653,594
Advance to Contractors (2nd phase)	4,183,296	4,183,296
Advance to Contractors (1st interim)	494,763	494,763
Advance to Contractors (2nd interim)	14,877,714	14,877,714
Advance to Contractors (3rd interim)	10,404,509	10,404,509
Advance to D.C. Ctg (Modhunaghat project)	47,000,000	47,000,000
Advance to City Corporation, Ctg (Mohora water supply project)	1,204,989	1,204,989
Advance to Contractors (Mohora Kalurghat projects)	1,214,746	1,214,746
Advance to staff (1st phase)	3,231,077	3,081,592
Advance to staff (2nd phase)	7,973	7,973
Advance to staff (2nd IWSRP)	2,500	2,500
Advance to staff (3rd Interim)	183,728	183,728
Advance to staff (MWSP)	11,578	11,578
Advance to staff (Karnaphully Project)	493,102	547,616
Advance to staff (Mohora Kalurghat Project)	27,356	27,356
Advance to staff and officer (EWSP)	23,936	23,936
Advance to staff and officer (EWSRP)	5,000	5,000



	Amount In Taka 30 June, 2019	Amount In Taka 30 June, 2018
Advance to staff (BJWSP)	2,475	3,311
Advance to staff (KWSP-2)	216,716	300,716
Letter of credit (1st Interim)	730,296	730,296
Letter of credit (2nd Interim)	2,113,056	2,113,056
Letter of credit (3rd Interim)	264,404	264,404
Letter of credit (EWSP)	-	154,557
Letter of credit (MKRP)	29,145,002	29,145,002
AIT for imported materials and vehicles	505,671,221	444,544,991
Vehicle loan	3,393,623	3,830,910
House Building loan	18,469,450	15,545,988
Computer loan	853,302	976,073
Security Deposit to Other Organization (Debt service charge)	2,731,453	2,731,453
Materials and goods in transit	2,730,804	2,730,804
Advance to staff for natural calamities	5,460	5,460
Deposit and prepayments (2nd phase)	29,620	29,620
Store materials lend to other organization	23,953	23,953
Commissioner of custom (CD VAT)	519,571,764	590,091,764
Letter of credit (KWSP)	1,734,197	1,581,837
AIT FDR and STD	95,892,015	80,056,908
Advance to staff/officer (CWSISP)	2,033,462	1,974,556
Commissioner of custom (CD VAT)-CWSISP	114,725,122	172,532,391
Commissioner of custom (CD VAT)-KWSP-2	1,005,221,498	665,235,591
Kubota Kolon W.2 2716	-	1,956,606,314
	2,414,883,845	4,081,435,805
13.00 CASH AND CASH EQUIVALENTS:		
Imprest Cash (Sub Note: 13.01)	293,119	297,794
Cash at Bank (Sub Note: 13.02)	812,425,945	989,221,852
	812,719,064	989,519,647
13.01 Imprest Cash:	293,119	297,794
Total Imprest Cash	293,119	297,794
13.02 Cash at Bank:		
Short Term Deposit (STD) Accounts:		
Agrani Bank Ltd., Laldighi Branch. (STD-0067)	1,038,552	1,009,749
Janata Bank, Wasa Branch. (STD 2-1)	31,015	31,117
Janata Bank, Wasa Branch. (STD 19-1)	-	2
Janata Bank, Wasa Branch. (STD 20-3)	2,568	3,606
Janata Bank, Wasa Branch. (STD 21-4)	4,896	5,858
Janata Bank, Wasa Branch. (STD 26-9)	249,668	242,721
Janata Bank, Wasa Branch. (STD 32-7)	36,955,322	36,618,133
Janata Bank, Wasa Branch. (STD 34-9)	857,961	45,224,536
Janata Bank, Wasa Branch. (STD 35-1)	4,870	8,295
Janata Bank, Wasa Branch. (STD 38)	53,131	52,505
Janata Bank, Wasa Branch. (STD-40)	450,870	437,300
Janata Bank, Laldighi Corporate Branch. (STD 44, New 145)	6,366	6,156
Sonali Bank, Agrabad Branch. (STD 815)	70,296	69,349
Sonali Bank, Agrabad Branch. (STD 467)	266,249	3,060,989
One bank, Jubilee Road Branch. (STD 8006)	6,521,118	6,321,317
Janata Bank, Foreign Exchange Branch. (STD 338)	514,471,605	856,706,013
Basic Bank Ltd., Agrabad Branch (STD 396)	9,035,903	8,526,732
AB Bank Ltd, Bahaddarhat Br. (STD 768283-430)	717	126,939
AB Bank Ltd., Anderkillia Branch. (STD-685-430)(2623/73)	3,214,314	3,959,635
Agrani Bank Ltd., Artillary Branch. (STD-14-7)	959,347	866,390
Al-Arafa Islami Bank, Agrabad Branch. (STD-695)	1,472,987	1,771,658
Al-Arafa Islami Bank, O.R. Nizam Road (STD-923)	3,880,175	1,689,342
Bangladesh Commerce Bank Ltd., Agrabad Branch (STD-417)	15,381	11,976
Bangladesh Commerce Bank Ltd., Agrabad Branch (STD-0041)	1,581,762	927,906
Dhaka Bank Ltd., CDA Avenue. (STD-522)	657,594	181,170
City Bank Ltd., Agrabad Branch (STD 4193001)	17	123,597
Dhaka Bank Ltd., Khatunganj Branch. (STD-894)	35,259	32,486
Janata bank Ltd., Chawk Bazar Branch (STD 043)	7,198,109	1,422,356
Janata Bank Ltd., Jubilee Road Branch (STD-65)	-	740,306
Janata Bank Ltd., Sadarghat Branch (STD 189)	3,800,230	3,676,027
Janata Bank Ltd., Ambagan Branch (STD 03-2)	-	48,117
Janata Bank Ltd., Baizid Bostami Branch (STD 145)	1,937,500	797,529
Janata Bank Ltd., Banglalink JB WASA (STD 39-5)	49,053	48,710
Janata Bank Ltd., Chaktai Branch (STD 065)	8,687	7,911



	Amount In Taka 30 June, 2019	Amount In Taka 30 June, 2018
Janata Bank Ltd., City Corporation Branch (STD 282)	10,421	1,211,870
Janata Bank Ltd., Dewanhat Branch (STD 351)	521,405	992,294
Janata Bank Ltd., Firingi Bazar Branch (STD 189)	5,144,972	741,301
Janata Bank Ltd., Foreign Exchange Branch (STD 258)	101,013	490,678
Janata Bank Ltd., Grameen Phone WASA Branch (STD 36/2)	1,524,232	1,269,700
Janata Bank Ltd., Kadamtali Branch (STD 098)	737,543	584,751
Janata Bank Ltd., Hossain SS RD Branch (STD 075)	-	-
Janata Bank Ltd., Kajirdewri Branch (STD 271)	3,229,599	889,675
Janata Bank Ltd., Kalurghat Branch (STD 043)	3,209	3,024
Janata Bank Ltd., Kornelhat Branch (STD 182)	1,072,523	3,070,003
Janata Bank Ltd., Laldighi East Corp. Branch (STD 228)	345,872	171,842
Janata Bank Ltd., Mimi Super Market Branch (STD 555)	-	919,321
Janata Bank Ltd., Mohammadpur Branch (STD 156)	1,269,265	1,279,652
Janata Bank Ltd., Muradpur Branch (STD 189)	1,630,329	1,241,366
Janata Bank Ltd., Pahartali Branch (STD 09-1)	11,553,928	3,515,643
Janata Bank Ltd., Sadharon Bima Branch (STD 400282)	362	332
Janata Bank Ltd., WASA Branch (STD 1-9)	6,817,173	3,582,749
Janata Bank Ltd., WASA Branch (STD 17-8)	1,978,567	803,238
Janata Bank Ltd., WASA Branch (STD 18-9)	4,433,142	717,395
Janata Bank Ltd., WASA Branch (STD 23-6)	4,050,671	272,673
Janata Bank Ltd., WASA Branch (STD 24-7)	1,868,337	160,801
Janata Bank Ltd., WASA Branch (STD 29-3)	3,070,909	7,125,104
Janata Bank Ltd., WASA Branch (STD 3-2)	4,157,034	294,354
Janata Bank Ltd., WASA Branch (STD 37-3)	2,642,048	203,031
Janata Bank Ltd., WASA Branch (STD 41-8)	7,146,702	1,742,144
Janata Bank Ltd., WASA Branch (STD-86)	754,089	690,227
Janata Bank Ltd., (STD 45/3) Security	7,827,601	165,344
Mercantile Bank Ltd., Agrabad Branch. (STD-701)	1,148,145	926,688
National Bank Chawkbazar (STD-3352)	1,150,125	259,289
One bank, Chandgawn. (STD 639)	63,000	591,356
Pubali Bank Ltd, Mehedibag Branch. (STD-286)	793,084	551,127
Social Islamic Bank Ltd., Halishahar Br. (STD 681)	2,658,244	2,136,991
Southeast Bank, Momin Road (Std-337)	1,481,711	768,060
Sahajalal Islami Bank. (STD 017)	-	-
Sahajalal Islami Bank, Agrabad. (STD 1164)	17,991	116,299
UCBL, Agrabad Branch. (STD-1390)	2,024	1,895
UCBL, Chawkbazar Branch.(STD-661)	5,224	5,061
UCBL, Dampara Branch.(2623/75)	8,452,563	4,568,758
Basic Bank Ltd., Agrabad Branch -648	45,806	-
Basic Bank Ltd., Agrabad Branch (STD 492)	2,881,539	1,588,683
Basic Bank Ltd., (STD 680)	70,916	-
Janata Bank,WASA Branch.-EWSRP (STD-48)	(1,144,093)	(1,152,160)
Janata Bank Ltd., WASA Branch (STD-46)	-	450
Janata Bank STD 442	(4,000,000)	(4,000,000)
First Security Islami Bank,Pabartak Mor-2653	7,888	-
Janata Bank Ltd., Foreign Exchange Branch-7621	211,920,535	-
NRB Nank Ltd. O R Nizam Branch Ac No. 53827	40,392,764	-
Agrani Bank, Laldighi East Corporate 1274	4,276,665	2,998,464
Sub total - A	936,946,603	1,016,255,907

Current Deposit (CD) Accounts:

Janata Bank,WASA Branch. (CD-2-4)	(124,531,037)	(27,046,732)
Agrani Bank Ltd., Laldighi East Corp. Branch (CD 4797)	284	284
Janata Bank Ltd., WASA Branch (CD 197-1)	(14,806)	(14,806)
Janata Bank Ltd., WASA Branch (CD 920-6)	4,495	5,645
Janata Bank,WASA Branch. (CD-1483-9)	20,404	21,554
Sub total - B	(124,520,660)	(27,034,055)
Total - (A+B)	812,425,945	989,221,852
		1,579,275,777

14.00 CAPITAL FUND:

Grant	7,219,427,795	5,881,043,135
Equity	860,662,329	860,662,329
	8,080,090,124	6,741,705,464

14.01 Grant:

Balance as at 01 July, 2018	5,881,043,135	2,698,843,135
Receive during the year	1,596,700,000	3,182,200,000
	7,477,743,135	5,881,043,135



	Amount In Taka 30 June, 2019	Amount In Taka 30 June, 2018
Payment during the year	258,315,340	-
Balance as at June 30, 2019	<u>7,219,427,795</u>	<u>5,881,043,135</u>
14.01.01 Grant:		
Capital Grant	7,191,958	7,191,958
Grant for relief and rehabilitation from United States	899,393	899,393
Grant for Modunaghat water supply project	60,192,000	60,192,000
Grant for mohora & kalurghat Rehavilitation Project	866,356,708	866,356,708
Construction of power line and procurement of diesel, generator project	147,000,000	147,000,000
Grant for pani project	836,774	836,774
Grant for 2nd IWSRP	219,283,000	219,283,000
Gov Grant KWSp-2	3,370,091,297	2,493,591,297
Return to Gov.	252,537,005	252,537,005
Grant for cwsisp	1,387,461,660	960,577,000
Govt, grant EWSRP	142,249,000	142,249,000
PESSCM-1	2,400,000	-
Fund receive from GOV.	754,900,000	722,300,000
Rembursable loan swer feasibility	2,700,000	2,700,000
unaccounted of water mng prog.	5,329,000	5,329,000
	<u>7,219,427,795</u>	<u>5,881,043,135</u>
14.02 Equity :		
Opening Balance	860,662,329	860,662,329
Received during the year	-	-
	<u>860,662,329</u>	<u>860,662,329</u>
Payments during the year	-	-
Closing Balance	<u>860,662,329</u>	<u>860,662,329</u>
14.02.02 Equity :		
Equity Interest on 1st Phase	178,773,236	178,773,236
Equity Interest on CMC Loan	432,098	432,098
Equity 1st Phase	13,868,476	13,868,476
Equity- Principal on CMC Loan	596,650	596,650
Equity (2nd Phase)	565,777,869	565,777,869
Equity for Sewerage Feasibility Study	200,000	200,000
Equity for Mohora water supply Project	101,014,000	101,014,000
	<u>860,662,329</u>	<u>860,662,329</u>
15.00 REVALUATION RESERVE:	<u>45,753,399</u>	<u>45,753,399</u>
The reported amount have been carried forward since 1992 - 1993		
15.01 which represents Excess value of Furniture & Stores based on physical verification of Assets conducted on 30th June, 1993.	<u>280,067</u>	<u>280,067</u>
15.02 SURPLUS ON REVALUATION OF ASSETS:	<u>45,473,332</u>	<u>45,473,332</u>
Physical inventory of Fixed Assets was taken by the Management on 31 December 1979 and the Assets had been revalued at current replacement cost as of 30 June 1980 to fulfill the precondition of credit number 1001-BD imposed by IDA vide Aid Memoire dated 12 July 1979. The revaluation was approved by the Board of Members in their 105th General Meeting held on 19 June 1980.		
16.00 RETAINED EARNINGS:		
Balance as at 01 July, 2017	(2,136,569,378)	(1,258,448,252)
Net income/loss for the year after tax	(1,078,617,064)	(878,543,908)
Prior Year Adjustment (Sub Note: 16.01)	422,413	422,782
Balance as at 30 June, 2018	<u>(3,214,764,029)</u>	<u>(2,136,569,378)</u>
16.01 PRIOR YEAR ADJUSTMENT		
Gratuity (Transport)	-	196,720
Electricity deduction	-	-
Salary and Allowance (Dampara)	-	-
Salary payable	-	-
Encashment adjustment	71,339	60,276
Over Time Salary	144,787	-
Dearness Allowance	52,500	-
Night Allowances	81,864	38,645



	Amount In Taka 30 June, 2019	Amount In Taka 30 June, 2018
Water Tax	19,401	5,500
Motor Circle Fine	13,260	-
Washing Allowance	29,972	22,190
Ex. Deduct house rent	-	-
Extra payment deduction salary	9,290	90,306
Shek Hasina W.T.P	-	-
Knight shift salary	-	9,145
KWSP-1	-	-
Rafiqul alam UDA	-	-
Sub Total	422,413	422,782
17.00 LONG TERM LIABILITIES:		
Balance as at 01 July, 2018		
1st Interim Water Supply & Rehalitation Project (IWSRP)-GOB	248,725,000	248,725,000
3rd Interim Water Supply & Rehalitation Project (IWSRP)-GOB	470,828,000	470,828,000
Reimbursable Loan for Sewerage	-	-
Unaccounted For Water Management Propram (UAWMP)	-	-
Karnafully Project, Donor-JBIC,FC (Japan Bank for International Corp.)	9,774,355,755	9,774,355,755
Karnafully Water Supply Project (GOB)	8,128,881,000	8,128,881,000
KWSP - 2	11,047,141,166	9,334,447,318
Fund Received From Koreya EDFC Loan (Vandaljuri Project)	149,328,968	-
Chittagong Water Supply & Improvement Sanitation Project (CWSISP Fund Receive From FC)	9,291,190,683	8,141,190,683
	39,110,450,572	36,098,427,756
Received During the year		
Karnafully Project, Donor-JBIC,FC (Japan Bank for International Corp.)	-	-
Karnafully Water Supply Project (GOB)	-	-
Fund Received From (CWSISP) FC, World Bank	1,550,000,000	1,150,000,000
KWSP-2	3,925,616,964	1,712,693,848
Fund Received From Koreya EDFC Loan (Vandaljuri Project)	87,042,577	149,328,968
	5,562,659,541	3,012,022,816
Loan Payment During the year		
Reimbursable loan-sewerage fesibility	-	2,700,000
Unaccounted for water mng prog	-	5,329,000
	-	8,029,000
Balance as at 30 June, 2019		
1st Interim Water Supply & Rehalitation Project (IWSRP)-GOB	248,725,000	248,725,000
3rd Interim Water Supply & Rehalitation Project (IWSRP)-GOB	470,828,000	470,828,000
Reimbursable Loan for Sewerage	-	-
Unaccounted For Water Management Programme (UAWMP)	-	-
Karnafully Project, Donor-JBIC,FC (Japan Bank for International Corp.)	9,774,355,755	9,774,355,755
Karnafully Water Supply Project (GOB)	8,128,881,000	8,128,881,000
KWSP - 2	14,972,758,130	11,047,141,166
Chittagong Water Supply & Improvement Sanitation Project,(CWSISP Fund Receive From FC)	10,841,190,683	9,291,190,683
Fund Received From Koreya EDFC Loan (Vandaljuri Project)	236,371,545	149,328,968
	44,673,110,114	39,110,450,572
18.00 BANK OVERDRAFT:		
Janata Bank,WASA Branch. (CD-197-1)	-	-
19.00 ACCOUNTS PAYABLE :		
1st Phase(1st Project)	1,865,919	1,453,801
2nd Phase(1st Project)	322,504	322,504
1st Interim Water Supply & Rehalitation Project(IWSRP)	90,742	90,742
2nd Interim Water Supply & Rehalitation Project (IWSRP)	542,470	542,470
3rd Interim Water Supply & Rehalitation Project (IWSRP)	36,883	36,883
Mohora Water Supply Project	449,615	449,615
Accounts Payable (Mahbubul Alam)	-	8,979
Salary & Allowance Payable	-	-
Accounts Payable (Mohora & Kalurghat Rehabilitation Project)	5,448,183	5,448,183
Madhunaghat Water Supply project	14,285	14,285

	Amount In Taka 30 June, 2019	Amount In Taka 30 June, 2018
Karnafully Water Supply Project (GOB)	456,173	456,173
Emergency Water Supply Project	199,695	199,695
Pani Project	1,209,974	1,209,974
KWSP-2	-	49,040
EWSRP	1,054,926	1,054,926
Chittagong Water Supply & Improvement Sanitation Program (CWSISP)	157,075,948	95,406,734
	168,767,317	106,744,005
20.00 CREDITORS FOR EXPENSES:		
Accrued Interest on 1st IWSRP	305,734,964	303,247,714
Accrued Interest on on KWSP -2	412,152,463	281,290,215
Accrued Interest on IDA Loan (2nd Phase)	776,714,846	776,714,846
Audit Fee	190,000	150,000
Gas payable	(208,776)	1,161
Nurul Islam Cashier (1415/35)	(5,000)	-
Other Fine	36,483	111,468
Deduct from Salary	-	110,305
Misc. Payable	9,363,005	9,363,005
Accrued Interest on 3rd interm	155,311,520	150,603,240
Accrued Interest EDFC Loan Foreign	2,006,123	6,481
Accrued Interest on KWSP (GOB)	891,362,430	891,362,430
Deduction of Salary for Group Insurance	-	-
Accrued interest on JBIC (KWSP F.C)	493,957,882	493,957,882
Accrued Interest on KWSP	179,032,368	-
Accumulated Debt On Interest (CWSISP, W.B)	317,276,358	220,126,396
Employee Provident Fund	4,727,319	5,234,082
Govt. Provident Fund	-	-
Income Tax payable	22,944,152	14,410,133
Group Insurance Demand	350,000	350,000
Meter Supply Payable	-	26,976,230
Uniform Suppli Payable	-	993,139
Dep adjustment KWSP	14,555	14,555
Federal Insurance Co.	40,000	-
	3,571,000,692	3,175,023,281
21.00 CREDITORS FOR OTHER FINANCE:		
Customers Security Deposits	97,749,655	90,399,655
Staff Welfare Fund	184,134	38,961
Advance received against deposit Works	50,256,458	78,326,224
Income Tax deduction from Contractors (Non Project)	6,366,822	10,128,799
Security Deposit and Other Deduction from Contractors & Suppliers	14,947,187	8,154,095
Security Payable	5,700	-
Lease of Street Hydrant	24,217	24,217
VAT deduction from Contractor & Suppliers (Non Project)	2,537,989	5,878,404
Security Deduction from Contractors (1st IWSRP)	110,649	110,649
Salary & Allowance Payable CWSISP	-	-
Salary & Allowance Payable (Bhandal Jhuri)	-	-
Security Deduction from Contractors (2nd IWSRP)	1,287,013	1,287,013
Security Deduction from Contractors (Modhunaghat)	590	590
Customers Security Deposits	40,787,800	20,185,800
Security Deduction from Contractors (3rd IWSRP)	637,008	637,008
Security Deposit (Deposit Work)	14,657,850	8,882,216
Security Deposit (Mohora Project)	10,927	10,927
Security Deduction payable	124,731	108,154
Security Deposit payable- BJWSP	140,876	37,565
Security Deduction from Contractors (KWSP)	411,642,385	427,806,786
Income Tax deduction from Contractors & Suppliers (EWSP)	1,282,232	1,282,232
Income Tax deduction from Contractors & Suppliers (Pani)	1,255	1,255
VAT Payble Deposit Work	6,260	2,275,059
Income Tax deduction (KWSP)	142,228	155,908
VAT deduction from Contractors & Suppliers (Pani)	32,565	160,122
Security Deduction from Contractors & Suppliers (MKRP)	365,411	365,411
Suppliers L/C Comission	53,653	53,653
VAT deduction from Contractors & Suppliers (EWSP)	306,212	306,212
VAT deduction from Contractors & Suppliers (CWSISP)	36,433,326	30,875,136
Income Tax From Contractors & Suppliers (CWSISP)	41,939,927	23,502,047
Security Deduction from Contractors & Suppliers (CWSISP)	454,798,908	439,403,955
Income Tax Deposit Work	(99,193)	2,289,658
Income Tax Deduction from Contractors & Suppliers BJWSP	8,002	16,254
Income Tax Deduction from Contractors & Suppliers KWSP-2	83,215	171,107



Income Tax Deduction from Contractors & Suppliers EWSRP
 Security Deduction from Contractors & Suppliers EWSRP
 VAT Deduction from Contractors & Suppliers KWSP-2
 VAT Deduction from Contractors & Suppliers BJWSP
 VAT Deduction from Contractors & Suppliers EWSRP
 Security Against Water & Electricity Bill
 AIT at source

Amount In Taka	Amount In Taka
30 June, 2019	30 June, 2018
544,797	544,797
160,711	160,711
50,626	267,139
9,975	245,480
512,380	512,380
1,000	1,000
7,052	10,682
1,178,112,532	1,154,617,261



	Amount In Taka 30 June, 2019	Amount In Taka 30 June, 2018
22.00 OPERATING REVENUE:		
A) Revenue From Water (Annexure-C)		
Private	950,061,780	806,232,996
Government	129,553,879	109,940,863
Loose Water Sale	8,364,400	8,946,000
Sub Total - A	1,087,980,059	925,119,859
B) License and Renewal Fee of Tube well (As per Gadget)		
License Fee	14,750,000	18,360,500
Renewal Fee	107,545,487	106,468,694
Sub Total - B	122,295,487	124,829,194
Total (A+B)	1,210,275,546	1,049,949,052
23.00 OTHER INCOME:		
Sale of Forms, Tender Doc. Cash	138,520	623,828
Hire Charges on Furniture	20	34
Rental Income with J. B. L	-	-
Transportation Fare	90,037	91,007
Interest on House Building and Motorcycle Loan	2,094,151	1,187,025
House Rent- Officers and Staff	3,589,410	3,214,693
Development Charge Against New Water Connection	11,773,764	11,985,816
Meter Testing & Fittings Fee	16,963,106	21,564,960
Misc. Income	-	1,895,307
Departmental Charge	1,250,210	-
Surcharges	-	13,346,018
New Connection Fee	9,204,887	6,451,250
Forfeiture of Bank Guarantee	169,700	-
Forfeiture of Pay Order	45,000	-
Re-Connection Fee	395,476	410,381
Income From Recruitment	2,417,402	954,720
Sale of Sadel	9,714,900	10,091,800
Sales of Wastage	914,000	-
Sale of Book	-	44,600
Other income Sundry income	(1,197,273)	-
Renewal fee of contractor	-	280,750
	57,563,311	72,142,188
24.00 INTEREST INCOME:		
Interest on FDR	106,468,887	92,806,412
Bank Interest (Current & Short-term)	48,028,772	44,045,650
	154,497,660	136,852,062
25.00 OPERATING EXPENSES:		
Salary & Allowances	133,936,054	123,727,395
Provident Fund	6,108,238	5,942,997
Gratuity	17,816,704	14,334,527
Festival Bonus	14,699,994	13,576,571
Overtime	41,732,624	37,827,460
Earned Leave Encashment	1,252,369	1,813,561
Electricity & Power	470,904,372	431,205,848
Depreciation	1,059,101,091	955,721,720
Chemicals	60,578,686	64,274,380
Repair & Maintenance CWASA Road	1,007,500	220,960
Repair of Pump & Motors	13,335,624	16,823,535
Repair of Pump House	6,536,730	4,138,027
Repair of Building	9,179,137	2,476,815
Repair of Pipe Line	19,148,837	12,554,342
Repair of Equipment's & Tools	918,012	82,239
Tube well Regeneration	2,165,008	3,018,930
Postage and Telephone	362,434	158,461
Spare Parts Office	33,167	-
General Expenses	50,000	-
Printing and Stationary	174,022	293,889
Travelling Expenses	119,799	288,327
Miscellaneous Office Expenses	202,587	236,679
Uniform	856,883	515,595
Rest & recreation allowance	7,191,271	2,072,030
	1,867,411,145	1,691,304,288



	Amount In Taka 30 June, 2019	Amount In Taka 30 June, 2018
26.00 ADMINISTRATIVE & GENERAL EXPENSES:		
Salary & Allowances	96,588,552	103,628,960
Depreciation	186,900,193	168,656,774
Provident fund	5,226,955	5,678,745
Gratuity Expenses	27,428,656	9,246,580
Festival Bonus	11,289,113	12,406,862
Overtime	10,313,065	14,000,000
Earn leave Encashment	2,736,069	1,632,097
Electricity (Office)	1,885,273	1,853,414
Electrical goods	300,000	261,999
Rest & Recreation	715,188	2,726,104
Telephone	574,787	428,669
Postage & Telegram	35,647	22,547
Printing & Stationary	4,436,557	2,086,310
Travelling & Conveyance	550,292	1,171,469
Uniform	718,296	708,993
Repair & Maintenance	-	29,403
Repair & Maintenance equipment	18,630	18,500
Repairs of Building Store	-	-
Repairs & Maint. Of Vehicles	-	2,851,999
Repair & Maintenance of Furniture	20,310	6,930
Repair & Maintenance of Gas Line	-	950
Repair of Loose tools	-	-
Repair & Maintenance (Admin)	-	21,430
Fuel	8,286,510	7,933,870
Entertainment Expenses	160,533	254,866
Advertisement	504,716	486,283
Legal Expenses	628,529	1,028,050
Audit Fee	110,000	110,000
Internal Training	141,608	176,302
Insurance (Vehicles)	55,817	83,610
Books and Periodicals	32,095	108,410
Digital & Development Fair	214,000	245,500
Welfare & Recreation	1,415,442	-
Educational Scholarship	300,000	300,000
Consultancy Fee	222,625	-
Insurance (Group)	1,023,725	350,000
Rent, Rates & Taxes	7,315,230	14,358,288
Board Meeting Expenditure	630,076	428,964
Income Tax consultant fee	46,355	684,108
Medical Expenses	417,439	7,138
Water Bill at Own Infrastructure	-	-
Liaison Office, Dhaka	348,725	300,358
Recruitment & Appionment	1,168,371	-
Board Chairman & Member Remuneration	1,028,695	568,000
Bank Charge Common Expenses	991,930	940,488
Repairs of Machinery	-	-
Sundry Office expenses	4,207,134	468,158
Project Implementation Cost	-	103,123
Miscellaneous Office Expenses	275,230	527,724
Common service Section	-	-
	379,262,367	356,901,975
27.00 COLLECTION EXPENSES:		
Salary & Allowances	29,535,708	26,130,507
Provident Fund	1,713,883	1,608,632
Gratuity	3,995,120	7,539,653
Overtime	52,079	148,344
Festival Bonus	326,341	3,148,998
Leave Encashment	457,902	869,640
Festival Bonus	2,971,985	-
Rest & Recreation	201,600	412,630
Telephone	210,874	-
Uniform	170,557	94,017
Printing & Stationary	164,631	621,490
Travelling	-	173,704
Miscellaneous Office Expenses	2,750	30,510
Other office supplies	-	-
Repair & Maintenance	146,106	120,298
Customer Connection & Meter Supply	10,080,030	30,546,392
Saddal Purchase	6,239,551	-



	Amount In Taka 30 June, 2019	Amount In Taka 30 June, 2018
Revenue Stamp	2,268,733	2,198,365
Postal and Telegraph	438,136	159,120
Water Revenue Development expenses	436,666	669,459
Mobile Court expense	105,500	60,000
	59,518,151	74,531,758

28.00 Financial Expenses

1st Interim Water Supply & Rehabilitation Project(IWSRP)	2,487,250	2,487,250
3rd Interim Water Supply & Rehabilitation Project (IWSRP)	4,708,280	4,708,280
Interest on KWSP	179,032,368	-
	186,227,898	7,195,530



Chittagong Water Supply & Sewerage Authority (CWASA)
Investment In FDR
For the year ended June 30, 2019

Annexure-A

Particulars	Balance as at 01.07.2018	New Investments	Total Investments	Gross Interest	Source Tax	Excise Duty	Net Interest	Encashment	Net Investment
1	2	3	4=(2+3)	5	6	7	8=(5-6-7)	9	10=(4+8-9)
FDR (General Fund)	22,323,161	-	22,323,161	1,762,184	176,219	14,500	1,571,465	-	23,894,626
FDR (Depreciation Fund)	1,485,553,810	175,000,000	1,660,553,810	119,205,573	12,064,686	672,000	106,468,887	113,516,862	1,653,505,835
FDR on Deposit Work	40,000,000	-	40,000,000	2,600,000	260,000	48,000	2,292,000	20,876,000	21,416,000
Sub total	1,547,876,971	175,000,000	1,722,876,971	123,567,757	12,500,905	734,500	110,332,352	134,392,862	1,698,816,461
Security Deposit From Cashiers	-	-	-	-	-	-	-	-	-
Total	1,547,876,971	175,000,000	1,722,876,971	123,567,757	12,500,905	734,500	110,332,352	134,392,862	1,698,816,461



Chittagong Water Supply & Sewerage Authority (CWASA)
Schedule of FDR
For the year ended June 30, 2019

Annexure-A/1

SL	BANK NAME & ADDRESS	FDR NO	Account no	OPENING PRINCIPAL	Add FDR during year	ACTUAL INTEREST	SOURCE TAX	EXISE DUTY	NET INTEREST	Encashment	Closing
1	Janata Bank, WASA Branch, Ctg.	849738	3017187	100,594,123		5,030,957	503,096	25,000	4,502,861		105,096,984
2	Basic bank Ltd,Dewanhat br.ctg	40267	3018-01-0000166	63,510,713		3,175,536	317,554	25,000	2,832,982		66,343,695
3	Janata Bank, WASA Branch, Ctg.	255211	3003088	10,997,723		868,338	86,834	12,000	769,504		11,767,227
4	Janata Bank, WASA Branch, Ctg.	849508	3314914	19,584,807		1,260,649	126,065	24,000	1,110,584	20,695,391	-
5	Janata Bank, WASA Branch, Ctg.	1575	3021525	16,927,706		948,283	94,829	12,000	841,454		17,769,160
6	Janata Bank, WASA Branch, Ctg.	1584	3021616	7,589,304		209,997	20,999	2,500	186,498		7,775,802
7	Bangladesh Krishi Bank,Sholasahar Branch,ctg	535984	2931-033001029-6	18,733,077		2,209,733	220,973	12,000	1,976,760		20,709,837
8	B. krishi Bank Ltd,Khatungong branch	428997	2929-0330007393	19,580,267		1,271,855	127,185	12,000	1,132,670		20,712,937
9	Bangladesh Krishi Bank.Solashahar Branch,Ctg	480697	2931-0330008665	71,536,599		4,649,879	464,988	25,000	4,159,891		75,696,490
10	Janata Bank,Mimi super market Branch,	3010258	3010258	22,692,557		1,791,240	179,124	12,000	1,600,116		24,292,673
11	Janata Bank, WASA Branch, Ctg	495727	3024049	35,559,429		983,935	98,393	12,000	873,542		36,432,971
12	NRB global bank,agrabad corp. br. ctg		132400111011	28,416,562		3,125,822	312,582		2,813,240		31,229,802
13	NRB global bank,agrabad corp. br. ctg	466209	132400111010	28,398,815		3,123,870	312,387		2,811,483		31,210,298
14	NRB global bank,agrabad corp. br. ctg	466208		22,701,849		2,497,203	249,720		2,247,483		24,949,332
15	Sonali bank ltd, agrabad br,ctg	676186	801155009861	12,840,711		322,824	32,283	12,000	278,541	13,119,252	-
16	Sonali bank ltd,Laldighi br,ctg	614375	300007088	12,832,873		322,627	32,263	12,000	278,364	13,111,237	-
17	First security bank,Jublee road br,ctg	787850	10724600032265	27,549,249		3,029,757	302,976	12,000	2,714,782		30,264,031
18	First security bank,Jublee road br,ctg	787843	01072460003226-3	41,341,848		4,546,943	454,694	12,000	4,080,249		45,422,097
19	Janata Bank, WASA Branch, Ctg.	495770	3024426	12,497,954		986,729	98,673	12,000	876,056		13,374,010
20	Union bank,khatungong br,ctg	5187	102060000471	65,618,656		5,905,679	590,568	25,000	5,290,111		70,908,767
21	Janata Bank, WASA Branch, Ctg	495778	3024506	30,498,427		1,525,521	152,552	12,000	1,360,969		31,859,396
22	Janata Bank, WASA Branch, Ctg	495780	3024528	3,944,066		197,328	19,733	2,500	175,095		4,119,161
23	NRB global bank,agrabad corp. br. ctg	455455	124400013648	12,886,137		1,030,891	103,089		927,802		13,813,939
24	First Security bank,kadamtali br,ctg	869272	21246000000067	12,148,585		971,887	97,189	12,000	862,698		13,011,283
25	NRB global bank,agrabad corp. br. ctg	465926	124400043517	25,377,935		2,791,573	279,157		2,512,416		27,890,350
26	Agrani bank,laldighi br,ctg	187162	2000004323488	23,685,690		325,678	32,568	12,000	281,110		23,966,800
27	Union bank,D.T road br,ctg	20111	3220600000014	24,866,100		2,733,951	273,395	12,000	2,448,556		27,314,656
28	Janata Bank, WASA Branch, Ctg.	708834	3025052	22,473,909		1,124,296	112,430	12,000	999,866		23,473,775
29	First Security bank,kadamtali br,ctg	869269	21224600000065	23,292,504		1,863,400	186,340	12,000	1,665,060		24,957,564
30	Union bank,D.T road br,ctg	20159	3220600000712	12,031,857		1,082,867	108,287	12,000	962,580		12,994,437
31	Union bank,D.T road br,ctg	20232	3220600000183	23,063,844		1,845,108	184,511	12,000	1,648,597		24,712,441
32	AB bank,khatungong Br,ctg	8797/42/2016		113,600,456		12,496,050	1,249,605	25,000	11,221,445		124,821,901
33	Sonali bank ltd, wage earners br,ctg	547122	828405000121	32,000,760		1,600,038	160,004	24,000	1,416,034	33,416,794	-
34	Sonali bank ltd,Laldighi br,ctg	672281	100955009175	21,244,339		1,062,817	100,968	12,000	949,849	22,194,188	-
35	Krishi Bank,chaktai Branch,Ctg	138562	29020330009338	19,517,539		1,268,640	126,864	12,000	1,129,776		20,647,315
36	Krishi Bank,Sholasahar Branch,ctg	138261	29310330017020	19,517,539		1,268,640	126,864	12,000	1,129,776		20,647,315
37	Janata Bank, WASA Branch, Ctg.	708881	3025529	85,724,057		6,764,249	676,424	25,000	6,062,825		91,786,882
38	NRB global bank,agrabad corp. br. ctg	476612	132400115772	23,584,000		1,886,720	188,672		1,698,048		25,282,048
39	First Security bank,kadamtali br,ctg	1052306	2122460000115	37,360,500		2,988,840	448,326	12,000	2,528,514		39,889,014
40	Janata Bank, WASA Branch, Ctg.	708901	2572-4	66,624,398		3,732,581	373,258	25,000	3,334,323		69,958,721
41	Agrani bank,laldighi br,ctg	187275	200013702500	31,338,000		2,375,554	237,555	12,000	2,125,998		33,463,998



42	NRB global bank,agrabad corp. br. ctg	482663	124400152045	24,656,000		2,712,160	271,216		2,440,944		27,096,944
43	B. krishi Bank ltd,Khatungong branch	88727	1025	11,274,000		676,440	67,644	12,000	596,796		11,870,796
44	Krishi Bank,chaktai Branch,Ctg	138585	956-1	31,338,000		2,036,970	203,697	12,000	1,821,273		33,159,273
45	First Security bank,bahaddarhat br,ctg		1232460003231	22,000,000		1,760,000	176,000	24,000	1,560,000		23,560,000
46	National bank,CDA avenue br,chittagong		1122002679363	12,000,000		1,319,622	131,962	12,000	1,175,660		13,175,660
47	AB bank,Jublee road Br,ctg		3556804	10,000,000		1,100,000	110,000	14,500	975,500		10,975,500
48	AB bank,Anderkill Br,ctg		3483754	10,000,000		1,100,000	110,000	14,500	975,500		10,975,500
49	National bank,CDA avenue br,chittagong		112200267482	20,000,000		2,199,586	219,959	12,000	1,967,627		21,967,627
50	One bank,Station road br,chittagong		744140000245	5,000,000		475,000	47,500		427,500		5,427,500
51	One bank,Station road br,chittagong		744140000234	5,000,000		475,000	47,500		427,500		5,427,500
52	One bank,Anderkill br,chittagong		6741400000422	5,000,000		550,000	55,000	5,000	490,000	5,490,000	-
53	One bank,Anderkill br,chittagong		674140000411	5,000,000		550,000	55,000	5,000	490,000	5,490,000	-
54	Standard bank,Agrabad br,Chittagong		755029376	5,000,000		525,000	52,500	5,000	467,500		5,467,500
55	Standard bank,Agrabad br,Chittagong		755029377	5,000,000		525,000	52,500	5,000	467,500		5,467,500
56	Standard bank,Agrabad br,Chittagong		755029378	5,000,000		525,000	52,500	5,000	467,500		5,467,500
57	Standard bank,Agrabad br,Chittagong		755029379	5,000,000		525,000	52,500	5,000	467,500		5,467,500
58	Krishi Bank,chaktai Branch,Ctg		29020330010166		7,000,000				-		7,000,000
59	Krishi Bank,chaktai Branch,Ctg		29020330010175		7,000,000				-		7,000,000
60	Krishi Bank,chaktai Branch,Ctg		29020330010157		6,000,000				-		6,000,000
61	AB bank,Jublee road Br,ctg		3596068		6,000,000				-		6,000,000
62	AB bank,Jublee road Br,ctg		3596066		7,000,000				-		7,000,000
63	AB bank,Jublee road Br,ctg		3596067		7,000,000				-		7,000,000
64	AB bank,Khatungong Br,ctg		3606129		6,000,000				-		6,000,000
65	AB bank,Khatungong Br,ctg		3606130		7,000,000				-		7,000,000
66	AB bank,Khatungong Br,ctg		3606131		7,000,000				-		7,000,000
67	Standard bank,Khatungong br,Chittagong		355023569		7,500,000				-		7,500,000
68	MTB Rahattarpul br Ctg		5170330001159		5,500,000				-		5,500,000
69	MTB Rahattarpul br Ctg		51703300001168		5,500,000				-		5,500,000
70	Standard bank,Khatungong br,Chittagong		355023568		5,000,000				-		5,000,000
71	Standard bank,Khatungong br,Chittagong		355023570		7,500,000				-		7,500,000
72	NRB global bank,O R nizam road br. ctg		2023030050778		6,500,000	308,750	30,875		277,875		6,777,875
73	NRB global bank,O R nizam road br. ctg		2023030050758		6,500,000	308,750	30,875		277,875		6,777,875
74	Standard bank,Agrabad br,Chittagong		755029655		6,500,000	308,750	30,875	5,000	272,875		6,772,875
75	Standard bank,Agrabad br,Chittagong		755029654		7,000,000	332,500	33,250	5,000	294,250		7,294,250
76	National bank,Chawkbazar br,chittagong	565446	1102002899947		5,000,000	321,179	32,118		289,061		5,289,061
77	National bank,Chawkbazar br,chittagong	565445	1102002899939		5,000,000	321,179	32,118		289,061		5,289,061
78	National bank,Chawkbazar br,chittagong	56444	1102002899926		5,000,000	321,179	32,118		289,061		5,289,061
79	National bank, bhatiary br,chittagong	624182	1107002899969		5,000,000	321,179	32,118		289,061		5,289,061
80	National bank, bhatiary br,chittagong	624183	1107002899910		5,000,000	321,179	32,118		289,061		5,289,061
81	National bank, bhatiary br,chittagong	624184	1107002899932		5,000,000	321,179	32,118		289,061		5,289,061
82	Premier bank,OR nizam road br,ctg	265383	12325400029		5,000,000	321,179	32,118	2,500	286,561		5,286,561
83	Premier bank,OR nizam road br,ctg	265382	12325400028		5,000,000	321,179	32,118	2,500	286,561		5,286,561
84	Premier bank,OR nizam road br,ctg	265381	12325400027		5,000,000	321,179	32,118	2,500	286,561		5,286,561
85	Premier bank,CEPZ br,ctg	241067	25400000009		2,500,000	160,590	16,059	2,500	142,031		2,642,031
86	Premier bank,CEPZ br,ctg	241066	2540000008		5,000,000	321,179	32,118	2,500	286,561		5,286,561
87	Premier bank,CEPZ br,ctg	241065	2540000007		5,000,000	321,179	32,118	2,500	286,561		5,286,561
88	National of pakistan,agrabad br,ctg	4567		345							345
Total				1,485,553,810	175,000,000	119,205,573	12,064,686	672,000	106,468,887	113,516,862	1,653,505,835

General fund FDR

SL	BANK NAME & ADRESS	FDR NO	Account no	OPENING PRINCIPAL	Add FDR during year	ACTUAL INTEREST	SOURCE TAX	EXISE DUTY	NET INTEREST	Encashment	Clossing
1	Janata Bank, WASA Branch, Ctg	255526	3006195	9,504,534		750,147	75,015	2,500	672,632		10,177,166
2	Janata Bank, WASA Branch, Ctg	255527	3006207	12,818,627		1,012,037	101,204	12,000	898,833		13,717,460
Total				22,323,161		1,762,184	176,219	14,500	1,571,465		23,894,626

Deposite Work FDR

SL	BANK NAME & ADRESS	FDR NO	Account no	OPENING PRINCIPAL	Add FDR during year	ACTUAL INTEREST	SOURCE TAX	EXISE DUTY	NET INTEREST	Encashment	Clossing
1	Krishi bank, chaktai br,ctg		2902033009598	20,000,000		1,000,000	100,000	24,000	876,000	20,876,000	-
2	First security bank, kadamtali br,ctg		21224600000148	20,000,000		1,600,000	160,000	24,000	1,416,000		21,416,000
Total				40,000,000		2,600,000	260,000	48,000	2,292,000	20,876,000	21,416,000

Grand Total				1,547,876,971	175,000,000	123,567,757	12,500,905	734,500	110,332,352	134,392,862	1,698,816,461
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Chittagong Water Supply & Sewerage Authority (CWASA)
Accrued interest on Depreciation Fund & Lease Fund
For the year ended June 30, 2019

Annexure-B

Depreciation fund

SI No	Bank Name	Branch	FDR No	Opening	Closing	Days	FDR Amount	Interest Rate	Gross Interest	Deduction	Net Interest
1	Janata Bank Ltd	Wasa	255211/308-8	27/06/19	27/09/19	4	11,767,227	6%	7,845	784	7,060
2	Janata Bank Ltd	Wasa	849738/1718-7	16/07/18	16/07/19	350	105,121,984	6%	6,132,116	613,212	5,518,904
3	Janata Bank Ltd	Wasa	001575/2152-5	16/06/19	16/09/19	15	17,769,160	6%	44,423	4,442	39,981
4	Janata Bank Ltd	Wasa	001584/2161-6	29/10/18	28/10/19	245	7,778,302	6%	317,614	31,761	285,853
5	B. Krashi Bank	Khatungong	428997/739	13/05/19	13/05/20	49	20,712,937	7%	197,348	19,735	177,613
6	B. Krashi Bank	Sholoshar	480697/866	28/06/19	28/06/20	3	75,696,490	7%	46,049	4,605	41,444
7	Janata Bank Ltd	Mimi super	105935/1025-8	26/06/19	26/09/19	5	24,292,673	6%	20,244	2,024	18,220
8	Basic Bank Ltd	Dewanhat	040267/3018-01-166	14/08/18	14/08/19	321	66,343,695	6%	3,549,388	354,939	3,194,449
9	B. Krashi Bank	Sholoshar	535984/1029	29/06/19	29/06/20	2	20,709,837	7%	8,399	840	7,559
10	Janata Bank Ltd	Wasa	0495727/2404-9	27/10/18	26/10/19	247	36,444,971	6%	1,500,318	150,032	1,350,286
11	NRB Global Bank Ltd	Agrabad	496892	30/06/19	30/06/20	1	31,210,298	11%	9,536	954	8,583
12	NRB Global Bank Ltd	Agrabad	496890	30/06/19	30/06/20	1	31,229,802	11%	9,542	954	8,588
13	NRB Global Bank Ltd	Agrabad	496891	30/06/19	30/06/20	1	24,949,332	11%	7,623	762	6,861
14	First Security Bank Ltd	Jublee road	787850	18/06/19	18/06/20	13	30,264,035	11%	120,215	12,022	108,194
15	First Security Bank Ltd	Jublee road	787843	16/06/19	16/06/20	15	45,422,097	11%	208,185	20,818	187,366
16	Janata Bank Ltd	Wasa	495770	18/06/19	18/09/19	13	13,374,010	6%	28,977	2,898	26,079
17	Union Bank Ltd	Khatungong	42340	24/01/19	24/01/20	158	70,908,767	11%	3,267,712	326,771	2,940,941
18	Janata Bank Ltd	Wasa	0495778/2450/6	24/07/18	24/07/19	342	31,871,396	6%	1,816,670	181,667	1,635,003
19	Janata Bank Ltd	Wasa	495780	12/8/2018	12/8/2019	323	4,121,661	6%	221,883	22,188	199,694
20	First Security Bank Ltd	Kadamtali	869272	2/8/2018	2/8/2019	333	13,023,283	10%	1,144,421	114,442	1,029,979
21	NRB Global Bank Ltd	Agrabad	496893	30/06/19	30/06/20	1	27,890,350	11%	8,522	852	7,670
22	Agrani Bank Ltd	Laldighi	187162	27/07/18	27/07/19	339	23,978,800	6%	1,354,802	135,480	1,219,322
23	Union Bank Ltd	Eidgha	20111	1/6/2019	1/6/2020	30	27,314,656	11%	250,384	25,038	225,346
24	Janata Bank Ltd	Wasa	708834	20/07/18	20/07/19	346	23,485,775	6%	1,354,346	135,435	1,218,912
25	First Security Bank Ltd	Kadamtali	869269	30/07/18	30/07/19	336	24,969,564	10%	2,213,968	221,397	1,992,571
26	Union Bank Ltd	D T Road	57745	30/01/19	30/01/20	152	12,994,437	11%	576,087	57,609	518,478
27	Union Bank Ltd	D T Road	20232	8/11/2018	8/11/2019	235	24,712,441	10%	1,613,173	161,317	1,451,856
28	B. Krishi Bank	Sholoshar	138261	23/05/19	23/05/20	39	20,647,315	7%	156,575	15,658	140,918
29	B. Krishi Bank	Chaktai	138562	1/6/2019	1/6/2020	30	20,647,315	7%	120,443	12,044	108,398
30	AB Bank Ltd	Khatungong	3458797/42/16	13/04/19	13/04/20	79	124,821,901	11%	2,876,105	287,610	2,588,494
31	Janata Bank Ltd	Wasa	708881	30/06/19	30/09/19	1	91,786,882	6%	15,298	1,530	13,768
32	NRB Global Bank Ltd	Agrabad	476612	9/8/2018	9/8/2019	326	25,282,048	10%	2,174,958	217,496	1,957,463
33	First Security Bank Ltd	Kadamtali	1052306	9/8/2018	9/8/2019	326	39,901,014	10%	3,432,596	343,260	3,089,336
34	Janata Bank Ltd	Wasa	708901	22/05/19	22/08/19	40	69,958,721	6%	466,391	46,639	419,752
35	B. Krashi Bank	Khatungong	88727	16/03/19	16/03/20	107	11,870,796	7%	246,979	24,698	222,281
36	Agrani Bank Ltd	Laldighi	187275	30/06/19	30/09/19	1	33,463,998	6%	5,577	558	5,020
37	NRB Global Bank Ltd	Agrabad	482663	30/03/19	30/03/20	93	27,096,944	11%	770,005	77,000	693,004
38	B. Krishi Bank	Chaktai	138585	21/06/19	21/06/20	10	33,159,273	7%	67,240	6,724	60,516
39	First Security Bank Ltd	bahaddarhat	1192209	27/08/18	27/08/19	308	23,572,000	10%	1,915,880	191,588	1,724,292
40	AB Bank Ltd	andorkilla	3483754	8/4/2019	8/4/2020	84	10,975,500	11%	268,900	26,890	242,010
41	AB Bank Ltd	Jublee road	3556804	5/4/2019	5/4/2020	87	10,975,500	11%	278,503	27,850	250,653
42	One bank ltd	station road	74414000245	15/04/19	15/04/20	77	5,450,000	11%	128,226	12,823	115,404
43	One bank ltd	station road	74414000234	15/04/19	15/04/20	77	5,450,000	11%	128,226	12,823	115,404
44	Standard bank ltd	Agrabad	176692	6/5/2019	6/5/2020	56	5,467,500	11%	93,555	9,356	84,200
45	Standard bank ltd	Agrabad	176693	6/5/2019	6/5/2020	56	5,467,500	11%	93,555	9,356	84,200
46	Standard bank ltd	Agrabad	176690	3/5/2019	3/5/2020	59	5,467,500	11%	98,567	9,857	88,710
47	Standard bank ltd	Agrabad	176691	3/5/2019	3/5/2020	59	5,467,500	11%	98,567	9,857	88,710
48	National bank ltd	cda avenue	2679363	5/4/2019	5/4/2020	87	13,175,660	11%	334,332	33,433	300,899
49	National bank ltd	cda avenue	2697482	15/04/19	15/04/20	77	21,967,627	11%	516,849	51,685	465,165
50	National bank ltd	chalk bazar	2899947	6/4/2019	6/4/2020	86	15,867,184	11%	398,002	39,800	358,202
51	premier bank ltd	cepz	2540007	6/4/2019	6/8/2019	86	13,215,153	10%	307,803	30,780	277,023



52	premier bank ltd	o r nizam road	25400029	6/4/2019	6/8/2019	86	15,859,684	10%	369,398	36,940	332,459
53	National bank ltd	bhatary	2899932	6/4/2019	6/4/2020	86	15,867,184	11%	398,002	39,800	358,202
54	Standard bank ltd	Agrabad	251366	26/06/19	26/06/20	5	7,294,250	11%	11,144	1,114	10,030
55	Standard bank ltd	Agrabad	251367	26/06/19	26/06/20	5	6,772,875	11%	10,347	1,035	9,313
56	NRB	o r nizam road	1188	25/06/19	25/12/19	6	6,777,875	11%	11,861	1,186	10,675
57	NRB	o r nizam road	1187	26/06/19	26/12/19	5	6,777,875	11%	9,884	988	8,896
58	Mutual trust bank ltd	rahattarpul	317567	25/04/19	25/10/19	67	5,500,000	11%	107,479	10,748	96,731
59	Mutual trust bank ltd	rahattarpul	317568	25/04/19	25/10/19	67	5,500,000	11%	107,479	10,748	96,731
60	Standard bank ltd	khatungong	138960	25/04/19	25/04/20	67	5,000,000	11%	102,361	10,236	92,125
61	Standard bank ltd	khatungong	138961	25/04/19	25/04/20	67	7,500,000	11%	153,542	15,354	138,188
62	Standard bank ltd	khatungong	138962	25/04/19	25/04/20	67	7,500,000	11%	153,542	15,354	138,188
63	B.Krishi bank ltd	Chaktai	140176-1015	27/06/19	27/06/20	4	20,000,000	7%	16,222	1,622	14,600
64	AB Bank Ltd	Jublee road	3596067	27/06/19	27/06/20	4	20,000,000	11%	24,444	2,444	22,000
65	AB Bank Ltd	Khatungong	3606129-105	27/06/19	27/06/20	4	20,000,000	11%	24,444	2,444	22,000
TOTAL							1,639,862,556		42,523,075	4,252,307	38,270,767

General Fund

Sl No	Bank Name	Branch	FDR No	Opening	Closing	Days	FDR Amount	Interest Rate	Gross Interest	Deduction	Net Interest
1	Janata Bank Ltd	Wasa	255526/619-5	30/06/19	30/09/19	1	10,177,166	6%	1,696	170	1,527
2	Janata Bank Ltd	Wasa	255527/620-7	30/06/19	30/09/19	1	13,717,460	6%	2,286	229	2,058
Total							23,894,626		3,982	398	3,584
Grand Total							1,663,757,182	-	42,527,057	4,252,706	38,274,351



Chittagong Water Supply and Sewerage Authority (CWASA)
Month wise breakup of Water Revenue
For the year 2018-2019

Annexure-C

Month	Private		Government		VAT	Loose Water	Month Total
	(Domestic)	(Non-Domestic)	(Domestic)	(Non-Domestic)			
Jul-18	56,734,055	20,031,650	9,052,961	5,190,088	11,832,686	680,400	79,856,468
Aug-18	59,254,066	21,327,886	9,240,881	5,423,065	12,385,547	746,700	83,607,051
Sep-18	67,018,873	21,795,032	9,257,674	5,332,206	13,436,309	764,800	90,732,276
Oct-18	66,372,727	21,763,242	9,056,108	5,245,615	13,306,346	631,400	89,762,746
Nov-18	67,619,449	21,629,993	9,489,364	5,729,195	13,569,478	398,600	91,297,123
Dec-18	66,086,253	22,021,016	9,029,013	5,232,393	13,326,146	475,800	89,518,329
Jan-19	68,006,389	22,213,522	9,215,306	5,372,437	13,624,583	541,100	91,724,171
Feb-19	60,660,453	19,954,123	8,345,433	5,166,457	14,048,992	585,700	94,712,166
Mar-19	57,710,486	18,347,471	7,454,321	4,657,116	13,166,471	816,900	88,986,294
Apr-19	61,440,887	18,916,744	8,492,215	5,464,541	14,030,403	569,100	94,883,487
May-19	60,273,080	17,944,984	8,158,203	6,474,422	13,788,472	1,157,900	94,008,589
Jun-19	64,092,656	18,757,265	8,763,760	6,281,678	14,536,029	996,000	98,891,359
Total	755,269,374	244,702,928	105,555,239	65,569,213	161,051,462	8,364,400	1,087,980,059

Particulars	
Private	950,061,780
Government	129,553,879
Loose water Sale	8,364,400
Total	1,087,980,059



CHITTAGONG WATER SUPPLY AND SEWERAGE AUTHORITY
Schedule of cost
For the Year ended 30th June, 2019

Annexure-D

Particulars	WATER (GALLON)		
	Production	Distribution	Billed
Unit (Gallon)	31,467,744,000	31,467,744,000	23,683,968,000
Total Production cost	1,867,411,143		
Per Gallon	0.0593	0.0593	0.0788
Per Thousand Gallon	59.3437	59.3437	78.8471
Per Cubic Meter (Thousand Liter)	15.6667	15.6769	20.8292
Total Cost	2,492,419,559		
Per Gallon	0.0792	0.0792	0.1052
Per Thousand Gallon	79.2055	79.2055	105.2366
Per Cubic Meter (Thousand Liter)	20.9103	20.9103	27.7825



CHITTAGONG WATER SUPPLY AND SEWERAGE AUTHORITY
COST SHEET AS AT 30th JUNE, 2019

		Annexure-E	
Particulars	Percentage	Amount In Taka 30 June, 2019	Amount In Taka 30 June, 2018
Direct Expenses:			
Direct Wages	8.65%	215,545,983	197,222,511
Other Direct Expenses			
Chemicals	2.43%	60,578,686	64,274,380
Power	18.89%	470,904,372	431,205,848
		531,483,058	495,480,228
Prime cost		747,029,041	692,702,739
Add :Production overhead:			
Depreciation	42.49%	1,059,101,091	955,721,720
Repairs & Maintenance	2.01%	50,209,007	36,295,918
Other Indirect Expenses	0.44%	11,072,005	977,356
		1,120,382,102	992,994,994
Production Cost		1,867,411,143	1,685,697,733
Operating Expenses:			
Administrative & General Expenses	15.22%	379,262,367	356,901,975
Cost of Goods Sold		2,246,673,510	2,042,599,708
Selling & Distribution Exp. :			
Collection Expenses	2.39%	59,518,151	74,531,758
		2,306,191,661	2,117,131,466
Non Operating Exp. :			
Financial Expenses	7.47%	186,227,898	7,195,530
Total Cost	100.00%	2,492,419,559	2,124,326,996

