

Independent Auditor's Report
Rajshahi WASA
for the year ended 30 June 2022



Sarder Murshed & Co.
Chartered Accountants

Flat - 3D, House - 15, Road - 6 Nikunja - 2
Khilkhet, Dhaka – 1229, Bangladesh



Independent Auditor's Report Rajshahi WASA

Opinion

We have audited the accompanying Financial Statements of Rajshahi WASA, which comprise the Statement of Financial Position as at 30 June, 2022, the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year ended 30 June 2022 and Notes to the Financial Statements, including a summary of significant accounting policies.

In our opinion, the accompanying Financial Statements give a true and fair view of the financial position of the Rajshahi WASA as at 30 June, 2022 and of its financial performance and the results of its operations and its Cash Flows for the year ended 30 June 2022 in accordance with Generally Accepted Accounting Principles and other applicable laws and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

The entity maintained its financial statements following cash basis of accounting until 2020-21 and started practicing accrual basis of accounting from the year 2021-22. As a result several adjustments have been shown in the the financial statements, as required, to account for the accrual transactions.

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

Management is responsible and charged with governance for overseeing the entity's financial reporting process and for the preparation and fair presentation of these Financial Statements in accordance with Generally Accepted Accounting Principles and other applicable laws and regulations. This responsibility includes designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of Financial Statements that are free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies, and making accounting estimates that are reasonable in the circumstances.

In preparing the Financial Statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to Going Concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our responsibility is to express an opinion on these Financial Statements based on our audit. We conducted our audit in accordance with International Standards on Auditing (ISA). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the Financial Statements are free from material misstatement.



An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Financial Statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Financial Statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Financial Statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Financial Statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Report on other Legal and Regulatory Requirements

We also report the followings:

- i. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- ii. In our opinion, proper books of account as required by law have been kept by "Rajshahi WASA" so far as it appeared from our examination of those books; and
- iii. The entity'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 account.



Md. Kazi Mahabub Murshed, FCA
Partner

Enrollment No.: 1430

Sarder Murshed & Co.
Chartered Accountants

DVC: 2212211430AS538953

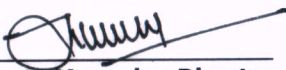
Dhaka,
Date: 20 December 2022

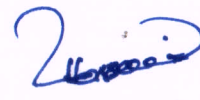


Rajshahi WASA
Statement of Financial Position
As at 30 June 2022

Particulars	Notes	Amount in taka 30-Jun-22	Amount in taka 30-Jun-21
ASSETS:			
Non-Current asset			
Property, Plant & Equipment	2.00	1,015,472,424	752,018,687
Total non-current asset		1,015,472,424	752,018,687
Rajshahi WASA Bhaban Construction WIP		4,408,947	-
Current Asset			
Security Money		1,019,097	450,000
Fixed Deposit Receipts	3.00	473,988,139	436,932,137
Accounts Receivables	4.00	72,347,895	-
Cash and Cash Equivalents	5.00	150,303,347	94,101,624
		697,658,478	531,483,762
Total Asset		1,717,539,849	1,283,502,448
EQUITY AND LIABILITIES			
Fund Accounts			
Grant Received from City Corporation		491,571,870	491,571,870
Retained Earnings	6.00	1,190,210,447	781,717,671
		1,681,782,317	1,273,289,541
Non-current Liabilities			
		-	-
Current Liabilities			
Security from Client	7.00	28,407,991	6,806,153
VAT Payable	8.00	7,253,291	3,316,754
Audit Fee Payable		96,250	90,000
Total Current Liabilities		35,757,532	10,212,907
Total Liabilities		35,757,532	10,212,907
Total Equity and Liabilities		1,717,539,849	1,283,502,448

These statements should be read in conjunction with the annexed notes


Deputy Managing Director


Managing Director

This is the Financial Position referred to in our separate report of even date.


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Enrollment No.: 1430
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Dhaka,
Dated: 20 December 2022




Rajshahi WASA
Statement of Profit or Loss and other comprehensive income
For the year ended 30 June 2022


Particulars	Notes	Amount in taka 30-Jun-22	Amount in taka 30-Jun-21
Service Delivery Earnings (Revenue)			
Water Bill	9.00	65,887,392	65,886,184
Less: VAT		(6,179,688)	(7,254,582)
Water Connection & Registration Fees	10.00	4,704,875	3,857,191
		64,412,579	62,488,793
Other Income			
Donation Received from Government	11.00	581,519,459	317,888,920
Interest Income	12.00	23,756,015	22,694,683
Sale of Tender & Others	13.00	213,119	4,641,660
		605,488,593	345,225,263
Total Income (A)		669,901,173	407,714,056
Operating Expenses			
Salary, wages and employee benefits	14.00	98,183,168	86,523,121
Production overhead (Including Operations & Maintenance)	15.00	150,743,856	97,061,643
Administrative expenses	16.00	29,430,277	13,739,814
Depreciation		40,920,254	20,578,037
Total operating expenses (B)		319,277,554	217,902,615
Operating Profit (A-B)		350,623,619	189,811,441
Interest Expenses		-	-
Profit before tax		350,623,619	189,811,441
Income Tax		-	-
Profit after tax		350,623,619	189,811,441

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Dhaka,
Dated: 20 December 2022



Rajshahi WASA
Statement of Cash Flows
For the year ended 30 June 2022

Particulars	Amount in taka 30-Jun-22	Amount in taka 30-Jun-21
A Cash Flows from Operating Activities:		
Profit after tax	350,623,619	189,811,441
Add: Depreciation (Non-cash Item)	40,920,254	20,578,037
Add: Prior Year Adjustments	57,869,156	-
(Increase)/Decrease in Security Money	(569,097)	(450,000)
(Increase)/Decrease in Receivable	(72,347,895)	-
Increase/(Decrease) in Security from client	21,601,839	-
Increase/(Decrease) in VAT Payable	3,936,537	3,316,753
Increase/(Decrease) in Audit Fees Payable	6,250	-
Net cash used from Operating Activities	402,040,662	213,256,231
B Cash Flow from Investing Activities:		
Investment in FDR	(37,056,002)	(113,100,640)
Rajshahi WASA Bhaban Construction WIP	(4,408,947)	-
Procurement of fixed assets	(304,373,992)	(125,767,947)
Net cash used in Investing Activities	(345,838,941)	(238,868,587)
C Cash Flow from Financing Activities:		
Net cash from Financing Activities	-	-
D Net change in cash and cash equivalents (A+B+C)	56,201,723	(25,612,356)
E Opening Cash and Cash Equivalents	94,101,624	119,713,980
F Closing Cash and Cash Equivalents (D+E)	150,303,347	94,101,624

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Dhaka,
Dated: 20 December 2022



Rajshahi WASA
Statement of Changes in Fund Balances
For the year ended 30 June 2022


(Amount in Taka)

Particulars	Grant from City Corporation	Retained Earnings	Total Funds
Opening Fund Balances as at 01 July 2021	491,571,870	781,717,671	1,273,289,541
Profit after tax	-	350,623,619	350,623,619
Prior Year Adjustments		57,869,157	57,869,157
Closing Fund Balances as at 30 June 2022	491,571,870	1,190,210,447	1,681,782,317

Particulars	Grant from City Corporation	Retained Earnings	Total Funds
Opening Fund Balances as at 01 July 2020	491,571,870	591,906,230	1,083,478,100
Profit after tax	-	189,811,441	189,811,441
Closing Fund Balances as at 30 June 2021	491,571,870	781,717,671	1,273,289,541

These statements should be read in conjunction with the annexed notes


Deputy Managing Director


Managing Director

This is the Financial Position referred to in our separate report of even date.

Dhaka,
Dated: 20 December 2022


Md. Kazi Mahabub Murshed, FCA
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Rajshahi WASA
Notes to the Financial Statements
for the year ended 30 June 2022

1 LEGAL STATUS AND THE ACTIVITIES OF THE AUTHORITY

Rajshahi Water Supply and Sewerage Authority (Rajshahi WASA) was established in 2010 as an autonomous body under the Ministry of Works vide Ordinance No. LXXVIII with the aim and objects of overall water supplies of Rajshahi town. This organization has been working towards solving mainly the water problems of Raishahi town.

2.1 SOURCES OF FUND OF RAJSHAHI WASA

The main sources of funds of Rajshahi WASA includes Government Grants, Grants from the Rajshahi City Corporation, fees of water supplies, earnings from investments, earnings from the projects etc.

2.2 PRINCIPAL ACCOUNTING POLICIES

The financial statements of Rajshahi WASA have been prepared on a going concern basis under Generally Accepted Accounting Principles. The principal accounting policies have been followed consistently in preparing these accounts as under:

- a. *Fixed assets and depreciation:*
Depreciation on fixed assets have been charged under reducing balance method at the rates varying from 10% to 15% depending on the category of the fixed assets. Depreciation has been charged for the full year and the addition of the assets during the year has been charged for six months.
- b. *Investment and interest thereon:*
Investment has been recorded at cost and interest income has been accounted for on cash basis and as per bank statements.
- c. *Expenses:*
Expenses like telephone, fax, electricity bill, etc. have been accounted for on Cash basis
- d. *Responsibility of preparation and presentation of accounts:*
The management of the Rajshahi WASA is responsible for the preparation and presentation of Financial Statements of the entity and for the year ended 30 June 2022.
- e. *Basis of accounting:*
Rajshahi WASA started practicing accrual basis of accounting from the year 2021-22.
- f. *Reporting Period:*
These financial statements cover the period from 01 July, 2021 to 30 June 2022.



	Amount in taka 30-Jun-22	Amount in taka 30-Jun-21
2 Property, Plant & Equipment		
Opening Balance	832,856,510	707,088,563
Add: Addition during the year from Operational fund	41,701,905	50,887,947
Add: Addition during the year from Rehab fund	262,672,087	74,880,000
Original Cost at 30.06.2022	1,137,230,502	832,856,510
Less:		
Opening Balance Accumulated Depreciation	80,837,824	60,259,786
Add: Charged during the year	40,920,254	20,578,037
Accumulated Depreciation at 30.06.2022	121,758,078	80,837,823
Written Down Value at 30.06.2022	1,015,472,424	752,018,687
3 Fixed Deposit Receipts		
Opening balance	436,932,137	323,831,498
Add: Invested during the year	91,067,192	235,221,623
Add: Interest	26,097,326	22,034,125
	554,096,655	581,087,247
Less: Encashed during the year	66,529,250	189,635,626
Less: Adjustments	10,535,077	(47,502,628)
Less: Bank charge and tax	3,044,188	2,022,112
	473,988,139	436,932,137

3 Fixed Deposit Receipts

Rupali Bank, Corporate Branch	5016	22,291,360	21,118,447
Agrani Bank , WASA Bhaban	8414	10,553,162	9,994,000
Agrani Bank , WASA Bhaban	868	-	52,696,450
Rakub, LPO branch, rajshahi	1453	16,564,426	15,678,133
Rupali Bank, Corporate Branch	4979	-	10,322,500
Agrani Bank , WASA Bhaban	5392	11,079,849	10,322,500
Rupali Bank, Corporate Branch	4989	12,072,945	11,242,784
Agrani Bank , WASA Bhaban	8259	(0)	11,057,092
Agrani Bank , WASA Bhaban	8526	5,831,169	5,535,798
Agrani Bank , WASA Bhaban	4132	6,101,063	5,794,177
Rupali Bank, Corporate Branch	9104	12,795,423	11,720,420
Southeast Bank, Rajshahi Branch.	104	5,944,001	5,645,316
Rupali Bank, Corporate Branch	4760	5,792,086	5,498,030
Rupali bank, kni	4733	5,832,035	5,520,212
Rakub, LPO branch, rajshahi	1627	30,018,489	28,456,664
Rupali Bank, KNI road branch	4930	10,819,576	10,264,500
Agrani Bank , WASA Bhaban	8501	10,644,520	10,127,628
Rupali Bank, Corporate Branch	9127	17,740,862	16,899,400
Agrani Bank , WASA Bhaban	2004	11,584,752	11,019,689
Modhumoti Ban, rajshahi branch	7965	11,538,929	11,144,169
Agrani Bank , WASA Bhaban	5225	89,550,000	85,000,000
Agrani Bank , WASA Bhaban	5779	13,204,962	12,556,890
Rakub , rajshahi Branch	1855	56,110,581	53,275,845
Midland bank, Rajshahi Branch.	7678	5,227,215	5,000,000
Agrani Bank , WASA Bhaban	8259/815	11,623,544	11,041,494
Janata Bank Ltd. Corporate	810	10,000,000	
Midland bank, Rajshahi Branch.	8800	10,000,000	
Rakub LPO Branch	1755	11,067,192	
SIBL	4691	10,000,000	
Rakub LPO Branch	1754	10,000,000	
Rupali Bank limited, Cantonment	5116	10,000,000	
Jamuna Bank Ltd. Horoggram	2926	10,000,000	
BRAC Bank Limited	4010	10,000,000	
First Security Islami Bank Ltd.	2440	10,000,000	
		473,988,139	436,932,137



	Amount in taka 30-Jun-22	Amount in taka 30-Jun-21
4 Accounts Receivables		
Outstanding bills from beginning to 2020-21	37,975,291	
Outstanding bills for 2021-22	34,372,604	
	72,347,895	-

5 Cash and Cash Equivalents

Bank Name	A/C Number	2021-22	2020-21
Agraini Bank Ltd, Laxmipur Branch Rajshahi	A/C# 7509	7,949,352	6,048,609
Agrani Bank Ltd, Court Bazar Branch Rajshahi	A/C# 4	5,767,369	4,467,176
Agrani Bank Ltd, Malopara Branch	A/C# 9839	2,186,982	1,451,551
Agrani Bank Ltd, Vadra Branch	A/C# 8869	5,821,791	4,309,731
Janata Bank Ltd, Haragram Branch, Rajshahi	A/C# 774	3,408,853	2,655,618
Janata Bank Ltd, Kadirgong Branch, Rajshahi	A/C# 0305	1,696,038	1,252,549
Janata Bank Ltd, Rani Bazar Branch, Rajshahi	A/C# 6961	462,497	288,172
Janata Bank Ltd, Noudapara Branch, Rajshahi	A/C# 0281	3,423,856	2,177,648
Rupali Bank Ltd, Corporate Branch, Rajshahi	A/C# 4016	1,232,065	626,431
Rupali Bank Ltd, Laxmipur Branch, Rajshahi	A/C# 034	1,490,450	1,324,314
Rupali Bank Limited, K,N,I Branch, Rajshahi	A/C#032	979,053	276,273
Rupali Bank Ltd, Cantonment Branch Rajshahi	A/C# 0271	5,205,159	4,127,524
Pubali Bank Ltd, Newmarket	A/C# 0309	2,978,961	2,251,672
Pubali Bank Ltd, Sericulture	A/C# 0670	3,242,276	2,086,894
Rajshahi krishi unnayan Bank, Binodpur Branch	A/C# 1002	6,950,980	4,905,148
Rajshahi krishi unnayan Bank, Kazihata Branch	A/C# 7326	1,002,621	594,504
Exim Bank Ltd, Rajshahi Branch	A/C# 1636	1,529,440	770,212
National Bank Ltd, Rajshahi Branch	A/C# 1495	4,860,764	2,704,329
Mutual Trust Bank Ltd, Rajshahi Branch	A/C# 4447	-	442,315
Southeast Bank Ltd, Rajshahi Branch	A/C# 012	4,315,935	2,632,557
One Bank Ltd, Rajshahi Branch	A/C# 115	1,140,375	774,892
Ultra Bank Ltd, Saheb Bazar Branch, Rajshahi	A/C# 4171	-	815,774
United Commercial Bank Ltd, Rajshahi Branch	A/C# 0306	-	615,294
AB Bank Ltd, Rajshahi Branch	A/C# 430	-	1,719,578
Modhumoti Bank Ltd, Rajshahi Branch	A/C# 4	1,014,081	853,193
Jumuna Bank Ltd, Rajshahi Branch	A/C# 272	284,872	328,710
Trust Bank Ltd, Rajshahi Branch	A/C# 6099	922,783	614,780
Dhaka Bank Ltd, Rajshahi Branch	A/C# 1231	370,038	546,911
Midland Bank Ltd, Rajshahi Branch	A/C#105	1,184,867	424,476
Agrani Bank, WASA branch	A/C# 4738	21,385,343	14,888,715
Rupali Bank Ltd., Cantonment Branch, Rajshahi(Mo	A/C#032	6,062,497	-
		96,869,297	66,975,550
Rajshahi WASA Central Account	0200012361910	7,691,262	13,053,867
Rajshahi Miscellaneous Account	0200012314740	13,500,387	14,072,207
Bhaban Nirman project	0200016092571	-	-
Rehabilitation Project	0200016807112	-	-
Shadharon monjuri(Operating expence)	0200012325828	-	-
Surface water treatment plant project	0200013561456	-	-
Contractors' Security-Agrani Bank, Wasa Branch	0200012488084	28,407,991	
VAT Central Account-Agrani Bank, Wasa Branch	0200016807273	926,523	
VAT Branch Accounts		2,907,886	
		53,434,050	27,126,074
		150,303,347	94,101,624



	Amount in taka 30-Jun-22	Amount in taka 30-Jun-21
6 Retained Earnings		
Retained Earnings:		
Opening Balance	781,717,671	591,906,230
Add: Profit after tax 2021-22	350,623,619	189,811,441
	<u>1,132,341,290</u>	<u>781,717,670</u>
Less: Adjustments	(10,535,077)	
Add: Adjustments for Accounts Receivables upto 30.06.21	37,975,291	
Add: Adjustment for Security from Client as of 30.06.21	4,789,278	
Less: VAT Payable up to 30.06.21	(6,602,737)	
Add: Adjustment for Net-off VAT Accounts Balances	32,242,400	
	<u>1,190,210,447</u>	<u>781,717,671</u>
7 Security from Client		
Opening Balance	6,806,153	6,806,153
Add: Received during the year	34,795,252	-
Less: Refunded during the year	(8,404,136)	-
Less: Adjustment upto 30.06.21	(4,789,278)	
Closing Balance	<u>28,407,991</u>	<u>6,806,153</u>
8 VAT Payable		
Opening Balance	3,316,754	
Add: Received during the year	7,759,346	
Less: Paid during the year	(10,425,546)	
Less: Adjustment upto 30.06.21	6,602,737	
Closing Balance	<u>7,253,291</u>	<u>3,316,754</u>
9 Water Bill		
Running bill	70,586,925	43,364,304
Arrear Bill	13,598,620	13,784,294
VAT	6,179,688	7,254,582
Surcharge	869,635	688,462
Service charge	773,490	757,346
Water Revenue	<u>92,008,358</u>	<u>65,848,987</u>
Adjustments:	270,151	37,197
Security from Client	(26,391,117)	
Water Revenue (Adjusted)	<u>65,887,392</u>	<u>65,886,184</u>
10 Water Connection & Registration Fees		
Water connection Fee	2,401,920	2,296,591
Sale collection/ Form Sale	184,450	169,500
Connection name change	91,550	61,000
Connection transfer fee		3,000
Connection Dia Change Fee	26,955	52,100
Submersible Fee	2,000,000	1,275,000
	<u>4,704,875</u>	<u>3,857,191</u>
11 Donation Received from Government		
Government Donation (Construction)	5,000,000	700,000
Government Donation (Rehab)	340,000,000	84,880,000
Government Donation (Sadharon)	240,000,000	239,250,000
Government Donation (Surface)	500,000	
Refunds Adjustments		
Refund to Government (Construction)	(401,053)	(16,677)
Refund to Government (Surface)	(94,080)	
Refund to Government (Rehab)	(310,140)	
Refund to Government (Sadharon)	(3,175,268)	(6,924,402)
	<u>581,519,459</u>	<u>317,888,920</u>



	Amount in taka 30-Jun-22	Amount in taka 30-Jun-21
12 Interest Income		
Bank Accounts Interest		
Interest (Revenue Fund Accounts)	650,796	701,222
TDS on Interests (Revenue Accounts)	52,082	(73,488)
Interest (Misc. Fund Account)		35,945
TDS on Interests (Misc. Fund Account)		(3,122)
FDR Accounts Interest (Annexure)	23,053,137	22,034,125
	23,756,015	22,694,683
13 Sale of Tender & Others		
Rani Hamantkumari SWTP		38,000
Rajshahi wasa rest house	26,350	9,500
Agrani bank ltd, wasa bhaban .br	92,169	248,613
Recruitment exam fee(DMD.Eng)		3,000
Sale of Tender schedule	53,500	176,000
Gratuity adjustment-25828		906,480
wasa building auctioned	28,900	2,690,970
Security money receive		269,097
Front loading		300,000
Error Adjustment	12,200	
	213,119	4,641,660
14 Salary, wages and employee benefits		
Ceremonies/Festivals	1,236,946	4,782,976
Wages	56,731,400	43,106,731
Gratuity paid	812,000	1,812,960
Salary & allowance	39,402,822	35,998,213
Overtime bill paid		822,240
	98,183,168	86,523,121
15 Production overhead		
Road cutting compensation to RCC	43,257,000	5,223,118
Replacement of store materials		250,135
Service charge	84,000	78,000
Utility bill	49,894	68,216
Replacement of electrical goods		597,810
Supply of sanitary goods		36,750
Supply of electrical goods	24,912,981	7,442,577
Electricity bill paid		93,287
Chemicals	435,759	588,289
Petrol, oil and lubricants	1,370,000	950,000
Safety jacket purchase		120,000
Electricity bill	74,760,223	71,997,139
Compensation of road cutting		3,000,000
Production tube well regeneration	2,910,997	2,500,000
Supply of Electrical goods		4,010,000
Petrol, oil and lubricants		106,323
Raw Material & Spare Parts	2,963,002	
	150,743,856	97,061,643
16 Administrative expenses		
A/C maintenance fee	152,320	17,513
Advertising	1,307,960	844,545
Audit fee	69,000	90,000
Computer consumables	793,492	621,460
Consultancy	2,577,605	947,320
Eid content gift	272,202	581,660
Electric Meter disconnection fee		1,200
Entertainment	597,640	416,130
Excise duty	101,933	49,806
Honorarium	1,571,750	812,005
Internet	513,075	437,060
Land development tax	43,030	46,820
Maintenance of Machineries and equipment	217,139	999,193



Sarder Murshed & Co.

Sarder Murshed & Co.
Chartered Accountants

	Amount in taka 30-Jun-22	Amount in taka 30-Jun-21
Miscellaneous goods purchase	22,605	33,550
Repair and Maintenance Motor vehicle	2,150,575	253,545
Repair and Maintenance Office equipment		99,750
Other expenses & adjustment	876,622	
Other service charge	42,861	8,747
Others stationary	398,079	696,067
Printing & binding	1,122,105	491,785
Pump House Repair & Maintenance	5,050,000	
Registration & fee	2,553,693	706,133
Rent paid	3,885,000	1,833,275
Rest & recreation allowance	872,420	175,150
Set top box & dish bill paid stamp		5,400
Supply of Stationery	470,863	491,250
Survey	988,800	120,000
Telephone bill	59,442	495,735
Training	1,493,807	39,949
Travel expenses	1,222,659	988,600
Uniforms	3,600	1,382,167
	54,000	
	29,430,277	13,739,814



Rajshahi WASA
Schedule of Property, Plant & Equipment
As at 30 June 2022

Particulars	Balance as at 01.07.2021	Original Cost		Balance as at 30.06.2022	Rate of Dep. %	Accumulated Depreciation			WDV as at 30.06.2022
		From Operating	From Rehab			Balance as at 01.07.2021	Dep. during the Year	Balance as at 30.06.2022	
Land	191,571,870			191,571,870	-				191,571,870
Building From City Corporation	300,000,000			300,000,000	-				300,000,000
Wasa Building	5,064,329			5,064,329	-				5,064,329
Fax Machine	16,560		68,018	84,578	10%	11,363	3,921	15,284	69,294
AC	177,408			177,408	10%	121,736	5,567	127,303	50,105
Computer	3,698,204	234,000	450,000	4,382,204	15%	2,238,587	270,242	2,508,830	1,873,374
Laptop	1,161,720	92,000	900,000	2,153,720	10%	303,905	135,382	439,286	1,714,434
Furniture	14,378,166	1,000,000		15,378,166	10%	7,290,550	758,762	8,049,311	7,328,855
UPS	290,850	13,000	90,000	393,850	10%	148,812	19,354	168,166	225,684
AC	869,974			869,974	10%	408,633	46,134	454,767	415,207
Led Tv	154,116	93,000		247,116	10%	78,107	12,251	90,358	156,758
Water test Laboratory	688,967			688,967	10%	359,437	32,953	392,390	296,577
Projector	99,500			99,500	10%	51,910	4,759	56,669	42,831
Water Truck	7,341,600			7,341,600	10%	3,830,136	351,146	4,181,282	3,160,318
Telephone	44,750			44,750	10%	22,677	2,207	24,884	19,866
CC TV	296,764	247,900		544,664	10%	130,289	29,042	159,332	385,332
Water test Lab	13,995,277			13,995,277	10%	5,684,914	831,036	6,515,950	7,479,327
Generator	39,589,046			39,589,046	10%	18,549,804	2,103,924	20,653,728	18,935,318
Car	4,644,288		10,539,000	15,183,288	10%	1,901,883	801,191	2,703,073	12,480,215
ICT	13,244,928			13,244,928	10%	3,948,804	929,612	4,878,417	8,366,512
Submersible Pump motor	17,033,400	4,967,600	48,334,000	70,335,000	10%	5,778,395	3,790,580	9,568,976	60,766,024
Construction Store	4,088,531			4,088,531	10%	1,583,834	250,470	1,834,303	2,254,228
Frock lift	3,389,751			3,389,751	10%	1,165,735	222,402	1,388,137	2,001,614
MIGIS ICT Equipment	20,528,956			20,528,956	10%	7,059,908	1,346,905	8,406,813	12,122,143
Motor cycle	570,000			570,000	10%	154,470	41,553	196,023	373,977
Tubewell	11,076,083			11,076,083	10%	2,118,719	895,736	3,014,455	8,061,628
Engineering Equipments	496,985			496,985	10%	134,683	36,230	170,913	326,072
Office Equipment	600,000			600,000	10%	130,200	46,980	177,180	422,820
Building Structure Construction	30,255,672			30,255,672	10%	4,856,845	2,539,883	7,396,728	22,858,944
Machinery & Equipment	35,922,081			35,922,081	10%	8,010,631	2,791,145	10,801,776	25,120,305
Installation of production tubewell	22,905,828		35,000,000	57,905,828	10%	1,145,291	3,926,054	5,071,345	52,834,483
Installation of pipe line	64,124,820	12,018,371	165,614,400	241,757,591	10%	3,206,241	14,973,496	18,179,737	223,577,853
Interactive display	600,000			600,000	10%	30,000	57,000	87,000	513,000
Pond excavation of SWTP	2,500,000		186,687	2,686,687	10%	125,000	246,834	371,834	2,314,853
Installation of filter gravel	16,309,549			16,309,549	10%	-	1,630,955	1,630,955	14,678,594
Installation of washout	5,126,536			5,126,536	10%	256,327	487,021	743,348	4,383,188
Scanner			420,000	420,000	15%	-	31,500	31,500	388,500
Printer		84,000	855,000	939,000	15%	-	70,425	70,425	868,575

Rajshahi WASA
Schedule of Property, Plant & Equipment
As at 30 June 2022

Particulars	Balance as at 01.07.2021	Original Cost		Balance as at 30.06.2022	Rate of Dep. %	Accumulated Depreciation			WDV as at 30.06.2022
		From Operating	From Rehab			Balance as at 01.07.2021	Dep. during the Year	Balance as at 30.06.2022	
Photocopy Machine			180,000	180,000	15%	-	13,500	13,500	166,500
Others			34,982	34,982	15%	-	2,624	2,624	32,358
Line Printer		937,000		937,000	15%	-	70,275	70,275	866,725
Dot Max Printer		418,000		418,000	15%	-	31,350	31,350	386,650
Poonon Maintenance		4,141,489		4,141,489	10%		207,074	207,074	3,934,414
Gas chlorination		13,000,001		13,000,001	10%		650,000	650,000	12,350,001
Construction of Road		2,545,310		2,545,310	10%		127,266	127,266	2,418,045
RWASA App		495,000		495,000	10%		24,750	24,750	470,250
PABX		198,500		198,500	10%		9,925	9,925	188,575
Construction of Toilet		47,000		47,000	10%		2,350	2,350	44,650
Boundary Wall		122,000		122,000	10%		6,100	6,100	115,900
Thal Glass		314,360		314,360	10%		15,718	15,718	298,642
Interior Works		489,750		489,750	10%		24,488	24,488	465,263
Interconnection Pipeline		243,624		243,624	10%		12,181	12,181	231,443
2021-22	832,856,510	41,701,905	262,672,087	1,137,230,502		80,837,824	40,920,254	121,758,078	1,015,472,424
2020-21	707,088,563	50,887,947	74,880,000	832,856,510		60,259,786	20,578,037	80,837,825	752,018,687

