



Sarder Murshed & Co.
Chartered Accountants

Rajshahi WASA
For the year ended 30 June 2023

Private & Confidential

Auditor's Report & Audited Accounts

Rajshahi WASA

For the year ended 30 June 2023

Sarder Murshed & Co.

Chartered Accountants

Flat - 3D, House - 15, Road - 6, Nikunja - 2

Khilkhet, Dhaka - 1229, Bangladesh

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Chartered Accountants

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

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, 2023, 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, 2023 and of its financial performance and the results of its operations and its Cash Flows for the year ended 30 June 2023 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: 2312251430AS830756

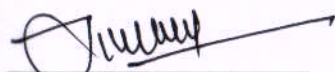
Dhaka,
Date: 25 December 2023

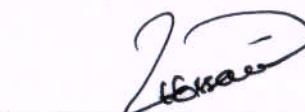


Rajshahi WASA
Statement of Financial Position
As at 30 June 2023


Particulars	Notes	Amount in taka 30-Jun-23	Amount in taka 30-Jun-22
ASSETS:			
Non-Current asset			
Property, Plant & Equipment	3	1,092,864,190	1,015,472,424
Rajshahi WASA Bhaban Construction WIP		89,789,178	4,408,947
Water Treatment Plant Construction WIP		2,114,775,000	-
Total non-current asset		3,297,428,368	1,019,881,371
Current Asset			
Security Money		1,019,097	1,019,097
Fixed Deposit Receipts	4	547,103,936	473,988,139
Accounts Receivables	5	105,020,853	72,347,895
Cash and Cash Equivalents	6	239,986,522	150,303,347
		893,130,407	697,658,478
Total Asset		4,190,558,775	1,717,539,849
EQUITY AND LIABILITIES			
Fund Accounts			
Grant Received from City Corporation		491,571,870	491,571,870
Government Donations Received			
Rehabilitation Project	7	518,185,769	339,689,860
Surface Project	8	2,115,431,620	405,920
Construction fund - Rajshahi WASA Bhaban	9	89,789,178	4,408,947
Retained Earnings	10	896,227,141	845,705,720
		4,111,205,578	1,681,782,317
Non-current Liabilities			
Provident Fund	11	11,371,344	-
Gratuity Fund	12	21,213,545	-
		32,584,889	-
Current Liabilities			
Contractors' Security from Client	13	27,308,159	28,407,991
VAT Payable	14	10,270,034	7,253,291
Accounts Payable	15	9,116,515	-
Audit Fee Payable		73,600	96,250
Total Current Liabilities		46,768,308	35,757,532
Total Liabilities		79,353,197	35,757,532
Total Equity and Liabilities		4,190,558,775	1,717,539,849

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.


Md. Kazi Mahabub Murshed, FCA
Partner

Enrollment No.: 1430

Sarder Murshed & Co.
Chartered Accountants

DVC: 2312251430AS830756

Dhaka,
Dated: 25 December 2023

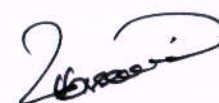


Rajshahi WASA
Statement of Profit or Loss and other comprehensive income
For the year ended 30 June 2023

Particulars	Notes	Amount in taka 30-Jun-23	Amount in taka 30-Jun-22 (Re-stated)
Service Delivery Earnings (Revenue)			
Water Bill	16	173,504,234	65,887,392
Less: VAT		(10,850,088)	(6,179,688)
Water Connection & Registration Fees	17	10,044,548	4,704,875
		172,698,694	64,412,579
Other Income			
Interest Income	18	23,846,272	23,756,015
Sale of Tender & Others	19	6,639,220	213,119
		30,485,493	23,969,134
Total Income (A)		203,184,186	88,381,713
Operating Expenses			
Salary, wages and employee benefits	20	96,403,163	98,183,168
Production overhead (Including Operations & Maintenance)	21	128,354,749	150,743,856
Administrative expenses	22	22,227,168	29,430,277
Depreciation		61,185,036	40,920,254
Total operating expenses (B)		308,170,116	319,277,554
Operating Profit (A-B)		(104,985,929)	(230,895,840)
Interest Expenses		-	-
Operating Profit/(Loss) before tax		(104,985,929)	(230,895,840)
Add: Donation Received from Government	23	192,142,704	237,014,732
Profit before tax		87,156,775	6,118,892
Income Tax		-	-
Profit after tax		87,156,775	6,118,892

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: 25 December 2023


Md. Kazi Mahabub Murshed, FCA
Partner
Enrollment No.: 1430
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Rajshahi WASA
Statement of Changes in Fund Balances
For the year ended 30 June 2023

(Amount in Taka)

Particulars	Grant from City Corporation	Retained Earnings	Rehabilitation Project	Surface Project	Construction fund - Rajshahi WASA Bhaban	Total Funds
Opening Fund Balances as at 01 July 2022	491,571,870	845,705,720	339,689,860	405,920	4,408,947	1,681,782,317
Profit after tax	-	87,156,775	-	-	-	87,156,775
Prior Year Adjustments	-	(36,635,354)	-	-	-	(36,635,354)
Fund from Government	-	-	178,495,909	2,115,025,700	85,380,231	2,378,901,841
Closing Fund Balances as at 30 June 2023	491,571,870	896,227,140	518,185,769	2,115,431,620	89,789,178	4,111,205,579

Particulars	Grant from City Corporation	Retained Earnings	Rehabilitation Project	Surface Project	Construction fund - Rajshahi WASA Bhaban	Total Funds
Opening Fund Balances as at 01 July 2021	491,571,870	781,717,671	-	-	-	1,273,289,541
Profit after tax	-	6,118,892	-	-	-	6,118,892
Prior Year Adjustments	-	57,869,157	-	-	-	57,869,157
Adjustment	-	-	339,689,860	405,920	4,408,947	344,504,727
Closing Fund Balances as at 30 June 2022	491,571,870	845,705,720	339,689,860	405,920	4,408,947	1,681,782,317


These statements should be read in conjunction with the annexed notes


Deputy Managing Director


Managing Director

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Dhaka,
Dated: 25 December 2023


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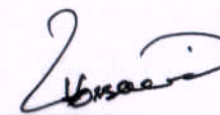


Rajshahi WASA
Statement of Cash Flows
For the year ended 30 June 2023

Particulars	Amount in taka 30-Jun-23	Amount in taka 30-Jun-22
A Cash Flows from Operating Activities:		
Profit after tax	87,156,775	6,118,892
Add: Depreciation (Non-cash Item)	61,185,036	40,920,254
Add: Prior Year Adjustments	4,046,975	57,869,156
(Increase)/Decrease in Security Money	-	(569,097)
(Increase)/Decrease in Receivable	(32,672,958)	(72,347,895)
Increase/(Decrease) in Security from client	(1,099,831)	21,601,839
Increase/(Decrease) in VAT Payable	3,016,744	3,936,537
Increase/(Decrease) in Accounts Payable	9,116,515	-
Increase/(Decrease) in Provident fund	11,371,344	-
Increase/(Decrease) in Gratuity fund	21,213,545	-
Increase/(Decrease) in Audit Fees Payable	(22,650)	6,250
Net cash used from Operating Activities	163,311,492	57,535,935
B Cash Flow from Investing Activities:		
Government Grant received	2,378,901,840	344,504,727
Investment in FDR	(73,115,796)	(37,056,002)
Rajshahi WASA Bhaban Construction WIP	(85,380,231)	(4,408,947)
Water Treatment Plant Construction WIP	(2,114,775,000)	-
Procurement of fixed assets	(179,259,131)	(304,373,992)
Net cash used in Investing Activities	(73,628,319)	(1,334,213)
C Cash Flow from Financing Activities:		
Net cash from Financing Activities	-	-
D Net change in cash and cash equivalents (A+B+C)	89,683,175	56,201,723
E Opening Cash and Cash Equivalents	150,303,347	94,101,624
F Closing Cash and Cash Equivalents (D+E)	239,986,522	150,303,347

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: 25 December 2023


Md. Kazi Mahabub Murshed, FCA
Partner
Enrollment No.: 1430
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Rajshahi WASA
Notes to the Financial Statements
for the year ended 30 June 2023

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 2023.
- 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, 2022 to 30 June 2023.
- g. *General:*
Previous year's figures have been rearranged where necessary.



3 Property, Plant & Equipment

Opening Balance
Add: Addition during the year from Operational fund
Add: Addition during the year from Rehab fund
Less: Disposal/Adjustment

Original Cost at 30.06.2023

Less:

Opening Balance Accumulated Depreciation

Add: Charged during the year

Accumulated Depreciation at 30.06.2023

Written Down Value at 30.06.2023

	Amount in taka 30-Jun-23	Amount in taka 30-Jun-22
Opening Balance	1,137,230,502	832,856,510
Add: Addition during the year from Operational fund	40,541,764	41,701,905
Add: Addition during the year from Rehab fund	138,717,367	262,672,087
Less: Disposal/Adjustment	(40,682,329)	
Original Cost at 30.06.2023	1,275,807,303	1,137,230,502
Less:		
Opening Balance Accumulated Depreciation	121,758,078	80,837,824
Add: Charged during the year	61,185,036	40,920,254
Accumulated Depreciation at 30.06.2023	182,943,114	121,758,078
Written Down Value at 30.06.2023	1,092,864,190	1,015,472,424

4 Fixed Deposit Receipts

Opening balance
Add: Invested during the year
Add: Interest

Less: Encashed during the year

Less: Adjustments

Less: Bank charge and tax

Fixed Deposit Receipts

Opening balance	473,988,139	436,932,137
Add: Invested during the year	50,000,000	91,067,192
Add: Interest	27,069,750	26,097,326
	551,057,890	554,096,655
Less: Encashed during the year	-	66,529,250
Less: Adjustments	-	10,535,077
Less: Bank charge and tax	3,953,954	3,044,188
	547,103,936	473,988,139

Fixed Deposit Receipts		2004	2003
Agrani Bank , WASA Bhaban	2004	12,100,702	11,584,752
Agrani Bank , WASA Bhaban	4132	6,399,375	6,101,063
Agrani Bank , WASA Bhaban	5225	93,880,412	89,550,000
Agrani Bank , WASA Bhaban	5392	11,771,953	11,079,849
Agrani Bank , WASA Bhaban	5779	13,794,386	13,204,962
Agrani Bank , WASA Bhaban	8414	11,059,092	10,553,162
Agrani Bank , WASA Bhaban	8501	11,166,759	10,644,520
Agrani Bank , WASA Bhaban	8526	6,116,158	5,831,169
Agrani Bank , WASA Bhaban	8259/815	12,184,652	11,623,544
BRAC Bank Limited	4010	10,425,833	10,000,000
First Security Islami Bank Ltd.	2440	10,525,000	10,000,000
Jamuna Bank Ltd. Horoggram	2926	10,477,000	10,000,000
Janata Bank Ltd. Corporate	810	10,525,000	10,000,000
Midland bank, Rajshahi Branch.	7678	5,455,402	5,227,215
Midland bank, Rajshahi Branch.	8800	10,335,000	10,000,000
Modhumoti Ban, rajshahi branch	7965	12,088,601	11,538,929
Rakub , rajshahi Branch	1855	59,090,552	56,110,581
Rakub LPO Branch	1754	10,507,000	10,000,000
Rakub LPO Branch	1755	11,616,619	11,067,192
Rakub, LPO branch, rajshahi	1453	17,394,212	16,564,426
Rakub, LPO branch, rajshahi	1627	31,534,431	30,018,489
Rupali Bank limited, Cantonment	5116	10,537,000	10,000,000
Rupali Bank, Corporate Branch	4760	6,081,158	5,792,086
Rupali Bank, Corporate Branch	4989	12,724,215	12,072,945
Rupali Bank, Corporate Branch	5016	23,480,094	22,291,360
Rupali Bank, Corporate Branch	9104	12,953,161	12,795,423
Rupali Bank, Corporate Branch	9127	18,620,757	17,740,862
Rupali bank, kni	4733	6,139,459	5,832,035
Rupali Bank, KNI road branch	4930	11,380,975	10,819,576
SIBL	4691	10,480,000	10,000,000
Southeast Bank, Rajshahi Branch.	104	6,261,977	5,944,001
FDR from C/A BCBL A/c- 0051	0051	10,000,000	-
FDR from C/A IFIC A/c- 1601	1601	10,000,000	-
FDR from C/A MBL A/c- 133	0133	10,000,000	-
FDR from C/A FSIB A/c- 2479	2479	10,000,000	-
FDR from C/A SBAC A/c- 1597	1597	9,997,000	-
		547,103,936	473,988,139





5 Accounts Receivables

Outstanding bills from beginning to 2021

Less: Collection during 2022-23

Outstanding bills from beginning to 2021

	Amount in taka 30-Jun-23	Amount in taka 30-Jun-22
	37,975,291	37,975,291
	(4,967,394)	
[A]	33,007,897	

Outstanding bills for 2021-22

Less: Collection during 2022-23

Outstanding bills for 2021-22

	34,372,604	34,372,604
	(7,201,072)	
[B]	27,171,532	

Revenue Generated for 2022-23

Less: Collection during 2022-23

Outstanding bills for 2022-23

	173,504,234	-
	(128,662,810)	
[C]	44,841,424	-

[A+B+C] **105,020,853** **72,347,895**

6 Cash and Cash Equivalents

Bank Name	A/C Number	2022-23	2021-22
Agrani Bank Ltd, Laxmipur Branch Rajshahi	A/C# 7509	9,072,649	7,949,352
Agrani Bank Ltd, Court Bazar Branch Rahshahi	A/C# 4	6,879,992	5,767,369
Agrani Bank Ltd, Malopara Branch	A/C# 9839	2,433,755	2,186,982
Agrani Bank Ltd, Vadra Branch	A/C# 8869	5,747,280	5,821,791
Janata Bank Ltd, Haragram Branch, Rajshahi	A/C# 774	4,256,883	3,408,853
Janata Bank Ltd, Kadirgong Branch, Rajshahi	A/C# 0305	1,885,788	1,696,038
Janata Bank Ltd, Rani Bazar Branch, Rajshahi	A/C# 6961	768,569	462,497
Janata Bank Ltd, Noudapara Branch, Rajshahi	A/C# 0281	3,698,314	3,423,856
Rupali Bank Ltd, Corporate Branch, Rajshahi	A/C# 4016	669,522	1,232,065
Rupali Bank Ltd, Laxmipur Branch, Rajshahi	A/C# 034	1,438,164	1,490,450
Rupali Bank Limited, K,N,I Branch, Rajshahi	A/C#032	2,141,591	979,053
Rupali Bank Ltd, Cantonment Branch Rajshahi	A/C# 0271	4,943,072	5,205,159
Pubali Bank Ltd, Newmarket	A/C# 0309	2,638,854	2,978,961
Pubali Bank Ltd, Sericulture	A/C# 0670	4,336,623	3,242,276
Rajshahi krishi unnayan Bank, Binodpur Branch	A/C# 1002	7,232,971	6,950,980
Rajshahi krishi unnayan Bank, Kazihata Branch	A/C# 7326	1,142,286	1,002,621
Exim Bank Ltd, Rajshahi Branch	A/C# 1636	1,799,867	1,529,440
National Bank Ltd, Rajshahi Branch	A/C# 1495	7,201,729	4,860,764
Southeast Bank Ltd, Rajshahi Branch	A/C# 012	5,796,894	4,315,935
One Bank Ltd, Rajshahi Branch	A/C# 115	1,477,624	1,140,375
Modhumoti Bank Ltd, Rajshahi Branch	A/C# 4	1,766,444	1,014,081
Jumuna Bank Ltd, Rajshahi Branch	A/C# 272	429,981	284,872
Trust Bank Ltd, Rajshahi Branch	A/C# 6099	1,559,430	922,783
Dhaka Bank Ltd, Rajshahi Branch	A/C# 1231	599,916	370,038
Midland Bank Ltd, Rajshahi Branch	A/C#105	2,381,896	1,184,867
Agrani Bank, WASA branch	A/C# 4738	23,641,162	21,385,343
Rupali Bank Ltd., Cantonment Branch, Rajshahi(Mo	A/C#032	46,925,926	6,062,497
		152,867,181	96,869,297
Rajshahi WASA Central Account	0200012361910	13,210,548	7,691,262
Rajshahi Miscellaneous Account	0200012314740	14,015,746	13,500,387
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	27,308,159	28,407,991
VAT Central Account-Agrani Bank, Wasa Branch	0200016807273		926,523
VAT Branch Accounts			2,907,886
		54,534,452	53,434,050
Provident Fund		11,371,344	-
Gratuity Fund		21,213,545	-
		32,584,889	-
		239,986,522	150,303,347





7 Rehabilitation Project

Opening Balance
Add: Received from Government during the year
Less: Refunded to Government during the year

Amount in taka 30-Jun-23	Amount in taka 30-Jun-22 (Re-stated)
339,689,860	-
178,500,000	340,000,000
(4,091)	(310,140)
518,185,769	339,689,860

8 Surface Project

Opening Balance
Add: Received from Government during the year
Less: Refunded to Government during the year

Amount in taka 30-Jun-23	Amount in taka 30-Jun-22 (Re-stated)
405,920	-
3,362,500,000	500,000
(1,247,474,300)	(94,080)
2,115,431,620	405,920

9 Construction fund - Rajshahi WASA Bhaban

Opening Balance
Add: Received from Government during the year
Less: Refunded to Government during the year
Add: Provision

Amount in taka 30-Jun-23	Amount in taka 30-Jun-22 (Re-stated)
4,408,947	-
85,050,000	4,408,947
(87,618)	-
417,849	-
89,789,178	4,408,947

10 Retained Earnings

Retained Earnings:
Opening Balance
Add: Profit for the year

Less: Adjustment for WASA Building (Old) demolition in 2020-21
Add: Adjustments
Add: Adjustments for Accounts Receivables upto 30.06.21
Add: Adjustment for Security from Client as of 30.06.21
Less: VAT Payable up to 30.06.21
Add: Adjustment for Net-off VAT Accounts Balances

Amount in taka 30-Jun-23	Amount in taka 30-Jun-22 (Re-stated)
845,705,720	781,717,671
87,156,775	6,118,892
932,862,494	787,836,563
(40,682,329)	-
4,046,975	(10,535,077)
-	37,975,291
-	4,789,278
-	(6,602,737)
-	32,242,400
896,227,141	845,705,720

11 Provident Fund

Opening Balance
Add: Contribution this year
Less: Payment this year
Less: Expenses this year

11,474,200	-
-	-
(102,281)	-
(575)	-
11,371,344	-

12 Gratuity Fund

Opening Balance
Add: Contribution this year
Less: Payment this year
Less: Expenses this year

23,515,600	-
-	-
(2,301,480)	-
(575)	-
21,213,545	-

13 Contractors' Security from Client

Opening Balance
Add: Received during the year
Less: Refunded during the year
Less: Adjustment upto 30.06.21

28,407,991	6,806,153
31,256,986	34,795,252
(32,356,818)	(8,404,136)
-	(4,789,278)
27,308,159	28,407,991

14 VAT Payable

Opening Balance
Add: Received during the year
Less: Paid during the year
Less: Adjustment upto 30.06.21

7,253,291	3,316,754
10,850,088	7,759,346
(5,984,258)	(10,425,546)
(1,849,086)	6,602,737
10,270,034	7,253,291



15 Accounts Payable

	Amount in taka 30-Jun-23	Amount in taka 30-Jun-22
Office rent	225,000	-
Patro & oil (mis.)	23,382	-
Patro & oil (operating)	159,701	-
Electricity bill	1,529,391	-
Electricity bill	1,347,312	-
Electricity bill	1,672,419	-
Electricity bill	2,078,004	-
Electricity bill	698,376	-
Electricity bill	412,159	-
Electricity bill	240,371	-
Overtime(electrical)	18,000	-
Overtime(jone -1)	102,000	-
Construction of WASA Bhaban	417,849	-
Supply of electrical	154,751	-
Computer repair	15,700	-
Aircooler servicing	22,100	-

9,116,515

16 Water Bill

	Amount in taka 30-Jun-23	Amount in taka 30-Jun-22
Running bill	-	70,586,925
Arrear Bill	-	13,598,620
VAT	-	6,179,688
Surcharge	-	869,635
Service charge	-	773,490
Revenue Generated: Apr 22 to Jun 22	41,895,840	-
Revenue Generated: Jul 22 to Sep 22	43,293,333	-
Revenue Generated: Oct 22 to Dec 22	43,695,520	-
Revenue Generated: Jan 23 to Mar 23	44,619,541	-

173,504,234

92,008,358

Water Revenue

Adjustments:	-	270,151
Security from Client	-	(26,391,117)

173,504,234

65,887,392

17 Water Connection & Registration Fees

	Amount in taka 30-Jun-23	Amount in taka 30-Jun-22
Water connection Fee	2,313,151	2,401,920
Sale collection/ Form Sale	224,100	184,450
Connection name change	124,500	91,550
Connection transfer fee	8,400	-
Connection Dia Change Fee	38,475	26,955
Submersible Fee	3,355,000	2,000,000
Pay order(Rec.Exam)	317,000	-
Vehicle name change	22,198	-
Surcharge	1,791,854	-
Service charge	1,849,870	-

10,044,548

4,704,875

18 Interest Income

Bank Accounts Interest		
Interest (Revenue Fund Accounts)	862,728	650,796
TDS on Interests (Revenue Accounts)	(132,252)	52,082
FDR Accounts Interest (Annexure)	23,115,796	23,053,137

23,846,272

23,756,015

19 Sale of Tender & Others

Rani Hamantkumari SWTP		
Rajshahi wasa rest house	22,700	26,350
Agrani bank ltd, wasa bhaban .br	334,975	92,169
Sale of Tender schedule	197,000	53,500
wasa building auctioned	6,024,177	28,900
Error Adjustment	60,369	12,200

6,639,220

213,119

20 Salary, wages and employee benefits

Ceremonies/Festivals	983,665	1,236,946
Wages	55,214,975	56,731,400
Gratuity paid	-	812,000
Salary & allowance	40,084,523	39,402,822



	Amount in taka 30-Jun-23	Amount in taka 30-Jun-22
Overtime bill paid	120,000	
	96,403,163	98,183,168
21 Production overhead		
Road cutting compensation to RCC	39,365,200	43,257,000
Service charge	-	84,000
Utility bill	74,502	49,894
Supply of electrical goods	-	24,912,981
Chemicals	-	435,759
Petrol, oil and lubricants	1,571,990	1,370,000
Electricity bill	86,431,294	74,760,223
Production tube well regeneration	672,300	2,910,997
Raw Material & Spare Parts	239,463	2,963,002
	128,354,749	150,743,856
22 Administrative expenses		
A/C maintenance fee	18,725	152,320
Advertising	925,469	1,307,960
Audit fee	73,600	69,000
Computer consumables	730,695	793,492
Consultancy	2,112,330	2,577,605
Eid content gift	348,947	272,202
Entertainment	350,000	597,640
Excise duty	44,450	101,933
Honorarium	729,900	1,571,750
Internet	387,088	513,075
Land development tax	44,880	43,030
Maintenance of Machineries and equipment	551,748	217,139
Miscellaneous goods purchase	298,835	22,605
Repair and Maintenance Motor vehicle	599,952	2,150,575
Repair and Maintenance Office equipment	299,251	-
Other expenses & adjustment	128,555	876,622
Other service charge	72,000	42,861
Others stationary	-	398,079
Printing & binding	830,300	1,122,105
Pump House Repair & Maintenance	347,200	5,050,000
Registration & fee	972,980	2,553,693
Rent paid	3,975,000	3,885,000
Rest & recreation allowance	606,660	872,420
Miscellaneous	1,651,139	-
Stamp	809,990	470,863
Water bill ditribution expenses	1,974,522	-
Survey	496,160	988,800
Telephone bill	35,538	59,442
Training	569,437	1,493,807
Travel expenses	2,241,818	1,222,659
Uniforms	-	3,600
	22,227,168	29,430,277
Note on Government Grant Received during the year		
1 Add: Donation Received from Government	192,142,704	Operating Grant
2 Rehabilitation Project	178,495,909	Capital Grant
3 Surface Project	2,115,025,700	Capital Grant
4 Construction fund - Rajshahi WASA Bhaban	84,962,382	Capital Grant
	2,570,626,695	
23 Donation Received from Government		
Government Donation (Sadharon)	198,050,000	240,000,000
Refunds Adjustments		
Refund to Government (Sadharon)	(5,907,296)	(2,985,268)
	192,142,704	237,014,732



English: WASH
Schedule of Property, Plant & Equipment
As at 30 June 2023

Particulars	Original Cost			Disposal/ Adjustment	Balance as at 30.06.2023	Rate of Dep. %	Accumulated Depreciation			WDV as at 30.06.2023
	Balance as at 01.07.2022	Addition					Balance as at 01.07.2022	Dep. during the Year	Balance as at 30.06.2023	
		From Operating Fund	From Rehab Fund							
Land	191,571,870			8,118,000	183,453,870	-				183,453,870
Building From City Corporation	300,000,000			27,500,000	272,500,000	-				272,500,000
Wasa Building	5,064,329			5,064,329		-				
Fax Machine	84,578				84,578	10%	15,284	6,929	22,213	62,365
AC	177,408				177,408	10%	127,303	5,010	132,314	45,094
Computer	4,382,204				4,382,204	15%	2,508,830	281,006	2,789,836	1,592,368
Laptop	2,153,720				2,153,720	10%	439,286	171,443	610,730	1,542,990
Furniture	15,378,166				15,378,166	10%	8,049,311	732,885	8,782,197	6,595,969
UPS	393,850				393,850	10%	168,166	22,568	190,734	203,116
AC	869,974				869,974	10%	454,767	41,521	496,288	373,686
Led Tv	247,116				247,116	10%	90,358	15,676	106,034	141,082
Water test Laboratory	688,967				688,967	10%	392,390	29,658	422,047	266,920
Projector	99,500				99,500	10%	56,669	4,283	60,952	38,548
Water Truck	7,341,600				7,341,600	10%	4,181,282	316,032	4,497,314	2,844,286
Telephone	44,750				44,750	10%	24,884	1,987	26,871	17,879
CC TV	544,664				544,664	10%	159,332	38,533	197,865	346,799
Water test Lab	13,995,277				13,995,277	10%	6,515,950	747,933	7,263,883	6,731,394
Generator	39,589,046				39,589,046	10%	20,653,728	1,893,532	22,547,260	17,041,786
Car	15,183,288				15,183,288	10%	2,703,073	1,248,022	3,951,095	11,232,194
ICT	13,244,928				13,244,928	10%	4,878,417	836,651	5,715,068	7,529,860
Submersible Pump motor	70,335,000				70,335,000	10%	9,568,976	6,076,602	15,645,578	54,689,422
Construction Store	4,088,531				4,088,531	10%	1,834,303	225,423	2,059,726	2,028,805
Frock lift	3,389,751				3,389,751	10%	1,388,137	200,161	1,588,298	1,801,453
MIG/ICT Equipment	20,528,956				20,528,956	10%	8,406,813	1,212,214	9,619,027	10,909,929
Motor cycle/Bicycle	570,000	12,500			582,500	10%	196,023	38,023	234,046	348,454
Tubewell	11,076,083				11,076,083	10%	3,014,455	806,163	3,820,618	7,255,465
Engineering Equipments	496,985				496,985	10%	170,913	32,607	203,520	293,465
Office Equipment	600,000				600,000	10%	177,180	42,282	219,462	380,538
Building Structure Construction	30,255,672				30,255,672	10%	7,396,728	2,285,894	9,682,622	20,573,050
Machinery & Equipment	35,922,081				35,922,081	10%	10,801,776	2,512,031	13,313,806	22,608,275
Installation of production tubewell	57,905,828		7,415,105		66,820,576	10%	5,071,345	5,729,186	10,800,531	56,020,045
Installation of pipe line	241,757,591	32,639,977	125,537,898		399,935,466	10%	18,179,737	30,266,679	48,446,417	351,489,049
Interactive display	600,000				600,000	10%	87,000	51,300	138,300	461,700
Pond excavation of SWTP	2,686,687				2,686,687	10%	371,834	231,485	603,320	2,083,367
Installation of filter gravel	16,309,549				16,309,549	10%	1,630,955	1,467,859	3,098,814	13,210,735
Installation of washout	5,126,536		5,764,364		10,890,900	10%	743,348	726,537	1,469,885	9,421,015
Scanner	420,000				420,000	15%	31,500	58,275	89,775	330,225
Printer	939,000				939,000	15%	70,425	130,286	200,711	738,289
Photocopy Machine	180,000				180,000	15%	13,500	24,975	38,475	141,525
Electrical Items/ Others	34,982	4,372,896			4,407,878	15%	2,624	332,821	335,445	4,072,433
Line Printer	937,000				937,000	15%	70,275	130,009	200,284	736,716

Rajshahi WASA
Schedule of Property, Plant & Equipment
As at 30 June 2023

Particulars	Original Cost				Disposal/ Adjustment	Balance as at 30.06.2023	Rate of Dep. %	Accumulated Depreciation			WDV as at 30.06.2023
	Balance as at 01.07.2022	Addition		Balance as at 01.07.2022				Dep. during the Year	Balance as at 30.06.2023		
		From Operating Fund	From Rehab Fund								
Dot Max Printer	418,000					418,000	15%	31,350	57,998	89,348	328,653
Poonon Maintenance/SWTP Maint.	4,141,489	2,016,748				6,158,237	10%	207,074	494,279	701,353	5,456,883
Gas chlorination	13,000,001					13,000,001	10%	650,000	1,235,000	1,885,000	11,115,001
Construction of Road	2,545,310					2,545,310	10%	127,266	241,804	369,070	2,176,240
RWASA App	495,000					495,000	10%	24,750	47,025	71,775	423,225
PABX	198,500					198,500	10%	9,925	18,858	28,783	169,718
Construction of Toilet	47,000					47,000	10%	2,350	4,465	6,815	40,185
Boundary Wall	122,000					122,000	10%	6,100	11,590	17,690	104,310
Thal Glass	314,360					314,360	10%	15,718	29,864	45,582	268,778
Interior Works	489,750					489,750	10%	24,488	46,526	71,014	418,736
Interconnection Pipeline	243,624					243,624	10%	12,181	23,144	35,326	208,299
2022-23	1,137,230,502	40,541,764	138,717,367		40,682,329	1,275,807,303		121,758,078	61,185,036	182,943,114	1,092,864,190
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

