

Dhaka Water Supply and Sewerage Authority
Balance Sheet as at 30 June 2012

	Note	As at 30 June 2012 Taka	As at 30 June 2011 Taka
ASSETS			
Non-current assets			
Property, plant and equipment	4	42,948,751,465	43,521,994,590
Intangible asset	5	9,298,287	8,889,891
Capital work-in-progress	6	13,941,021,628	10,457,630,937
Receivables from ICB Islamic Bank	7	10,639,723	11,043,103
Total non-current assets		56,909,711,103	53,999,558,521
Current assets			
Materials and supplies	8	422,048,776	149,240,829
Rates receivable	9	3,599,073,473	3,108,179,705
Advances, deposits and prepayments	10	771,274,111	908,106,105
Investment	11	4,433,384,483	3,371,349,007
Other receivables	12	457,040	1,887,414
Advance income tax		38,936,054	26,487,707
Cash and cash equivalents	13	663,221,046	1,884,448,989
Total current assets		9,928,394,983	9,449,699,756
Total assets		66,838,106,086	63,449,258,277
EQUITY AND LIABILITIES			
Capital and reserve			
Capital fund		47,393,000	47,393,000
Revaluation surplus		23,362,510,432	23,362,510,432
Retained earnings (loss)		(3,147,132,567)	(3,217,519,120)
Total equity		20,262,770,865	20,192,384,312
Non-current liabilities			
Grants and other funds	14	29,562,833,003	27,588,280,075
Government grant for drainage maintenance	15	2,193,035	546,773
Deferred tax liability on revaluation surplus		7,787,503,478	7,787,503,478
Long term liabilities	17	4,371,880,317	4,838,346,244
Total non-current liabilities		41,724,409,833	40,214,676,570
Current liabilities			
Liabilities for expenses	18	4,305,137,292	2,609,565,265
Liabilities for other finance	19	532,560,339	416,397,073
Provision for audit fee		396,750	396,750
Provision for taxation	20	12,831,007	15,838,307
Total current liabilities		4,850,925,388	3,042,197,395
Total liabilities		46,575,335,221	43,256,873,965
Total equity and liabilities		66,838,106,086	63,449,258,277

The annexed notes 1 to 27 form an integral part of these financial statements.



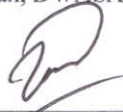
Chairman, DWASA Board



Managing Director



Member, DWASA Board



Deputy Managing Director (Finance)

As per our report of same date.



Auditor

Dhaka, 26 December 2012 

Rahman Rahman Huq
Chartered Accountants

Dhaka Water Supply and Sewerage Authority
Income Statement
for the year ended 30 June 2012

	<u>Note</u>	<u>2012</u> Taka	<u>2011</u> Taka
Revenue			
Water		4,283,544,935	3,602,322,276
Sewer		1,642,763,811	1,330,912,548
Street hydrant		45,370,467	43,235,659
		5,971,679,213	4,976,470,483
Other income	21	992,324,604	771,470,593
Total income		6,964,003,817	5,747,941,076
Operating expenses			
Salary and wages	22	3,176,464,303	2,307,263,308
Repairs and maintenance expenses	23	2,389,187,871	2,113,723,984
Administrative expenses	24	508,121,754	443,210,102
Depreciation	4	623,246,072	660,494,718
Amortisation	5	1,591,604	720,803
Provision for bad and doubtful debts	9	25,836,514	4,836,507
		6,724,448,118	5,530,249,422
Operating profit		239,555,699	217,691,654
Interest expense	25	145,634,072	157,870,752
Profit before tax		93,921,627	59,820,902
Income tax expense			
Current tax		23,480,407	14,955,225
Deferred tax		-	-
Total income tax expenses		23,480,407	14,955,225
Net profit after tax		70,441,220	44,865,677

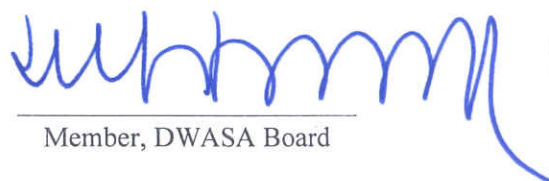
The annexed notes 1 to 27 form an integral part of these financial statements.



Chairman, DWASA Board



Managing Director



Member, DWASA Board



Deputy Managing Director (Finance)

As per our report of same date.



Auditor
Rahman Rahman Huq
Chartered Accountants

Dhaka, 26 December 2012 

Dhaka Water Supply and Sewerage Authority
Statement of Changes in Equity
for the year ended 30 June 2012

	<u>Capital fund</u> Taka	<u>Revaluation surplus</u> Taka	<u>Retained earnings</u> Taka	<u>Total</u> Taka
Balance as at 1 July 2010	47,393,000	23,362,510,432	(3,263,363,490)	20,146,539,942
Impact of restatement	-	-	978,693	978,693
Restated balance as at 1 July 2010	47,393,000	23,362,510,432	(3,262,384,797)	20,147,518,635
Profit for the year 2010-2011	-	-	44,865,677	44,865,677
Balance as at 30 June 2011	47,393,000	23,362,510,432	(3,217,519,120)	20,192,384,312
Impact of restatement	-	-	(54,667)	(54,667)
Restated balance as at 1 July 2011	47,393,000	23,362,510,432	(3,217,573,787)	20,192,329,645
Profit for the year 2011-2012	-	-	70,441,220	70,441,220
Balance as at 30 June 2012	47,393,000	23,362,510,432	(3,147,132,567)	20,262,770,865

The annexed notes 1 to 27 form an integral part of these financial statements.



Dhaka Water Supply and Sewerage Authority
Cash Flow Statement
for the year ended 30 June 2012

	Note	2012 Taka	2011 Taka
A. Cash flows from operating activities			
Collection from subscribers	26	5,454,894,264	4,880,719,043
Payment to contractors and employees	27	(4,396,584,214)	(3,806,717,483)
Cash generated from operation		1,058,310,050	1,074,001,560
Other income		992,324,602	771,470,593
Payment of income tax		(38,936,054)	(26,487,707)
Interest expenses paid, net		(145,634,072)	(157,870,752)
Net cash from operating activities		1,866,064,526	1,661,113,694
B. Cash flows from investing activities			
Purchases of fixed assets		(3,535,393,636)	(3,229,181,994)
Investment in Fixed deposit receipt (FDR)		(1,061,632,096)	(822,604,891)
Net cash used in investing activities		(4,597,025,732)	(4,051,786,885)
C. Cash flows from financing activities			
Repayment/adjustment of loan		(466,465,927)	(92,129,248)
Receipt/(payment) of grants and other funds		1,974,552,928	3,670,962,384
Grant for drainage maintenance		1,646,262	-
Net cash from (used in) financing activities		1,509,733,263	3,578,833,136
D. Net increase/(decrease) in cash and cash equivalents (A+B+C)		(1,221,227,943)	1,188,159,945
E. Cash and cash equivalents at 1 July 2011		1,884,448,989	696,289,044
F. Cash and cash equivalents at 30 June 2012		663,221,046	1,884,448,989

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