

**Dhaka Water Supply and Sewerage Authority**

**Balance Sheet  
as at 30 June 2010**

	<u>Note</u>	<u>2009-10 Taka</u>	<u>2008-09 (restated)</u>
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	4	43,876,428,618	43,498,017,477
Capital work-in-progress	5	7,544,120,338	6,355,699,872
Investment	9	2,560,187,208	2,145,268,600
<b>Total non-current assets</b>		<b>53,980,736,164</b>	<b>51,998,985,949</b>
<b>Current assets</b>			
Materials and supplies	6	156,359,294	51,193,813
Rates receivable	27	3,016,286,079	2,605,836,069
Advances, deposits and prepayments	7	684,152,698	669,833,698
Cash and cash equivalents	8	696,289,044	375,058,463
<b>Total current assets</b>		<b>4,553,087,115</b>	<b>3,701,922,043</b>
<b>Total assets</b>		<b>58,533,823,279</b>	<b>55,700,907,992</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Capital and reserve</b>			
Capital fund		47,393,000	47,393,000
Grants and other funds	18	23,917,317,691	21,943,327,587
Government grant for drainage maintenance	10	546,773	10,686,332
Revaluation surplus	11	23,362,510,432	23,362,510,432
Deferred tax liability on revaluation surplus	12	7,787,503,478	7,787,503,478
Retained earnings (loss)	14	(3,263,363,490)	(3,303,363,433)
<b>Total equity</b>		<b>51,851,907,884</b>	<b>49,848,057,396</b>
<b>Non-current liabilities</b>			
Long term liabilities	16	4,930,475,493	5,027,872,996
<b>Total non-current liabilities</b>		<b>4,930,475,493</b>	<b>5,027,872,996</b>
<b>Current liabilities</b>			
Liabilities for expenses	17	1,379,604,386	514,025,374
Liabilities for other finance	19	370,417,434	298,790,547
Provision for audit fee		535,000	190,000
Provision for taxation	21	883,082	11,971,679
<b>Total current liabilities</b>		<b>1,751,439,902</b>	<b>824,977,600</b>
<b>Total liabilities</b>		<b>6,681,915,395</b>	<b>5,852,850,596</b>
<b>Total equity and liabilities</b>		<b>58,533,823,279</b>	<b>55,700,907,992</b>

*The annexed notes 1 to 29 form an integral part of these financial statements.*

  
\_\_\_\_\_  
Deputy Chief Accounts Officer

  
\_\_\_\_\_  
Commercial Manager

  
\_\_\_\_\_  
Deputy Managing Director (Finance)

  
\_\_\_\_\_  
Managing Director

Dhaka, 10 February 2011

  
\_\_\_\_\_  
Auditors  
**Rahman Rahman Huq**  
Chartered Accountants

**Dhaka Water Supply and Sewerage Authority**

**Statement of Revenue and Expenditure  
for the year ended 30 June 2010**

	Note	2009-10 Taka	2008-09 (restated) Taka
<b>Revenue</b>			
Water		3,219,223,809	2,860,187,207
Sewer		1,124,346,596	938,588,288
Street hydrant		41,169,061	39,205,061
<b>Total revenue</b>		<b>4,384,739,466</b>	<b>3,837,980,556</b>
Other income	29	689,583,291	599,034,869
<b>Total income</b>		<b>5,074,322,757</b>	<b>4,437,015,425</b>
<b>Expenditures</b>			
Salary and wages	23	1,437,754,195	1,099,204,487
Repairs and maintenance expenses	24	2,201,707,778	2,135,882,748
Administrative expenses	25	472,533,326	334,439,471
Depreciation	4	727,127,144	642,571,715
Provision for bad and doubtful debts	26	21,602,632	21,536,408
<b>Total expenditure</b>		<b>4,860,725,075</b>	<b>4,233,634,829</b>
<b>Excess/(deficit) of income over expenditure before charging interest and tax</b>		<b>213,597,682</b>	<b>203,380,596</b>
Interest expense	28	(160,264,425)	(168,722,914)
<b>Excess/(deficit) of income over expenditure before charging tax</b>		<b>53,333,257</b>	<b>34,657,682</b>
<b>Taxation</b>			
Current tax		13,333,314	8,664,421
Deferred tax		-	-
<b>Total taxation</b>		<b>13,333,314</b>	<b>8,664,421</b>
<b>Net excess/(deficit) of income over expenditure</b>		<b>39,999,943</b>	<b>25,993,261</b>

*The annexed notes 1 to 29 form an integral part of these financial statements.*

  
Deputy Chief Accounts Officer

  
Commercial Manager

  
Deputy Managing Director (Finance)

  
Managing Director

Dhaka, 10 February 2011

  
Auditors

**Rahman Rahman Huq**  
Chartered Accountants

**Dhaka Water Supply and Sewerage Authority**

**Statement of Cash flows  
for the year ended 30 June 2010**

	Note	2009-10 Taka	2008-09 (restated) Taka
<b>A. Cash flows from operating activities</b>			
Collection from subscribers		3,959,505,548	3,407,252,393
Payment to contractors and employees		(3,269,699,453)	(3,163,977,447)
Cash generated from operation		689,806,095	243,274,946
Other income		639,443,732	450,221,201
Interest expenses		(160,264,425)	(168,722,914)
<b>Net cash from operating activities</b>		<b>1,168,985,402</b>	<b>524,773,233</b>
<b>B. Cash flows from investing activities</b>			
Purchases of fixed assets		(2,299,289,254)	(2,496,820,766)
Investment		(414,918,609)	(1,759,841,875)
<b>Net cash used in investing activities</b>		<b>(2,714,207,863)</b>	<b>(4,256,662,641)</b>
<b>C. Cash flows from financing activities</b>			
Increase in long term loan		160,264,425	168,722,914
Repayment of loan		(257,661,928)	(265,956,585)
Grant and other fund		1,973,990,104	1,862,474,271
Grant for drainage maintenance		(10,139,559)	282,879
Payment of income tax		-	(8,224,000)
<b>Net cash from (used in) financing activities</b>		<b>1,866,453,042</b>	<b>1,757,299,479</b>
<b>D. Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>		<b>321,230,581</b>	<b>(1,974,589,929)</b>
<b>E. Cash and cash equivalents at 1 July 2009</b>		<b>375,058,463</b>	<b>2,349,648,392</b>
<b>F. Cash and cash equivalents at 30 June 2010</b>		<b>696,289,044</b>	<b>375,058,463</b>

*The annexed notes 1 to 29 form an integral part of these financial statements.*

