

Chittagong Development Authority

**Auditor's Report and Financial Statements
for the year ended on 30 June 2013**



দাশ চৌধুরী দত্ত এন্ড কোং
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**Auditor's Report to the Authority's of
Chittagong Development Authority**

Introduction

We have audited the accompanying financial statements of **Chittagong Development Authority** which comprise of statement of financial position as at **30 June 2013** and statement of comprehensive income, statement of cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility in preparing and presenting the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Bangladesh Financial Reporting Standards (BFRS) and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of these financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility:

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Bangladesh Standards on Auditing (BSA). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about 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 of the financial statements that give a true and fair view 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 the 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.

Opinion

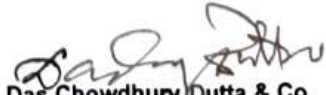
In our opinion, the financial statements give a true and fair view of the financial position of **Chittagong Development Authority** as at **30 June 2013** and of its financial performance and its cash flows for the year then ended in accordance with Bangladesh Financial Reporting Standards.

We also report that:

- 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;
- in our opinion, proper books of account as required by law have been kept by the Authority's so far as it appeared from our examination of those books; and
- the statement of financial position and statement of comprehensive income dealt with by the report are in agreement with the books of account.

Chittagong, 15th May 2014




Das Chowdhury Dutta & Co.
Chartered Accountants

Chittagong Development Authority

Statement of Financial Position as at 30 June 2013

Note	Taka		
	30.06.2013	30.06.2012	
Property and Assets:			
A. Current Assets			
Investment (Fixed Deposits)	3.00	1,269,917,000.00	1,582,786,000.00
Staff Loan (House Building)	4.00	1,178,068.40	1,193,369.36
Staff Loan (Computer)	5.00	83,950.00	115,187.50
Stores and Stock	6.00	308,948.00	126,780.00
Accounts Receivable	7.00	150,016,475.02	79,905,557.56
Work in Progress	8.00	284,654,794.00	200,387,840.00
Advance Income Tax-Deducted from Bank Interest		18,927,041.73	21,647,776.54
Advance Income Tax - CDA		15,000,000.00	20,000,000.00
Advance Income Tax - Rent		227,420.17	0.00
Non Earning Project Deposits	9.00	92,423,248.00	30,076,028.00
Cash and Bank Balance	10.00	128,029,887.19	109,288,575.30
		<u>1,960,766,832.51</u>	<u>2,045,527,114.26</u>
B. Current Liabilities			
Income Tax Payable (Contractors)	11.00	14,037,133.00	7,513,049.00
Earnest Money for allotment of Plot	12.00	463,592,025.30	586,485,576.30
Rent Advance Security		1,234,413.45	306,913.45
C.P.F Subscription	13.00	9,021,598.16	9,073,876.15
Security Deposit (Contractors)	14.00	215,592,736.46	115,811,469.81
Benevolent Fund	15.00	862,542.95	490,255.61
Earnest Money Deposit (Others)	16.00	5,449,050.31	5,422,655.31
VAT Payable (Contractors),	17.00	17,035,230.25	10,240,553.75
V.S.\$ Fund	18.00	427,643.00	574,390.00
Security Deposit (Biponi Bitan)	19.00	126,108,221.99	109,092,165.25
Provision for Liabilities	20.00	225,990,808.17	115,880,188.57
		<u>1,079,351,403.04</u>	<u>960,891,093.20</u>
C. Working Capital (A-B)			
Non-Current Assets :			
Property, Plant and Equipment (At Cost Less Acc. Dep.)	21.00	71,365,615.20	71,466,570.76
Non Earning Project	22.00	926,109,863.87	571,731,892.22
Earning Project	23.00	4,187,194.86	4,261,651.39
		<u>1,001,662,673.93</u>	<u>647,460,114.37</u>
		<u>1,883,078,103.40</u>	<u>1,732,096,135.43</u>
Financed by :			
Acquisition of Assets		4,197,680.00	4,197,680.00
Grant from Government Utilized for non earning project	24.00	926,109,863.87	571,731,892.22
Advance Premium Received	25.00	271,389,203.74	191,074,045.74
Surplus of Income / (Deficit) Transferred from Statement of Comprehensive Income		681,381,355.79	965,092,517.47
		<u>1,883,078,103.40</u>	<u>1,732,096,135.43</u>

Annexed notes form an integral part of these financial statements.

Signed as per our separate report of even date annexed

Chittagong, 15th May 2014




Das Chowdhury Datta & Co.
Chartered Accountants

Chittagong Development Authority

Statement of Comprehensive Income for the year ended on 30 June 2013

	Note/Annex	Taka	
		30.06.2013	30.06.2012
A. Income			
Rent Received (C.D.A Building, Annex Building and Others)		12,784,836.80	8,941,220.30
Land Premium	26.00	(581,152,644.03)	(684,194,365.07)
Rent Received (Market Account)	Annex-5.1	18,288,055.55	21,613,192.48
Other Income	27.00	477,889,838.98	384,408,946.70
		(72,189,912.90)	(269,231,005.59)
B. Expenditure :			
Salary and Allowances		68,002,443.62	57,776,232.65
WASA Bill		331,053.00	679,239.00
Printing and Stationery		1,404,467.00	1,704,926.50
Travelling Expenses		1,370,437.39	1,184,552.31
Entertainment		230,670.00	213,503.00
Legal Expenses		976,478.00	1,426,150.00
Books and Periodicals		32,263.00	14,812.00
Advertisement		3,184,369.00	2,497,499.00
Festival Bonus		6,553,035.00	6,269,660.00
Overtime		882,914.94	837,994.40
Petrol, Oil, and Lubricant		3,642,839.00	3,467,908.00
Social Welfare and Recreation		255,000.00	370,000.00
Rest and Recreation		29,450.00	0.00
Demolition of Unauthorized Construction		223,000.00	0.00
Pension		5,827,742.15	12,969,816.84
Gratuity		2,201.00	351,180.00
Land Development Tax		743,737.00	249,113.00
Leave Encashment		122,650.00	73,265.00
Training Expenses		159,045.00	416,274.00
Bank Charges		370,775.15	465,269.27
Electric Bill- CDA		2,771,577.79	1,863,176.21
Contribution to National Exchequer		33,000,000.00	17,500,000.00
Security Guard		1,203,153.00	698,236.00
Income Tax (Staff and Officer)		0.00	410,068.00
Miscellaneous Expenses		95,398.00	253,054.93
Donation and Subscription		1,911,114.50	69,882.70
Illumination and Annual Milad		395,600.00	296,582.00
Telephone and Postage Bill		442,259.00	352,657.00
Audit and Professional Fee		110,000.00	110,000.00
Members' Fee		3,500.00	8,800.00
Repair and Maintenance (Building Workshop)		5,929,992.61	4,405,663.00
Repair and Maintenance (Vehicle & CNG Conversion)		1,826,165.00	1,983,201.00
Repair and Maintenance (Machinery)		195,983.00	232,872.00
Repair and Maintenance (Mosque)		2,095,000.00	19,180.00
Repair and Maintenance (Tools and Equipments)		924,117.00	248,984.00
Maintenance of Completed Project		39,000.00	3,713,148.00
Uniform and Liveries		1,303,453.00	480,924.00
Tiffin Charge		384,260.00	346,205.00
Rent, Rates and Taxes (Vehicle & Municipal)		384,590.00	228,290.00
Group Insurance		0.00	225,625.00
Consultancy (Survey)		935,600.00	88,650.00
Depreciation		8,509,559.84	8,041,186.95
Gas Bill		106,220.00	208,224.00
Repair and Maintenance (Others)		0.00	1,097,460.00
Repair and Maintenance (Furniture and Fittings)		0.00	9,776.00
Annual Picnic		0.00	275,000.00
Honarium		84,000.00	39,800.00
Business Development		477,800.00	213,950.00
		157,472,912.99	134,387,990.76
Surplus / (Deficit) During the year (A-B)		(229,662,825.89)	(403,618,996.35)
Add-Income Tax paid / adjusted		(55,081,225.54)	(95,509,567.00)
		(284,744,051.43)	(499,128,563.35)
Add-Accumulated Surplus Brought Forward	28.00	966,125,407.22	1,464,221,080.82
Balance Transferred to Balance Sheet		681,381,355.79	965,092,517.47

Annexed notes form an integral part of these financial statements

Signed as per our separate report of even date annexed

Chittagong, 15th May 2014



(Signature)
Das Chowdhury Dutta & Co.
Chartered Accountants

Chittagong Development Authority

Notes to the account for the year ended on 30 June 2013

1.00 Nature of Activities :

Chittagong Development Authority was established under the Ordinance of 1959 for the development, improvement and expansion of the Chittagong Town and certain areas in its vicinity.

2.00 Significant Accounting Policies :

2.01 Basis of Accounts :

The accounts have been prepared on accrual basis except income from land premium.

2.02 Accounting Convention :

The accounts have been prepared under historical cost convention.

3.00 Investment (Fixed Deposits) : Tk. 1,269,917,000.00

The above amount represents Fixed Deposits with various Schedule Bank as shown in Annex-1. This includes Fixed Deposits Tk.11,117,000.00 with The ICB Islami Bank Ltd. (Ex-Oriental Bank Ltd.).

4.00 Staff Loan (House Building) : Tk.1,178,068.40

This is arrived at as follows :

Opening balance
Add : Paid during the year

Less : Realised during the year

Taka	
30.06.2013	30.06.2012
1,193,369.36	1,194,644.44
0.00	0.00
1,193,369.36	1,194,644.44
15,300.96	1,275.08
<u>1,178,068.40</u>	<u>1,193,369.36</u>

5.00 Staff Loan (Computer) : Tk. 83,950.00

This is arrived at as follows :

Opening balance
Add : Paid during the year
Add : Interest Receivable

Less : Realised during the year

115,187.50	140,740.00
50,000.00	50,000.00
0.00	10,625.00
165,187.50	201,365.00
81,237.50	86,177.50
<u>83,950.00</u>	<u>115,187.50</u>

6.00 Stores and Stock : Tk. 308,948.00

This is arrived at as follows :

Opening balance
Add : Purchased during year

Less : Consumption during the year

126,780.00	538,474.00
717,197.00	0.00
843,977.00	538,474.00
535,029.00	411,694.00
<u>308,948.00</u>	<u>126,780.00</u>

7.00 Accounts Receivable : Tk. 150,016,475.02

Break up of the amount is given below :

Rent from CDA Building (including Annex Building)
Water Bill
Rent from Market Account (Annex-5)
Accrued Interest on F.D.R (Note - 27.01)
CDA School and College
Pathantuli Road Govt. Project
Hathazari Road Govt. Project
Bahaddarhat Flyover Govt. Project

10,298,712.07	7,344,844.60
89,386.81	0.00
1,797,564.64	1,095,610.27
23,998,485.00	30,988,335.00
35,500,000.00	15,500,000.00
22,808,000.00	24,976,767.69
31,232,270.50	0.00
24,292,056.00	0.00
<u>150,016,475.02</u>	<u>79,905,557.56</u>

Chittagong Development Authority

Notes to the account for the year ended on 30 June 2013

8.00 Work in Progress : Tk. 284,654,794.00

Name of Project	Taka	
	30.06.2013	30.06.2012
a. Construction of Dormitory and Commercial Flat at Soltgola Patenga :		
Opening Balance	60,662,277.00	33,042,857.00
Add : during the year	72,194,797.00	27,619,420.00
	<u>132,857,074.00</u>	<u>60,662,277.00</u>
b. Kazir Dewry Apartment :		
Opening Balance	139,033,688.00	94,323,190.00
Add : during the year	4,288,521.40	44,710,498.00
	<u>143,322,209.40</u>	<u>139,033,688.00</u>
c. CDA Square:		
Opening Balance	691,875.00	0.00
Add : during the year	7,783,635.60	691,875.00
	<u>8,475,510.60</u>	<u>691,875.00</u>
	<u>284,654,794.00</u>	<u>200,387,840.00</u>

9.00 Non-Earning Project Deposits : Tk. 92,423,248.00

Banks & Branches Name	Opening Balance	Deposit the Year	During	Encashment	Closing Balance
	(Taka)		(Taka)	(Taka)	(Taka)
a. Bank Asia Ltd., Anderkilla Br.	3,286,700.00		0.00	3,286,700.00	0.00
b. Janata Bank Ltd., For. Exc. Br.	13,924,378.00	3,826,170.00		3,091,173.00	14,659,375.00
c. Pubali Bank Ltd., CDA Br.	5,300,000.00		0.00	0.00	5,300,000.00
d. Islami Bank Ltd., Khatungonj Br.	213,460.00		0.00	0.00	213,460.00
e. Shahjalal Islami Bank Ltd., Jubilee Road Br.	1,180,080.00	3,606,888.00		0.00	4,786,968.00
f. Rupali Bank Ltd., Station Road Br.	2,702,440.00	11,252,700.00		0.00	13,955,140.00
g. National Bank Ltd., Anderkilla Br.	3,468,970.00	10,039,335.00		0.00	13,508,305.00
h. NCC Bank Ltd., Jubilee Road Br.	0.00	40,000,000.00		0.00	40,000,000.00
	<u>30,076,028.00</u>	<u>68,725,093.00</u>		<u>6,377,873.00</u>	<u>92,423,248.00</u>

10.00 Cash and Cash Equivalents : Tk. 128,029,887.19

Cash at Bank:

Earning Project :

Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD-53 ✓
 Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD-54 ✓
 Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD-58-0 ✓
 Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. 12222 ✓
 Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. 17739 ✓
 Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. 61-7 ✓
 Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD- 62-6 ✓
 Janata Bank Ltd., Foreign Exc. Bra. A/c. No. STD-29-3 ✓
 Janata Bank Ltd., Foreign Exchange Branch, A/c. No. 6790/5 ✓
 Dhaka Bank Ltd., Islami Branch, Agrabad, STD -180 ✓
 Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD-63-4 ✓
 Dhaka Bank Ltd., CDA Avenue, STD -141 ✓
 Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD- 661 ✓
 Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD- 67-0 ✓

5,630,383.10	777,980.83
3,455,262.42	3,454,569.17
1,483,473.67	1,309,835.37
976,811.95	1,119,195.95
533,866.45	2,109,805.25
196,624.00	1,785,251.00
2,098,924.95	2,470,671.00
3,517,403.35	721,446.35
665,813.32	247,432.10
5,539,714.42	6,101,335.78
7,180,820.34	831,133.91
434,001.91	416,593.85
(697,364.01)	(3,236,789.00)
232,803.40	0.00
<u>31,248,539.27</u>	<u>18,108,461.56</u>

Current Account Deposit :

Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. 48

(16,225,313.23)	5,808,166.97
<u>(16,225,313.23)</u>	<u>5,808,166.97</u>





Chittagong Development Authority

Notes to the account for the year ended on 30 June 2013

Non Earning Project :

Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD-52
Bank Asia, Anderkilla Branch, A/c. No. 174
Janata Bank Ltd., Foreign Exc. Branch, A/c. No.1715-9
Janata Bank Ltd., Foreign Exc. Branch, A/c. No.STD-28-9
Janata Bank Ltd., Foreign Exc. Branch, A/c. No.STD-27-1
Janata Bank Ltd., Foreign Exc. Branch, A/c. No.STD-28
Janata Bank Ltd., Foreign Exc. Branch, A/c. No.30-5
Janata Bank Ltd., C.D.A Branch Ctg., A/c. No.1618-2
Islami Bank Ltd., Anderkilla, A/c. No. S.N.D.- 102
Janata Bank Ltd., Foreign Exc. Branch, A/c. No.STD-316
BASIC Bank Ltd., Jubilee Road Branch, A/c. No.506
Bank Asia Ltd., Anderkilla Branch, A/c. No. STD-291
National Bank Ltd., Anderkilla Branch, A/c. No.STD-343
Sonali Bank Ltd., Laldigi Branch, A/c. No. STD-368
Rupali Bank Ltd., Station Road Branch, A/c. No. STD-214
Shahjalal Islami Bank Ltd., Jubilee Road Branch, A/c. No. STD-271

Taka	
30.06.2013	30.06.2012
182,507.90	177,240.90
9,657,268.04	9,278,399.96
2,086,756.00	2,089,194.00
3,325,453.50	3,193,024.50
5,108,582.40	4,905,157.00
432,277.02	415,324.02
10,209,754.52	6,769,462.52
95,899.16	97,457.16
719,129.98	3,264,075.10
201,006.00	184,000.00
11,202,120.64	1,828,040.88
657,785.87	1,081,530.73
28,845,467.00	16,049,667.00
6,161,829.73	19,064,273.08
13,266,199.00	6,472,297.00
5,267,176.94	3,800,711.63
97,419,213.70	78,669,855.48

Market Account:

Janata Bank Ltd., Biponi Bitan Branch, A/c. No. STD-8385
Rupali Bank Ltd., Mohila Branch, A/c. No. STD-3220
Sonali Bank Ltd., Pahartoli Branch, A/c. No. STD-3885
Agrani Bank Ltd., Sk. Mujib Road Branch, A/c. No. STD-9562
Sonali Bank Ltd., Bohaddarhat Branch, A/c. No. STD-6087

3,285,545.97	3,851,757.70
2,551,571.25	920,041.48
1,872,894.30	770,905.76
1,322,225.86	730,324.15
1,321,483.57	428,462.20
10,353,720.95	6,701,491.29

Others:

NCC Bank Ltd., Jubilee Road Br, A/c. no. STD-1746

5,233,126.50	0.00
5,233,126.50	0.00

Cash in hand

600.00	600.00
128,029,887.19	109,288,575.30

Bank balances as per cash book were reconciled with the balance of respective bank statement.

11.00 Income Tax Payable (Contractors) : Tk. 14,037,133.00

This is arrived at as follows :

Opening balance
Add: Collected during the year
Less: Paid during the year
Adjustment in respect of earlier year

7,513,049.00	6,083,044.00
68,147,061.40	53,989,885.00
75,660,110.40	60,072,929.00
61,572,813.40	52,559,880.00
50,164.00	0.00
61,622,977.40	52,559,880.00
14,037,133.00	7,513,049.00

12.00 Earnest Money for allotment of Plot and Flat : Tk. 463,592,025.30

This is arrived at as follows :

Opening balance
Add: Collected during the year
Kolpolok
Kazir Dewry

586,485,576.30	560,135,576.30
0.00	500,000.00
25,579,710.00	29,500,000.00
25,579,710.00	30,000,000.00
612,065,286.30	590,135,576.30
2,000,000.00	3,650,000.00
146,473,261.00	0.00
148,473,261.00	3,650,000.00
463,592,025.30	586,485,576.30

Less: Paid during the year
Transferred to Land Premium A/c (Annex- 6)





Chittagong Development Authority

Notes to the account for the year ended on 30 June 2013

13.00 C.P.F Subscription : Tk. 9,021,598.16

This is arrived at as follows :

Opening balance
Add: Collected during the year

Less: Paid during the year

Taka	
30.06.2013	30.06.2012
9,073,876.15	9,920,604.85
4,281,815.50	3,554,154.73
13,355,691.65	13,474,759.58
4,334,093.49	4,400,883.43
9,021,598.16	9,073,876.15

14.00 Security Deposit (Contractors) : Tk. 215,592,736.46

This is arrived at as follows :

Opening balance
Add: Collected during the year

Less: Paid during the year

115,811,469.81	76,446,438.57
129,872,954.00	103,943,395.00
245,684,423.81	180,389,833.57
30,091,687.35	64,578,363.76
215,592,736.46	115,811,469.81

15.00 Benevolent Fund : Tk. 862,542.95

This is arrived at as follows :

Opening balance
Add: Collected during the year

Less: Paid during the year

490,255.61	685,237.27
457,645.34	232,203.34
947,900.95	917,440.61
85,358.00	427,185.00
862,542.95	490,255.61

16.00 Earnest Money Deposit (Others) : Tk. 5,449,050.31

This is arrived at as follows :

Opening balance
Add: Collected during the year

Less: Paid during the year

Add: Market Account (Annex-5)

5,422,655.31	5,378,780.31
0.00	0.00
5,422,655.31	5,378,780.31
17,480.00	0.00
5,405,175.31	5,378,780.31
43,875.00	43,875.00
5,449,050.31	5,422,655.31

17.00 VAT Payable (Contractors) : Tk.17,035,230.25

This is arrived at as follows :

Opening balance
Add: Collected during the year
Adjustment in respect of earlier year

Less: Paid during the year

10,240,553.75	7,288,106.25
86,510,084.50	67,387,178.00
38,274.25	0.00
96,788,912.50	74,675,284.25
79,753,682.25	64,434,730.50
17,035,230.25	10,240,553.75

18.00 V.S.S Fund : Tk. 427,643.00

This is arrived at as follows :

Opening balance
Add: Collected during the year

Less: Paid during the year

574,390.00	556,740.00
4,302,883.00	3,860,500.00
4,877,273.00	4,417,240.00
4,449,630.00	3,842,850.00
427,643.00	574,390.00

19.00 Security Deposit (Biponi Bitan) : Tk. 126,108,221.99

This is arrived at as follows :

Opening balance
Add: Collected during the year

Less: Paid during the year

Add: Market Account (Annex-5)

109,012,581.25	97,070,549.20
17,201,533.40	12,432,205.00
126,214,114.65	109,502,754.20
185,476.66	490,172.95
126,028,637.99	109,012,581.25
79,584.00	79,584.00
126,108,221.99	109,092,165.25



Chittagong Development Authority

Notes to the account for the year ended on 30 June 2013

20.00 Provision for Liabilities : Tk. 225,990,808.17

Break up of the above amount is as follows:

1. Unspent grant Payable to Government (Note-20.01)
2. Electricity Bill
3. WASA Bill
4. Audit Fee
5. Telephone Bill
6. Land Development Tax
7. Deductable from Salary - (Payable against Gas Bill)
8. Government Project Interest Payable
9. Bills Payable Against Work Done (Annex-2)
10. Outstanding Liabilities-Market Account (Annex-5)
11. Unspent Grant Payable to Chittagong College (Note-20.02)

Taka	
30.06.2013	30.06.2012
40,136.13	18,218,107.78
161,390.00	163,573.00
16,928.00	211,623.00
110,000.00	110,000.00
109,335.00	68,037.00
839,088.00	461,725.00
96,820.00	88,455.00
33,596,506.54	22,143,749.79
145,550,500.00	74,145,775.00
236,978.00	269,143.00
45,233,126.50	0.00
225,990,808.17	115,880,188.57

20.01 Unspent Grant Payable to Government : Tk. 40,136.13

Grant Received from Govt. for Non- Earning Project (Note-24.01)

Less: Expenses during the year (Note-22.00)

926,150,000.00	589,950,000.00
926,109,863.87	571,731,892.22
40,136.13	18,218,107.78

20.02 Unspent Grant Payable to Chittagong College : Tk. 45,233,126.50

Grant Received from Chittagong College against Work Done

45,233,126.50	0.00
45,233,126.50	0.00

21.00 Non-Current Assets : Tk. 71,365,615.20

21.01 Written down Value :

This is arrived at as follows :

Opening balance

Add: Addition during the year

Less: Accumulated depreciation

182,344,446.29	181,812,696.29
8,334,148.00	531,750.00
190,678,594.29	182,344,446.29
119,312,979.09	110,877,875.53
71,365,615.20	71,466,570.76

Details of fixed assets are shown in Annex-3. These have been stated at written down value and depreciation has been charged on reducing balance method irrespective of date of acquisition, over the period of expected useful life of the assets at the following rates :

21.02 Rate of depreciation

Name of assets

1. Building
2. Machinery / Air Conditioner / Office Equipment / Truck, Car and Light Vehicles / Computer / Generator
3. Lift
4. Escalator
5. Electrical Fittings and Other Assets
6. Furniture and Fittings

Rate	
2.5%	2.5%
10%	10%
4%	4%
2%	2%
6%	6%
5%	5%

22.00 Non-Earning Project (at Cost) : Tk. 926,109,863.87

This represents expenditure incurred for non-earning project as below :

1. Muradpur, 2no. Gate, G.E.C Flyover
2. Kapasgola Road Development and Extension
3. Kadamtali Jongson Flyover
4. Hathazari Road Development & Extension
5. Dewanhat to Alonker Road Development & Extension
6. Chittagong Outer Ring Road
7. Pathantuli Road Development & Extension

0.00	5,000,000.00
170,000,000.00	120,000,000.00
50,000,000.00	30,000,000.00
196,250,000.00	149,950,000.00
199,900,000.00	145,000,000.00
169,959,863.87	41,781,892.22
140,000,000.00	80,000,000.00
926,109,863.87	571,731,892.22



Chittagong Development Authority

Notes to the account for the year ended on 30 June 2013

23.00 Earning Project : Tk. 4,187,194.86

Value of building at written down value has been shown in Annex-4.

Depreciation has been charged on straight line method at 1% on original cost.

Taka	
30.06.2013	30.06.2012
4,187,194.86	4,261,651.39

24.00 Grant from Government Utilized for Non- Earning Project : Tk. 926,109,863.87

This is made up as follows :

Grant Received from Government for Non- Earning Project (Note- 24.01)

Less: Unspent grant payable to Government (Note-20.01)

926,150,000.00	589,950,000.00
40,136.13	18,218,107.78
926,109,863.87	571,731,892.22

24.01 Grant Received from Govt. for Non- Earning Project : Tk. 926,150,000.00

Break up of the amount is given below:

1. Muradpur 2 no. Gate G.E.C
2. Kapasgola Road Development and Extension
3. Kadamtali Jongson Flyover Build-up
4. Hathazari Road Development & Extension
5. Dewanhat to Alonker Road Development & Extension
6. Chittagong Outer Ring Road
7. Pathantuly Road Development & Extension

0.00	5,000,000.00
170,000,000.00	120,000,000.00
50,000,000.00	30,000,000.00
196,250,000.00	149,950,000.00
199,900,000.00	145,000,000.00
170,000,000.00	60,000,000.00
140,000,000.00	80,000,000.00
926,150,000.00	589,950,000.00

25.00 Advance Premium Received : Tk. 271,389,203.74

Kazir Dewry Kacha Bazar & Aprt. Complex

Construction of Dormitory and Commercial Flat at Soltgola Patenga

Biponi Bitan A Block

Biponi Bitan B Block

42,547,747.37	42,547,747.37
112,473,510.00	62,695,464.00
51,124,184.00	43,198,384.00
65,243,762.37	42,632,450.37
271,389,203.74	191,074,045.74

26.00 Land Premium : Tk. (581,152,644.03)

Income during the year

Less: Cost during the year

Surplus/(Deficit) for the year

Details have been shown in Annex-6

325,987,127.80	142,308,434.25
907,139,771.83	826,502,799.32
(581,152,644.03)	(684,194,365.07)

27.00 Other Income : Tk. 477,889,838.98

Break up of the amount is given below:

Interest on Rent and Premium

B/C Fee

N.O.C. Fee

Auction Sale

Form Sale

Enlistment Fee

Mutation Fee

Transfer Fee

Bank Interest

Bank Interest (Market Account- Annex-5.1)

Interest on F.D.R (Note- 27.01)

Miscellaneous Receipts (Note- 27.02)

Water Bill

Road Cutting Fee

Fine

Interest Income (Computer Loan)

Power of Attorney Fee

Premium

Heva Fee

4,421,874.00	9,413,747.00
26,562,997.15	27,545,544.17
4,908,277.00	5,911,210.00
440,000.00	0.00
3,831,080.00	5,863,140.00
392,375.00	629,795.00
2,026,494.00	435,000.00
186,983,813.00	86,358,096.50
2,039,919.78	1,929,798.69
396,792.00	327,999.00
179,078,592.09	205,337,023.24
3,268,617.83	3,639,106.50
207,997.56	90,827.60
1,057,357.00	568,672.00
101,150.00	820,900.00
0.00	10,625.00
8,648,795.77	8,055,580.00
52,953,706.80	27,021,882.00
570,000.00	450,000.00
477,889,838.98	384,408,946.70



Chittagong Development Authority

Notes to the account for the year ended on 30 June 2013

27.01 Interest on F.D.R. : Tk. 179,078,592.09

This is arrived at as follows :

Net Interest withdrawn during the year

Add: Source Tax on FDR

Bank Charge

Less: Last year's provision

Add: Provision during the year (Note- 7)

Taka	
30.06.2013	30.06.2012
167,200,554.34	190,103,541.35
18,638,830.75	21,152,904.39
229,057.00	271,587.50
186,068,442.09	211,528,033.24
30,988,335.00	37,179,345.00
155,080,107.09	174,348,688.24
23,998,485.00	30,988,335.00
179,078,592.09	205,337,023.24

27.02 Miscellaneous Receipts : Tk. 3,268,617.83

Break up of the amount is given below:

House Rent

Hire Charges and others

Other Miscellaneous Receipts

858,890.04	890,769.21
16,125.00	32,690.00
2,393,602.79	2,715,647.29
3,268,617.83	3,639,106.50

28.00 Surplus of Income over Expenditure : Tk. 966,125,407.22

This is arrived at as follows :

Balance - Brought Forward

Add: 1. Adjustment for reversal entry in cash book

2. Adjustment of expenditure charged to projects in previous year but realised during the year

3. Income Tax from contractor

Less: Adjustment for liability accounted in respect of earlier years:

1. VAT from Contractor

2. Adjustment for fund refund to Govt. for Arakan Road

3. Excess rent receivable shown in previous year which is adjusted during the year

965,092,517.47	1,478,681,018.40
0.00	(5,000,000.00)
1,031,000.00	0.00
50,164.00	0.00
966,173,681.47	1,473,681,018.40

38,274.25	0.00
0.00	9,459,937.58
10,000.00	0.00
48,274.25	9,459,937.58
966,125,407.22	1,464,221,080.82



Chittagong Development Authority
Schedule of Investment in Fixed Deposits for the year ended on 30 June 2013

Sl No	Bank & Branch Name	Opening Balance Amount (Taka)	New Investment Amount (Taka)	Encashment Amount (Taka)	Closing Balance Amount (Taka)
1	Sonali Bank Ltd., Kali Bari Br.	20,000,000.00			20,000,000.00
2	Pubali Bank Ltd., CDA Br.	37,869,000.00		7,869,000.00	30,000,000.00
3	ICB Islami Bank Ltd., Agrabad Br.	3,798,000.00			3,798,000.00
	ICB Islami Bank Ltd., Khatungonj Br.	7,319,000.00			7,319,000.00
4	Krishi Bank Ltd., Jubilee Road Br.	40,000,000.00			40,000,000.00
5	UCBL, ChawkBazar Br.	40,000,000.00		10,000,000.00	30,000,000.00
	UCBL, Kadamtali Br.	40,000,000.00			40,000,000.00
	UCBL, Agrabad Br.	10,000,000.00			10,000,000.00
	UCBL, Jubilee Road Br.	25,000,000.00			25,000,000.00
	UCBL, Bahaddarhat Br.	25,000,000.00		10,000,000.00	15,000,000.00
	UCBL, Khatunganj Br.	20,000,000.00	10,000,000.00		30,000,000.00
	UCBL, Kamal Bazar Br.	10,000,000.00			10,000,000.00
	UCBL, Anderkilla Br.	10,000,000.00			10,000,000.00
	UCBL, Port Br.	5,000,000.00		5,000,000.00	0.00
	UCBL, Dampara Br.	10,000,000.00			10,000,000.00
6	ONE Bank Ltd., Khatungonj Br.	75,000,000.00		75,000,000.00	0.00
	ONE Bank Ltd., Agrabad Br.	10,000,000.00		10,000,000.00	0.00
	ONE Bank Ltd., Jubilee Road Br.	20,000,000.00		20,000,000.00	0.00
	ONE Bank Ltd., CDA Avenue Br.	20,000,000.00		10,000,000.00	10,000,000.00
7	EXIM Bank Ltd., Khatungonj Br.	25,000,000.00		5,000,000.00	20,000,000.00
	EXIM Bank Ltd., Jubilee Road Br.	20,000,000.00			20,000,000.00
	EXIM Bank Ltd., CDA Avenue Br.	110,000,000.00	10,000,000.00	10,000,000.00	110,000,000.00
	EXIM Bank Ltd., Agrabad Br.	10,000,000.00			10,000,000.00
8	NCC Bank Ltd., Agrabad Br.	90,000,000.00			90,000,000.00
	NCC Bank Ltd., Kadamtali Br.	10,000,000.00			10,000,000.00
	NCC Bank Ltd., Anderkilla Br.	10,000,000.00		10,000,000.00	0.00
	NCC Bank Ltd., Majhirghat Br.	10,000,000.00			10,000,000.00
	NCC Bank Ltd., O.R. Nizam Road Br.	10,000,000.00			10,000,000.00
9	Bank Asia Ltd., Agrabad Br.	10,000,000.00		10,000,000.00	0.00
	Bank Asia Ltd., Station Road Br.	20,000,000.00		10,000,000.00	10,000,000.00
	Bank Asia Ltd., Anderkilla Br.	10,000,000.00		10,000,000.00	0.00
	Bank Asia Ltd., Sk. Mujib Road Br.	20,000,000.00		20,000,000.00	0.00
	Bank Asia Ltd., Bahaddarhat Br.	10,000,000.00		10,000,000.00	0.00
	Bank Asia Ltd., CDA Avenue Br.	10,000,000.00		0.00	10,000,000.00
10	State Bank Of India, Agrabad Br.	90,000,000.00		50,000,000.00	40,000,000.00
11	First Security Islami Bank Ltd., Jubilee Road Br.	10,000,000.00	20,000,000.00		30,000,000.00
12	Standard Bank Ltd., Bahaddarhat Br.	50,000,000.00	10,000,000.00		60,000,000.00
	Standard Bank Ltd., CDA Avenue Br.	20,000,000.00			20,000,000.00
	Standard Bank Ltd., Jubilee Road Br.	10,000,000.00			10,000,000.00
	Carried forward	983,986,000.00	50,000,000.00	282,869,000.00	751,117,000.00

Chittagong Development Authority
Schedule of Investment in Fixed Deposits for the year ended on 30 June 2013

Sl No.	Bank & Branch Name	Opening Balance Amount (Taka)	New Investment Amount (Taka)	Encashment Amount (Taka)	Closing Balance Amount (Taka)
	Brought forward	983,986,000.00	50,000,000.00	282,869,000.00	751,117,000.00
13	Southeast Bank Ltd., Agrabad Br.	40,000,000.00			40,000,000.00
	Southeast Bank Ltd., Khatunganj Br.	10,000,000.00		10,000,000.00	0.00
	Southeast Bank Ltd., Jubilee Br.	5,000,000.00		5,000,000.00	0.00
	Southeast Bank Ltd., CDA Avenue Br.	10,000,000.00			10,000,000.00
14	City Bank Ltd., Agrabad Br.	10,000,000.00			10,000,000.00
15	Mutual Trust Bank Ltd., Khatunganj Br.	70,000,000.00		20,000,000.00	50,000,000.00
	Mutual Trust Bank Ltd., Alankar Mour Br.	20,000,000.00			20,000,000.00
	Mutual Trust Bank Ltd., Jubilee Road Br.	10,000,000.00		10,000,000.00	0.00
16	Mercantile Bank Ltd., Agrabad Road Br.	20,000,000.00		10,000,000.00	10,000,000.00
17	Dhaka Bank Ltd., Jubilee Road Br.	20,000,000.00			20,000,000.00
18	AB Bank Ltd., Station Road Br.	80,000,000.00		10,000,000.00	70,000,000.00
	AB Bank Ltd., CDA Avenue Br.	10,000,000.00			10,000,000.00
	AB Bank Ltd., Bahaddarhat Br.	10,000,000.00			10,000,000.00
	AB Bank Ltd., Anderkilla Br.	10,000,000.00		10,000,000.00	0.00
19	Prime Bank Ltd., Laldighi Br.	20,000,000.00			20,000,000.00
	Prime Bank Ltd., Agrabad Br.	5,000,000.00		5,000,000.00	0.00
20	Social Investment Bank Ltd., Jubilee Road Br.	20,000,000.00		10,000,000.00	10,000,000.00
21	Social Islami Bank Ltd., Khatunganj Br.	10,000,000.00			10,000,000.00
22	Shahjalal Islami Bank Ltd., Jubilee Road Br.	60,000,000.00		10,000,000.00	50,000,000.00
	Shahjalal Islami Bank Ltd., Khatunganj Br.	10,000,000.00			10,000,000.00
	Shahjalal Islami Bank Ltd., Chowkbazar Br.	20,000,000.00			20,000,000.00
23	Jamuna Bank Ltd., Khatunganj Br.	10,000,000.00			10,000,000.00
	Jamuna Bank Ltd., Anderkilla Br.	30,000,000.00		20,000,000.00	10,000,000.00
24	National Bank Ltd. Anderkilla Br.	10,000,000.00		10,000,000.00	0.00
25	IFIC Bank Ltd. Sk. Mujib Road Br.	5,000,000.00			5,000,000.00
26	Rupali Bank Ltd. Ladies Br.	3,800,000.00			3,800,000.00
27	Basic Bank Jubilee Road Br.	20,000,000.00			20,000,000.00
28	Janata Bank Ltd. Fr. Ex.Br.	10,000,000.00			10,000,000.00
29	Janata Bank Ltd. New Market Br.	10,000,000.00			10,000,000.00
30	Eastern Bank Ltd. Agrabad Br.	30,000,000.00		30,000,000.00	0.00
31	Eastern Bank Ltd. Jubilee Road Br.	0.00	10,000,000.00		10,000,000.00
32	First Security Bank Ltd. Anderkilla Br.	0.00	10,000,000.00		10,000,000.00
	First Security Bank Ltd. Khatunganj Br.	0.00	10,000,000.00		10,000,000.00
	First Security Bank Ltd. Chawkbazar Br.	0.00	20,000,000.00		20,000,000.00
	First Security Bank Ltd. Probortak Moor Br.	0.00	20,000,000.00		20,000,000.00
33	Dhaka Bank Ltd. Haliashahar Br.	0.00	10,000,000.00		10,000,000.00
	Total Balance	1,582,786,000.00	130,000,000.00	442,869,000.00	1,269,917,000.00



Chittagong Development Authority

Schedule of Bills Payable against work done (Note - 20) for the year ended on 30 June 2013

Sl. No.	Ref No.	Name of Work	Contractors Name	Work Order Date	Taka
A.	Project - Ananya				
1	PD/Ananya/	Ananya R/A. Drain and Culvert Construction Work, South Side 3 (Group-11)	M/s. M.D. Rashaduzzaman	4/7/2012	3,147,500.00
2	PD/Ananya/	Ananya R/A. Drain & Culvert construction and Development Work Lot No. 4	M/s. R.S. Enterprise	4/7/2012	3,744,000.00
3	PD/Ananya/52	Ananya R/A. Oxygen -Kuaish Road development & Expansion (Group 12)	M/s. Asa construction	11/6/2012	1,089,000.00
4	PD/Ananya/53	Ananya R/A. Road development & Expansion Work Lot No. 4 (Group 7)	M/s. Ruhul Amin Bhuiyan	11/6/2012	2,344,000.00
5	PD/Ananya/	Ananya R/A. Oxygen -Kuaish Road development & Expansion (Group 6)	M/s. Kashem construction	4/7/2012	4,686,000.00
6	PD/Ananya/	Ananya R/A. Canal construction South Side (Group 2)	Yunus and Brothers (Pvt) Ltd.	4/7/2012	599,000.00
7	PD/Ananya/53	Ananya R/A. Drain & Culvert construction Development work Lot No. 4 (Group 7)	M/s. Ruhul Amin Bhuiyan	11/6/2012	1,196,000.00
8	PD/Ananya/	Ananya R/A. Oxygen -Kuaish Road Pavement and Divider Construction Work (Group-2)	M/S Nur Mohammad Sanitary Mart	4/7/2012	2,898,000.00
9	PD/Ananya/74	Ananya R/A. Drain & Culvert construction Work Lot No. 4 (Group 1)	Desh Development Ltd	29/3/2012	3,964,000.00
10	PD/Ananya/54	Ananya R/A. Oxygen -Kuaish Road Development & Expansion Work (Group 9)	M/s. R.S. Enterprise	4/7/2012	1,084,000.00
11	PD/Ananya/51	Ananya R/A. Oxygen -Kuaish Road Development & Expansion Work (Group 11)	Yunus and Brothers (Pvt) Ltd.	4/7/2012	2,090,000.00
12	PD/Ananya/	Ananya R/A. Oxygen -Kuaish Road Pavement and Divider Construction Work (Group-3)	M/s. Jashim & Sons	4/7/2012	1,055,000.00
13	PD/Ananya/	Ananya R/A. Drain and Culvert Construction Work, South Side (Group-10)	M/s. Nur Syndicate	4/7/2012	1,810,000.00
14	PD/Ananya/	Do (Group 6)	M/s. Salim & Brothers	4/7/2012	1,629,000.00
15	PD/Ananya/	Do (Group 10)	M/s. Ahsan Enterprise	4/7/2012	2,701,000.00
16	PD/Ananya/55	Ananya R/A. Oxygen -Kuaish Road Development & Expansion Work (Group 13)	M/s. M. N. Alam Brothers	11/6/2012	1,190,000.00
17	PD/Ananya/	Ananya R/A. Electricity Work (Lot No. 2)	M/s. Chittagong Electrical Enterprise	4/7/2012	3,890,500.00
18	PD/Ananya/59	Ananya R/A. Oxygen -Kuaish Road Pavement and Divider Construction Work (Group-1)	M/s. Chittagong Engineering Construction	11/6/2012	1,177,000.00
19	PD/Ananya/57	Ananya R/A. Drain and Culvert Construction Work, South Side 4 (Group-5)	M/S Nur Mohammad Sanitary Mart	20/6/2012	2,914,000.00
20	PD/Ananya/	Do (Group-2)	M/s. Kashem Construction	4/7/2012	2,185,000.00
21	PD/Ananya/71	Ananya R/A. Oxygen -Kuaish Road Carpeting Work	Taher Brothers Ltd.	29/11/2012	31,500,000.00
					76,893,000.00
B.	Project - Soltgola Dormitory				
1	PD/Dormitory/05	Soltgola Dormitory Building Construction Work (Lot-1)	M/s. Siddique & Co.	16/4/12	8,613,500.00
2	PD/Dormitory/06	Soltgola Commercial Building Construction Work (Lot-2)	M/s. TBL Zakir Hossain	16/4/12	3,275,000.00
					11,888,500.00



Chittagong Development Authority

Schedule of Bills Payable against work done (Note - 20) for the year ended on 30 June 2013

Sl. No.	Ref No.	Name of Work	Contractors Name	Work Order Date	Taka
C. Project - Arakan Road Expansion & Development					
1	NP/(Project)/A.R.D.E./19	Arakan Road Development Work	M/s. National Builders	7/3/2012	165,500.00
2	NP/(Project)/A.R.D.E./22	Arakan Road and Drain Construction Work (Lot-8)	M/s. Karnafuli Traders	7/3/2012	361,000.00
3	A.R.D.E./14	Arakan Road Development Work (Bahaddarhat-Kalurghat)	M/s. Nayeab Ali & Yakub Brothers Zevi	21/3/2012	13,810,000.00
4	NP/(Project)/A.R.D.E./	Arakan Road Development Work	M/s. Azam's	7/3/2012	5,751,000.00
5	NP/(Project)/A.R.D.E./21	Arakan Road and Drain Construction Work	M/s. Jalil Builders	7/3/2012	596,000.00
6	NP/(E.M)/E-171	Fittings of Sodium Light of Arakan Road	M/s. Halim Enterprise	31/12/2012	4,118,000.00
7	PD/5630	Payment of Advisor Firm's Bill of Arakan Road	M/s. F&H Construction	Advisor's Bill	128,000.00
					24,929,500.00
D. Biponi Bitan-A Block					
1	PD/BB/A Block/Meter Room/135	Room Construction Work	M/s. Garibay Newaz Traders	25/6/2013	102,500.00
2	PD/BB/A Block/Toilet Block/116	Toilet Construction Work	M/s. TBL Zakir Hossain	12/8/2012	2,770,000.00
					2,872,500.00
E. Biponi Bitan-B Block					
1	PD/BB/B Block/105	Door Construction Work	M/s. Chowdhury Trading Construction & Suppliers	3/5/2012	272,500.00
2	PD/BB/A Block/Surface Drain/63	Drain Construction Work	M/s. Paribesh Prokoushali	6/6/2011	121,000.00
3	PD/BB/SS Rolling/91	Roller Construction Work	M/s. JB International	5/12/2012	1,216,500.00
4	N.P.(EM)	Electric Work	M/s. TD Trading	5/5/2012	3,193,000.00
					4,803,000.00
F. Mahedibag Officers Quarter					
1	PD/Mahedibag/Construction Work/57	Construction of Mahedibag Officers Quarter	M/s Mahmudunnabi & Friends International	28/3/2011	24,164,000.00
					24,164,000.00
Gross Total (A+B+C+D+E+F)					145,550,500.00



Chittagong Development Authority

Schedule of Fixed Assets - at cost less depreciation (Ref. Note : 21.00) for the year ended on 30 June 2013

Particulars	Cost (Taka)				Rate %	Depreciation (Taka)				Written down value as on 30.06.2013 (Taka)
	As on 01.07.2012	Addition during the year	Disposal during the year	As on 30.06.2013		As on 01.07.2012	Charged during the year	Disposal during the year	As on 30.06.2013	
Land	619,137.00	0.00	0.00	619,137.00	0	0.00	0.00	0.00	0.00	619,137.00
Building	6,980,700.00	0.00	0.00	6,980,700.00	2.5	3,225,171.08	93,888.22	0.00	3,319,059.30	3,661,640.70
Machinery (Installation)	21,346,000.00	0.00	0.00	21,346,000.00	10	14,665,491.88	668,050.81	0.00	15,333,542.69	6,012,457.31
Lift	5,678,318.00	0.00	0.00	5,678,318.00	4	1,515,806.45	166,500.46	0.00	1,682,306.91	3,996,011.09
Escalator	638,388.00	0.00	0.00	638,388.00	2	455,731.46	3,653.13	0.00	459,384.59	179,003.41
Air Conditioner	454,250.00	0.00	0.00	454,250.00	10	285,070.45	16,917.96	0.00	301,988.41	152,261.60
Office Equipment	4,519,813.25	216,550.00	0.00	4,736,363.25	10	2,951,379.04	178,498.42	0.00	3,129,877.46	1,606,485.79
Electric Fittings	4,767,404.00	0.00	0.00	4,767,404.00	6	3,707,709.67	63,581.66	0.00	3,771,291.33	996,112.67
Truck Car and Light Vehicles	42,949,608.00	7,650,000.00	0.00	50,599,608.00	10	24,423,837.82	2,617,577.02	0.00	27,041,414.84	23,558,193.16
Furniture and Fittings	7,196,196.35	199,538.00	0.00	7,395,734.35	5	2,698,443.99	234,864.52	0.00	2,933,308.51	4,462,425.84
Other Assets	160,815.00	0.00	0.00	160,815.00	6	123,502.73	2,238.74	0.00	125,741.47	35,073.53
Computer	2,996,951.69	268,060.00	0.00	3,265,011.69	10	1,591,729.68	167,328.20	0.00	1,759,057.88	1,505,953.81
Generator	2,228,000.00	0.00	0.00	2,228,000.00	10	912,388.28	131,561.17	0.00	1,043,949.45	1,184,050.55
As on 30.06.2013	100,535,581.29	8,334,148.00	0.00	108,869,729.29		56,556,262.53	4,344,660.31	0.00	60,900,922.84	47,968,806.45
As on 30.06.2012	100,003,831.29	531,750.00	0.00	100,535,581.29		52,679,975.11	3,876,287.42	0.00	56,556,262.53	43,979,318.76

Market Account:(Straight Line Method)

Particulars	Cost (Taka)				Rate %	Depreciation (Taka)				Written down value as on 30.06.2013 (Taka)
	As on 01.07.2012	Addition during the year	Disposal during the year	As on 30.06.2013		As on 01.07.2012	Charged during the year	Disposal during the year	As on 30.06.2013	
Building	76,398,464.00	0.00	0.00	76,398,464.00	5.00	50,729,072.00	3,819,923.20	0.00	54,548,995.20	21,849,468.80
Renovation of Market	5,410,401.00	0.00	0.00	5,410,401.00	5.00	3,592,541.00	270,520.05	0.00	3,863,061.05	1,547,339.95
As on 30.06.2013	81,808,865.00	0.00	0.00	81,808,865.00		54,321,613.00	4,090,443.25	0.00	58,412,056.25	23,396,808.75
As on 30.06.2012	81,808,865.00	0.00	0.00	81,808,865.00		50,231,170.00	4,090,443.00	0.00	54,321,613.00	27,487,252.00

Chittagong Development Authority

Earning Project - at cost less Depreciation (Note : 23.00) for the year ended on 30 June 2013

Particulars	Cost (Taka)				Rate %	Depreciation (Taka)				Written down value as on 30.06.2013 (Taka)
	As on 01.07.2012	Addition during the year	Disposal during the year	As on 30.06.2013		As on 01.07.2012	Charged during the year	Disposal	As on 30.06.2013	
C D A Building	1,923,185.00	0.00	0.00	1,923,185.00	1	1,166,536.25	19,231.85	0.00	1,185,768.10	737,416.90
C D A Annex Building	5,522,468.00	0.00	0.00	5,522,468.00	1	2,017,465.36	55,224.68	0.00	2,072,690.04	3,449,777.96
As on 30.06.2013	<u>7,445,653.00</u>	<u>0.00</u>	<u>0.00</u>	<u>7,445,653.00</u>		<u>3,184,001.61</u>	<u>74,456.53</u>	<u>0.00</u>	<u>3,258,458.14</u>	<u>4,187,194.86</u>
As on 30.06.2012	<u>7,445,653.00</u>	<u>0.00</u>	<u>0.00</u>	<u>7,445,653.00</u>		<u>3,109,545.08</u>	<u>74,456.53</u>	<u>0.00</u>	<u>3,184,001.61</u>	<u>4,261,651.39</u>



Chittagong Development Authority
Schedule of Inter Project Current Account for the year ended on 30 June 2013

Particulars	Bipani Bitan		Kazir Dewry		Pahartali Market		Kamaphuli Market		Sholoshar Market		B.Bhus Terminal		Total	
	01.07.12	30.06.13	01.07.12	30.06.13	01.07.12	30.06.13	01.07.12	30.06.13	01.07.12	30.06.13	01.07.12	30.06.13	01.07.12	30.06.13
Assets:														
A/C Receivable	440,472.33	719,193.96	212,240.00	489,718.00	134,631.83	135,829.08	130,816.55	174,470.04	0.00	0.00	177,449.56	278,355.56	1,096,610.27	1,797,564.84
Building (At Cost)	9,323,366.00	9,323,366.00	12,974,011.00	12,974,011.00	6,532,592.00	6,532,592.00	5,735,191.00	5,735,191.00	6,931,045.00	6,931,045.00	34,902,259.00	34,902,259.00	78,398,464.00	78,398,464.00
Renovation of Market	3,187,313.00	3,187,313.00	931,200.00	931,200.00	692,890.00	692,890.00	279,915.00	279,915.00	319,083.00	319,083.00	0.00	0.00	5,410,401.00	5,410,401.00
Cash at Bank	3,851,757.70	3,285,545.97	920,041.48	2,551,571.25	770,905.78	1,872,694.30	730,324.15	1,322,225.86	0.00	0.00	428,463.20	1,321,483.57	6,701,491.29	10,353,720.95
Total	16,802,909.03	16,515,418.93	15,037,492.48	16,946,498.25	8,131,019.59	9,234,205.38	8,876,246.70	7,511,801.90	7,250,128.00	7,250,128.00	35,508,170.76	36,502,098.13	89,605,966.56	93,960,150.59
Less : Liabilities														
Earnest Money	16,510.00	16,510.00	3,015.00	3,015.00	11,250.00	11,250.00	13,100.00	13,100.00	0.00	0.00	0.00	0.00	43,875.00	43,875.00
Accumulated Depreciation	9,424,857.00	10,050,391.00	9,840,262.00	10,535,523.00	5,623,483.00	5,984,757.00	5,007,107.00	5,307,862.00	5,775,254.00	6,137,760.00	18,650,650.00	20,366,763.00	54,321,813.00	58,412,058.00
Security Deposits	17,578.00	17,578.00	1,752.00	1,752.00	3,894.00	3,894.00	56,360.00	56,360.00	0.00	0.00	0.00	0.00	79,584.00	79,584.00
Outstanding Liabilities	29,605.00	25,565.00	95,699.00	117,658.00	138,130.00	93,755.00	0.00	0.00	0.00	0.00	5,509.00	0.00	269,143.00	238,978.00
Surplus/(Deficit) of Market Account-Annex 5.1	121,704,878.60	127,217,314.13	7,500,748.12	6,043,017.99	2,378,528.43	3,677,882.35	(4,347,488.32)	(4,058,712.10)	15,323,925.46	14,961,419.46	8,665,187.05	7,009,323.31	151,245,599.34	153,960,245.14
Total	131,193,228.60	137,327,358.13	17,441,676.12	16,700,965.99	8,155,285.43	9,771,536.35	729,098.68	418,609.90	21,099,179.46	21,099,179.46	27,341,346.05	27,405,086.31	205,939,814.34	212,722,738.14
Balance carried to Financial Position	(114,390,319.57)	(120,811,839.20)	(2,404,183.64)	245,532.26	(24,265.84)	(537,332.97)	6,147,148.02	7,093,192.00	(13,849,051.46)	(13,849,051.46)	8,166,824.71	9,097,011.82	(116,353,847.78)	(116,762,587.53)



Chittagong Development Authority

Schedule of Surplus / (Deficit) of Market Account for the year ended on 30 June 2013

Particulars	Bipani Bitan	Kazir Dewry Bazar	Pahartali Market	Karnaphuli Market	Sholoshahar Market	B.Bus Terminal	Total
A. INCOME							
Rent	10,283,043.27	1,097,929.66	3,525,081.54	2,595,114.71	0.00	786,886.37	18,288,055.55
Bank Interest	168,519.00	81,339.00	94,968.00	51,966.00	0.00	0.00	396,792.00
Total	10,451,562.27	1,179,268.66	3,620,049.54	2,647,080.71	0.00	786,886.37	18,684,847.55
B. EXPENDITURE							
Salary	2,882,285.74	1,324,693.79	1,392,843.62	1,682,372.49	0.00	708,348.11	7,990,543.75
Maintenance	980,950.00	0.00	4,000.00	1,270,000.00	0.00	0.00	2,254,950.00
Telephone Bill	1,656.00	0.00	276.00	0.00	0.00	0.00	1,932.00
Electric Bill	429,959.00	598,515.00	410,989.00	0.00	0.00	0.00	1,439,463.00
WASA	0.00	6,328.00	133,252.00	0.00	0.00	5,266.00	144,846.00
Gas Bill	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bank Charge	18,542.00	12,201.00	18,081.00	5,197.00	0.00	4,023.00	58,024.00
Depreciation (1%)	625,534.00	695,261.00	361,274.00	300,755.00	362,506.00	1,745,113.00	4,090,443.00
Total	4,938,926.74	2,636,998.79	2,320,695.62	3,258,324.49	362,506.00	2,462,750.11	15,980,201.75
Surplus/(Deficit) for the year(A-B)	5,512,635.53	(1,457,730.13)	1,299,353.92	(611,243.78)	(362,506.00)	(1,675,883.74)	2,704,645.80
Add -Brought for Surplus/(Deficit)	121,704,678.60	7,500,748.12	2,378,528.43	(4,347,468.32)	15,323,925.46	8,685,187.05	151,245,599.34
Balance Transferred to Inter Project Current A/C	127,217,314.13	6,043,017.99	3,677,882.35	(4,958,712.10)	14,961,419.46	7,009,323.31	153,950,245.14



Chittagong Development Authority

Schedule of Land Premium (Residential, Commercial and Industrial Plot) for the year ended on 30 June 2013

Particulars	Cost			Income		
	As on 01.07.12	Addition during the year/ Adjusted	Total as on 30.06.13	As on 01.07.12	Received during the year	Total as on 30.06.13
Residential Land Development						
Chandgaon R/A (2nd Phase)	19,211,320.62	84,525.00	19,295,845.62	77,150,575.00	29,550.00	77,180,125.00
Chandrima	69,856,573.86	0.00	69,856,573.86	114,910,628.75	11,410.00	114,922,038.75
Mehedibag Staff Quarter	61,163,512.00	55,691,847.00	116,855,359.00	8,709.36	0.00	8,709.36
CDA office quarter at Mehedibag	19,776,078.00	0.00	19,776,078.00	0.00	0.00	0.00
Katalgonj	3,199,794.00	0.00	3,199,794.00	12,611,014.24	1,846,500.00	14,457,514.24
CDA Mosque	8,696,113.00	0.00	8,696,113.00	446,352.95	0.00	446,352.95
Agrabad	6,034,137.00	0.00	6,034,137.00	119,367,518.47	406.80	119,367,925.27
Muradpur (Chandgaon)	42,707,949.00	800,000.00	43,507,949.00	122,113,894.66	15,688,250.00	137,802,144.66
Fouzderhat (Salimpur)	139,754,881.00	0.00	139,754,881.00	162,705,679.21	0.00	162,705,679.21
Left Bank of Kamatully River	100,118,911.61	0.00	100,118,911.61	170,542,891.98	2,000.00	170,544,891.98
Sholosahar Rehabilitation AREA	429,628.00	0.00	429,628.00	3,042,536.75	1,500.00	3,044,036.75
Other Pocket's Land	0.00	0.00	0.00	112,925,680.42	0.00	112,925,680.42
Halishahar	0.00	0.00	0.00	458,201.00	0.00	458,201.00
Colonel Hat	0.00	0.00	0.00	1,292.05	0.00	1,292.05
Kalpolak R/A- 1st Phase & 2nd Phase	2,341,709,964.58	4,213,612.88	2,345,923,577.46	3,276,187,005.79	124,135,462.00	3,400,322,467.79
Anayma	2,723,906,844.03	377,064,452.65	3,100,971,296.68	2,328,289,206.28	135,506,599.00	2,463,795,805.28
Total Taka	5,536,565,708.70	437,854,437.53	5,974,420,144.23	6,500,761,186.91	277,221,677.80	6,777,982,864.71
Industrial Land Development						
Heavy Industrial Area Kalurghat	7,762,239.00	0.00	7,762,239.00	39,075,758.50	4,200,000.00	43,275,758.50
Abnoxious Industrial Area Ctg.	2,003,439.00	0.00	2,003,439.00	7,097,353.00	0.00	7,097,353.00
Fouzderhat / Sagarika Industrial Area	13,568,839.00	0.00	13,568,839.00	97,772,621.77	0.00	97,772,621.77
Light Industrial Area, Sholosahar	4,318,019.00	0.00	4,318,019.00	8,622,046.00	0.00	8,622,046.00
Mohara Industrial Area	3,997,487.00	12,543,651.00	16,541,138.00	10,445,921.20	0.00	10,445,921.20
Total Taka	31,860,023.00	12,543,651.00	44,193,674.00	163,013,700.47	4,200,000.00	167,213,700.47
Development of Hill						
D.C. Hill Development	12,133,027.00	0.00	12,133,027.00	0.00	0.00	0.00
Total Taka	12,133,027.00	0.00	12,133,027.00	0.00	0.00	0.00



Chittagong Development Authority

Schedule of Land Premium (Residential, Commercial and Industrial Plot) for the year ended on 30 June 2013

Particulars	Cost			Income		
	As on 01.07.12	Addition during the year	Total as on 30.06.13	As on 01.07.12	Received during the year	Total as on 30.06.13
Commercial Land Development						
Fouzdarhat Latipur Bazar	56,151.00	0.00	56,151.00	0.00	0.00	0.00
Bothside of Agrabad Road	2,406,179.00	0.00	2,406,179.00	5,466,617.00	0.00	5,466,617.00
Jubilee Road	0.00	0.00	0.00	6,709,112.00	0.00	6,709,112.00
Pahartali Commercial Area	0.00	0.00	0.00	35,854,237.40	0.00	35,854,237.40
Kazir Dewan Commercial Area	0.00	0.00	0.00	15,634,794.00	2,500.00	15,637,294.00
Sholoshahar Commercial Area	0.00	0.00	0.00	77,190,183.68	0.00	77,190,183.68
Court Road Commercial Area	0.00	0.00	0.00	3,826,742.00	0.00	3,826,742.00
Station Road Commercial Area	0.00	0.00	0.00	75,357.00	0.00	75,357.00
CDA Avenue Commercial	0.00	0.00	0.00	272,650,282.22	44,503,750.00	317,154,032.22
Kalipolok Commercial Plot	0.00	0.00	0.00	38,241,900.96	0.00	38,241,900.96
Expansion, Renovation and Maintenance of Road, Market, Junction and Bus Stands Development	183,582,451.54	8,229,147.73	191,811,599.27	626,716.78	0.00	626,716.78
Bipani Bitan Development 'A'	5,517,547.49	20,552,918.00	26,070,465.49	0.00	0.00	0.00
Bipani Bitan Block 'B'	238,061,429.50	63,857,610.00	301,919,039.50	220,635,821.67	0.00	220,635,821.67
CDA Area Plan	15,413,000.00	0.00	15,413,000.00	0.00	0.00	0.00
Detailed Area Plan	5,352,244.60	0.00	5,352,244.60	0.00	0.00	0.00
Mohai Market	498,498.00	0.00	498,498.00	0.00	0.00	0.00
Bohoddarhat Flyover	560,855,002.00	188,121,322.57	748,976,324.57	0.00	0.00	0.00
Arakan Road	12,986,300.00	175,980,885.00	188,966,985.00	0.00	59,200.00	59,200.00
Total Taka	1,024,728,803.13	456,741,883.30	1,481,470,486.43	676,911,764.71	44,565,450.00	721,477,214.71
Flat for Sale						
Agrabad and Chandganj	553,584.00	0.00	553,584.00	0.00	0.00	0.00
Construction of Dormitory and Commercial	0.00	0.00	0.00	0.00	0.00	0.00
Flat at Soltgola Patenga	0.00	0.00	0.00	0.00	0.00	0.00
Kazir Dewry Apartment	0.00	0.00	0.00	0.00	0.00	0.00
Total Taka	553,584.00	0.00	553,584.00	0.00	0.00	0.00
Surveying						
Residential purpose of Left Kamaphully	1,026,149.00	0.00	1,026,149.00	0.00	0.00	0.00
Left Bank of Kamaphully at East	0.00	0.00	0.00	0.00	0.00	0.00
East Hathazari	2,650,874.00	0.00	2,650,874.00	0.00	0.00	0.00
Total Taka	3,677,023.00	0.00	3,677,023.00	0.00	0.00	0.00
Grand Total Taka	6,609,308,166.83	907,139,771.83	7,516,447,938.66	7,340,686,652.09	325,987,127.80	7,666,673,779.89

Surplus Account

Income			Cost			Surplus		
Opening as on 01.07.12	During the year	Total as on 30.06.13	Opening as on 01.07.12	During the year	Total as on 30.06.13	Opening as on 01.07.12	During the year	Total as on 30.06.13
1	2	3	4	5	6	7	8	9
7,340,686,652.09	325,987,127.80	7,666,673,779.89	6,609,308,166.83	907,139,771.83	7,516,447,938.66	731,378,485.26	(581,152,644.03)	150,225,841.23