

**Chittagong Development Authority
Chittagong**

**Auditor's Report and Accounts
for the year ended on 30 June 2011**



দাশ চৌধুরী দত্ত এন্ড কোং
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Auditors' Report

We have audited the accompanying balance sheet of the **Chittagong Development Authority, Chittagong** as at **30 June 2011** and the related income and expenditure account and cash flows for the year then ended. Following the TOR of letter of appointment of audit, the financial statements have been prepared on the basis of books and records maintained by the Chittagong Development Authority. We have expressed our independent opinion on the prepared financial statements based on our audit.

We conducted our audit in accordance with **Bangladesh Standards on Auditing**. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements, prepared in accordance with **Bangladesh Accounting Standard**, give a true and fair view of the state of the Authority's affairs as at **30 June 2011** and of the results of its operations and its cash flows for the year then ended.

Subject to our separate report to the management of the Chittagong Development Authority, 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 purposes 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 so far as it appeared from our examination of those books;
- The Chittagong Development Authority balance sheet and income and expenditure account dealt with by the report are in agreement with the books of account.

Chittagong, 20 May 2012



[Signature]
Das Chowdhury Dutta & Co.
Chartered Accountants.

Chittagong Development Authority
Chittagong
Balance Sheet as at 30 June 2011

		Taka	
Note		30.06.2011	30.06.2010
Property and Assets:			
A. Current Assets			
Investment (Fixed Deposits)	3.00	1,892,110,000.00	1,822,017,000.00
Investment in Shares	4.00	0.00	3,140,000.00
Staff Loan (House Building)	5.00	1,194,644.44	1,194,644.44
Staff Loan (Computer)	6.00	140,740.00	229,090.00
Stores and Stock	7.00	538,474.00	295,751.00
Accounts Receivable	8.00	49,563,791.24	39,635,240.32
Work in Progress	9.00	127,366,047.00	86,130,609.00
Advance Income Tax-Deducted from Bank Interest		18,762,772.00	15,162,575.50
Advance Income Tax - CDA		54,000,000.00	22,500,000.00
Non Earning Project Deposits	10.00	27,122,905.00	0.00
Cash and Bank Balance	11.00	108,130,208.32	220,286,768.09
		2,278,929,582.00	2,210,591,678.35
B. Current Liabilities			
Income Tax Payable (Contractors)	12.00	6,083,044.00	4,353,742.00
Earnest Money for allotment of Plot	13.00	560,135,576.30	568,886,516.30
Rent Advance Security		306,913.45	306,913.45
C.P.F Subscription	14.00	9,920,604.85	10,108,289.12
Security Deposit (Contractors)	15.00	76,446,438.57	72,721,986.57
Benevolent Fund	16.00	685,237.27	668,159.64
Earnest Money Deposit (Others)	17.00	5,378,780.31	2,948,547.21
VAT Payable (Contractors)	18.00	7,288,106.25	4,951,886.00
V.S.S Fund	19.00	556,740.00	511,640.00
Security Deposit (Biponi Bitan)	20.00	97,070,549.20	78,583,190.28
Provision for Liabilities	21.00	89,128,884.52	98,106,185.25
		853,000,874.72	842,147,055.82
C. Working Capital (A-B)			
Fixed Assets :			
Fixed Assets (At Cost Less Accumulated Depreciation)	22.00	47,323,856.16	45,268,823.94
Non Earning Project	23.00	333,839,004.00	488,975,900.00
Earning Project	24.00	4,336,107.88	4,410,564.41
		385,498,968.04	538,655,288.35
		1,811,427,675.32	1,907,099,910.88
Financed by :			
Acquisition of Assets		4,197,680.00	4,197,680.00
Inter Project Current Account	25.00	108,040,508.20	80,669,875.72
Grant from Government Utilized for non earning project	26.00	333,839,004.00	488,975,900.00
Advance Premium Received - Kazir Dewry Kacha Bazar & Aprt.Com		29,900,404.00	0.00
Surplus of Income over Expenditure		1,335,450,079.12	1,333,256,455.16
		1,811,427,675.32	1,907,099,910.88

Annexed notes form an integral part of these accounts.

Signed as per our separate report of even date annexed



Das Chowdhury Dutta & Co.
Chartered Accountants

Chittagong, 20 May 2012

Chittagong Development Authority

Chittagong

Income and Expenditure Account For The Year Ended on 30 June 2011

	Note/Annex	Taka	
		30.06.2011	30.06.2010
A. Income			
Rent Received from C.D.A Building (including Annex Building)		8,282,872.44	7,741,588.59
Land Premium	Annex-6	19,264,326.02	495,625,811.09
Other Income	27.00	300,518,919.59	273,914,669.84
		328,066,118.05	777,281,869.52
B. Expenditure :			
Salary and Allowances		48,550,306.13	52,644,706.00
WASA Bill		449,639.00	445,958.00
Printing and Stationery		1,352,228.00	1,876,515.50
Travelling Expenses		1,310,229.35	1,089,291.08
Entertainment		262,459.00	176,947.00
Legal Expenses		910,595.00	1,111,215.00
Books and Periodicals		10,664.00	15,087.00
Advertisement		1,153,590.60	667,735.00
Festival Bonus		6,279,940.00	4,284,386.13
Overtime		629,141.24	499,537.59
P.O.L		2,817,672.82	2,769,610.07
Social Welfare and Recreation		223,000.00	230,000.00
Demolition of Unauthorized Construction		85,500.00	294,579.68
Pension		6,269,278.84	10,000,000.00
Gratuity		122,490.00	540,660.00
Land Development Tax		653,111.00	565,748.00
Leave Encashment		21,115.00	0.00
Employee Good Service Benefit		16,505.00	121,507.50
Training Expenses		7,500.00	151,149.84
Bank Charges		265,150.00	14,518.00
Electric Bill- CDA		827,357.18	1,218,267.64
Contribution to National Exchequer		5,000,000.00	10,000,000.00
Security Guard		660,643.00	723,349.00
Income Tax (Staff and Officer)		152,000.00	140,000.00
Miscellaneous Expenses		138,576.06	841,959.10
Donation and Subscription		1,980.00	9,775.00
Illumination and Annual Milad		313,800.00	237,140.00
Telephone and Postage Bill		640,089.00	383,082.00
Audit and Professional Fee		95,000.00	76,000.00
Members' Fee		6,800.00	11,500.00
Repair and Maintenance (Building Workshop)		4,795,593.83	3,264,418.86
Repair and Maintenance (Vehicle & CNG Conversion)		1,753,714.00	1,490,525.00
Repair and Maintenance (Machinery)		172,480.00	845,690.00
Repair and Maintenance (Mosque)		49,500.00	0.00
Repair and Maintenance (Tools and Equipments)		88,550.00	4,500.00
Maintenance of Completed Project		1,119,183.00	1,764,360.00
Computer Maintenance and Yearly Fees		73,250.00	45,243.00
Uniform and Liveries		708,327.00	900,766.00
Tiffin Charge		391,509.00	0.00
Rent, Rates and Taxes (Vehicle & Municiple)		261,179.00	128,655.66
Group Insurance		452,500.00	0.00
Consultancy (Survey)		228,000.00	70,838.00
Depreciation		4,288,934.31	4,026,122.00
Gas Bill		52,139.00	68,914.00
Honarium		87,000.00	33,600.00
Business Development		103,504.00	559,044.00
		93,851,723.36	104,342,900.65
Surplus / (Deficit) During the year (A-B)		234,214,394.69	672,938,968.87
Add-Capital Gain	28.00	3,041,896.81	0.00
Add-Income Tax paid / adjusted		(194,585,608.50)	(194,784,014.54)
		42,670,683.00	478,154,954.33
Add-Accumulated Surplus Brought Forward	29.00	1,292,779,396.12	855,101,500.83
Balance Transferred to Balance Sheet		1,335,450,079.12	1,333,256,455.16

Annexed notes form an integral part of these accounts.

Signed as per our separate report of even date annexed

Chittagong, 20 May 2012



Das Chowdhury Dutta & Co.
Chartered Accountants

**Chittagong Development Authority
Chittagong**

Cash Flow Statement for the year ended on 30 June 2011

	Taka	
	30.06.2011	30.06.2010
A. Cash Flow from Operating Activities :		
Excess of Income / (Expenditure) for the year	234,214,394.69	672,938,968.87
Adjustment for :		
Depreciation	4,288,934.31	4,026,122.00
Operating profit / (Loss) during the year	238,503,329.00	676,965,090.87
Change in Net Working Capital :	(267,108,451.21)	(111,931,249.70)
Increase / Decrease in Staff Loan (House Building)	0.00	48,437.52
Increase / Decrease in Staff Loan (Computer)	88,350.00	19,112.00
Increase in Store and Stocks (at cost)	(242,723.00)	(11,737.00)
Increase / Decrease in Accounts Receivable	(9,928,550.92)	(21,851,139.40)
Increase in Work in progress	(41,235,438.00)	(1,596,754.00)
Increase in Advance Income Tax	(3,600,196.50)	(9,222,942.96)
Increase / Decrease in Advance Income Tax- CDA	(31,500,000.00)	(15,500,000.00)
Increase / Decrease in Income Tax Payable (Contractors)	1,729,302.00	(304,554.00)
Increase / Decrease in Earnest money for Allotment of Plot	(8,750,940.00)	4,613,356.88
Increase / Decrease in CPF Subscription	(187,684.27)	1,237,510.41
Increase / Decrease in Security Deposit (Contractors)	3,724,452.00	55,526,619.55
Increase / Decrease in Benevolent Fund	17,077.63	16,280.00
Increase / Decrease in Earnest money Deposit (Others)	2,430,233.10	0.00
Increase / Decrease in VAT Payable (Contractors)	2,336,220.25	(124,637.52)
Increase / Decrease in V.S.S. Fund	45,100.00	34,090.00
Income Tax paid	(194,585,608.50)	(194,784,014.54)
Capital Gain	3,041,896.81	0.00
Decrease in Security Deposit (Biponi Bitan)	18,487,358.92	(566,444.00)
Increase / Decrease in Provision for Liabilities	(8,977,300.73)	84,906,357.36
Net Cash Generated from Operating Activities	(28,605,122.21)	565,033,841.17
B. Cash Flow from Investing Activities :		
Fixed Assets	(6,269,510.00)	(3,338,802.00)
Non-Earning Project	155,136,896.00	(270,214,966.00)
Investment (Fixed Deposits)	(70,093,000.00)	(519,701,000.00)
Sale of shares	3,140,000.00	0.00
Non Earning Project Investment	(27,122,905.00)	0.00
Net Cash used in Investing Activities	54,791,481.00	(793,254,768.00)
C. Cash Flow from Financing Activities :		
Inter Project Current Account	27,370,632.48	11,762,398.81
Advance premium received	29,900,404.00	0.00
Grant from Govt. for Non-Earning Project	(155,136,896.00)	270,214,966.00
Net Cash Generated from Operating Activities	(97,865,859.52)	281,977,364.81
D. Net Cash Generated during the year (A+B+C)	(71,679,500.73)	53,756,437.98
E. Adjustment in Surplus of Income over Expenditure	(40,477,059.04)	0.00
E. Opening Cash and Bank Balance	220,286,768.09	166,530,330.11
F. Closing Cash and Bank Balance (D+E)	108,130,208.32	220,286,768.09

Signed as per our separate report of even date annexed

Chittagong, 20 May 2012

Das Chowdhury Dutta & Co.
Das Chowdhury Dutta & Co.
Chartered Accountants



Chittagong Development Authority

Chittagong

Notes to the account for the year ended on 30 June 2011

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.1,892,110,000.00

The above amount represents Fixed Deposits with various Schedule Bank as shown in Annex-1. This includes Fixed Deposits Tk.11,717,000.00 with The ICB Islami Bank Ltd. (Ex-Oriental Bank Ltd.).

4.00 Investment in Shares : Tk. Nil

This is arrived at as follows :

Opening balance

Less : Sold

Taka	
30.06.2011	30.06.2010
3,140,000.00	3,140,000.00
3,140,000.00	0.00
<u>0.00</u>	<u>3,140,000.00</u>

5.00 Staff Loan (House Building) : Tk.1,194,644.44

This is arrived at as follows :

Opening balance

Add : Paid during the year

Less : Realised during the year

1,194,644.44	1,243,081.96
0.00	0.00
1,194,644.44	1,243,081.96
0.00	48,437.52
<u>1,194,644.44</u>	<u>1,194,644.44</u>

6.00 Staff Loan (Computer) : Tk.140,740.00

This is arrived at as follows :

Opening balance

Add : Paid during the year

Less : Realised during the year

229,090.00	248,202.00
0.00	50,000.00
229,090.00	298,202.00
88,350.00	69,112.00
<u>140,740.00</u>	<u>229,090.00</u>

7.00 Stores and Stock : Tk.538,474.00

This is arrived at as follows :

Opening balance

Add : Purchased during year

Less : Consumption during the year

295,751.00	284,014.00
519,900.00	417,543.00
815,651.00	701,557.00
277,177.00	405,806.00
<u>538,474.00</u>	<u>295,751.00</u>

8.00 Accounts Receivable : Tk.49,563,791.24

Break up of the amount is given below :

Rent from CDA Building (Including Annex Building)

Premium from Residential, Industrial and Commercial Plots

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

CDA School and College

6,884,446.24	6,919,640.32
0.00	0.00
37,179,345.00	32,715,600.00
5,500,000.00	0.00
<u>49,563,791.24</u>	<u>39,635,240.32</u>



Chittagong Development Authority
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Notes to the account for the year ended on 30 June 2011

9.00 Work in Progress : Tk.127,366,047.00

Name of Project	Taka	
	30.06.2011	30.06.2010
a. Construction of Dormitory and Commercial Flat at Soltgola Palenga :		
Opening Balance	33,042,857.00	32,889,000.00
Add : during the year	0.00	153,857.00
	<u>33,042,857.00</u>	<u>33,042,857.00</u>
b. Kazir Dewry Apartment :		
Opening Balance	53,087,752.00	37,274,065.00
Add : during the year	41,235,438.00	15,813,687.00
	<u>94,323,190.00</u>	<u>53,087,752.00</u>
	<u>127,366,047.00</u>	<u>86,130,609.00</u>

10.00 Non-Earning Project Deposits : Tk.27,122,905.00

Fixed Deposit with		
a. Bank Asia Ltd., Anderkilla Br.	6,351,250.00	0.00
b. Janata Bank Ltd., Foreign Exchange Br.	15,471,655.00	0.00
c. Pubali Bank Ltd., CDA Br.	5,300,000.00	0.00
	<u>27,122,905.00</u>	<u>0.00</u>

11.00 Cash and Bank Balance : Tk.108,130,208.32

Break up of the above amount as follows:

Saving and STD Deposit Account :

Earning Project :

Pubali Bank Ltd., C.D.A Branch, Ctg., A/c No. STD-53	4,334,266.52	9,136,717.62
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c No. STD-54	2,946,657.35	229,271.28
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c No. STD-58	547,799.00	1,927,733.00
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c No. 12222	521,326.95	3,873,717.95
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c No. 17739	2,756,990.50	349,561.35
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c No. 968	0.00	24,862,016.09
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c No. 60	0.00	13,837,647.95
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c No. 61-7	536,972.00	3,583,585.00
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c No. STD 62-6	278,517.00	264,251.00
Janata Bank Ltd., Foreign Exchange Branch, A/c No. STD-29	367,943.84	357,258.84
Janata Bank Ltd., Foreign Exchange Branch, A/c No. 6790	143,318.30	85,719.10
Dhaka Bank Ltd., Islami Branch, Agrabad, STD 19-155-180	1,813,188.14	3,255,726.08
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c No. STD-63-4	6,442,112.91	0.00
Dhaka Bank Ltd., CDA Avenue, STD 20-150-141	399,893.76	386,576.36
	<u>21,088,986.27</u>	<u>62,149,781.62</u>

Current Account Deposit :

Pubali Bank Ltd., C.D.A Branch, Ctg., A/c No. 48	27,373,814.43	49,738,787.56
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c No. 49	0.00	5,969,076.50
	<u>27,373,814.43</u>	<u>55,707,864.06</u>

Non Earning Project :

Pubali Bank Ltd., C.D.A Branch, Ctg., A/c No. STD-52	171,732.90	5,196,400.90
Bank Asia, Anderkilla Branch, A/c No. 174	9,177,734.24	12,030,684.59
Janata Bank Ltd., Foreign Exchange Branch, A/c No. 1715-9	18,847,584.00	12,621,137.50
Janata Bank Ltd., Foreign Exchange Branch, A/c No. STD-26-9	3,628,483.25	5,753,525.50
Janata Bank Ltd., Foreign Exchange Branch, A/c No. STD-27	4,723,772.00	4,574,448.40
Janata Bank Ltd., Foreign Exchange Branch, A/c No. STD-282	801,313.02	30,795,334.77
Janata Bank Ltd., Foreign Exchange Branch, A/c No. 30-5	4,752,813.52	687,111.27
Janata Bank Bank Ltd., C.D.A Branch Ctg., A/c No. 1618	0.00	8,512,573.50
Islami Bank Ltd., Anderkilla, S.N.D. 102	9,501,712.78	22,257,305.98
Janata Bank Ltd., Foreign Exchange Branch, A/c No. STD-316	2,566,342.00	0.00
BASIC Bank Ltd., Jubilee Road Branch, A/c No. 506	3,009,750.09	0.00
Bank Asia Ltd., Anderkilla Branch, A/c No. STD-291	2,485,569.82	0.00
	<u>59,666,807.62</u>	<u>102,428,522.41</u>
	600.00	600.00
	<u>108,130,208.32</u>	<u>220,286,768.09</u>

Cash in hand

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



Chittagong Development Authority

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Notes to the account for the year ended on 30 June 2011

12.00 Income Tax Payable (Contractors) : Tk.6,083,044.00

This is arrived at as follows :

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

Less: Paid during the year

Taka	
30.06.2011	30.06.2010
4,353,742.00	4,658,296.00
26,842,861.00	21,603,542.00
1,802,102.00	0.00
32,998,705.00	26,261,838.00
26,915,661.00	21,908,096.00
6,083,044.00	4,353,742.00

13.00 Earnest Money for allotment of Plot : Tk.560,135,576.30

This is arrived at as follows :

Opening balance
Add: Collected during the year

Less: Paid during the year

568,886,516.30	564,273,159.42
0.00	40,312,500.00
568,886,516.30	604,585,659.42
8,750,940.00	35,699,143.12
560,135,576.30	568,886,516.30

14.00 C.P.F Subscription : Tk.9,920,604.85

This is arrived at as follows :

Opening balance
Add: Collected during the year

Less: Paid during the year

10,108,289.12	8,870,778.71
3,607,023.28	3,779,016.81
13,715,312.40	12,649,795.52
3,794,707.55	2,541,506.40
9,920,604.85	10,108,289.12

15.00 Security Deposit (Contractors) : Tk.76,446,438.57

This is arrived at as follows :

Opening balance
Add: Collected during the year

Less: Paid during the year

72,721,986.57	17,195,367.02
49,863,972.00	66,383,261.00
122,585,958.57	83,578,628.02
46,139,520.00	10,856,641.45
76,446,438.57	72,721,986.57

16.00 Benevolent Fund : Tk.685,237.27

This is arrived at as follows :

Opening balance
Add: Collected during the year

Less: Paid during the year

668,159.64	651,879.64
230,386.21	141,890.00
898,545.85	793,769.64
213,308.58	125,610.00
685,237.27	668,159.64

17.00 Earnest Money Deposit (Others) : Tk.5,378,780.31

This is arrived at as follows :

Opening balance
Add: Collected during the year

Less: Paid during the year

2,948,547.21	2,948,547.21
2,932,523.10	0.00
5,881,070.31	2,948,547.21
502,290.00	0.00
5,378,780.31	2,948,547.21



Chittagong Development Authority

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Notes to the account for the year ended on 30 June 2011

18.00 VAT Payable (Contractors) : Tk.7,288,106.25

This is arrived at as follows :

	Taka	
	30.06.2011	30.06.2010
Opening balance	4,951,886.00	5,076,523.52
Add: Collected during the year	33,001,633.00	24,728,022.50
Adjustment in respect of earlier years	1,975,293.00	0.00
	39,928,812.00	29,804,546.02
Less: Paid during the year	32,640,705.75	24,852,660.02
	<u>7,288,106.25</u>	<u>4,951,886.00</u>

19.00 V.S.S Fund : Tk.556,740.00

This is arrived at as follows :

Opening balance	511,640.00	477,550.00
Add: Collected during the year	3,455,200.00	3,027,300.00
	3,966,840.00	3,504,850.00
Less: Paid during the year	3,410,100.00	2,993,210.00
	<u>556,740.00</u>	<u>511,640.00</u>

20.00 Security Deposit (Biponi Bitan) : Tk.97,070,549.20

This is arrived at as follows :

Opening balance	78,593,190.28	79,149,634.28
Add: Collected during the year	18,568,337.00	0.00
	97,161,527.28	79,149,634.28
Less: Paid during the year	90,978.08	556,444.00
	<u>97,070,549.20</u>	<u>78,593,190.28</u>

21.00 Provision for Liabilities : Tk.89,128,884.52

Break up of the above amount is as follows:

1. Unspent grant Payable to Government (Note-21.01)	6,760,996.00	0.00
2. Electricity Bill	178,389.00	66,952.00
3. WASA Bill	39,265.00	215,101.00
4. Audit Fee	95,000.00	76,000.00
5. Telephone Bill	72,830.00	88,618.00
6. L.D Tax	555,080.00	108,049.00
7. C.P.F	0.00	2,015,364.46
8. Deductible from Salary - (Payable against Gas Bill)	82,187.23	49,272.00
9. Government Project Interest Payable	14,755,537.29	8,684,478.80
10. Bills Payable Against Work Done (Annex-2)	66,589,600.00	86,802,350.00
	<u>89,128,884.52</u>	<u>98,106,185.26</u>

21.01 Unspent Grant Payable to Government : Tk.6,760,996.00

Grant Received from Govt. for Non Earning Project (Note-26.01)

Less: Expenses during the year (Note-24.00)

Grant Received from Govt. for Non Earning Project (Note-26.01)	340,600,000.00	488,975,900.00
Less: Expenses during the year (Note-24.00)	333,839,004.00	488,975,900.00
	<u>6,760,996.00</u>	<u>0.00</u>

22.00 Fixed Assets

22.01 Written down Value : Tk.47,323,856.16

This is arrived at as follows :

Opening balance	93,734,321.29	90,395,519.29
Add: Addition during the year	6,269,510.00	3,338,802.00
	100,003,831.29	93,734,321.29
Less: Accumulated depreciation	52,679,975.13	48,465,497.35
	<u>47,323,856.16</u>	<u>45,268,823.94</u>

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 :



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Notes to the account for the year ended on 30 June 2011

22.02 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

Taka	
30.06.2011	30.06.2010

Rate	
2.50%	2.50%
10%	10%
4%	4%
2%	2%
5%	5%
5%	5%

23.00 Non-Earning Project (at Cost) : Tk.333,839,004.00

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

1. Dhaka Trunk Road to Baizid Bostami Link Road	50,152,462.00	35,000,000.00
2. Muradpur, 2no. Gate, G.E.C Flyover	5,000,000.00	0.00
3. Sadarghat and Ferenghi Bazer	0.00	169,600,000.00
4. Kapasgola Road Development and Extension	199,850,000.00	50,000,000.00
5. Sagorika Road Extension	73,836,542.00	0.00
6. Kadomtoli Jongson Flyover	5,000,000.00	0.00
7. Biazid Bostami Road Development & Extension	0.00	234,375,900.00
	333,839,004.00	488,975,900.00

24.00 Earning Project : Tk. 4,336,107.88

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.

25.00 Inter Project Current Account : Tk.108,040,508.20

Details have been shown in Annex- 5.

26.00 Grant from Government Utilized for Non Earning Project : Tk.333,839,004.00

This is made up as follows :

Grant Received from Government for Non Earning Project (Note- 26.01)	340,600,000.00	488,975,900.00
Less: Unspent grant payable to Government	6,760,996.00	0.00
	333,839,004.00	488,975,900.00

26.01 Grant Received from Govt. for Non Earning Project : Tk.340,600,000.00

Break up of the amount is given below:

1. Dhaka Trunk Road to Baizid Bostami Link Road	51,900,000.00	35,000,000.00
2. Sagorika Road Extension	73,850,000.00	0.00
3. Sadarghat and Ferenghi Bazer	0.00	169,600,000.00
4. Kapasgola Road Development and Extension	199,850,000.00	50,000,000.00
5. Muradpur 2no. Gate G.E.C	7,500,000.00	0.00
6. Kodomtoli Jongson Flyover Build-up	7,500,000.00	0.00
7. Baizid Bostami Road Development Extension	0.00	234,375,900.00
	340,600,000.00	488,975,900.00

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Notes to the account for the year ended on 30 June 2011

Taka	
30.06.2011	30.06.2010

27.00 Other Income : Tk.300,518,919.59

Break up of the amount is given below:

Interest on Rent and Premium

Hire Charge

B/C Fee

N.O.C. Fee

Auction Sale

Form Sale

Enlistment Fee

Mutation Fee

Transfer Fee

Bank Interest

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

Miscellaneous Receipts (Note- 27.02)

Water Bill

Road Cutting Fee

Fine

Power of Attorney Fee

4,435,960.22	7,887,612.61
0.00	37,200.00
22,615,924.98	7,918,080.00
4,460,445.00	3,989,128.00
105,000.00	788,104.32
3,978,200.00	2,877,670.00
389,310.00	496,000.00
440,000.00	285,000.00
65,204,592.00	70,458,702.00
2,261,969.95	11,461,489.56
189,444,963.29	157,809,317.63
4,689,618.87	6,568,098.78
64,915.94	33,868.28
1,046,540.00	1,565,576.00
770,200.00	1,445,122.66
605,279.34	293,700.00
300,518,919.59	273,914,669.84

27.01 Interest on F.D.R. : Tk.189,444,963.29

This is arrived at as follows :

Net Interest withdrawn during the year

Add: Source Tax on FDR

Add Bank Charge

Less: Last year's provision

Add: Provision during the year (Note : 8)

166,280,888.78	125,319,340.25
18,447,379.51	13,854,375.38
252,950.00	0.00
184,981,218.29	139,173,715.63
32,715,600.00	14,079,998.00
152,265,618.29	125,093,717.63
37,179,345.00	32,715,600.00
189,444,963.29	157,809,317.63

27.02 Miscellaneous Receipts : Tk.4,689,618.87

Break up of the amount is given below:

House Rent

Hire Charges and Others

Other Miscellaneous Receipts

843,950.08	570,332.78
60,492.20	0.00
3,785,176.59	5,997,766.00
4,689,618.87	6,568,098.78

28.00 Capital Gain : Tk.3,041,896.81

This is arrived at as follows :

Sale of ICB Islami Bank shares (3140 shares @ Tk.1976.6636)

Less : Cost of aquisition (net)

Commission

6,206,723.70	0.00
3,140,000.00	0.00
24,826.90	0.00
3,164,826.90	0.00
3,041,896.81	0.00

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Notes to the account for the year ended on 30 June 2011

29.00 Surplus of Income over Expenditure: Tk. 1,292,779,396.12

This is arrived at as follows :

Balance - Brought Forward

Add: Adjustment for reversal entry in cash book

Less: 1. Adjustment for liability accounted in respect of
earlier years:

Income Tax from Contractor

VAT from Contractor

2. Adjustment for Fund Account Transfer of earlier year

CPF Fund

Pension Fund

Taka	
30.06.2011	30.06.2010
1,333,256,455.16	0.00
2,000,000.00	0.00
1,335,256,455.16	0.00
1,802,102.00	0.00
1,975,293.00	0.00
3,777,395.00	0.00
24,862,016.09	0.00
13,837,647.95	0.00
38,699,664.04	0.00
1,292,779,396.12	0.00



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Schedule of Investment in Fixed Deposits for the year ended on 30 June 2011

Sl No.	Bank & Branch Name	Taka
1	Sonali Bank Ltd., Kali Bari Br.	
2	Pubali Bank Ltd., Agrabad Br.	20,000,000.00
	Pubali Bank Ltd., CDA Br.	10,000,000.00
3	ICB Islami Bank Ltd., Agrabad Br.	37,869,000.00
	ICB Islami Bank Ltd., Khatungonj Br.	4,098,000.00
4	Krishi Bank Ltd., Jubilee Road Br.	7,619,000.00
5	UCBL, ChawkBazer Br.	40,000,000.00
	UCBL, Kadamtali Br.	40,000,000.00
	UCBL, Agrabad Br.	40,000,000.00
	UCBL, Jubilee Road Br.	30,000,000.00
	UCBL, Bohoddarhat Br.	15,000,000.00
	UCBL, Khatunganj Br.	25,000,000.00
	UCBL, Kamal Bazar Br.	20,000,000.00
	UCBL, Anderkilla Br.	10,000,000.00
	UCBL, Port Br.	10,000,000.00
	UCBL, Dampara Br.	5,000,000.00
6	ONE Bank Ltd., Khatungonj Br.	10,000,000.00
	ONE Bank Ltd., Agrabad Br.	85,000,000.00
	ONE Bank Ltd., Jubilee Road Br.	10,000,000.00
	ONE Bank Ltd., CDA Avenue Br.	20,000,000.00
7	EXIM Bank Ltd., Khatungonj Br.	40,000,000.00
	EXIM Bank Ltd., Jubilee Road Br.	25,000,000.00
	EXIM Bank Ltd., CDA Avenue Br.	20,000,000.00
	EXIM Bank Ltd. Bohoddarhat Br.	130,000,000.00
	EXIM Bank Ltd., Agrabad Br.	10,000,000.00
8	NCC Bank Ltd., Agrabad Br.	20,000,000.00
	NCC Bank Ltd., Kodomtoli Br.	90,000,000.00
	NCC Bank Ltd., Anderkilla Br.	10,000,000.00
	NCC Bank Ltd., Majhirghat Br.	10,000,000.00
	NCC Bank Ltd., O.R. Nizam Road Br.	10,000,000.00
9	Bank Asia Ltd., Agrabad Br.	20,000,000.00
	Bank Asia Ltd., Station Road Br.	50,000,000.00
	Bank Asia Ltd., Anderkilla Br.	40,000,000.00
	Bank Asia Ltd., Sk. Mujib Road Br.	30,000,000.00
	Bank Asia Ltd., Bahaddarhat Br.	20,000,000.00
	Bank Asia Ltd., CDA Avenue Br.	10,000,000.00
		20,000,000.00
10	State Bank Of India, Agrabad Br.	90,000,000.00
11	First Security Islami Bank Ltd., Jubilee Road Br.	10,000,000.00
12	Standard Bank Ltd., Bahadderhat Br.	60,000,000.00
	Standard Bank Ltd., CDA Avenue Br.	20,000,000.00
	Standard Bank Ltd., Agrabad Br.	10,000,000.00
	Standard Bank Ltd., Pahartali Br.	10,000,000.00
	Standard Bank Ltd., Jubilee Road Br.	20,000,000.00
		<u>1,214,586,000.00</u>



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Schedule of Investment in Fixed Deposits for the year ended on 30 June 2011

Sl No.	Bank & Branch Name	Taka
	Brought forward	
13	Southeast Bank Ltd., Agrabad Br.	1,214,586,000.00
	Southeast Bank Ltd., Khatungonj Br.	
	Southeast Bank Ltd., Jubilee Br.	50,000,000.00
	Southeast Bank Ltd., CDA Avenue Br.	10,000,000.00
		5,000,000.00
14	City Bank Ltd., Agrabad Br.	10,000,000.00
15	Mutual Trust Bank Ltd., Khatungonj Br.	10,000,000.00
	Mutual Trust Bank Ltd., Agrabad Br.	80,000,000.00
	Mutual Trust Bank Ltd., Alankar Mour Br.	20,000,000.00
	Mutual Trust Bank Ltd., Jubilee Road Br.	20,000,000.00
16	Mercantile Bank Ltd., Agrabad Road Br.	10,000,000.00
17	Dhaka Bank Ltd., Jubilee Road Br.	20,000,000.00
18	AB Bank Ltd., Station Road Br.	20,000,000.00
	AB Bank Ltd., CDA Avenue Br.	80,000,000.00
	AB Bank Ltd., Bahaddarhat Br.	20,000,000.00
	AB Bank Ltd., EPZ. Br.	10,000,000.00
	AB Bank Ltd., Anderkilla Br.	10,000,000.00
19	Prime Bank Ltd., Laldighi Br.	20,000,000.00
	Prime Bank Ltd., Agrabad Br.	5,000,000.00
20	Social Investment Bank Ltd., Jubilee Road Br.	20,000,000.00
	Social Investment Bank Ltd., Khatungonj Br.	10,000,000.00
21	Social Islami Bank Ltd., Khatungonj Br.	10,000,000.00
22	Shahjalal Islami Bank Ltd., Jubilee Road Br.	60,000,000.00
	Shahjalal Islami Bank Ltd., Khatungonj Br.	20,000,000.00
	Shahjalal Islami Bank Ltd., Chowkbazar Br.	10,000,000.00
24	Jamuna Bank Ltd., Khatungonj Br.	20,000,000.00
	Jamuna Bank Ltd., Anderkilla Br.	30,000,000.00
25	Premier Bank Ltd., O.R. Nizam Road Br.	10,000,000.00
26	National Bank Ltd. Anderkilla Br.	10,000,000.00
27	National Bank Ltd. Anderkilla Br.	10,000,000.00
28	IFIC Bank Ltd. Sk. Mujib Road Br.	5,000,000.00
29	Rupali Bank Ltd. Ladies Br.	3,800,000.00
30	Basic Bank Jubilee Road Br.	20,000,000.00
31	Janata Bank Ltd. Fr. Ex.Br.	18,724,000.00
32	Janata Bank Ltd. New Market Br.	10,000,000.00
	Total as on 30 June 2011	<u>1,892,110,000.00</u>
	Total as on 30 June 2010	<u>1,822,017,000.00</u>





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Schedule of Bills Payable against work done (Note - 20) for the year ended on 30 June 2011

Sl. No.	Ref No.	Name of Work	Contractors Name	Work Order Date	Taka
A. Project - Kalpalok, Phase - 2					
1	CD-2/E-828/100 & CD-2/E-827/99	Kalpoloke 2nd Phase, Electricity Work (Lot-D)	M/s. Raji & Co.	06.02.11	5,168,600
2	CD-2/Ka: R/A- 85	Do (Lot-E)	Do	06.02.11	5,210,300
3	CD-2/Ka: R/A- 84	Construction of Protection Wall	M/s. Jashim & Sons.	04.05.10	1,842,500
4	NB-2/Ka: R/A- 76	Construction Of Pavement (Lot-E)	M/s. Gias Enterprise	17.03.09	51,000
5	NB-2/Ka: R/A- 93	Bakhrabad Gas System & Transportation	M/s. Sufia Metal Works Ltd.	22.04.10	151,800
6	CD-2/Ka: R/A- 78	South side protection wall and others (lot-f)	M/s. M N Alam Brothers	16.04.09	222,000
					<u>12,646,200</u>
B. Project - Ananya					
1	PD/Ananya/39	Road, Drain, Culvert (Group-6)	M/s. M N Alam Brothers & Asha Construction JV	10.03.10	1,974,000
2	PD/Ananya/38	Road, Drain, Culvert (Group-5)	M/s. Kashem Construction	31.03.11	2,816,000
3	PD/Ananya/40	Road, Drain, Culvert (Group-7)	M/s. Yakub & Brothers	31.03.11	3,693,500
4	PD/Ananya/34	Road, Drain, Culvert (Group-1)	M/s. Jashim & Sons.	31.03.11	5,433,000
5	PD/Ananya/37	Road, Drain, Culvert (Group-4)	M/s. AHTC-RSE JV	31.03.11	6,669,000
6	PD/Ananya/35	Road, Drain, Culvert (Group-2)	M/s. Younos & Brothers (Pvt) Ltd.	31.03.11	8,175,000
7	PD/Ananya/39	Road, Drain, Culvert (Group-6)	M/s. M N Alam Brothers & Asha Construction JV	10.03.10	4,030,000
8	PD/Ananya/38	Road, Drain, Culvert (Group-5)	M/s. Kashem Construction	31.03.11	4,253,000
9	PD/Ananya/36	Road, Drain, Culvert (Group-3)	M/s. Parisha Trade System Ltd.	31.03.11	2,637,000
10	PD/Ananya/36	Road, Drain, Culvert (Group-3)	M/s. Parisha Trade System Ltd.	31.03.11	7,307,000
11	PD/Ananya/29	Road, Drain, Culvert (Group-4)	M/s. AHTC-RSE JV	31.03.11	3,192,500
12	PD/Ananya/43	Construction of Pillar	M/s. Meem Trader	21.06.11	378,400
13	PD/Ananya/35	Road, Drain, Culvert (Group-2)	M/S younus & Brothers Pvt. Ltd.	31.03.11	3,385,000
					<u>53,943,400</u>
Total (A + B)					<u><u>66,589,600</u></u>



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Schedule of Fixed Assets - at cost less depreciation (Ref. Note : 21.00) for the year ended on 30 June 2011

Particulars	Cost (Taka)				Rate %	Depreciation (Taka)				Written down value as on 30.06.2011 (Taka)
	As on 01.07.2010	Addition during the year	Disposal during the year	As on 30.06.2011		As on 01.07.2010	Charged during the year	Disposal during the year	As on 30.06.2011	
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	3,030,110.74	98,764.73	0.00	3,128,875.47	3,851,824.53
Machinery (Installation)	21,346,000.00	0.00	0.00	21,346,000.00	10	13,098,459.11	824,754.09	0.00	13,923,213.20	7,422,786.80
Lift	5,678,318.00	0.00	0.00	5,678,318.00	4	1,161,703.91	180,664.56	0.00	1,342,368.47	4,335,949.53
Escalator	638,388.00	0.00	0.00	638,388.00	2	448,200.02	3,803.76	0.00	452,003.78	186,384.22
Air Conditioner	454,250.00	0.00	0.00	454,250.00	10	245,386.36	20,886.36	0.00	266,272.72	187,977.28
Office Equipment	4,519,813.25	0.00	0.00	4,519,813.25	10	2,583,474.72	193,633.85	0.00	2,777,108.57	1,742,704.68
Electric Fittings	4,767,404.00	0.00	0.00	4,767,404.00	6	3,568,112.10	71,957.51	0.00	3,640,069.61	1,127,334.39
Truck Car and Light Vehicles	36,760,858.00	6,188,750.00	0.00	42,949,608.00	10	20,078,286.79	2,287,132.12	0.00	22,365,418.91	20,584,189.09
Furniture and Fittings	7,041,186.35	80,760.00	0.00	7,121,946.35	5	2,216,445.12	245,275.06	0.00	2,461,720.18	4,660,226.17
Other Assets	160,815.00	0.00	0.00	160,815.00	6	118,587.45	2,533.65	0.00	121,121.10	39,693.90
Computer	2,539,451.69	0.00	0.00	2,539,451.69	10	1,312,943.03	122,650.87	0.00	1,435,593.90	1,103,857.79
Generator	2,228,000.00	0.00	0.00	2,228,000.00	10	603,788.00	162,421.20	0.00	766,209.20	1,461,790.80
As on 30.06.2011	93,734,321.29	6,269,510.00	0.00	100,003,831.29		48,465,497.35	4,214,477.78	0.00	52,679,975.13	47,323,856.16
As on 30.06.2010	90,395,519.29	3,338,802.00	0.00	93,734,321.29		44,513,831.88	3,951,665.47	0.00	48,465,497.35	45,268,823.94





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Earning Project - at cost less Depreciation (Note : 23.00) for the year ended on 30 June 2011

Particulars	Cost (Taka)				Rate %	Depreciation (Taka)				Written down value as on 30.06.2011 (Taka)
	As on 01.07.2010	Addition during the year	Disposal during the year	As on 30.06.2011		As on 01.07.2010	Charged during the year	Disposal	As on 30.06.2011	
C.D.A Building	1,923,185.00	0.00	0.00	1,923,185.00	1	1,128,072.55	19,231.85	0.00	1,147,304.40	775,880.60
C.D.A Annex Building	5,522,468.00	0.00	0.00	5,522,468.00	1	1,907,016.04	55,224.68	0.00	1,962,240.72	3,560,227.28
As on 30.06.2011	7,445,653.00	0.00	0.00	7,445,653.00		3,035,088.59	74,456.53	0.00	3,109,545.12	4,336,107.88
As on 30.06.2010	7,445,653.00	0.00	0.00	7,445,653.00		2,960,632.06	74,456.53	0.00	3,035,088.59	4,410,564.41



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Schedule of Inter Project Current Account (Note : 24.00) for the year ended on 30 June 2011

Particulars	Bipani Bilan		Kazir Dewry		Pahartali Market		Karnaphuli Market		Sholoshar Market		B.Bus Terminal		Total	
	01.07.10	30.06.11	01.07.10	30.06.11	01.07.10	30.06.11	01.07.10	30.06.11	01.07.10	30.06.11	01.07.10	30.06.11	01.07.10	30.06.11
Assets:														
A/C Receivable	1,100,863.27	626,113.75	143,218.02	349,192.81	175,684.00	165,059.49	177,841.65	108,162.27	1,021,250.00	0.00	91,290.85	149,976.50	2,710,147.79	1,400,504.82
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	76,398,464.00	76,398,464.00
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	9,959,029.02	1,111,202.18	2,420,015.62	374,693.98	2,910,224.59	465,279.71	2,094,655.87	347,942.30	0.00	0.00	1,406,872.10	198,465.09	18,790,997.10	2,497,583.26
Total	23,570,571.29	14,249,994.93	16,468,444.54	14,629,097.79	10,311,390.59	7,855,821.20	8,287,803.52	6,471,210.57	8,271,378.00	7,250,128.00	36,400,421.95	35,250,700.59	103,310,009.89	85,706,953.08
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	8,173,789.00	8,799,323.00	8,449,740.00	9,145,001.00	4,900,935.00	5,262,209.00	4,405,597.00	4,706,352.00	5,050,242.00	5,412,748.00	15,160,424.00	16,905,537.00	46,140,727.00	50,231,170.00
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	38,498.00	45,176.00	19,274.00	31,325.00	62,120.00	79,108.00	8,925.00	0.00	0.00	0.00	4,402.00	6,284.00	133,219.00	161,893.00
Surplus/(Deficit) of Market Account- Annex 5.1	109,232,282.32	114,024,061.23	8,376,949.20	7,943,250.37	1,556,801.88	1,692,695.86	(5,219,376.53)	(4,945,476.77)	14,929,962.46	15,686,431.46	8,705,861.28	8,629,977.13	137,582,480.61	143,230,939.29
Total	117,478,657.32	122,902,648.23	16,850,730.20	17,124,343.37	6,535,000.88	7,049,156.86	(735,394.53)	(169,664.77)	19,980,204.46	21,099,179.46	23,870,687.28	25,741,798.13	183,979,885.61	193,747,461.29
Balance carried to Balance Sheet	(93,908,086.03)	(108,652,653.30)	(382,285.66)	(2,495,245.58)	3,776,389.71	806,664.34	9,023,198.05	6,640,875.34	(11,708,826.46)	(13,849,051.46)	12,529,734.67	9,508,902.46	(80,669,875.72)	(108,040,908.20)



Chittagong Development Authority
Chittagong
Schedule of Surplus / (Deficit) of Market Account for the year ended on 30 June 2011

Particulars	Bipani Bitan	Kazir Dewry Bazar	Pahartali Market	Karnaphuli Market	Sholoshar Market	B.Bus Terminal	Total
A. INCOME							
Rent	9,940,665.00	1,625,039.79	3,343,257.84	2,073,588.97	1,123,375.00	2,375,819.07	20,481,745.67
Bank Interest	351,309.00	124,432.00	200,219.00	104,424.00	0.00	111,544.00	891,928.00
Total	10,291,974.00	1,749,471.79	3,543,476.84	2,178,012.97	1,123,375.00	2,487,363.07	21,373,673.67
B. EXPENDITURE							
Salary	2,822,634.09	1,158,229.36	1,686,552.86	1,596,359.21	0.00	611,105.22	7,874,880.74
Maintenance	1,805,984.00	26,964.00	1,155,400.00	7,000.00	4,400.00	0.00	2,999,748.00
Telephone Bill	1,221.00	0.00	644.00	0.00	0.00	0.00	1,865.00
Electric Bill	239,177.00	295,600.26	80,520.00	0.00	0.00	0.00	615,297.26
WASA	0.00	7,116.00	121,546.00	0.00	0.00	6,029.00	134,691.00
Bank Charge	5,645.00	0.00	1,645.00	0.00	0.00	1,000.00	8,290.00
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	5,500,195.09	2,183,170.62	3,407,581.86	1,904,114.21	366,906.00	2,363,247.22	15,725,215.00
Surplus/(Deficit) for the year(A-B)	4,791,778.91	(433,698.83)	135,894.98	273,898.76	756,469.00	124,115.85	5,643,458.67
Add :-Brought for Surplus/(Deficit)	109,232,282.32	8,376,949.20	1,556,800.88	(5,219,375.53)	14,929,962.46	8,705,861.28	137,582,480.61
Balance Transferred to Inter Project Current A/C	114,024,061.23	7,943,250.37	1,692,695.86	(4,945,476.77)	15,686,431.46	8,829,977.13	143,230,939.28



Chittagong Development Authority

Chittagong

Schedule of Land Premium (Residential, Commercial and Industrial Plot) for the year ended on 30 June 2011

Particulars	Cost			Income		
	As on 01.07.10	Addition during the year/ Adjusted	Total as on 30.06.11	As on 01.07.10	Received during the year	Total as on 30.06.11
Residential Land Development						
Chandgaon R/A (2nd Phase)	18,250,020.62	961,300.00	19,211,320.62	67,611,196.00	9,539,379.00	77,150,575.00
Chandrima	69,856,573.86	0.00	69,856,573.86	114,368,028.75	542,600.00	114,910,628.75
Mehedibag Staff Quarter	1,098,871.00	3,914,585.00	5,013,456.00	8,709.36	0.00	8,709.36
CDA office quarter at Mehdibag	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	7,126,544.24	5,484,470.00	12,611,014.24
CDA Mosque	8,475,613.00	0.00	8,475,613.00	150,335.20	0.00	150,335.20
Agrabad	6,034,137.00	0.00	6,034,137.00	107,351,932.47	12,015,586.00	119,367,518.47
Muradpur (Chandgaon)	42,707,949.00	0.00	42,707,949.00	122,018,894.66	95,000.00	122,113,894.66
Fouzderhat (Salimpur)	139,554,881.00	200,000.00	139,754,881.00	154,719,163.21	7,986,516.00	162,705,679.21
Left Bank of Karnafully River	99,662,911.61	456,000.00	100,118,911.61	169,482,431.98	1,060,460.00	170,542,891.98
Sholosahar Rehabilitation AREA	429,628.00	0.00	429,628.00	2,007,536.75	1,035,000.00	3,042,536.75
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	413,201.00	45,000.00	458,201.00
Karnel Hat	0.00	0.00	0.00	1,292.05	0.00	1,292.05
Kaipolok R/A- 1st Phase & 2nd Phase	2,291,329,305.48	37,663,307.10	2,328,992,612.58	3,029,662,121.79	149,569,202.00	3,179,231,323.79
Anaynna	2,393,225,174.35	174,954,064.00	2,568,179,238.35	2,183,066,287.78	100,166,184.00	2,283,232,471.78
Total Taka	5,093,600,936.92	216,149,256.10	5,311,750,193.02	6,070,913,355.66	287,539,397.00	6,358,452,752.66
Industrial Land Development						
Heavy Industrial Area Kalurghat	7,762,239.00	0.00	7,762,239.00	29,886,052.00	9,189,706.50	39,075,758.50
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	67,348,179.77	30,424,442.00	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	2,077,487.00	1,920,000.00	3,997,487.00	10,298,921.20	147,000.00	10,445,921.20
Total Taka	29,730,023.00	1,920,000.00	31,650,023.00	123,252,551.97	39,761,148.50	163,013,700.47
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

Chittagong

Schedule of Land Premium (Residential, Commercial and Industrial Plot) for the year ended on 30 June 2011

Particulars	Cost			Income		
	As on 01.07.10	Addition during the year	Total as on 30.06.11	As on 01.07.10	Received during the year	Total as on 30.06.11
Commercial Land Development						
Fouzderhat Latifpur 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 Dewri Commercial Area	0.00	0.00	0.00	15,634,794.00	0.00	15,634,794.00
Sholoshar Commercial Area	0.00	0.00	0.00	74,628,383.68	2,561,800.00	77,190,183.68
Court Road Commercial Area	0.00	0.00	0.00	83,095.00	3,743,647.00	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	267,517,282.22	5,133,000.00	272,650,282.22
Kaipolok 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	117,187,889.73	8,609,161.96	125,797,051.69	0.00	626,716.78	626,716.78
Bipani Bitan Development 'A'	3,643,437.00	0.00	3,643,437.00	0.00	0.00	0.00
Bipani Bitan Block 'B'	167,119,120.00	22,295,357.20	189,414,477.20	209,302,950.67	11,332,871.00	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
Mohal Market	498,498.00	0.00	498,498.00	0.00	0.00	0.00
Bohodardhat Flyover	0.00	80,460,479.00	80,460,479.00	0.00	0.00	0.00
Total Taka	311,676,519.33	111,364,998.16	423,041,517.49	653,513,729.93	23,398,034.78	676,911,764.71
Fiat for Sale						
Agrabad and Chandgoan	553,584.00	0.00	553,584.00	0.00	0.00	0.00
Construction of Dormitory and Commercial Flat at Soligola 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 Kamafully	1,026,149.00	0.00	1,026,149.00	0.00	0.00	0.00
Left Bank of Kamaphuli at East	0.00	0.00	0.00	0.00	0.00	0.00
East Hatazari	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	5,451,371,113.25	331,434,254.26	5,782,805,367.51	6,847,679,637.56	350,698,580.28	7,198,378,217.84

Surplus Account

Income			Cost			Surplus		
Opening as on 01.07.10	During the year	Total as on 30.06.11	Opening as on 01.07.10	During the year	Total as on 30.06.11	Opening as on 01.07.10	During the year	Total as on 30.06.11
1	2	3	4	5	6	7	8	9
6,847,679,637.56	350,698,580.28	7,198,378,217.84	5,451,371,113.25	331,434,254.26	5,782,805,367.51	1,396,308,524.31	19,264,326.02	1,415,572,850.33

