PRIVATE & CONFIDENTIAL

AUDIT REPORT

AND

STATEMENT OF ACCOUNTS OF

CHITTAGONG DEVELOPMENT AUTHORITY
FINANCIAL STATEMENTS
For the year ended June 30, 2012.

ব্যানার্জী নাথ এ্যান্ড কোং
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RTERED ACCOUNTANTS

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Ref. No. BBNC/ 70 /2013-2014

Chittagong, May 20, 2013

INDEPENDENT AUDITOR'S REPORT
TO CHITTAGONG DEVELOPMENT AUTHORITY

Report on the Financial Statements:
We have audited the accompanying financial statements of **Chittagong Development Authority, Chittagong** namely, Statement of financial position as at June 30, 2012 and the related Statement of comprehensive income for the year ended June 30, 2012, Statement of Cash flow and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements:
Management is responsible for the preparation and fair presentation of these financial statements in accordance with Bangladesh Financial Reporting Standards (BFRS), and for such internal control a management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility:
Our responsibility is to express an expert 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.

Scope:
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 risk of material misstatement of the Financial Statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Financial Statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of the 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 of the Chittagong Development Authority prepared in accordance with Bangladesh Financial Reporting Standards (BFRS), including Bangladesh Accounting Standards (BAS) give a true and fair view of the state of the Authority's affairs as at June 30, 2012 and the results of its financial performance, its cash flows statements for the year then ended.

We also report that:

a) Our examination and checking of records, relevant books of account, registers, schedules and financial statements were sufficient to enable us to form an informed and assessed opinion on the authenticity and accuracy of the financial statements.

b) 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;

c) 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;

d) The Chittagong Development Authority's Statement of financial position, Statement of comprehensive income dealt with by this report are in agreement from our examination of those books;

(Basu Banerjee Nath & Co.)
Chartered Accountants

Basu Banerjee Nath & Co. Chittagong Chartered Accountants

Chittagong Development Authority
Chittagong
Statement of Financial Position as at June 30, 2012

	Note	2012 Taka	2011 Taka
Property and Assets:			
A. Current Assets			
Investment (Fixed Deposits)	3.00	1,582,786,000.00	1,892,110,000.00
Staff Loan (House Building)	4.00	1,193,369.36	1,194,644.44
Staff Loan (Computer)	5.00	115,187.50	140,740.00
Stores and Stock	6.00	126,780.00	538,474.00
Accounts Receivable	7.00	79,905,557.56	50,964,296.06
Work in Progress	8.00	200,387,840.00	127,366,047.00
Advance Income Tax-Deducted from Bank Interest		21,647,776.54	18,762,772.00
Advance Income Tax - CDA		20,000,000.00	54,000,000.00
Non Earning Project Deposits	9.00	30,076,028.00	27,122,905.00
Cash and Cash Equivalents	10.00	109,288,575.30	110,627,791.58
		2,045,527,114.26	**2,282,827,670.08**
B. Current Liabilities			
Income Tax Payable (Contractors)	11.00	7,513,049.00	6,083,044.00
Earnest Money for allotment of Plot	12.00	586,485,576.30	560,135,576.30
Rent Advance Security		306,913.45	306,913.45
C.P.F Subscription	13.00	9,073,876.15	9,920,604.85
Security Deposit (Contractors)	14.00	115,811,469.81	76,446,438.57
Benevolent Fund	15.00	490,255.61	685,237.27
Earnest Money Deposit (Others)	16.00	5,422,655.31	5,422,655.31
VAT Payable (Contractors)	17.00	10,240,553.75	7,288,106.25
V.S.S Fund	18.00	574,390.00	556,740.00
Security Deposit (Biponi Bitan)	19.00	109,092,165.25	97,150,133.20
Provision for Liabilities	20.00	115,880,188.57	89,290,777.52
		960,891,093.20	**853,286,226.72**
C. Working Capital (A-B)		**1,084,636,021.06**	**1,429,541,443.36**
Non-Current Assets :			
Property,Plant and Equipment (At Cost Less Acc. Dep.)	21.00	71,466,570.76	78,901,551.16
Non Earning Project	22.00	571,731,892.22	333,839,004.00
Earning Project	23.00	4,261,651.39	4,336,107.88
		647,460,114.37	**417,076,663.04**
Total:		**1,732,096,135.43**	**1,846,618,106.40**
Financed by :			
Acquisition of Assets		4,197,680.00	4,197,680.00
Grant from Government Utilized for non earning project	24.00	571,731,892.22	333,839,004.00
Advance Premium Received	25.00	191,074,045.74	29,900,404.00
Surplus of Income/(Deficit) transferred from statement of comprehensive income		965,092,517.47	1,478,681,018.40
Total:		**1,732,096,135.43**	**1,846,618,106.40**

Note: The annexed notes 01 to 29 form an integral part of these financial statements.

Signed in terms of our annexed report of even date.

Basu Banerjee Nath & Co.

(Basu Banerjee Nath & Co.)
Chartered Accountants

Basu Banerjee Nath & Co. Chittagong Chartered Accountants

Taher Chamber (Ground Floor)
10, Agrabad Commercial Area,
Chittagong -4100
Dated - Chittagong, May 20, 2013.

বসু ব্যানার্জী নাথ এ্যান্ড কোং
Basu Banerjee Nath & Co.

Chittagong Development Authority
Chittagong
Statement of Comprehensive Income For The Year Ended June 30, 2012

		Note/Annex.	Taka 2012	Taka 2011
A.	**Income**			
	Rent Received from C.D.A Building (including Annex Building)		8,941,220.30	8,282,872.44
	Land Premium	26.00	(684,194,365.07)	19,264,326.02
	Rent Received (Market Account)	Annex. 5.1	21,613,192.48	20,481,745.67
	Other Income	27.00	384,408,946.70	301,410,847.59
			(269,231,005.59)	349,439,791.72
B.	**Expenditure :**			
	Salary and Allowances		57,776,232.65	56,425,186.87
	WASA Bill		679,239.00	584,330.00
	Printing and Stationery		1,704,926.50	1,352,228.00
	Travelling Expenses		1,184,552.31	1,310,229.35
	Entertainment		213,503.00	262,459.00
	Legal Expenses		1,426,150.00	910,595.00
	Books and Periodicals		14,812.00	10,664.00
	Advertisement		2,497,499.00	1,153,590.60
	Festival Bonus		6,269,660.00	6,279,940.00
	Overtime		837,994.40	629,141.24
	P O L		3,467,908.00	2,817,672.82
	Social Welfare and Recreation		370,000.00	223,000.00
	Demolition of Unauthorized Construction		0.00	85,500.00
	Pension		12,969,816.84	6,269,278.84
	Gratuity		351,180.00	122,490.00
	Land Development Tax		249,113.00	653,111.00
	Leave Encashment		73,265.00	21,115.00
	Employee Good Service Benefit		0.00	16,505.00
	Training Expenses		416,274.00	7,500.00
	Bank Charges		465,269.27	273,440.00
	Electric Bill		1,863,176.21	1,442,654.44
	Contribution to National Exchequer		17,500,000.00	5,000,000.00
	Security Guard		698,236.00	660,643.00
	Income Tax (Staff and Officer)		410,068.00	152,000.00
	Miscellaneous Expenses		253,054.93	138,576.06
	Donation and Subscription		69,882.70	1,980.00
	Illumination and Annual Milad		296,582.00	313,800.00
	Telephone and Postage Bill		352,657.00	641,954.00
	Audit and Professional Fee		110,000.00	95,000.00
	Members' Fee		8,800.00	6,800.00
	Repair and Maintenance (Building Workshop)		4,405,663.00	4,795,593.83
	Repair and Maintenance (Vehicle & CNG Conversion)		1,983,201.00	1,753,714.00
	Repair and Maintenance (Machinery)		232,872.00	172,480.00
	Repair and Maintenance (Mosque)		19,180.00	49,500.00
	Repair and Maintenance (Tools and Equipments)		248,984.00	88,550.00
	Maintenance of Completed Project		3,713,148.00	1,119,183.00
	Computer Maintainance and Yearly Fees		0.00	73,250.00
	Uniform and Liveries		480,924.00	708,327.00
	Tiffin Charge		346,205.00	391,509.00
	Rent, Rates and Taxes (Vehicle & Municiple)		228,290.00	261,179.00
	Group Insurance		225,625.00	452,500.00
	Consultancy (Survey)		88,650.00	228,000.00
	Depreciation		8,041,186.95	8,379,377.31
	Gas Bill		208,224.00	52,139.00
	Repair and Maintenance (Others)		1,097,460.00	2,999,748.00
	Repair and Maintenance (Furniture & Fitting)		9,776.00	0.00
	Annual Picnic		275,000.00	0.00
	Honorarium		39,800.00	87,000.00
	Business Development		213,950.00	103,504.00
			134,387,990.76	109,576,938.36
	Surplus / (Deficit) During the year (A-B)		(403,618,996.35)	239,862,853.36
	Add-Capital Gain	28.00	0.00	3,041,896.81
	Add-Income Tax paid / adjusted		(95,509,567.00)	(194,585,608.50)
			(499,128,563.35)	48,319,141.67
	Add-Accumulated Surplus Brought Forward	29.00	1,464,221,080.82	1,430,361,876.73
	Balance Transferred to Statement of Financial Position		**965,092,517.47**	**1,478,681,018.40**

Note: The annexed notes 01 to 29 form an integral part of these financial statements.

Signed in terms of our annexed report of even date.

(Basu Banerjee Nath & Co.)
Chartered Accountants

Taher Chamber (Ground Floor)
10, Agrabad Commercial Area.
Chittagong -4100
Dated - Chittagong, May 20, 2013.

Basu Banerjee Nath & Co. Chittagong Chartered Accountants

Chittagong Development Authority
Chittagong
Statement Cash Flow for the year ended June 30, 2012

		Taka 2012	Taka 2011
A.	**Cash Flow from Operating Activities :**		
	Excess of Income / (Expenditure) for the year	(403,618,996.35)	239,862,853.36
	Adjustment for :		
	Depreciation	8,041,186.95	8,379,377.31
	Operating profit / (Loss) during the year	(395,577,809.40)	248,242,230.67
	Change in Net Working Capital :	(58,314,238.04)	(265,770,134.24)
	Increase / Decrease in Staff Loan (House Building)	1,275.08	0.00
	Increase / Decrease in Staff Loan (Computer)	25,552.50	88,350.00
	Increase/ Decrease in Store and Stocks (at cost)	411,694.00	(242,723.00)
	Increase / Decrease in Accounts Receivable	(28,941,261.50)	(8,618,907.95)
	Increase/ Decrease in Work in progress	(73,021,793.00)	(41,235,438.00)
	Increase in Advance Income Tax	(2,885,004.54)	(3,600,196.50)
	Increase / Decrease in Advance Income Tax- CDA	34,000,000.00	(31,500,000.00)
	Increase / Decrease in Income Tax Payable (Contractors)	1,430,005.00	1,729,302.00
	Increase / Decrease in Earnest money for Allotment of Plot	26,350,000.00	(8,750,940.00)
	Increase / Decrease in CPF Subscription	(846,728.76)	(187,684.27)
	Increase / Decrease in Security Deposit (Contractors)	39,365,031.24	3,724,452.00
	Increase / Decrease in Benevolent Fund	(194,981.66)	17,077.63
	Increase / Decrease in Earnest money Deposit (Others)	0.00	2,430,233.10
	Increase / Decrease in VAT Payable (Contractors)	2,952,447.50	2,336,220.25
	Increase / Decrease in V.S.S. Fund	17,650.00	45,100.00
	Income Tax paid	(95,509,567.00)	(194,585,608.50)
	Capital Gain	0.00	3,041,896.81
	Decrease in Security Deposit (Biponi Bitan)	11,942,032.05	18,487,358.92
	Increase / Decrease in Provision for Liabilities	26,589,411.05	(8,948,626.73)
	Net Cash Used in Operating Activities	**(453,892,047.44)**	**(17,527,903.57)**
B.	**Cash Flow from Investing Activities :**		
	Fixed Assets	(531,750.00)	(6,269,510.00)
	Non-Earning Project	(237,892,888.22)	155,136,896.00
	Investment (Fixed Deposits)	309,324,000.00	(70,093,000.00)
	Sale of shares	0.00	3,140,000.00
	Non Earning Project Investment	(2,953,123.00)	(27,122,905.00)
	Net Cash used in Investing Activities	**67,946,238.78**	**54,791,481.00**
C.	**Cash Flow from Financing Activities :**		
	Advance premium received	161,173,641.74	29,900,404.00
	Grant from Govt. for Non-Earning Project	237,892,888.22	(155,136,896.00)
	Net Cash Generated from Financing Activities	**399,066,529.96**	**(125,236,492.00)**
D.	**Net Cash Generated during the year (A+B+C)**	**13,120,721.30**	**(87,972,914.57)**
E.	**Adjustment in Surplus of Income over Expenditure**	**(14,459,937.58)**	**(40,477,059.04)**
F.	**Opening Cash and Cash Equivalents**	**110,627,791.58**	**239,077,765.19**
G.	**Closing Cash and Cash Equivalents (D+E+F)**	**109,288,575.30**	**110,627,791.58**

Signed in terms of our annexed report of even date.

Basu Banerjee Nath & Co.

(Basu Banerjee Nath & Co.)
Chartered Accountants

Basu Banerjee Nath & Co. Chittagong Chartered Accountants

Taher Chamber (Ground Floor)
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Dated - Chittagong, May 20, 2013.

Chittagong Development Authority

Chittagong

Notes to the account as at and for the year ended June 30, 2012

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.

2.03 Previous Year's figures have been rearranged wherever necessary to conform to the current year's presentation.

3.00 Investment (Fixed Deposits) : TK: 1,582,786,000.00

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: 1,193,369.36

This is arrived at as follows :

	2012 Amount(TAKA)	2011 Amount(TAKA)
Opening balance	1,194,644.44	1,194,644.44
Add : Paid during the year	0.00	0.00
	1,194,644.44	1,194,644.44
Less : Realised during the year	1,275.08	0.00
	1,193,369.36	**1,194,644.44**

5.00 Staff Loan (Computer) : TK: 115,187.50

This is arrived at as follows :

	2012 Amount(TAKA)	2011 Amount(TAKA)
Opening balance	140,740.00	229,090.00
Add : Paid during the year	50,000.00	0.00
Add : Interest Receivable	10,625.00	0.00
	201,365.00	229,090.00
Less : Realised / Adjustment during the year	86,177.50	88,350.00
	115,187.50	**140,740.00**

6.00 Stores and Stock : TK: 126,780.00

This is arrived at as follows :

	2012 Amount(TAKA)	2011 Amount(TAKA)
Opening balance	538,474.00	295,751.00
Add : Purchased during year	0.00	519,900.00
	538,474.00	815,651.00
Less : Consumption during the year	411,694.00	277,177.00
	126,780.00	**538,474.00**

Basu Banerjee Nath & Co. Chittagong Chartered Accountants

.00 Accounts Receivable : TK: 79,905,557.56

Break up of the amount is given below :

	2012 Amount(TAKA)	2011 Amount(TAKA)
Rent from CDA Building (including Annex Building)	7,344,844.60	6,884,446.24
Rent from Market Account(**Annex-5)**	1,095,610.27	1,400,504.82
Accrued Interest on F.D.R **(Note - 27.01)**	30,988,335.00	37,179,345.00
CDA School and College	15,500,000.00	5,500,000.00
Pathantuli Road Govt. Project	24,976,767.69	0.00
	79,905,557.56	**50,964,296.06**

.00 Work in Progress : TK: 200,387,840.00

Name of Project	2012 Amount(TAKA)	2011 Amount(TAKA)
a. Construction of Dormitory and Commercial Flat at Soltgola Patenga :		
Opening Balance	33,042,857.00	33,042,857.00
Add : during the year	27,619,420.00	0.00
	60,662,277.00	33,042,857.00
b. Kazir Dewry Apartment :		
Opening Balance	94,323,190.00	53,087,752.00
Add : during the year	44,710,498.00	41,235,438.00
	139,033,688.00	94,323,190.00
c. CDA Square:		
Opening Balance	0.00	0.00
Add : during the year	691,875.00	0.00
	691,875.00	**0.00**
	200,387,840.00	**127,366,047.00**

.00 Non-Earning Project Deposits : TK: 30,076,028.00

	Name of Bank with Branch	Opening Balance Amount(Taka)	Deposit During the Year Amount(Taka)	Encashment Amount(Taka)	Closing Balance Amount(Taka)
a.	Bank Asia Ltd. Anderkilla Br.	6,351,250.00	0.00	3,064,550.00	3,286,700.00
b.	Janata Bank Ltd. Fore. Exc. Br.	15,471,655.00	22,255,767.00	23,803,044.00	13,924,378.00
c.	Pubali Bank Ltd. CDA Br.	5,300,000.00	0.00	0.00	5,300,000.00
d.	Islami Bank Ltd.Khatun Gong .Bra.	0.00	6,605,651.00	6,392,191.00	213,460.00
e.	Shahjalal Islami Bank Ltd.Jubilee R	0.00	1,180,080.00	0.00	1,180,080.00
f.	Rupali Bank Ltd. Station Road. Br.	0.00	2,702,440.00	0.00	2,702,440.00
g.	National Bank Ltd.Anderkilla.Bra.	0.00	3,468,970.00	0.00	3,468,970.00
		27,122,905.00	**36,212,908.00**	**33,259,785.00**	**30,076,028.00**

Basu Banerjee Nath & Co. Chittagong Chartered Accountants

00 Cash and Cash Equivalents : TK: 109,288,575.30

	2012 Amount(TAKA)	2011 Amount(TAKA)
Cash at Bank:		
Earning Project :		
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD-53	777,980.83	4,334,266.52
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD-54	3,454,569.17	2,946,657.35
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD-580	1,309,835.37	547,799.00
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. 12222	1,119,195.95	521,326.95
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. 17739	2,109,805.25	2,756,990.50
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. 617	1,785,251.00	536,972.00
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD 626	2,470,671.00	278,517.00
Janata Bank Ltd., Foreign Exc. Bra. A/c. No.STD-293	721,446.35	367,943.84
Janata Bank Ltd., Foreign Exchange Branch, A/c. No.6790	247,432.10	143,318.30
Dhaka Bank Ltd., Islami Branch, Agrabad, STD -180	6,101,335.78	1,813,188.14
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD-634	831,133.91	6,442,112.91
Dhaka Bank Ltd., CDA Avenue, STD -141	416,593.85	399,893.76
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD- 661	(3,236,789.00)	0.00
	18,108,461.56	21,088,986.27
Current Account Deposit :		
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. 48	5,808,166.97	27,373,814.43
	5,808,166.97	27,373,814.43
Non Earning Project :		
Pubali Bank Ltd., C.D.A Branch, Ctg. STD-52	177,240.90	171,732.90
Bank Asia, Anderkilla Branch, A/c. No. 174	9,278,399.96	9,177,734.24
Janata Bank Ltd., Foreign Exc. Branch, A/c. No.1715-9	2,089,194.00	18,847,584.00
Janata Bank Ltd., Foreign Exc. Branch,STD-269	3,193,024.50	3,628,483.25
Janata Bank Ltd., Foreign Exc.e Branch,STD-271	4,905,157.00	4,723,772.00
Janata Bank Ltd., Foreign Exc. Branch,STD-282	415,324.02	801,313.02
Janata Bank Ltd., Foreign Exc. Branch, A/c. No. 305	6,769,462.52	4,752,813.52
Janata Bank Bank Ltd., C.D.A Branch Ctg., A/c. No.182	97,457.16	0.00
Islami Bank Ltd., Anderkilla, S.N.D. 102	3,264,075.10	9,501,712.78
Janata Bank Ltd., Foreign Exc. Branch,STD-316	184,000.00	2,566,342.00
BASIC Bank Ltd., Jubilee Road Branch, A/c. No.506	1,828,040.88	3,009,750.09
Bank Asia Ltd., Anderkilla Branch, STD-291	1,081,530.73	2,485,569.82
National Bank Ltd.Anderkilla Branch, STD-343	16,049,667.00	0.00
Sonali Bank Ltd.Laldigi Branch, STD-368	19,064,273.08	0.00
Pubali Bank Ltd.,Station Road Branch, STD-214	6,472,297.00	0.00
Shahjalal Islami Bank Ltd.Jublee Road Branch, STD-271	3,800,711.63	0.00
	78,669,855.48	59,666,807.62
Market Account:		
Janata Bank Ltd., Biponi Bitan Branch,STD-8385	3,851,757.70	1,111,202.18
Rupali Bank Ltd., Mohila Branch,STD-3220	920,041.48	374,693.98
Sonali Bank Ltd., Pahartoli Branch, STD-3885	770,905.76	465,279.71
Agrani Bank Ltd., SK.Mujib Road Branch, STD-9562	730,324.15	347,942.30
Sonali Bank Ltd.Boddarhat Branch, STD-60872	428,462.20	198,465.09
	6,701,491.29	2,497,583.26
Cash in hand	600.00	600.00
	109,288,575.30	110,627,791.58

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

Income Tax Payable (Contractors) : Tk. 7,513,049.00

This is arrived at as follows :

	2012 Amount(TAKA)	2011 Amount(TAKA)
Opening balance	6,083,044.00	4,353,742.00
Add: Collected during the year	53,989,885.00	26,842,861.00
Adjustment in respect of earlier years	0.00	1,802,102.00
	60,072,929.00	32,998,705.00
Less: Paid during the year	52,559,880.00	26,915,661.00
	7,513,049.00	6,083,044.00

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12.00 Earnest Money for allotment of Plot and Flat :

Tk. 586,485,576.30

This is arrived at as follows :

	2012	2011
	Amount(TAKA)	**Amount(TAKA)**
Opening balance	560,135,576.30	568,886,516.30
Add: Collected during the year	30,000,000.00	0.00
Kolpolok	500,000.00	0.00
Kazir Dawry	29,500,000.00	0.00
	590,135,576.30	568,886,516.30
Less: Paid during the year-Anaynna	3,650,000.00	8,750,940.00
	586,485,576.30	**560,135,576.30**

3.00 C.P.F Subscription :

Tk. 9,073,876.15

This is arrived at as follows :

	2012	2011
	Amount(TAKA)	**Amount(TAKA)**
Opening balance	9,920,604.85	10,108,289.12
Add: Collected during the year	3,554,154.73	3,607,023.28
	13,474,759.58	13,715,312.40
Less: Paid during the year	4,400,883.43	3,794,707.55
	9,073,876.15	**9,920,604.85**

.00 Security Deposit (Contractors) :

Tk. 115,811,469.81

This is arrived at as follows :

	2012	2011
	Amount(TAKA)	**Amount(TAKA)**
Opening balance	76,446,438.57	72,721,986.57
Add: Collected during the year	103,943,395.00	49,863,972.00
	180,389,833.57	122,585,958.57
Less: Paid during the year	64,578,363.76	46,139,520.00
	115,811,469.81	**76,446,438.57**

.00 Benevolent Fund :

Tk. 490,255.61

This is arrived at as follows :

	2012	2011
	Amount(TAKA)	**Amount(TAKA)**
Opening balance	685,237.27	668,159.64
Add: Collected during the year	232,203.34	230,386.21
	917,440.61	898,545.85
Less: Paid during the year	427,185.00	213,308.58
	490,255.61	**685,237.27**

00 Earnest Money Deposit (Others) :

Tk. 5,422,655.31

This is arrived at as follows :

	2012	2011
	Amount(TAKA)	**Amount(TAKA)**
Opening balance	5,378,780.31	2,948,547.21
Add: Collected during the year	0.00	2,932,523.10
	5,378,780.31	5,881,070.31
Less: Paid during the year	0.00	502,290.00
	5,378,780.31	**5,378,780.31**
Add: Market Account**(Annex-5)**	43,875.00	43,875.00
	5,422,655.31	**5,422,655.31**

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17.00 VAT Payable (Contractors) :

Tk. 10,240,553.75

This is arrived at as follows :

	2012 Amount(TAKA)	2011 Amount(TAKA)
Opening balance	7,288,106.25	4,951,886.00
Add: Collected during the year	67,387,178.00	33,001,633.00
Adjustment in respect of earlier years	0.00	1,975,293.00
	74,675,284.25	39,928,812.00
Less: Paid during the year	64,434,730.50	32,640,705.75
	10,240,553.75	**7,288,106.25**

8.00 V.S.S Fund :

Tk. 574,390.00

This is arrived at as follows :

	2012 Amount(TAKA)	2011 Amount(TAKA)
Opening balance	556,740.00	511,640.00
Add: Collected during the year	3,860,500.00	3,455,200.00
	4,417,240.00	3,966,840.00
Less: Paid during the year	3,842,850.00	3,410,100.00
	574,390.00	**556,740.00**

1.00 Security Deposit (Biponi Bitan) :

Tk. 109,092,165.25

This is arrived at as follows :

	2012 Amount(TAKA)	2011 Amount(TAKA)
Opening balance	97,070,549.20	78,593,190.28
Add: Collected during the year	12,432,205.00	18,568,337.00
	109,502,754.20	97,161,527.28
Less: Paid during the year	490,172.95	90,978.08
	109,012,581.25	**97,070,549.20**
Add: Market Account**(Annex-5)**	79,584.00	79,584.00
	109,092,165.25	**97,150,133.20**

00 Provision for Liabilities :

Tk. 115,880,188.57

Break up of the above amount is as follows:

	2012 Amount(TAKA)	2011 Amount(TAKA)
1. Unspent grant Payable to Government **(Note-20.01)**	18,218,107.78	6,760,996.00
2. Electricity Bill	163,573.00	178,389.00
3. WASA Bill	211,623.00	39,265.00
4. Audit Fee	110,000.00	95,000.00
5. Telephone Bill	68,037.00	72,830.00
6. Land Development Tax	461,725.00	555,080.00
7. Deductible from Salary - (Payable against Gas Bill)	88,455.00	82,187.23
8. Government Project Interest Payable	22,143,749.79	14,755,537.29
9. Bills Payable Against Work Done **(Annex-2)**	74,145,775.00	66,589,600.00
10. Outstanding Liabilities-Market Account**(Annex-5)**	269,143.00	161,893.00
	115,880,188.57	**89,290,777.52**

1 Unspent Grant Payable to Government :

Tk. 18,218,107.78

	2012 Amount(TAKA)	2011 Amount(TAKA)
Grant Received from Govt. for Non Earning Project **(Note-24.01)**	589,950,000.00	340,600,000.00
Less: Expenses during the year **(Note-22.00)**	571,731,892.22	333,839,004.00
	18,218,107.78	**6,760,996.00**

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Chartered Accountants

21.00 Non-Current Assets:

21.01 Written down Value :

Tk. 71,466,570.76

This is arrived at as follows :

	2012 Amount(TAKA)	2011 Amount(TAKA)
Opening balance	181,812,696.29	175,543,186.29
Add: Addition during the year	531,750.00	6,269,510.00
	182,344,446.29	181,812,696.29
Less: Accumulated depreciation	110,877,875.53	102,911,145.13
	71,466,570.76	78,901,551.16

Details of property plant and equipment 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	Rate	
1. Building	2.50%	2.50%
2. Machinery / Air Conditioner / Office Equipment / Truck, Car and Light Vehicles / Computer / Generator	10%	10%
3. Lift	4%	4%
4. Escalator	2%	2%
5. Electrical Fittings and Other Assets	6%	6%
6. Furniture and Fittings	5%	5%

22.00 Non-Earning Project (at Cost) :

Tk. 571,731,892.22

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

	2012 Amount(TAKA)	2011 Amount(TAKA)
1. Dhaka Trunk Road to Baizid Bostami Link Road	0.00	50,152,462.00
2. Muradpur, 2no. Gate, G.E.C Flyover	5,000,000.00	5,000,000.00
3. Kapasgola Road Development and Extension	120,000,000.00	199,850,000.00
4. Sagorika Road Extension	0.00	73,836,542.00
5. Kadomtoli Jongson Flyover	30,000,000.00	5,000,000.00
6. Hathazari Road Development & Extension	149,950,000.00	0.00
7. Dawanhat to Alonker Road Development & Extension	145,000,000.00	0.00
8. Chittagong Outer Ring Road	41,781,892.22	0.00
9. Phathantuli Road Development & Extension	80,000,000.00	0.00
	571,731,892.22	333,839,004.00

23.00 Earning Project :

Tk. 4,261,651.39 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 5% on original cost.

24.00 Grant from Government Utilized for Non Earning Project :

Tk. 571,731,892.22 333,839,004.00

This is made up as follows :

	2012 Amount(TAKA)	2011 Amount(TAKA)
Grant Received from Government for Non Earning Project **(Note- 24.01)**	589,950,000.00	340,600,000.00
Less: Unspent grant payable to Government	18,218,107.78	6,760,996.00
	571,731,892.22	333,839,004.00

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4.01 Grant Received from Govt. for Non Earning Project : Tk. 589,950,000.00

Break up of the amount is given below

		2012	2011
		Amount(TAKA)	Amount(TAKA)
1.	Dhaka Trunk Road to Baizid Bostami Link Road	0.00	51,900,000.00
2.	Sagorika Road Extension	0.00	73,850,000.00
3.	Kapasgola Road Development and Extension	120,000,000.00	199,850,000.00
4.	Muradpur 2no. Gate G.E.C	5,000,000.00	7,500,000.00
5.	Kodomtoli Jongson Flyover Build-up	30,000,000.00	7,500,000.00
6.	Dewanhat to Alonker Road Development & Extension	145,000,000.00	0.00
7.	Chittagong Outrer Ring Road	60,000,000.00	0.00
8.	Pathantuly Road Development & Extension	80,000,000.00	0.00
9.	Hathazari Road Development & Extension	149,950,000.00	0.00
		589,950,000.00	**340,600,000.00**

5.00 Advance Premium Received:

Tk. 191,074,045.74

	2012	2011
	Amount(TAKA)	Amount(TAKA)
Kazir Dawry Kacha Bazar & Aprt. Com	42,547,747.37	29,900,404.00
Construction of Dormitory and Commercial Flat at Soltgola Patenga	62,695,464.00	0.00
Biponi Bitan A Block	43,198,384.00	0.00
Biponi Bitan B Block	42,632,450.37	0.00
	191,074,045.74	**29,900,404.00**

6.00 Land Premium:

Tk. (684,194,365.07)

	2012	2011
	Amount(TAKA)	Amount(TAKA)
Income during the year	142,308,434.25	350,698,580.28
Less: Cost during the year	826,502,799.32	331,434,254.26
Surplus / (Deficit) for the year	**(684,194,365.07)**	**19,264,326.02**

Details have been shown in <u>Annex- 6</u>.

7.00 Other Income :

Tk. 384,408,946.70

Break up of the amount is given below:

	2012	2011
	Amount(TAKA)	Amount(TAKA)
Interest on Rent and Premium	9,413,747.00	4,435,960.22
B/C Fee	27,545,544.17	22,615,924.98
N.O.C. Fee	5,911,210.00	4,466,445.00
Auction Sale	0.00	105,000.00
Form Sale	5,863,140.00	3,978,200.00
Enlistment Fee	629,795.00	389,310.00
Mutation Fee	435,000.00	440,000.00
Transfer Fee	86,358,096.50	65,204,592.00
Bank Interest	1,929,798.69	2,261,969.95
Bank Interest (Market Account-Annex. 5.1)	327,999.00	891,928.00
Interest on F.D.R **(Note- 27.01)**	205,337,023.24	189,444,963.29
Miscellaneous Receipts **(Note- 27.02)**	3,639,106.50	4,689,618.87
Water Bill	90,827.60	64,915.94
Road Cutting Fee	568,672.00	1,046,540.00
Fine	820,900.00	770,200.00
Interest Income (Computer Loan)	10,625.00	0.00
Power of Attorney Fee	8,055,580.00	605,279.34
Premium	27,021,882.00	0.00
Heva Fee	450,000.00	0.00
	384,408,946.70	**301,410,847.59**

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7.01 Interest on F.D.R. :

Tk. 205,337,023.24

This is arrived at as follows :

	2012 Amount(TAKA)	2011 Amount(TAKA)
Net Interest withdrawn during the year	190,103,541.35	166,280,888.78
Add: Source Tax on FDR	21,152,904.39	18,447,379.51
Bank Charge	271,587.50	252,950.00
	211,528,033.24	184,981,218.29
Less: Last year's provision	37,179,345.00	32,715,600.00
	174,348,688.24	152,265,618.29
Add: Provision during the year **(Note : 7)**	30,988,335.00	37,179,345.00
	205,337,023.24	**189,444,963.29**

7.02 Miscellaneous Receipts :

Tk. 3,639,106.50

Break up of the amount is given below:

	2012 Amount(TAKA)	2011 Amount(TAKA)
House Rent	890,769.21	843,950.08
Hire Charges and Others	32,690.00	60,492.20
Other Miscellaneous Receipts	2,715,647.29	3,785,176.59
	3,639,106.50	**4,689,618.87**

8.00 Capital Gain :

Tk. Nil

This is arrived at as follows :

	2012 Amount(TAKA)	2011 Amount(TAKA)
Sale of ICB Islami Bank shares (3140 shares @ Tk.1976.6636)	0.00	6,206,723.70
Less : Cost of aquisition (net)	0.00	3,140,000.00
Commission	0.00	24,826.90
	0.00	3,164,826.90
	0.00	**3,041,896.81**

9.00 Surplus of Income over Expenditure:

Tk. 1,464,221,080.82

This is arrived at as follows :

	2012 Amount(TAKA)	2011 Amount(TAKA)
Balance - Brought Forward	1,478,681,018.40	1,333,256,455.16
Add:Adjustment for reversal entry in cash book	(5,000,000.00)	2,000,000.00
	1,473,681,018.40	1,335,256,455.16
Balance-Brought Forward- Market Account-Annex. 5.1	0.00	137,582,480.61
	1,473,681,018.40	**1,472,838,935.77**
Less:1. Adjustment for liability accounted in respect of earlier years:		
Income Tax from Contractor	0.00	1,802,102.00
VAT from Contractor	0.00	1,975,293.00
	0.00	3,777,395.00
2. Adjustment for Fund Account Transfer of earlier year		
CPF Fund	0.00	24,862,016.09
Pension Fund	0.00	13,837,647.95
	0.00	38,699,664.04
3. Adjustment for Fund refund to Govt. for Arakan road (old)	9,459,937.58	0.00
	1,464,221,080.82	**1,430,361,876.73**

Chittagong Development Authority
Chittagong
Schedule of Investment in Fixed Deposits(Ref. Note No. 3.00) for the year ended June 30, 2012

Annex- 1

Sl No.	Name of Bank with Branch	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., Agrabad Br.	10,000,000.00		10,000,000.00	0.00
	Pubali Bank Ltd., CDA Br.	37,869,000.00			37,869,000.00
3	ICB Islami Bank Ltd., Agrabad Br.	4,098,000.00		300,000.00	3,798,000.00
	ICB Islami Bank Ltd., Khatungonj Br.	7,619,000.00		300,000.00	7,319,000.00
4	Krishi Bank Ltd., Jubilee Road Br.	40,000,000.00			40,000,000.00
5	UCBL, ChawkBazer Br.	40,000,000.00			40,000,000.00
	UCBL, Kadamtali Br.	40,000,000.00			40,000,000.00
	UCBL, Agrabad Br.	30,000,000.00		20,000,000.00	10,000,000.00
	UCBL, Jubilee Road Br.	15,000,000.00	10,000,000.00		25,000,000.00
	UCBL, Bohoddarhat Br.	25,000,000.00			25,000,000.00
	UCBL, Khatunganj Br.	20,000,000.00			20,000,000.00
	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
	UCBL, Dampara Br.	10,000,000.00			10,000,000.00
6	ONE Bank Ltd., Khatungonj Br.	85,000,000.00		10,000,000.00	75,000,000.00
	ONE Bank Ltd., Agrabad Br.	10,000,000.00			10,000,000.00
	ONE Bank Ltd., Jubilee Road Br.	20,000,000.00			20,000,000.00
	ONE Bank Ltd., CDA Avenue Br.	40,000,000.00		20,000,000.00	20,000,000.00
7	EXIM Bank Ltd., Khatungonj Br.	25,000,000.00			25,000,000.00
	EXIM Bank Ltd., Jubilee Road Br.	20,000,000.00			20,000,000.00
	EXIM Bank Ltd., CDA Avenue Br.	130,000,000.00		20,000,000.00	110,000,000.00
	EXIM Bank Ltd. Bohodarhat Br.	10,000,000.00		10,000,000.00	0.00
	EXIM Bank Ltd., Agrabad Br.	20,000,000.00		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., KodomtoliBr.	10,000,000.00			10,000,000.00
	NCC Bank Ltd., Anderkilla Br.	10,000,000.00			10,000,000.00
	NCC Bank Ltd., Majhirghat Br.	10,000,000.00			10,000,000.00
	NCC Bank Ltd., O.R. Nizam Road Br.	20,000,000.00		10,000,000.00	10,000,000.00
9	Bank Asia Ltd., Agrabad Br.	50,000,000.00		40,000,000.00	10,000,000.00
	Bank Asia Ltd., Station Road Br.	40,000,000.00		20,000,000.00	20,000,000.00
	Bank Asia Ltd., Anderkilla Br.	30,000,000.00		20,000,000.00	10,000,000.00
	Bank Asia Ltd., Sk. Mujib Road Br.	20,000,000.00			20,000,000.00
	Bank Asia Ltd., Bahaddarhat Br.	10,000,000.00			10,000,000.00
	Bank Asia Ltd., CDA Avenue Br.	20,000,000.00		10,000,000.00	10,000,000.00
10	State Bank Of India, Agrabad Br.	90,000,000.00			90,000,000.00
11	First Security Islami Bank Ltd., Jubilee Road B	10,000,000.00			10,000,000.00
12	Standard Bank Ltd., Bahadderhat Br.	60,000,000.00		10,000,000.00	50,000,000.00
	Standard Bank Ltd., CDA Avenue Br.	20,000,000.00			20,000,000.00
	Standard Bank Ltd., Agrabad Br.	10,000,000.00		10,000,000.00	0.00
	Standard Bank Ltd., Pahartali Br.	10,000,000.00		10,000,000.00	0.00
	Standard Bank Ltd., Jubilee Road Br.	20,000,000.00		10,000,000.00	10,000,000.00
	Carry forward	**1,214,586,000.00**	**10,000,000.00**	**240,600,000.00**	**983,986,000.00**

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Basu Banerjee Nath & Co.

Chittagong Development Authority
Chittagong
Schedule of Investment in Fixed Deposits(Ref. Note No. 3.00) for the year ended June 30, 2012

Annex- 1

Name of Bank with Branch	Opening Balance Amount (Taka)	New Investment Amount (Taka)	Encashment Amount (Taka)	Closing Balance Amount (Taka)
Brought forward	**1,214,586,000.00**	**10,000,000.00**	**240,600,000.00**	**983,986,000.00**
Southeast Bank Ltd., Agrabad Br.	50,000,000.00		10,000,000.00	40,000,000.00
Southeast Bank Ltd., Khatungonj Br.	10,000,000.00			10,000,000.00
Southeast Bank Ltd., Jubilee Br.	5,000,000.00			5,000,000.00
Southeast Bank Ltd., CDA Avenue Br.	10,000,000.00			10,000,000.00
City Bank Ltd., Agrabad Br.	10,000,000.00			10,000,000.00
Mutual Trust Bank Ltd., Khatungonj Br.	80,000,000.00		10,000,000.00	70,000,000.00
Mutual Trust Bank Ltd., Agrabad Br.	20,000,000.00		20,000,000.00	0.00
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
Mercantile Bank Ltd., Agrabad Road Br.	20,000,000.00			20,000,000.00
Dhaka Bank Ltd., Jubilee Road Br.	20,000,000.00			20,000,000.00
AB Bank Ltd., Station Road Br.	80,000,000.00			80,000,000.00
AB Bank Ltd., CDA Avenue Br.	20,000,000.00		10,000,000.00	10,000,000.00
AB Bank Ltd., Bahaddarhat Br.	10,000,000.00			10,000,000.00
AB Bank Ltd., EPZ. Br.	10,000,000.00		10,000,000.00	0.00
AB Bank Ltd., Anderkilla Br.	10,000,000.00			10,000,000.00
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
Social Investment Bank Ltd., Jubilee Road Br.	20,000,000.00			20,000,000.00
Social Investment Bank Ltd., Khatungonj Br.	10,000,000.00		10,000,000.00	0.00
Social Islami Bank Ltd., Khatungonj Br.	10,000,000.00			10,000,000.00
Shahjalal Islami Bank Ltd., Jubilee Road Br.	60,000,000.00			60,000,000.00
Shahjalal Islami Bank Ltd., Khatungonj Br.	20,000,000.00		10,000,000.00	10,000,000.00
Shahjalal Islami Bank Ltd., Chowkbazar Br.	10,000,000.00	10,000,000.00		20,000,000.00
Jamuna Bank Ltd., Khatunganj Br.	20,000,000.00		10,000,000.00	10,000,000.00
Jamuna Bank Ltd., Anderkilla Br.	30,000,000.00			30,000,000.00
Premier Bank Ltd., O.R. Nizam Road Br.	10,000,000.00		10,000,000.00	0.00
National Bank Ltd. Anderkilla Br.	10,000,000.00		10,000,000.00	0.00
National Bank Ltd. Anderkilla Br.	10,000,000.00			10,000,000.00
IFIC Bank Ltd. Sk. Mujib Road Br.	5,000,000.00			5,000,000.00
Rupali Bank Ltd. Ladies Br.	3,800,000.00			3,800,000.00
Basic Bank Jubilee Road Br.	20,000,000.00			20,000,000.00
Janata Bank Ltd. Fr. Ex.Br.	18,724,000.00		8,724,000.00	10,000,000.00
Janata Bank Ltd. New Market Br.	10,000,000.00			10,000,000.00
Eastern Bank Ltd.Agrabad.Br.	0.00	30,000,000.00		30,000,000.00
Total Balance	**1,892,110,000.00**	**50,000,000.00**	**359,324,000.00**	**1,582,786,000.00**

Chittagong Development Authority

Chittagong

Schedule of Bills Payable against work done (Ref.Note - 20.00) for the year ended June 30, 2012

Annex-2

Sl. No	Ref No.	Name of Work	Contractors Name	Work Order Date	Taka
A.	Project - Kazidewori Kacha Bazar,				
1		Kazir Dawori Apartment Complex Electricity Work	Alam Eng.and Electrical Works	20.05.12	270,000.00
2	CD-3/Kazir Da/Apart.A/846	Kazir Dawori Apartment Complex Construction Work	M/S.Holader Enterprise	24.02.09	4,499,000.00
					4,769,000.00
B.	Project - Ananya				
1	PD/Ananya/51	Road Expansion and Develp. Work(Group-11)	M/s. Yunus and Brothers (Pvt) Ltd.	11.06.12	4,162,000.00
2	PD/Ananya/54	Do-Group-9	M/s. R.S. Enterprise	11.06.12	3,105,000.00
3	PD/Ananya/52	Do-Group-12	M/s. Asa construction	11.06.12	1,850,000.00
4	PD/Ananya/53	Do-Group-7	M/s. Ruhul Amin bhuiyan	11.06.12	2,626,000.00
5	Ni.Pro.(Em)/E-143	Ananya R/A.Electricity Work(Lot-2) Ananya R/A.Oxizen -Kuaish Connection	M/s. Chittagong electric Enterprise	15.05.12	3,820,400.00
6	PD/Ananya/55	Road Expansion and Development Work (Group-13)	M/s. M N Alam Brothers	11.06.12	1,655,500.00
7	PD/Ananya/50	Do (Group-10)	M/s. Saiduzzaman	11.06.12	2,119,000.00
8	PD/Ananya/49	Ananya R/A.Development Work (Lot-8)	M/s. Yakub & Brothers	11.06.12	2,160,000.00
9	Ni.Pro.(Em)/E-129	Ananya R/A.Electricity Work(Lot-1)	M/S.TD Trading	05.05.12	1,152,500.00
10	PD/Ananya/55	Ananya R/A.Oxizen -Kuaish Connection Road Expansion and Develp. Work(Group-13)	M/s. M N Alam Brothers	11.06.12	1,449,000.00
11	PD/Ananya/52	Do (Group-12)	M/s. Asa construction	11.06.12	2,691,000.00
12	PD/Ananya/51	Constraction of South Side (Group-5) Road Expansion and Develp. Work(Group-11)	M/s. Yunus and Brothers (Pvt) Ltd.	11.06.12	1,809,000.00
13	PD/Ananya/53	Do (Group-7)	M/s. Ruhul Amin bhuiyan	11.06.12	1,932,000.00
14	PD/Ananya/49	Do (Lot-8)	M/s. Yunus and Brothers (Pvt) Ltd.	11.06.12	1,893,000.00
15	PD/Ananya/57	Ananya R/A. Drain & Culvert Constraction of South Side (Group-5)	M/S Nur Mohammad Cenitery Mart	20.06.12	1,246,500.00
16	PD/Ananya/50	Ananya R/A.Oxizen -Kuaish Connection Road Expansion and Develp. Work(Group-10)	M/s. Saiduzzaman	11.06.12	3,215,000.00
17	PD/Ananya/31	Ananya R/A. Drain & Culvert Constraction of South Side (Group-4)	M/s.Jashim & Sons	18.04.12	1,246,500.00
18	PD/Ananya/54	Ananya R/A.Oxizen -Kuaish Connection	M/s. R.S. Enterprise	04.07.12	1,847,000.00

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		Road Expansion and Develp. Work(Group-9)			
19	PD/Ananya/58	Ananya R/A. Drain & Culvert	M/s. Ruhul Amin bhuiyan	20.06.12	1,128,000.00
		Constraction of South Side (Group-7)			
20	PD/Ananya/40	Ananya R/A Oxizen -Kuaish Connection	M/s. Yakub & Brothers	20.04.12	1,599,500.00
		Road Expansion and Develp. Work(Lot-7)			
21	PD/Ananya/47	Ananya R/A. Survey Work	Land Digital Survey	19.04.12	607,000.00
22	PD/Ananya/59	Road Pavement Devider Construction Work(Group-1)	M/s Chittagong Eng.Construction	11.06.12	1,210,000.00
23	PD/Ananya/60	Ananya R/A.Lot-3.Road,Drain,culvert Const. Work	M/s. Saiduzzaman	20.06.12	1,313,000.00
24	PD/Ananya/30	Ananya R/A.Lot-1.Road,Drain,culvert Const. Work(Group-1)	M/s Parisha Trade Cindy	04.04.10	2,963,000.00
25	PD/Ananya/28	Ananya R/A Lot-2.Road,Drain,culvert Const. Work(Group-5)	M/s. S.S Engineer & Construction	04.04.10	1,508,000.00
26	PD/Ananya/32	Ananya R/A Lot-1 Road,Drain,culvert Const. Work(Group-3)	M/s. Alam Construction Ltd	04.04.10	6,276,000.00
27	PD/Ananya/34	Ananya R/A Cannel Construction Work of South Side (Group-1)	M/s Jashim & Sons and Nur Md Cene	10.04.12	780,500.00
					57,164,400.00
C.	**Project - Soltgola Dormetory**				
1	PD/Dormetory/06	Soltgola Dormetory Building Construction Work (Lot-2)	M/s TBL Jakir Hossain JV	16.04.12	2,826,500.00
2	PD/Dormetory/Consultant/01	DO	M/s F&H Construction	11.09.11	200,000.00
3	PD/Dormetory/05	DO (Lot-1)	M/s Siddique & Co	16.04.12	8,494,000.00
					11,520,500.00
D.	**Project - CDA Square**				
1	NB-2/CAD Square/19th-Floor/06	CDA Square Construction Work (Cosultency)	M/s Engineer Consortium Ltd	16.04.12	691,875.00
					691,875.00
		Gross Total (A+B+C+D)			**74,145,775.00**

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Chittagong Development Authority

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Schedule of Property, Plant & Equipment - at cost less depreciation (Ref. Note : 21.00) As on June 30, 2012

Annex- 3

Particulars	Cost (Taka)				Rate %	Depreciation (Taka)				Written down value as on 30.06.2012 (Taka)
	As on 01.07.2011	Addition during the year	Disposal during the year	As on 30.06.2012		As on 01.07.2011	Charged during the year	Disposal during the year	As on 30.06.2012	
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	3,128,875.47	96,295.61	0.00	3,225,171.08	3,755,528.92
Machinery (Installation)	21,346,000.00	0.00	0.00	21,346,000.00	10	13,923,213.20	742,278.68	0.00	14,665,491.88	6,680,508.12
Lift	5,678,318.00	0.00	0.00	5,678,318.00	4	1,342,368.47	173,437.98	0.00	1,515,806.45	4,162,511.55
Escalator	638,388.00	0.00	0.00	638,388.00	2	452,003.78	3,727.68	0.00	455,731.46	182,656.54
Air Conditioner	454,250.00	0.00	0.00	454,250.00	10	266,272.72	18,797.73	0.00	285,070.45	169,179.55
Office Equipment	4,519,813.25	0.00	0.00	4,519,813.25	10	2,777,108.57	174,270.47	0.00	2,951,379.04	1,568,434.21
Electric Fittings	4,767,404.00	0.00	0.00	4,767,404.00	6	3,640,069.61	67,640.06	0.00	3,707,709.67	1,059,694.33
Truck Car and Light Vehicles	42,949,608.00	0.00	0.00	42,949,608.00	10	22,365,418.91	2,058,418.91	0.00	24,423,837.82	18,525,770.18
Furniture and Fittings	7,121,946.35	74,250.00	0.00	7,196,196.35	5	2,461,720.18	236,723.81	0.00	2,698,443.99	4,497,752.36
Other Assets	160,815.00	0.00	0.00	160,815.00	6	121,121.10	2,381.63	0.00	123,502.73	37,312.27
Computer	2,539,451.69	457,500.00	0.00	2,996,951.69	10	1,435,593.90	156,135.78	0.00	1,591,729.68	1,405,222.01
Generator	2,228,000.00	0.00	0.00	2,228,000.00	10	766,209.20	146,179.08	0.00	912,388.28	1,315,611.72
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**
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**

Market Account:(Straight Line Method)

Particulars	Cost (Taka)				Rate %	Depreciation (Taka)				Written down value as on 30.06.2012 (Taka)
	As on 01.07.2011	Addition during the year	Disposal during the year	As on 30.06.2012		As on 01.07.2011	Charged during the year	Disposal during the year	As on 30.06.2012	
Building	76,398,464.00	0.00	0.00	76,398,464.00	5	46,909,149.00	3,819,923.00	0.00	50,729,072.00	25,669,392.00
Renovation of Market	5,410,401.00	0.00	0.00	5,410,401.00	5	3,322,021.00	270,520.00	0.00	3,592,541.00	1,817,860.00
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**
As on 30.06.2011	**81,808,865.00**	**0.00**	**0.00**	**81,808,865.00**		**46,140,727.00**	**4,090,443.00**	**0.00**	**50,231,170.00**	**31,577,695.00**

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Chittagong Development Authority

Chittagong

Earning Project - at cost less Depreciation (Note : 23.00) As on June 30, 2012

Annex- 4

Particulars	Cost (Taka)				Rate %	Depriciation (Taka)				Written down value as on 30.06.2012 (Taka)
	As on 01.07.2011	Addition during the year	Disposal during the year	As on 30.06.2012		As on 01.07.2011	Charged during the year	Disposal	As on 30.06.2012	
C.D.A Building	1,923,185.00	0.00	0.00	1,923,185.00	1	1,147,304.40	19,231.85	0.00	1,166,536.25	756,648.75
C.D.A Annex Building	5,522,468.00	0.00	0.00	5,522,468.00	1	1,962,240.68	55,224.68	0.00	2,017,465.36	3,505,002.64
As on 30.06.2012	7,445,653.00	0.00	0.00	7,445,653.00		3,109,545.08	74,456.53	0.00	3,184,001.61	4,261,651.39
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