AUDIT REPORT
AND
FINANCIAL STATEMENTS
OF

CHITTAGONG DEVELOPMENT AUTHORITY,
CHATTOGRAM.
FOR THE YEAR ENDED JUNE 30,2023.

TABLE OF CONTENTS

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CHARTERED ACCOUNTANTS

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90 years of service 1933-2023

Reference No. BBNC/480/2023-2024

Independent Auditor's Report
TO THE CHAIRMAN OF
Chittagong Development Authority

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of **Chittagong Development Authority**("the Authority"), which comprise the Statement of financial position as at June 30, 2023 and the Statement of profit or loss and other comprehensive income, Statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Organization as at June 30, 2023 and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for Qualified Opinion

We draw attention to the users of the financial statements to the following issues that serve as basis for qualified opinion:

a. The Organization didn't recognized deferred tax in accounts As per IAS-12. During our audit we have advised them to recognize deferred tax, which is mandatory.

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement's section of our report. We are independent of the organization in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation & fair presentation of the financial statements that give a true and fair view in accordance with IFRSs, the Law No. 31 of 2018 and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Basu Banerjee Nath & Co. Chattogram Chartered Accountants

going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the CDA's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect all material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit 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 Company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Basu Banerjee Nath & Co. Chittagong. Chartered Accountants

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also report that:

a) we have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;

b) in our opinion, proper books of account as required by law have been kept by the CDA so far as it appeared from our examination of those books; and

c) The CDA's statement of financial position and statement of profit or loss and other comprehensive income dealt with by the report are inagreement with the books of account.

Place : Chattogram
Dated : 13-01-2024

Basu Banerjee Nath & Co. Chittagong. Chartered Accountants

Gobinda Chandra Paul, FCA
Enrolment No : 0282
Partner of
BASU BANERJEE NATH & CO.
CHARTERED ACCOUNTANTS
DVC : 2401130282AS312117

Chittagong Development Authority

Statement of Financial Position as at June 30, 2023

	Note	Taka 30.06.2023	Taka 30.06.2022
Property and Assets:			
A. Current Assets			
Investment (Fixed Deposits)	3.00	1,535,086,905.00	1,278,090,135.00
Staff Loan (Computer)	4.00	123,612.50	184,237.50
Printing & Stationery	5.00	3,425,187.00	1,838,379.40
Accounts Receivable	6.00	175,289,304.55	180,444,683.04
Advance Income Tax - CDA	7.00	157,839,218.91	70,178,397.30
Work in Progress	8.00	2,506,966,954.33	2,316,061,882.59
Non Earning Project Deposits (FDR)	9.00	2,983,900,050.00	4,563,197,914.00
Cash and Bank Balance	10.00	7,737,874,925.11	2,661,144,538.61
		15,100,506,157.40	11,071,140,167.44
B. Current Liabilities			
Liability for Other Finance	11.00	4,741,468.55	1,947,826.80
Earnest Money for allotment of Plot and Flat	12.00	396,412,999.90	474,305,629.92
Security Deposit (Rent)	13.00	5,035,632.02	5,067,397.53
G.P.F Subscription	14.00	12,439,332.77	9,434,120.05
Security Deposit (Contractors)	15.00	3,109,541,754.51	2,685,213,703.76
Benevolent Fund	16.00	1,714,161.85	1,826,748.85
Earnest Money Deposit (Others)	17.00	5,583,978.31	5,583,978.31
V.S.S Fund	18.00	905,241.00	864,891.00
Security Deposit (Markets)	19.00	142,174,237.43	137,813,572.18
Liabilities for Expenses	20.00	696,331,391.34	612,920,991.06
Unspent Grant Payable	21.00	128,971,991.62	1,294,436.34
Provision for Taxation	22.00	2,797,367.51	(4,519,547.61)
		4,506,649,556.81	**3,931,753,748.19**
C. Working Capital (A-B)		10,593,856,600.59	7,139,386,419.25
Non-Current Assets :			
Property, Plant and Equipment (At Cost Less Acc. Dep.)	23.00	73,880,078.41	75,321,651.30
Non Earning Project	24.00	24,733,346,008.38	17,633,455,563.66
Earning Project	25.00	3,442,629.56	3,517,086.09
		24,810,668,716.35	17,712,294,301.05
Total Taka		35,404,525,316.99	24,851,680,720.30
Financed by :			
Liability Against Acquisition of Assets		4,197,680.00	4,197,680.00
Grant from Government Utilized for non earning project	26.00	24,733,346,008.38	17,633,455,563.68
Liability For Land Acquisition & Stakeholders	27.00	7,163,616,157.90	4,086,426,702.54
Advance Premium Received	28.00	1,810,480,947.08	1,639,022,074.10
Surplus of Income / (Deficit) Transferred from Statement of Comprehensive Income		1,692,884,523.63	1,488,578,699.98
Total Taka		35,404,525,316.99	24,851,680,720.30

NOTE: The annexed notes 01 to 30 including annexures 1 to 5 form an integral part of these financial statements.

28/12/28	28/02/28	28/02/28	28/02/2028	28/02/2028
Accountants	Budget Officer	Finance and Accounts Officer	Secretary	Chairman

Signed in terms of our annexed report of even date.

Taher Chamber (Ground Floor)
10, Agrabad Commercial Area,
Chattogram -4100
Dated - 13-01-2024

Basu Banerjee Nath & Co. Chittagong. Chartered Accountants

Gobinda Chandra Paul,FCA
Enrolment No.-0282
Partner of
BASU BANERJEE NATH & CO.
CHARTERED ACCOUNTANTS
DVC : 2401130282AS312117

Chittagong Development Authority

Statement of Comprehensive Income for the year ended on June 30, 2023

		Notes/Annex	Taka 30.06.2023	Taka 30.06.2022
A.	Income :			
	Rent Received (C.D.A Building, Annex Building and Others)		12,706,962.64	36,156,414.07
	Land Premium	29.00	267,284,671.68	225,865,017.32
	Rent Received (Market Account)	Annex-4.1	26,516,906.38	21,223,433.92
	Other Income	30.00	428,858,671.67	380,470,501.36
			735,367,212.37	663,715,366.67
B.	Expenditure :			
	Salary and Allowances		121,219,674.07	118,940,539.05
	WASA Bill		2,549,585.00	4,928,977.00
	Printing and Stationery	5.00	2,827,254.40	3,516,242.10
	Travelling Expenses		1,914,109.25	2,059,215.75
	Entertainment		591,445.00	563,390.00
	Legal Expenses		7,936,210.00	2,708,570.00
	Books and Periodicals		45,040.00	14,894.00
	Advertisement		4,492,370.50	6,448,014.00
	Festival Bonus		15,612,910.00	15,453,091.97
	Overtime		3,862,635.18	3,136,542.91
	Petrol, Oil and Lubricant		5,643,176.00	4,292,137.00
	Welfare		90,000.00	150,000.00
	Rest and Recreation Allowance		492,780.00	1,791,777.43
	Pension		100,000,000.00	80,000,000.00
	Training Expenses(In-Land)		657,180.00	3,506,925.00
	Bank Charges		5,883,694.00	4,412,169.33
	Electric Bill- CDA		4,426,311.00	4,543,683.00
	Contribution to National Exchequer		45,000,000.00	43,750,000.00
	Contribution to National Exchequer(Outstanding)		16,250,000.00	0.00
	Security Guard		9,323,463.00	8,831,610.00
	Miscellaneous Expenses		318,700.00	249,693.00
	Illumination		199,825.00	265,250.00
	Annual Milad		1,200,000.00	1,000,000.00
	Telephone & Postage Bill		509,300.00	588,340.00
	Audit and Professional Fee		185,000.00	170,000.00
	Repair and Maintenance (Building Workshop)		46,533,014.80	31,276,906.42
	Repair and Maintenance (Vehicle & CNG Conversion)		3,733,708.00	3,012,486.00
	Repair and Maintenance (Machinery)		793,500.00	535,600.00
	Repair and Maintenance (Mosque)		5,629,800.00	780,568.00
	Repair and Maintenance (Tools and Equipments)		1,385,935.00	1,999,998.00
	Repair and Maintenance (Computer and Software)		2,469,483.00	2,545,925.00
	Maintenance of Completed Project(Commercial)		1,337,700.00	1,275,050.00
	Maintenance of Completed Project(Residence)		15,300,300.00	12,737,708.00
	Call Centre and Data Centre		642,424.00	1,844,650.00
	Uniform and Liveries		1,171,000.00	1,116,978.00
	Tiffin Charge		1,769,493.81	1,772,888.43
	Rent, Rates and Taxes (Vehicle & Municipal)		561,914.00	187,929.00
	Group Insurance		185,625.00	193,125.00
	Consultancy (Survey)		6,754,021.88	1,385,945.00
	Depreciation	Annex-2 & 3	7,422,026.42	7,599,316.54
	Leave Encashment		1,849,270.00	3,621,120.00
	Board Member Fee		132,000.00	133,400.00
	Honarium		72,600.00	138,900.00
	Celebration of National Days		898,063.00	1,168,048.00
	Celebration of Mujib Borsho		-	1,011,200.00
	Donation & Subscription Fee		-	66,800.00
	Integrity & Innovation		203,970.00	-
	Demolition of Unauthorised Construction & Removal of Deboris		1,959,065.00	200,000.00
	Others / Special Expenses (Business Development)		1,530,500.00	717,092.00
			453,566,076.31	386,642,694.93
	Surplus / (Deficit) During the year (A-B)		281,801,136.06	277,072,671.74
	Less: Income Tax paid / adjusted		(77,495,312.42)	(69,268,167.93)
			204,305,823.64	207,804,503.81
	Add-Accumulated Surplus Brought Forward	31.00	1,488,578,699.99	1,280,774,196.18
	Balance Transferred to Balance Sheet		1,692,884,523.63	1,488,578,699.99

NOTE: The annexed notes 01 to 30 including annexures 1 to 5 form an integral part of these financial statements.

28/01/28 — Accountants | 28/01/28 — Budget Officer | 28/01/28 — Finance and Accounts Officer | 28/01/28 — Secretary | 28/01/2028 — Chairman

Signed in terms of our annexed report of even date.

Taher Chamber (Ground Floor)
10, Agrabad Commercial Area,
Chattogram -4100
Dated -13-01-2024

Basu Banerjee Nath & Co. Chittagong. Chartered Accountants

Gobinda Chandra Paul,FCA
Enrolment No.-0282
Partner of
BASU BANERJEE NATH & CO.
CHARTERED ACCOUNTANTS
DVC : 2401130282AS312117

Chittagong Development Authority

Statement of Cash Flows for the year ended June 30, 2023

	Taka 30.06.2023	Taka 30.06.2022
01. Cash Flows From Operating Activities:		
Cash receipts from customers & others	740,522,590.82	638,100,178.86
Cash receipts/(paid) to suppliers and employees	(228,835,629.64)	55,578,524.46
Cash generated from operation	511,686,961.18	693,678,703.32
Net cash (used in)/ Provided by Operating activities	511,686,961.18	693,678,703.32
02. Cash Flows From Investing Activities:		
Addition of Property, Plant & Equipment	(5,905,997.00)	(16,171,889.00)
Non-Earning Project (at Cost)	(7,099,890,444.72)	2,024,328,206.05
Investment (Fixed Deposits)	(256,996,770.00)	(1,996,770.00)
Non-Earning Project Deposits	1,579,297,864.00	(1,239,450,000.00)
Net cash (used in)/ Provided by Investing activities	(5,783,495,347.72)	766,709,547.05
03. Cash Flows From Financing Activities:		
Advance Premium received	171,458,872.98	160,419,570.60
Liability For Land Acquisition	3,077,189,455.36	1,086,898,129.88
Grant from Govt. for Non-Earning Project	7,099,890,444.70	(2,024,328,206.05)
Net Cash generated from Financing Activities	10,348,538,773.04	(777,010,505.57)
D. Net Increase in cash & cash equivalents (1+2+3)	5,076,730,386.50	683,377,744.80
E. Opening Cash and Bank Balance	2,661,144,538.61	1,977,766,793.81
F. Closing Cash and Bank Balance (D+E+F)	7,737,874,925.11	2,661,144,538.61

NOTE: The annexed notes 01 to 30 including annexures 1 to 5 form an integral part of these financial statements.

Accountants	Budget Officer	Finance and Accounts Officer	Secretary	Chairman
20/02/28	28/02/28	28/02/28	28/02/28	28/02/2028

Signed in terms of our annexed report of even date.

Gobinda Chandra Paul,FCA
Enrolment No.-0282
Partner of
BASU BANERJEE NATH & CO.
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DVC : 2401130282AS312117

Taher Chamber (Ground Floor)
10, Agrabad Commercial Area,
Chattogram -4100
Dated - 13-01-2024

Basu Banerjee Nath & Co. Chittagong. Chartered Accountants

Chittagong Development Authority

Notes to the financial statements, including a summary of significant accounting policies

For the Year Ended June 30, 2023

1. Status of the Organization

1.1 Establishment

Chittagong Development Authority was established under Ordinance,1959 (Ordinance No. LI of 1959) and subsequently changed the name as per approval of the parliament of the government of the People's Republic of Bangladesh under additional gazette notification by enacting Law No. 31 of 2018; Date- July 29,2018, as Chittagong Development Authority.

1.2 Office Address

This organisation is situated at CDA Building, Kotwali, Chattogram, Bangladesh.

1.3 Objective

The authority was established for the development, improvement and expansion of the Chattogram Town and certain areas in its vicinity.

1.4 Board of Members

The Chittagong Development Authority is being managed by a board of members consisting of 19(Nineteen) members headed by a Chairman. Name of the members are given below:

SL No.	Name of The Members	Designation
1	Mr. M. Zahirul Alam Dubash, Chittagong Development Authority, Law 31 of 2018	Chairman
2	District Commissioner of Chattogram	Member
3	Mr. A.N.M Nazim Uddin, Joint Secretary, Ministry of Housing and Public Works, Dhaka.	Member
4	Mr. Md. Mahbubur Rahman, Deputy Secretary, Ministry of Civil Aviation and Tourism.	Member
5	Managing Director , Chattogram WASA, Chattogram	Member
6	Chief Engineer (East), Bangladesh Railway, Chattogram	Member
7	Chief Engineer, Chittagong Port Authority, Chattogram	Member
8	Superintend Eng. (Circle-1) Representative of Department of Public Works.	Member
9	Director, Department of Environment, Chattogram Metropoliton Office, Chattogram	Member
10	Councillor of Chattogram City Corporation, approved by Government.	Member
11	Councillor of Chattogram City Corporation, approved by Government.	Member
12	The Chittagong Chamber of Commerce & Industries.	Member
13	Mr. MD. Jashim Uddin Shah, Selected by Government	Member
14	Architect Ashik Imran, Selected by Government	Member
15	Eng. Munir Uddin Ahmed, Selected by Government	Member
16	Mr Mohammad Ali Shah, Selected by Government	Member
17	Mr. Mohammad Faruk, Selected by Government	Member
18	Mrs. Zinat Sohanam Chowdhury, Selected by Government	Member
19	Mr Minhazur Rahman, Secretary, Chattogram Development Authority.	Secretary of Members

Basu Banerjee Nath & Co. Chittagong. Chartered Accountants

1.5 Appointment of Full Time Members

Appointment of 4 (Four) Nos. full-time members as per Article No.7 of the Act 31, of Law 2018 of the Chittagong Development Authority is under process.

2 Preparation of Financial Statements and Significant Accounting Policies

2.1 Preparation of Financial Statements

2.1.1 Statement of Compliance

The financial statements have been prepared under historical cost convention and on accrual basis in accordance with the International Financial Reporting Standards (IFRSs), including International Accounting Standards (IASs) and other applicable laws and regulations.

2.1.2 Responsibility for Preparation and Presentation of Financial Statements

The management is responsible for the preparation and presentation of Financial Statements under the provision of "The Framework for the Preparation and Presentation of Financial Statements" issued by the International Accounting Standards Board (IASB).

2.1.3 Reporting Period

Financial statements cover the period from July 01, 2022 to June 30, 2023.

2.1.4 Components of the Financial Statements

Financial Statements comprises of (a) Statement of Financial Position (b) Statement of comprehensive Income (c) Statement of Cash Flows and (d) Notes to the financial statements, including a summary of significant accounting policies as per International Accounting Standard IAS-1 "Presentation of Financial Statements".

2.1.5 Comparative Information

Comparative information has been provided in accordance with IAS-34 for preparing and presenting the comparative statement of financial position, statement of comprehensive income and statement of cash flows for the year ended 30 June 2023.

2.1.6 Reporting Currency and Level of Precision

Local currencies in Bangladesh Taka (BDT) are presented in Financial Statement. Previous year's accounts have been re-arranged to conform the current year's presentation, where necessary.

2.1.7 Statement of Cash Flows

Statement of cash flows is prepared in accordance with IAS-7 and the cash flow has been presented under direct method.

2.1.8 Compliance with Local Laws

The financial statement have been prepared in compliance with requirements of the Income Tax Ordinance 1984 and VAT Act 2012 and other relevant local laws and rules.

2.1.9 Approval of Accounts

The Board of Members has approved this financial statement.

Basu Banerjee Nath & Co. Chittagong. Chartered Accountants

2.2 Significant Accounting Policies

2.2.1 Principle Accounting Policies

Specific accounting policies were selected and applied by the authority's management for significant transactions and events that have a material effect within the framework of IAS-1 "Preparation of Financial Statement".

2.2.2 Recognition of Fixed Assets and Depreciation

Fixed assets are stated at their historical cost less accumulated depreciation in accordance with IAS-16. Cost represents cost of acquisition or construction and includes purchase price and other directly attributable cost of bringing the assets to working conditions for its intended use.

2.2.3 Cash and Cash Equivalent

Cash and Bank balances have been recognized as cash and cash equivalents according to the provisions of IAS-7 and IAS-1.

2.2.4 Revenue

This is recognized for rent received from house property, land premium from allotment of residential, commercial and industrial plot, interest income, fees and other.

2.2.5 Income Tax Paid /Adjusted

This is recognized for the amount of tax paid on the total income using the tax rate enacted and any adjustment to tax payable in respect of the previous year @ 27.5%.

2.2.6 Risk analysis

The authority's management has overall responsibility for the establishment and oversight the risk management framework. Policies are established to identify and analyse the risks faced by the authority to set appropriate risk limits and controls and to monitor risks and adherence to limit. Risk management policies, procedures and systems are reviewed regularly to reflect the authority's activities.

The authority has three types of risk. These are (i) Credit risk, (ii) Liquidity risk, and (iii) Environment risk.

Credit risk implies risk of financial loss to the authority with a customer or counterpart to a financial instrument fails to meet its contractual obligation which arises from the authority's receivable and investment.

Liquidity risk is the risk that the authority will encounter difficulty in meeting the obligation associated with its financial liabilities that are settled by delivering cash. The authority's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the authority's reputation.

Environment risk implies to maintain natural, beautiful and healthy environment in the city. The authority's management takes effective and lawful measure in this respect in carrying out the development, improvement and expansion work.

Basu Banerjee Nath & Co.
Chittagong.
Chartered Accountants

2.2.7 Related Party Transactions

The authority has made transactions with related party in the normal course of business as below:

Name of Party	Relationship	Nature of Transaction	Balance as on 30.06.2023
CDA Girls School & College	Associate Educational Institution	Accounts Receivable	79,500,000
CDA Public School & College	- DO-	- DO-	19,000,000
ShishuKanon Kindergarten School	- DO-	- DO-	23,616,475

2.2.8 Events Occurring after Balance Sheet Date

Contingencies arising from claim, lawsuit, etc. are recorded when it is probable that a liability has been incurred and the amount can reasonably be measured. But, there are no transaction made between the cut-off dates and signing date of these financial statements which can affect the disclosed financial position of the authority.

Basu Banerjee Nath & Co. Chittagong. Chartered Accountants

Chittagong Development Authority

Notes to the financial statements, including a summery of significant accounting policies

for the year ended June 30, 2023

		Taka	
		30.06.2023	30.06.2022
3.00	**Investment (Fixed Deposits)**		
	Opening Balance	1,278,090,135.00	1,276,093,365.00
	Add: New Investment during the year	297,000,000.00	162,000,000.00
		1,575,090,135.00	1,438,093,365.00
	Less: Encashment during the year	40,003,230.00	160,003,230.00
		1,535,086,905.00	1,278,090,135.00

The above amount represents Fixed Deposits with various Schedule Bank as shown in Annexure-1.

		30.06.2023	30.06.2022
4.00	**Staff Loan (Computer)**		
	Opening Balance	184,237.50	16,975.00
	Add: Paid during the year	-	200,000.00
		184,237.50	216,975.00
	Less: Realized during the year	60,625.00	32,737.50
		123,612.50	184,237.50
5.00	**Printing & Stationery**		
	Opening Balance	1,838,379.40	2,184,376.50
	Add: Purchased during year	4,414,062.00	3,170,245.00
		6,252,441.40	5,354,621.50
	Less: Consumption during the year	2,827,254.40	3,516,242.10
		3,425,187.00	1,838,379.40
6.00	**Accounts Receivable**		
	Rent from CDA Building (including Annex Building)	34,173,225.10	35,128,974.20
	Water Bill	342,551.32	367,966.32
	Rent from Market Account (Annexure- 04)	14,212,051.91	15,686,727.07
	Accrued Interest on F.D.R (Note - 30.01)	3,725,408.22	3,605,079.45
	CDA Girls School & College	79,500,000.00	81,100,000.00
	CDA Public School & College	19,000,000.00	20,500,000.00
	Shishu Kanon Kindergarten School	23,616,475.00	23,616,475.00
	Receivable from Loop Road	719,593.00	439,461.00
		175,289,304.55	180,444,683.04
7.00	**Advance Income Tax - CDA**		
	Opening Balance	70,178,397.30	73,787,715.54
	Add: Paid during the year		
	Advance Income Tax-Deducted from Bank Interest	66,835,855.28	29,508,164.56
	Accrued Tax	20,468,193.00	
	Advance Income Tax - CDA	20,000,000.00	40,285,003.00
	Advance Income Tax - Rent	485,491.63	385,229.74
		177,967,937.21	143,966,112.84
	Add: Arrear Tax	50,049,679.00	-
	Less: Adjustment during the year	70,178,397.30	73,787,715.54
		157,839,218.91	70,178,397.30
8.00	**Work in Progress**		
	Name of Projects		
a.	Construction of Dormitory and Low cost Flat at Saltgola :		
	Opening Balance	857,632,926.70	857,632,926.79
	Add: During the year	-	-
		857,632,926.70	857,632,926.70
b.	Construction of Kazir Dewry kacha bazar & Apartment Complex :		
	Opening Balance	562,372,841.40	562,372,841.40
	Add: During the year	-	-
		562,372,841.40	562,372,841.40
c.	CDA Square at Nasirabad:		
	Opening Balance	626,751,402.10	426,841,756.60
	Add: During the year	98,641,214.50	199,909,645.50
		725,392,616.60	626,751,402.10
d.	Construction of Apartment Complex at Dewanhat		
	Opening Balance	110,355,164.00	102,355,628.00
	Add: During the year	92,263,857.63	7,999,536.00
		202,619,021.63	110,355,164.00

Basu Banerjee Nath & Co.
Chattogram
Chartered Accountants

		Taka 30.06.2023	Taka 30.06.2022
e.	Development of Silimpur R/A (East)		
	Opening Balance	147,378,232.00	147,378,232.00
	Add: During the year	-	-
		147,378,232.00	147,378,232.00
f.	Ananya R/A		
	Opening Balance	11,571,316.00	11,571,316.00
	Add: During the year	-	-
		11,571,316.00	11,571,316.00
	Total (a+b+c+d+e+f)	2,506,966,954.33	2,316,061,882.20

9.00 Non-Earning Project Fixed Deposits Receipts (FDR)

a. Non-Earning Fixed Deposits(FDR)

	Banks & Branches Name	Opening Balance (Taka)	Deposit During the Year (Taka)	Encashment (Taka)	Closing Balance (Taka)
1.	AB Bank Ltd. CDA Av. Br.	10,000,000.00	-	10,000,000.00	-
2.	Do	10,000,000.00	-	10,000,000.00	-
3.	Do	10,000,000.00	-	10,000,000.00	-
4.	Do	9,000,000.00	-	9,000,000.00	-
5.	Do	9,000,000.00	-	9,000,000.00	-
6.	AB Bank Ltd. Momin Rd. Br.	10,000,000.00	-	10,000,000.00	-
7.	AB Bank Ltd. Andarkilla. Br.	10,000,000.00	-	10,000,000.00	-
8.	Do	10,000,000.00	-	10,000,000.00	-
9.	Do	10,000,000.00	-	10,000,000.00	-
10.	Do	9,000,000.00	-	9,000,000.00	-
11.	Do	9,000,000.00	-	9,000,000.00	-
12.	Do	9,000,000.00	-	9,000,000.00	-
13.	AB Bank Ltd. Agrabad Br.	10,000,000.00	-	10,000,000.00	-
14.	AB Bank Ltd. Port Connecting Rd Br.	10,000,000.00	-	10,000,000.00	-
15.	Do	10,000,000.00	-	10,000,000.00	-
16.	Do	9,000,000.00	-	9,000,000.00	-
17.	Do	9,000,000.00	-	9,000,000.00	-
18.	Do	9,000,000.00	-	9,000,000.00	-
19.	AB Bank Ltd. Dwanhat Br.	10,000,000.00	-	10,000,000.00	-
20.	Do	10,000,000.00	-	10,000,000.00	-
21.	Do	10,000,000.00	-	10,000,000.00	-
22.	Do	10,000,000.00	-	10,000,000.00	-
23.	AB Bank Ltd. Jubilee Rd. Br.	10,000,000.00	-	10,000,000.00	-
24.	Do	10,000,000.00	-	10,000,000.00	-
25.	AB Bank Ltd. Pahartoli Br.	10,000,000.00	-	10,000,000.00	-
26.	Do	10,000,000.00	-	10,000,000.00	-
27.	AB Bank Ltd. Station Rd. Br.	10,000,000.00	-	10,000,000.00	-
28.	Do	10,000,000.00	-	10,000,000.00	-
29.	Do	10,000,000.00	-	10,000,000.00	-
30.	Do	9,000,000.00	-	9,000,000.00	-
31.	AB Bank Ltd. Kulshi Br.	10,000,000.00	-	10,000,000.00	-
32.	AB Bank Ltd. Khatungong Br.	10,000,000.00	-	10,000,000.00	-
33.	Do	9,000,000.00	-	9,000,000.00	-
34.	Do	9,000,000.00	-	9,000,000.00	-
35.	AB Bank Ltd. Bahaddarhat Br.	9,000,000.00	-	9,000,000.00	-
36.	AB Bank Ltd. CEPZ Br.	9,000,000.00	-	9,000,000.00	-
37.	Agrani Bank, Sk.Mujib Rd.Br	9,000,000.00	-	9,000,000.00	-
38.	Do	9,000,000.00	-	9,000,000.00	-
39.	Al-Arafah Islami Bank Ltd. Chawkbazar Br.	10,000,000.00	-	10,000,000.00	-
40.	Do	10,000,000.00	-	10,000,000.00	-
41.	Al-Arafah Islami Bank Ltd. Muradpur Br.	10,000,000.00	-	10,000,000.00	-
42.	Do	10,000,000.00	-	10,000,000.00	-
43.	Al-Arafah Islami Bank Ltd. Bahaddarhat Br.	10,000,000.00	-	10,000,000.00	-
44.	Do	10,000,000.00	-	10,000,000.00	-
45.	Al-Arafah Islami Bank Ltd. Agrabad Br	10,000,000.00	-	10,000,000.00	-
46.	Do	20,000,000.00	-	20,000,000.00	-
47.	Do	10,000,000.00	-	10,000,000.00	-
48.	Do	10,000,000.00	-	10,000,000.00	-
49	Al-Arafah Islami Bank Ltd. Andarkilla Br.	9,000,000.00	-	9,000,000.00	-
50	Al-Arafah Islami Bank Ltd. Jamal Khan Br.	9,000,000.00	-	9,000,000.00	-

Basu Banerjee Nath & Co. Chattogram Chartered Accountants

51	Al-Arafah Islami Bank Ltd. Firingi Bazar Br.	9,000,000.00	-	9,000,000.00	-
52	Bangladesh Krishi Bank Ltd. Ctg.Corp.Br. Jubilee Rd.	10,000,000.00	-	10,000,000.00	-
53	Do	10,000,000.00	-	10,000,000.00	-
54	BRAC Bank Ltd. CDA Av. Br	9,000,000.00	-	9,000,000.00	-
55	Do	9,000,000.00	-	9,000,000.00	-
56	BRAC Bank Ltd. Agrabad Br	9,500,000.00	-	9,500,000.00	-
57	Do	9,000,000.00	-	9,000,000.00	-
58	Bank Asia Ltd. Andarkilla Br.	9,000,000.00	-	9,000,000.00	-
59	BASIC Bank Ltd. Jubilee Rd.	10,000,000.00	-	10,000,000.00	-
60	Do	10,000,000.00	-	10,000,000.00	-
61	Do	10,000,000.00	-	10,000,000.00	-
62	Do	10,000,000.00	-	10,000,000.00	-
63	Do	9,000,000.00	-	9,000,000.00	-
64	Bangladesh Commerce Bank Ltd. Khatungong Br	10,000,000.00	-	10,000,000.00	-
65	Bangladesh Commerce Bank Ltd. Muradpur Br	9,000,000.00	-	9,000,000.00	-
66	Bangladesh Commerce Bank Ltd. , Dewanhat Br	9,000,000.00	-	9,000,000.00	-
67	City Bank Ltd, O R Nizam Rd Br.	9,000,000.00	-	9,000,000.00	-
68	Dhaka Bank Ltd.New Market Br.	10,000,000.00	-	10,000,000.00	-
69	EXIM Bank Ltd. CEPZ Br.	10,000,000.00	-	10,000,000.00	-
70	Do	10,000,000.00	-	10,000,000.00	-
71	Do	10,000,000.00	-	10,000,000.00	-
72	Do	9,000,000.00	-	9,000,000.00	-
73	Do	9,000,000.00	-	9,000,000.00	-
74	Do	9,000,000.00	-	9,000,000.00	-
75	Do	9,000,000.00	-	9,000,000.00	-
76	EXIM Bank Ltd. Jubilee Rd Br.	10,000,000.00	-	10,000,000.00	-
77	EXIM Bank Ltd. CDA Av. Br.	10,000,000.00	-	10,000,000.00	-
78	EXIM Bank Ltd. Bahaddarhat Br.	9,000,000.00	-	9,000,000.00	-
79	Do	9,000,000.00	-	9,000,000.00	-
80	EXIM Bank Ltd. Halishahar Br.	9,000,000.00	-	9,000,000.00	-
81	Do	9,000,000.00	-	9,000,000.00	-
82	Do	9,000,000.00	-	9,000,000.00	-
83	Do	9,000,000.00	-	9,000,000.00	-
84	Eastern Bank Ltd, Agrabad Br.	9,000,000.00	-	9,000,000.00	-
85	Eastern Bank Ltd, O R Nizam Rd. Br.	9,000,000.00	-	9,000,000.00	-
86	First Security Islami Bank Ltd. Bahaddarhat Br.	10,000,000.00	-	10,000,000.00	-
87	First Security Islami Bank Ltd. Kadamtoli Br.	10,000,000.00	-	10,000,000.00	-
88	First Security Islami Bank Ltd. Rahattarpul Br.	10,000,000.00	-	10,000,000.00	-
89	First Security Islami Bank Ltd. Khatungong Br.	10,000,000.00	-	10,000,000.00	-
90	Global Islami Bank Ltd. Mehedibag Br	10,000,000.00	-	10,000,000.00	-
91	Global Islami Bank Ltd. Jubilee Rd. Br	10,000,000.00	-	10,000,000.00	-
92	Globa Islamil Bank Ltd. Agrabad Br	10,000,000.00	-	10,000,000.00	-
93	IFIC Bank Ltd. CDA Av. Br.	10,000,000.00	-	10,000,000.00	-
94	Janata Bank,For. Exchange Br	50,000,000.00	-	-	50,000,000.00
95	Do	50,000,000.00	-	-	50,000,000.00
96	Do	20,000,000.00	-	-	20,000,000.00
97	Janata Bank,Jubilee Rd. Br	9,000,000.00	-	9,000,000.00	-
98	Janata Bank,New Market. Br	9,000,000.00	-	9,000,000.00	-
99	Jamuna Bank Ltd. Andarkilla Br.	10,000,000.00	-	10,000,000.00	-
100	Do	10,000,000.00	-	10,000,000.00	-
101	Do	10,000,000.00	-	10,000,000.00	-
102	Do	10,000,000.00	-	10,000,000.00	-
103	Jamuna Bank Ltd. Agrabad Br.	10,000,000.00	-	10,000,000.00	-
104	Do	9,000,000.00	-	9,000,000.00	-
105	Mutual Trust Bank Ltd. Muradpur Br.	10,000,000.00	-	10,000,000.00	-
106	Mutual Trust Bank Ltd. Oxygen Mor Br.	10,000,000.00	-	10,000,000.00	-
107	Mutual Trust Bank Ltd. Jubilee Rd. Br.	10,000,000.00	-	10,000,000.00	-
108	Midland Bank Ltd.Agrabad Br.	10,000,000.00	-	10,000,000.00	
109.	Do	9,000,000.00	-	9,000,000.00	-
110.	Meghna Bank Ltd. Jubilee Rd. Br.	9,000,000.00	-	9,000,000.00	-
111.	Do	9,000,000.00	-	9,000,000.00	-
112.	National Bank,Anderkilla Br.	10,000,000.00	-	10,000,000.00	-
113.	National Bank,Chawkbazar Br.	10,000,000.00	-	10,000,000.00	-
114.	Do	10,000,000.00	-	10,000,000.00	-
115.	Do	10,000,000.00	-	10,000,000.00	-
116.	National Bank,CDA Av. Br.	10,000,000.00	-	10,000,000.00	-

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117. National Bank,Pahartoli Br.	10,000,000.00	-	10,000,000.00	-
118. National Bank,Khatungong Br.	10,000,000.00	-	10,000,000.00	-
119. National Bank,Muradpur Br.	10,000,000.00	-	10,000,000.00	-
120. National Bank,Jubilee Rd. Br.	9,000,000.00	-	9,000,000.00	-
121. Do	9,000,000.00	-	9,000,000.00	-
122. NCC Bank Ltd. Andarkilla Br	10,000,000.00	-	10,000,000.00	-
123. NRBC Bank Ltd. O R Nizam Rd Br	9,000,000.00	-	9,000,000.00	-
124. One Bank Ltd. Station Rd. Br.	10,000,000.00	-	10,000,000.00	-
125. Do	10,000,000.00	-	10,000,000.00	-
126. Do	10,000,000.00	-	10,000,000.00	-
127. One Bank Ltd. CDA Avenue. Br	10,000,000.00	-	10,000,000.00	-
128. Do	10,000,000.00	-	10,000,000.00	-
129. Do	10,000,000.00	-	10,000,000.00	-
130. One Bank Ltd. Agrabad. Br	10,000,000.00	-	10,000,000.00	-
131. Do	10,000,000.00	-	10,000,000.00	-
132. Do	10,000,000.00	-	10,000,000.00	-
133. Do	9,000,000.00	-	9,000,000.00	-
134. One Bank Ltd. Chandgaon. Br	10,000,000.00	-	10,000,000.00	-
135. Do	10,000,000.00	-	10,000,000.00	-
136. Do	10,000,000.00	-	10,000,000.00	-
137. Do	10,000,000.00	-	10,000,000.00	-
138. One Bank Ltd. Jubilee Br	10,000,000.00	-	10,000,000.00	-
139. Do	10,000,000.00	-	10,000,000.00	-
140. Do	9,000,000.00	-	9,000,000.00	-
141. One Bank Ltd. Halishashar Br	10,000,000.00	-	10,000,000.00	-
142. Do	10,000,000.00	-	10,000,000.00	-
143. Do	10,000,000.00	-	10,000,000.00	-
144. Do	9,000,000.00	-	9,000,000.00	-
145. One Bank Ltd. Andarkilla Br	10,000,000.00	-	10,000,000.00	-
146. Do	9,000,000.00	-	9,000,000.00	-
147. One Bank Ltd. CEPZ Br	10,000,000.00	-	10,000,000.00	-
148. Do	9,000,000.00	-	9,000,000.00	-
149. Do	9,000,000.00	-	9,000,000.00	-
150. Pubali Bank Ltd.CDA Branch Ctg.	9,000,000.00	-	9,000,000.00	-
151. Do	9,000,000.00	-	9,000,000.00	-
152. Premier Bank Ltd.Jubilee Rd Br	10,000,000.00	-	10,000,000.00	-
153. Do	10,000,000.00	-	10,000,000.00	-
154. Do	9,000,000.00	-	9,000,000.00	-
155. Premier Bank Ltd.Agrabad Br	10,000,000.00	-	10,000,000.00	-
156. Do	9,000,000.00	-	9,000,000.00	-
157. Premier Bank Ltd.Kadamtali Br	10,000,000.00	-	10,000,000.00	-
158. Do	10,000,000.00	-	10,000,000.00	-
159. Do	10,000,000.00	-	10,000,000.00	-
160. Do	9,000,000.00	-	9,000,000.00	-
161. Do	9,000,000.00	-	9,000,000.00	-
162. Do	9,000,000.00	-	9,000,000.00	-
163. Premier Bank Ltd.BahaddarhatBr	10,000,000.00	-	10,000,000.00	-
164. Do	9,000,000.00	-	9,000,000.00	-
165. Premier Bank Ltd.Khatungong Br	10,000,000.00	-	10,000,000.00	-
166. Do	10,000,000.00	-	10,000,000.00	-
167. Premier Bank Ltd.Pahartoli Br	10,000,000.00	-	10,000,000.00	-
168. Do	10,000,000.00	-	10,000,000.00	-
169. Premier Bank Ltd.O R Nizam Rd. Br Br	9,000,000.00	-	9,000,000.00	-
170. Rupali Bank Ltd.Ladies Br. Ctg	10,000,000.00	-	10,000,000.00	-
171. Rupali Bank Ltd.Taribazar Br. Ctg	10,000,000.00	-	10,000,000.00	-
172. Do	10,000,000.00	-	10,000,000.00	-
173. Standard Bank Ltd.Oxygen Br	10,000,000.00	-	10,000,000.00	-
174. Standard Bank Ltd.Khatungong Br	10,000,000.00	-	10,000,000.00	-
175. Standard Bank Ltd.CDA Av. Br	9,000,000.00	-	9,000,000.00	-
176. Southeast Bank Ltd. Momin Rd Br	10,000,000.00	-	10,000,000.00	-
177. Southeast Bank Ltd. Halisharhar Br	10,000,000.00	-	10,000,000.00	-
178. Southeast Bank Ltd. Jubilee Rd Rd Br	9,000,000.00	-	9,000,000.00	-
179. Do	9,000,000.00	-	9,000,000.00	-
180. Sonali Bank Ltd. Laldighi Br	10,000,000.00	-	10,000,000.00	-
181. Shajalal Islami Bank, Chawkbazar Br.	9,000,000.00	-	9,000,000.00	-
182. Do	9,000,000.00	-	9,000,000.00	-
183. Do	9,000,000.00	-	9,000,000.00	-

Basu Banerjee Nath & Co.
Chattogram
Chartered Accountants

184.	Social Islami Bank Ltd.Andarkilla Br	10,000,000.00	-	10,000,000.00	-
185.	Social Islami Bank Ltd. CEPZ Br	10,000,000.00	-	10,000,000.00	-
186.	Social Islami Bank Ltd. GEC Moor Br	9,000,000.00	-	9,000,000.00	-
187.	Social Islami Bank Ltd. Jubilee Rd Br	9,000,000.00	-	9,000,000.00	-
188.	South Bangla Agriculture & Commerce Bank l	10,000,000.00	-	10,000,000.00	-
189.	Do	9,000,000.00	-	9,000,000.00	-
190.	Do	9,000,000.00	-	9,000,000.00	-
191.	Shimanto Bank Ltd.Agrabad Br.	9,000,000.00	-	9,000,000.00	-
192.	Do	9,000,000.00	-	9,000,000.00	-
193.	Trust Bank Ltd. Jubilee Rd. Br.	9,000,000.00	-	9,000,000.00	-
194.	Unoin Bank Ltd. Laldighi Br.	9,000,000.00	-	9,000,000.00	-
195.	Do	9,000,000.00	-	9,000,000.00	-
196.	Do	9,000,000.00	-	9,000,000.00	-
197.	Unoin Bank Ltd. O.R.Nizam Rd. Br.	9,000,000.00	-	9,000,000.00	-
198.	Do	9,000,000.00	-	9,000,000.00	-
199.	Unoin Bank Ltd. Jubilee Rd. Br.	10,000,000.00	-	10,000,000.00	-
200.	Do	9,000,000.00	-	9,000,000.00	-
201.	Do	9,000,000.00	-	9,000,000.00	-
202.	Do	9,000,000.00	-	9,000,000.00	-
203.	Do	9,000,000.00	-	9,000,000.00	-
204.	Do	9,000,000.00	-	9,000,000.00	-
205.	Unoin Bank Ltd.Bandartila. Br.	10,000,000.00	-	10,000,000.00	-
206.	Unoin Bank Ltd. Agrabad Rd. Br.	9,000,000.00	-	9,000,000.00	-
207.	Do	9,000,000.00	-	9,000,000.00	-
208.	Unoin Bank Ltd. Kadamtoli. Br.	9,000,000.00	-	9,000,000.00	-
209.	Do	9,000,000.00	-	9,000,000.00	-
210.	Do	9,000,000.00	-	9,000,000.00	-
	Sub-Total	**2,109,500,000.00**	**-**	**1,989,500,000.00**	**120,000,000.00**

b. Security Deposit Contractor Fixed Deposits(FDR)

	Banks & Branches Name	Opening Balance (Taka)	Deposit During the Year (Taka)	Encashment (Taka)	Closing Balance (Taka)
1.	AB Bank Ltd. CDA Av. Br.	-	9,000,000.00	-	9,000,000.00
2.	AB Bank Ltd. Momin Rd. Br.	-	9,000,000.00	-	9,000,000.00
3.	AB Bank Ltd. Andarkilla. Br.	9,000,000.00	-	-	9,000,000.00
4.	Do	-	9,000,000.00	-	9,000,000.00
5.	Do	-	9,000,000.00	-	9,000,000.00
6.	AB Bank Ltd. Agrabad Br.	100,000,000.00	-	100,000,000.00	-
7.	Do	100,000,000.00	-	100,000,000.00	-
8.	Do	100,000,000.00	-	-	100,000,000.00
9.	Do	-	100,000,000.00	-	100,000,000.00
10.	Do	-	100,000,000.00	-	100,000,000.00
11.	Do	-	100,000,000.00	-	100,000,000.00
12.	AB Bank Ltd. Dwanhat Br.	-	9,000,000.00	-	9,000,000.00
13.	AB Bank Ltd. Station Rd. Br.	100,000,000.00	-	-	100,000,000.00
14.	Do	100,000,000.00	-	-	100,000,000.00
15.	Do	100,000,000.00	-	100,000,000.00	-
16.	Do	-	9,000,000.00	-	9,000,000.00
17.	Do	-	9,000,000.00	-	9,000,000.00
18.	Do	-	100,000,000.00	-	100,000,000.00
19.	AB Bank Ltd. Kulshi Br.	100,000,000.00	-	-	100,000,000.00
20.	Do	100,000,000.00	-	-	100,000,000.00
21.	AB Bank Ltd. Khatungong Br.	-	9,000,000.00	-	9,000,000.00
22.	AB Bank Ltd. Chawkbazar Br.	9,000,000.00	-	-	9,000,000.00
23.	Do	-	9,000,000.00	-	9,000,000.00
24.	AB Bank Ltd. Bahaddarhat Br.	-	9,000,000.00	-	9,000,000.00
25.	Al-Arafah Islami Bank Ltd. Agrabad Br	-	9,000,000.00	-	9,000,000.00
26.	Al-Arafah Islami Bank Ltd. Jamal Khan Br.	-	9,000,000.00	-	9,000,000.00
27.	Al-Arafah Islami Bank Ltd. Pahartoli Br.	-	9,000,000.00	-	9,000,000.00
28.	BRAC Bank Ltd.Muradpur Br	-	9,000,000.00	-	9,000,000.00
29.	Bangle Commercial Bank ,Agrabad Br	9,000,000.00	-	-	9,000,000.00
30.	City Bank Ltd, Jubilee Rd Br.	-	9,000,000.00	-	9,000,000.00
31.	Dhaka Bank Ltd.Andarkilla Br.	-	9,000,000.00	-	9,000,000.00
32.	Do	-	9,000,000.00	-	9,000,000.00
33.	Do	-	9,000,000.00	-	9,000,000.00
34.	Do	-	9,000,000.00	-	9,000,000.00

Basu Banerjee Nath & Co.
Chattogram
Chartered Accountants

35. Do	-	9,000,000.00	-	9,000,000.00
36. Dhaka Bank Ltd.CDA Av. Br.	-	9,000,000.00	-	9,000,000.00
37. Do	-	9,000,000.00	-	9,000,000.00
38. Do	-	9,000,000.00	-	9,000,000.00
39. Do	-	9,000,000.00	-	9,000,000.00
40. Do	-	9,000,000.00	9,000,000.00	-
41. EXIM Bank Ltd. CEPZ Br.	-	9,000,000.00	-	9,000,000.00
42. EXIM Bank Ltd. CDA Av. Br.	-	9,000,000.00	-	9,000,000.00
43. EXIM Bank Ltd. Bahaddarhat Br.	9,000,000.00	-	-	9,000,000.00
44. Do	-	9,000,000.00	-	9,000,000.00
45. Eastern Bank Ltd. Kulshi Br	9,000,000.00	-	9,000,000.00	-
46. Eastern Bank Ltd, Chandgaon. Br.	-	9,000,000.00	-	9,000,000.00
47. Eastern Bank Ltd, Halishahar. Br.	-	9,000,000.00	-	9,000,000.00
48. Eastern Bank Ltd, Khatumgong. Br.	-	9,000,000.00	-	9,000,000.00
49. Global Islami Bank Ltd. Alangkar Moor Br	-	9,000,000.00	-	9,000,000.00
50. Global Islami Bank Ltd. Sk Mujib Rd Br	-	9,000,000.00	-	9,000,000.00
51. IFIC Bank Ltd. Agrabad. Br.	-	9,000,000.00	9,000,000.00	-
52. IFIC Bank Ltd. Sk. Mujib Rd.. Br.	-	9,000,000.00	-	9,000,000.00
53. Janata Bank,For. Exchange Br	2,227,694.00	-	-	2,227,694.00
54. Do	244,700.00	-	-	244,700.00
55. Do	2,000,000.00	-	-	2,000,000.00
56. Do	165,930.00	-	-	165,930.00
57. Do	348,550.00	-	-	348,550.00
58. Do	36,550.00	-	-	36,550.00
59. Do	174,500.00	-	-	174,500.00
60. Jamuna Bank Ltd. Nasirabad Br.	-	9,000,000.00	-	9,000,000.00
61. Mercantile Bank Ltd. Sadarghat Br	-	9,000,000.00	-	9,000,000.00
62. National Bank,Anderkilla Br.	93,000.00	-	93,000.00	-
63. Do	49,600.00	-	49,600.00	-
64. Do	85,200.00	-	85,200.00	-
65. Do	44,200.00	-	44,200.00	-
66. NRBC Bank Ltd. Agrabad Br	-	9,000,000.00	-	9,000,000.00
67. One Bank Ltd. Oxygen Br	-	9,000,000.00	-	9,000,000.00
68. Pubali Bank Ltd.CDA Branch Ctg.	5,300,000.00	-	-	5,300,000.00
69. Do	100,000,000.00	-	-	100,000,000.00
70. Do	50,000,000.00	-	-	50,000,000.00
71. Do	300,000,000.00	-	-	300,000,000.00
72. Do	-	100,000,000.00	-	100,000,000.00
73. Prime Bank Ltd.Laldighi Br	-	9,000,000.00	-	9,000,000.00
74. Do	-	9,000,000.00	-	9,000,000.00
75. Do	-	9,000,000.00	-	9,000,000.00
76. Do	-	9,000,000.00	-	9,000,000.00
77. Prime Bank Ltd.Agrabad Br	-	9,000,000.00	-	9,000,000.00
78. Premier Bank Ltd.Jubilee Rd Br	-	9,000,000.00	-	9,000,000.00
79. Premier Bank Ltd.Khatungong Br	9,000,000.00	-	-	9,000,000.00
80. Rupali Bank Ltd.Station Road Br. Ctg	109,540.00	-	-	109,540.00
81. Rupali Bank Ltd.Andarkilla Br. Ctg	12,767,450.00	-	-	12,767,450.00
82. Do	22,101,000.00	-	-	22,101,000.00
83. Standard Bank Ltd. Pahartoli Br	9,000,000.00	-	-	9,000,000.00
84. Southeast Bank Ltd. Jubilee Rd Rd Br	9,000,000.00	-	-	9,000,000.00
85. Shahajalal Islami Bank. Muradpur Br	9,000,000.00	-	-	9,000,000.00
86. Do	9,000,000.00	-	-	9,000,000.00
87. Social Islami Bank Ltd. Jubilee Rd Br	-	9,000,000.00	-	9,000,000.00
88. Social Islami Bank Ltd. Dawanhat. Br	-	9,000,000.00	-	9,000,000.00
89. South Bangla Agre & Com Bank Ltd.Jubilee Rd.Br	-	9,000,000.00	-	9,000,000.00
90. Shimanto Bank Ltd.Agrabad Br.	-	9,000,000.00	-	9,000,000.00
91. Unoin Bank Ltd. Laldighi Br.	100,000,000.00	-	-	100,000,000.00
92. Do	100,000,000.00	-	-	100,000,000.00
93. Unoin Bank Ltd. Khatungong Br.	100,000,000.00	-	100,000,000.00	-
94. Do	100,000,000.00	-	100,000,000.00	-
95. Do	100,000,000.00	-	-	100,000,000.00
96. Do	100,000,000.00	-	100,000,000.00	-
97. Do	100,000,000.00	-	-	100,000,000.00
98. Do	100,000,000.00	-	-	100,000,000.00
99. Unoin Bank Ltd. O R Nizam Rd. Br.	-	9,000,000.00	-	9,000,000.00
100. Unoin Bank Ltd.Bandartila. Br.	-	9,000,000.00	-	9,000,000.00

Basu Banerjee Nath & Co. Chattogram Chartered Accountants

101.	Unoin Bank Ltd.Kadamtoli. Br.	-	9,000,000.00	-	9,000,000.00
102.	Unoin Bank Ltd.Bahaddarhat. Br.	-	9,000,000.00	-	9,000,000.00
103.	UCBL Kadsamtoli Br.	-	9,000,000.00	-	9,000,000.00
104.	UCBL Khatungong Br.	-	9,000,000.00	-	9,000,000.00
105.	UCBL Andarkilla Br.	-	9,000,000.00	-	9,000,000.00
106.	UCBL Jubilee Br.	-	9,000,000.00	-	9,000,000.00
107.	Do	-	9,000,000.00	-	9,000,000.00
	Sub-Total	**2,185,747,914.00**	**1,022,000,000.00**	**627,272,000.00**	**2,580,475,914.00**

c. **Fixed Deposits(FDR) From Bank Interest**

	Banks & Branches Name	Opening Balance (Taka)	Deposit During the Year (Taka)	Encashment (Taka)	Closing Balance (Taka)
1.	Pubali Bank Ltd.CDA Branch Ctg.	100,000,000.00	-	-	100,000,000.00
2.	Do	117,000,000.00	-	-	117,000,000.00
3.	Do	12,500,000.00	-	-	12,500,000.00
4.	Do	5,100,000.00	-	-	5,100,000.00
5.	Do	11,000,000.00	-	-	11,000,000.00
6.	Do	4,350,000.00	-	-	4,350,000.00
7.	Do	-	10,939,145.00	-	10,939,145.00
8.	Do	-	1,440,672.00	-	1,440,672.00
9.	Do	-	2,506,169.00	-	2,506,169.00
10.	Do	-	588,150.00	-	588,150.00
	Sub-Total	**249,950,000.00**	**15,474,136.00**	-	**265,424,136.00**

d. **Fixed Deposits(FDR) From Accumulated Depreciation**

	Banks & Branches Name	Opening Balance (Taka)	Deposit During the Year (Taka)	Encashment (Taka)	Closing Balance (Taka)
1.	Pubali Bank Ltd.CDA Branch Ctg.	18,000,000.00	-	-	18,000,000.00
	Sub-Total	**18,000,000.00**	-	-	**18,000,000.00**
	Grand Total (a+b+c+d)	**4,563,197,914.00**	**1,037,474,136.00**	**2,616,772,000.00**	**2,983,900,050.00**

10.00 Cash and Cash Equivalents

	Taka 30.06.2023	Taka 30.06.2022
Cash at Bank:		
Earning Project :		
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD-53	2,858,058.10	7,675,185.20
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD-54	3,556,621.91	7,123,150.91
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD-58-0	167,852.67	24,317,163.67
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. 12222	591,273.95	5,013,910.95
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD- 62-6	3,563,648.97	13,653,930.24
Janata Bank Ltd., Foreign Exc. Bra. A/c. No.STD-29-3	13,928,421.15	9,731,507.10
Dhaka Bank Ltd., Islami Branch, Agrabad, STD -180	2,031,357.23	2,050,008.95
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD- 67-0	38,364,861.80	43,555,041.50
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD- 102-711	(34,215,127.13)	6,394,734.90
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. 796	-	562,308.00
Islami Bank Ltd., Khatungonj Branch, Ctg., A/c. No. 917	590,310.02	579,563.51
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. SND- 69-2	998,251.00	2,934,850.00
	32,435,529.67	123,591,354.93
Current Account Deposit :		
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. 48	11,877,816.96	36,230,240.54
	11,877,816.96	36,230,240.54

Basu Banerjee Nath & Co. Chattogram Chartered Accountants

	Taka 30.06.2023	Taka 30.06.2022
Non Earning Project :		
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD-52	-	210,721.90
Bank Asia, Anderkilla Branch, A/c. No. 174	11,179,030.41	11,151,340.99
Janata Bank Ltd., Foreign Exc. Branch, A/c. No.1715-9	-	3,301,007.00
Janata Bank Ltd., Foreign Exc. Branch, A/c. No.STD-26-9	-	3,681,604.34
Janata Bank Ltd., Foreign Exc. Branch, A/c. No.STD-27-1	5,914,867.87	5,926,495.30
Janata Bank Ltd., Foreign Exc. Branch, A/c. No.STD-28	-	527,856.66
Janata Bank Ltd., Foreign Exc. Branch, A/c. No.30-5	2,146,120.91	2,323,218.44
Janata Bank Ltd., C.D.A Branch Ctg., A/c. No.1618-2	-	86,331.16
Islami Bank Ltd., Anderkilla, A/c No. S.N.D.- 102	1,325,981.10	1,289,721.03
Janata Bank Ltd., Foreign Exc. Branch, A/c. No.STD-316	56,716,508.69	15,123,187.27
BASIC Bank Ltd., Jubilee Road Branch, A/c. No.506	7,008,705.88	7,020,465.25
Bank Asia Ltd., Anderkilla Branch, A/.c No. STD-291	-	744,531.53
National Bank Ltd., Anderkilla Branch, A/c. No.STD-343	-	30,483.00
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD-707	92,736,263.84	10,942,791.63
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD-787	31,808,308.19	1,404,715.20
Rupali Bank Ltd., Station Road Branch, A/c. No. STD-214	3,811,424.03	3,811,379.03
Shahjalal Islami Bank Ltd., Jubilee Road Branch, A/c. No. STD-271	2,118,213.75	2,126,142.14
Rupali Bank Ltd., O.R. Nizam Road Branch, A/c. No. STD-1448	5,826,628.00	1,316,151.00
Rupali Bank Ltd., Anderkilla Branch, A/c. No. STD-1437	-	177,952.00
AB Bank Ltd. Station Road Branch, A/c. No. STD-430	2,807,130.78	2,508,496.98
Bank Asia Ltd., Agrabad Branch, A/.c No. 1789	4,879,248.13	2,036,834.48
Southeast Bank Ltd., Agrabad Branch, A/.c No. 2627	13,025,507.25	10,910,855.15
Mutual Trust Bank Ltd Agrabad Branch A/c No 2907	8,318,162.56	8,319,404.84
Southeast Bank Ltd., Agrabad Branch, A/.c No. 003	158,843,721.18	103,296,066.66
Southeast Bank Ltd., Agrabad Branch, A/.c No. 002	3,314,560,921.89	1,346,524,479.81
Sonali Bank, Khatungonj Branch , A/C No-0014	154,745.52	172,926.88
	3,723,181,489.98	1,544,965,159.67
Market Account:		
Janata Bank Ltd., Biponi Bitan Branch, A/c. No.STD-766	1,999,778.35	13,715,639.83
Rupali Bank Ltd., Mohila Branch, A/c .No.STD-3220	1,015,080.97	3,340,138.57
Sonali Bank Ltd., Pahartoli Branch, A/c.No.STD-8193	1,306,116.74	5,626,262.75
Agrani Bank Ltd., Sk. Mujib Road Branch, A/c.No.STD-9562	6,732,896.79	3,809,165.87
Sonali Bank Ltd., Bohaddarhat Branch, A/c. No. STD-6087	1,003,991.00	2,557,968.00
	12,057,863.85	29,049,175.02
Others:		
NCC Bank Ltd., Jubilee Road Br, A/c. no. STD-1746	-	1,228,799.25
Pubali Bank Ltd, C.D.A Branch, A/c. no. SND-750	1,034,180.50	1,018,553.50
Rupali Bank Ltd., Anderkilla Branch, A/c. No. STD-24-1427	-	463,088.00
Pubali Bank Ltd, C.D.A Branch, A/c. no. STD-770	64,347,746.00	66,028,918.00
Uttara Bank Ltd., Nasirabad Branch, Ctg., A/c. No. SND-4179	329,568.91	333,914.34
Sonali Bank Ltd.,Khatungonj Br. A/C No.-11	920,459,434.00	172,450,628.00
Sonali Bank Ltd.,Khatungonj Br. A/C No.-13	84,923.00	1,327,598.96
Bank Asia Ltd., Agrabad Branch, A/.c No.-1817	797,387,239.22	77,912,134.04
Bank Asia Ltd., Agrabad Branch, A/.c No.-814	110,092,246.65	160,803,880.75
Rupali Bank Ltd., Anderkilla Branch, A/c. No. -148	87,309,604.67	27,463,850.33
Rupali Bank Ltd., Anderkilla Branch, A/c. No.-147	66,619,545.00	9,003,536.00
Pubali Bank Ltd., C.D.A Branch, Ctg.,A/c No.-819	6,234,537.24	88,826,668.14
Pubali Bank Ltd., C.D.A Branch, Ctg.,A/c No.-823	20,798,682.00	24,745,825.00
Pubali Bank Ltd., C.D.A Branch, Ctg.,A/c No.-831	1,212,290,122.86	108,743,619.47
Pubali Bank Ltd., C.D.A Branch, Ctg.,A/c No.-840	664,899,173.60	185,454,947.73
Sonali Bank, Khatungonj Branch, Ctg, A/C No.-024	6,434,621.00	1,502,047.00
	3,958,321,624.65	927,308,008.51
Cash in Hand	600.00	600.00
	7,737,874,925.11	2,661,144,538.67

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

Basu Banerjee Nath & Co.
Chattogram
Chartered Accountants

	Taka 30.06.2023	Taka 30.06.2022
11.00 Liability for Other Finance		
Contractors Withholding TAX	845,756.20	630,949.80
Contractors Withholding VAT	3,895,712.35	1,316,877.00
	4,741,468.55	**1,947,826.80**
11.01 Contractors Withholding TAX		
Opening Balance	630,949.80	4,415,235.00
Add: Collected during the year	999,706,551.02	709,082,634.03
	1,000,337,500.82	713,497,869.03
Less: Deposited into Gov't Treasury	999,491,744.62	712,866,919.23
	845,756.20	**630,949.80**
11.02 Contractors Withholding VAT		
Opening Balance	1,316,877.00	9,155,068.29
Add: Collected during the year	1,029,017,200.41	755,624,934.90
	1,030,334,077.41	764,780,003.19
Less: Deposited into Gov't Treasury	1,026,438,365.06	763,463,126.19
	3,895,712.35	**1,316,877.00**
12.00 Earnest Money for Allotment of Plot and Flat		
Opening Balance	474,305,629.92	504,456,726.64
Add: Collected during the year		
Kajir Dewry	3,087,605.00	591,358.00
CDA Square	-	22,000,000.00
Saltgola	5,769,764.98	58,644.00
	8,857,369.98	22,650,002.00
	483,162,999.90	**527,106,728.64**
Less: Paid during the year		
Kajir Dewry	-	1,800,000.00
CDA Square	2,000,000.00	-
Saltgola		1,098.72
	2,000,000.00	**1,801,098.72**
Less: Transferred to Land premium A/C (Annexure-5)	84,750,000.00	51,000,000.00
	396,412,999.90	**474,305,629.92**
13.00 Security Deposit (Rent)		
Opening Balance	5,067,397.53	4,340,712.53
Add: Collected during the year	-	726,685.00
	5,067,397.53	5,067,397.53
Less: Refunded during the year	31,765.51	-
	5,035,632.02	**5,067,397.53**
14.00 General Provident Fund (G.P.F) Subscription		
Opening Balance	9,434,120.05	11,658,158.66
Add: Collected during the year	10,458,478.73	9,872,914.02
	19,892,598.78	21,531,072.68
Less: Transfer to A/C #968	7,453,266.01	12,096,952.63
	12,439,332.77	**9,434,120.05**
15.00 Security Deposit (Contractors)		
Opening Balance	2,685,213,703.76	1,906,174,844.51
Add: Collected during the year	1,706,948,787.73	1,247,853,034.02
	4,392,162,491.49	3,154,027,878.53
Less: Refunded during the year	1,282,620,736.98	468,814,174.77
	3,109,541,754.51	**2,685,213,703.76**

Partywise (Contractors) security deposite to be ascertained and reconciled.

Basu Banerjee Nath & Co.
Chattogram
Chartered Accountants

	Taka	
	30.06.2023	30.06.2022
16.00 Benevolent Fund		
Opening Balance	1,826,748.85	1,750,093.85
Add: Collected during the year	182,142.00	187,942.00
	2,008,890.85	1,938,035.85
Less: Transfer to A/C #08904-9	294,729.00	111,287.00
	1,714,161.85	1,826,748.85
17.00 Earnest Money Deposit (Others)		
Opening Balance	5,583,978.31	5,583,978.31
Add: Collected during the year	-	-
	5,583,978.31	5,583,978.31
Less: Paid during the year	-	-
	5,583,978.31	5,583,978.31
Add: Market Account (Annexure-4)	-	-
	5,583,978.31	5,583,978.31
18.00 Voluntary Social Security (V.S.S) Fund		
Opening Balance	864,891.00	928,591.00
Add: Collected during the year	14,227,000.00	13,844,550.00
	15,091,891.00	14,773,141.00
Less: Transfer to A/C #12798-3	14,186,650.00	13,908,250.00
	905,241.00	864,891.00
19.00 Security Deposit (Markets)		
Opening Balance	137,813,572.18	137,012,966.13
Add: Collected during the year (Biponi Bitan)	-	159,745.00
	137,813,572.18	137,172,711.13
Less: Paid during the year	-	105,469.00
	137,813,572.18	137,067,242.13
Add: Market Account (Annexure-4)	4,360,665.25	746,330.05
	142,174,237.43	137,813,572.18

20.00 Liabilities for Expenses

		30.06.2023	30.06.2022
1.	Electricity Bill	389,218.00	505,221.00
2.	WASA Bill	8,694.00	318,387.00
3.	Audit Fee	185,000.00	170,000.00
4.	Telephone Bill	1,665,015.00	1,215,015.00
5.	Land Development Tax	1,578,598.00	1,578,598.00
6.	Deductable from Salary (Payable Against Gas Bill)	189,624.13	198,972.68
7.	Government Project Interest Payable	556,932,748.21	547,468,187.21
8.	Outstanding Liabilities-Market Account (Annexure-4)	-	18,370.00
9.	Group Insurance Premium	45,312.50	21,875.00
10.	Liability for Work Against Deposit of Ananya R/A	1,191,983.87	5,644,983.87
12.	Compensation Payable for DT Road Project	43,191,021.65	43,191,021.65
13.	Plantation of Ring Road Project	9,003,531.00	9,003,531.00
14.	Liability for Land Acquisition (Hathazari Road Project)	163,035.91	163,035.91
15.	Liability for Land Acquisition (Pathantuli Road Project)	3,423,792.74	3,423,792.74
16.	Tax Payable	20,468,193.00	-
17.	Arrear Tax	50,049,679.00	-
18.	Amount of Closing Project	7,845,944.33	-
		696,331,391.34	612,920,991.06

17.01 Arrear Tax:

Assesment Years:-	Date Of Payment	30.06.2023	30.06.2022
2009-10	15-06-23	10,523,402.00	-
2012-13	15-06-23	22,665,024.00	-
2013-14	15-06-23	10,000,000.00	-
2014-15	15-06-23	6,861,253.00	-
		50,049,679.00	-

Basu Banerjee Nath & Co. Chattogram Chartered Accountants

		Taka	
		30.06.2023	30.06.2022
21.00	**Unspent Grant Payable**		
	Unspent grant Payable to Government (Note-21.01)	128,971,991.62	1,294,436.34
	Unspent Grant Payable to Chittagong College & Mohsin College (Note-21.02)	-	-
		128,971,991.62	1,294,436.34
21.01	**Unspent Grant Payable to Government**		
	Opening Balance	-	-
	Grant Received from Govt. for Non- Earning Project (Note: 25.01)	24,862,318,000.00	17,634,750,000.00
	Less: Expense during the year (Note: 23.00)	24,733,346,008.38	17,633,455,563.66
		128,971,991.62	1,294,436.34
	Less: Payable against Land Acquisition	-	-
		128,971,991.62	1,294,436.34
21.02	**Unspent Grant Payable to College**		
	i) Chittagong College:		
	Opening Balance	-	11,734.00
	Add: Addition during the year	-	-
		-	11,734.00
	Less: Payment during the year	-	-
	Less: Transfer to A/C- 48	-	11,734.00
		-	-
	ii) Mohosin College		
	Opening Balance	-	1,036,367.00
	Add: Addition during the year	-	-
		-	1,036,367.00
	Less: Payment during the year	-	-
	Less: Transfer to A/C- 48	-	1,036,367.00
		-	-
	Total (i+ii)	-	-
22.00	**Provision for Taxation**		
	Opening Balance	(4,519,547.61)	-
	Add: Provision during the year	77,495,312.42	69,268,167.93
		72,975,764.81	69,268,167.93
	Less: Adjusted during the year	70,178,397.30	73,787,715.54
		2,797,367.51	(4,519,547.61)
23.00	**Non-Current Assets**		
	Property, Plant and Equipment (At Cost Less Acc. Dep.) (Note: 23.01)	73,880,078.41	75,321,651.30
		73,880,078.41	75,321,651.30
23.01	**Property, Plant and Equipment**		
	<u>**Cost**</u>		
	Freehold Assets		
	Opening Balance	270,051,104.29	253,879,215.29
	Add: Addition during the year	5,905,997.00	16,171,889.00
		275,957,101.29	270,051,104.29
	Less: Disposal during the year	-	-
	Total (A)	275,957,101.29	270,051,104.29
	<u>**Accumulated Depreciation**</u>		
	Freehold Assets		
	Opening Balance	194,729,452.99	187,204,592.97
	Add: Charged during the year	7,347,569.89	7,524,860.01
		202,077,022.88	194,729,452.99
	Less: Adjustment (Disposal)	-	-
	Total (B)	202,077,022.88	194,729,452.99
	Written Down Value (A-B)	73,880,078.41	75,321,651.30

A Schedule of Property, Plant & Equipment has been given in Annexure-2

		Taka	
24.00	**Non-Earning Project (at Cost)**	30.06.2023	30.06.2022
1.	Chittagong City Outer Ring Road	1,365,157,564.79	2,590,100,000.00
2.	Construction of Bakalia Access Road	665,556,850.15	119,474,315.00
3.	Elevated Express	10,000,000,000.00	6,315,200,000.00
4.	Karnofuli River Left Side Project	4,019,545,605.73	1,875,000,000.00
5.	Water Logging Project	8,040,800,000.00	6,699,978,012.62
6.	Master Plan	47,372,091.71	33,703,236.04
7.	Dhaka Trunk Road	594,913,896.00	-
		24,733,346,008.38	17,633,455,563.66

25.00 Earning Project

	30.06.2023	30.06.2022
Cost		
Freehold Assets		
Opening Balance	7,445,653.00	7,445,653.00
Add: Addition during the year	-	-
	7,445,653.00	7,445,653.00
Less: Disposal during the year	-	-
Total (A)	7,445,653.00	7,445,653.00
Accumulated Depreciation		
Freehold Assets		
Opening Balance	3,928,566.91	3,854,110.38
Add: Charged during the year	74,456.53	74,456.53
	4,003,023.44	3,928,566.91
Less: Adjustment (Disposal)	-	-
Total (B)	4,003,023.44	3,928,566.91
Written Down Value (A-B)	3,442,629.56	3,517,086.09

A Schedule of Property, Plant & Equipment has been given in Annexure-3

26.00 Grant from Government Utilized for Non- Earning Project

	30.06.2023	30.06.2022
Grant Received from Government for Non- Earning Project (Note- 26.01)	24,862,318,000.00	17,634,750,000.00
Less: Unspent grant payable to Government (Note-21.01)	128,971,991.62	1,294,436.34
	24,733,346,008.38	17,633,455,563.66
Less: Provision for land acquisition	-	-
	24,733,346,008.38	17,633,455,563.66

26.01 Grant Received from Govt. for Non- Earning Project

		30.06.2023	30.06.2022
1.	Chittagong City Outer Ring Road	1,452,296,000.00	2,590,100,000.00
2.	Construction of Bakalia Access Road	697,600,000.00	119,550,000.00
3.	Elevated Express	10,000,000,000.00	6,315,200,000.00
4.	Karnofuli River Left Side Project	4,024,922,000.00	1,875,000,000.00
5.	Water Logging Project	8,040,800,000.00	6,700,000,000.00
6.	Master Plan	47,600,000.00	34,900,000.00
7.	Dhaka Trunk Road Loop Road	599,100,000.00	
		24,862,318,000.00	17,634,750,000.00

27.00 Liability for Land Acquisition & Stakeholder

	30.06.2023	30.06.2022
Kapasgola Road Development and Extension	109,952,862.47	109,952,862.47
Less: Expense during the year	-	-
	109,952,862.47	109,952,862.47
Add: Liability during the year		
Stakeholders for Chittagong City Outer Ring Road (RPA)	63,569,546.00	64,588,246.00
Widening & Improvement of Loop Road	86,932,037.67	114,104,459.33
Widening & Improvement of DC Road	9,967,906.24	9,967,906.24
Widening & Improvement of Ring Road	1,203,233,966.32	340,195,276.93
Construction of flyover at Muradpur, 2no Gate. GEC	51,432,173.52	60,102,863.21
Karnaphuly River Left Side Project	3,279,450,784.51	2,533,089,588.10
Water Logging Project	907,411,232.00	169,292,259.00
Elevated Express Way	792,079,074.43	391,716,228.53
Bakalia Access Road	659,586,574.74	293,417,012.73
	7,163,616,157.90	4,086,426,702.54

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		Taka	
		30.06.2023	30.06.2022
28.00	**Advance Premium Received**		
	Construction of Kazir Dewry Kacha bazar & Apartment Complex	411,163,815.37	397,564,053.37
	Construction of Dormitory and Low cost Flat at Saltgola	459,530,155.25	442,339,719.00
	Renovation & Expansion Bipani Bitan 'A' Block	107,524,414.00	106,046,121.00
	Construction of Multistoried Building Bipani Bitan Block 'B'	219,193,860.46	229,902,886.23
	Development of Silimpur R/A (East)	246,799,631.00	243,805,343.00
	Dewanhat	11,648,437.50	7,402,187.50
	CDA Square	354,620,633.50	210,425,275.00
		1,810,480,947.08	1,639,022,074.10
29.00	**Land Premium**		
	Income during the year	313,289,138.00	250,982,417.00
	Less: Cost during the year	40,281,846.32	25,117,399.68
	Saltgola Potenga Bazar	5,722,620.00	
	Surplus/(Deficit) for the year	267,284,671.68	225,865,017.32
	Details have been shown in Annexure-5		
30.00	**Other Income**		
	Interest on Premium	1,169,605.00	2,489,761.00
	B/C Fee	20,391,945.85	21,391,029.00
	LUC & N.O.C. Fee	13,686,000.00	12,720,348.00
	Auction Sale	13,862,347.00	666,508.00
	Form Sale	5,829,400.00	4,387,780.00
	Enlistment Fee	402,000.00	-
	Mutation Fee	960,000.00	1,035,000.00
	Extra Fee	8,074,583.00	4,941,172.00
	Bank Interest	27,807,525.48	81,965,685.10
	Bank Interest (Market Account- Annexure- 4.1)	791,156.61	384,334.32
	Interest on Fixed Deposit Receipts (FDR) (Note- 30.01)	320,346,906.63	238,873,167.09
	Miscellaneous Receipts (Note- 30.02)	5,430,896.60	3,754,670.86
	Bank Interest (College Accounts)	-	37,934.99
	Road Cutting Fee	456,869.00	1,875,571.00
	Fine	4,667,275.00	1,906,705.00
	Power of Attorney Fee	3,442,161.50	2,944,335.00
	Heba Fee	1,540,000.00	1,096,500.00
		428,858,671.67	380,470,501.36
30.01	**Interest on Fixed Deposit Receipt (FDR)**		
	Net Interest withdrawn during the year	265,315,704.50	212,177,621.29
	Add: Source Tax on FDR	49,970,653.36	23,996,565.33
	Bank Charge	4,940,220.00	3,586,781.02
		320,226,577.86	239,760,967.64
	Less: Last year's provision	3,605,079.45	4,492,880.00
		316,621,498.41	235,268,087.64
	Add: Provision during the year (Note- 6)	3,725,408.22	3,605,079.45
		320,346,906.63	238,873,167.09
30.02	**Miscellaneous Receipts**		
	House Rent	25,470.40	27,624.05
	Hire Charges and others	31,200.00	30,210.00
	Other Income	5,374,226.20	3,696,836.81
		5,430,896.60	3,754,670.86

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	Taka	
30.02.01 Other Income:	30.06.2023	30.06.2022
Service Book	15.00	-
Asian Women University (Royalty Fee)	5,233,250.00	-
Apprentice Fee	12,000.00	-
Layout Fee	500.00	-
Water Bill	128,461.20	-
	5,374,226.20	-

31.00 Surplus of Income over Expenditure

Balance - Brought Forward	1,488,578,699.98	1,280,774,196.18
Add : Prior Year Adjustment	-	-
	1,488,578,699.98	1,280,774,196.18

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Chittagong Development Authority

Schedule of Investment in Fixed Deposits for the year ended on 30 June, 2023

Annexure- 1

Sl No.	Bank & Branch Name	Opening Balance Amount (Taka)	New Investment Amount (Taka)	Encashment Amount (Taka)	Closing Balance Amount (Taka)
1	AB Bank Ltd. Station Road Br.	10,000,000.00	-	-	10,000,000.00
2	Do	10,000,000.00	-	-	10,000,000.00
3	Do	10,000,000.00	-	-	10,000,000.00
4	Do	10,000,000.00	-	-	10,000,000.00
5	Do	10,000,000.00	-	-	10,000,000.00
6	Do	-	9,000,000.00	-	9,000,000.00
7	AB Bank Ltd. CDA Avenue Br.	10,000,000.00	-	-	10,000,000.00
8	AB Bank Ltd. Khatungong Br.	10,000,000.00	-	-	10,000,000.00
9	AB Bank Ltd.Andarkilla Br., Ctg.	10,000,000.00	-	-	10,000,000.00
10	Do	-	9,000,000.00	-	9,000,000.00
11	Do	-	9,000,000.00	-	9,000,000.00
12	AB Bank Ltd.Agrabad Br., Ctg.	10,000,000.00	-	-	10,000,000.00
13	Al-Arafah Islami Bank Ltd. Muradpur Br.	10,000,000.00	-	-	10,000,000.00
14	Al-Arafah Islami Bank Ltd .Chowkbazar Br.	10,000,000.00	-	-	10,000,000.00
15	Agrrani Bank Ltd.Sk Mujib Rr. Br	10,000,000.00	-	-	10,000,000.00
16	Do	10,000,000.00	-	-	10,000,000.00
17	Agrani Bank Ltd. Kapasgola Br	-	9,000,000.00	-	9,000,000.00
18	Basic bank Jubilee Road Br.	10,000,000.00	-	-	10,000,000.00
19	Do	10,000,000.00	-	-	10,000,000.00
20	Do	10,000,000.00	-	-	10,000,000.00
21	Do	9,000,000.00	-	-	9,000,000.00
22	BD Krishi Bank . CTG Corp Br(Jubilee Rd)	10,000,000.00	-	-	10,000,000.00
23	Do	10,000,000.00	-	-	10,000,000.00
24	Do	10,000,000.00	-	-	10,000,000.00
25	Do	10,000,000.00	-	-	10,000,000.00
26	Do	10,000,000.00	-	-	10,000,000.00
27	Do	10,000,000.00	-	-	10,000,000.00
28	Do	9,000,000.00	-	-	9,000,000.00
29	Do	-	9,000,000.00	-	9,000,000.00
30	BD Krishi Bank LtdKhatungong Br.	10,000,000.00	-	-	10,000,000.00
31	Do	10,000,000.00	-	-	10,000,000.00
32	BD Krishi Bank LtdTea Board Br.	10,000,000.00	-	-	10,000,000.00
33	Do	10,000,000.00	-	-	10,000,000.00
34	BD Krishi Bank LtdAgrabad Br.	10,000,000.00	-	-	10,000,000.00
35	BRAC Bank Ltd. Bahaddarhat Br.	-	9,000,000.00	-	9,000,000.00
36	Bank Asia Ltd. Kamal Bazar Br	-	9,000,000.00	-	9,000,000.00
37	Dhaka Bank Ltd.CDA Av. Branch Ctg	10,000,000.00	-	-	10,000,000.00
	Carried forward	298,000,000.00	63,000,000.00	-	361,000,000.00

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	Brought forward	298,000,000.00	63,000,000.00	-	361,000,000.00
38	EXIM Bank Ltd. Khantungang Br.	10,000,000.00	-	-	10,000,000.00
39	EXIM Bank Ltd.Jubijee Road Br.	10,000,000.00	-	-	10,000,000.00
40	EXIM Bank Ltd.CDA Avenue Br.	10,000,000.00	-	-	10,000,000.00
41	Exim Bank Ltd. CEPZ Br. Ctg.	9,000,000.00	-	-	9,000,000.00
42	Do	-	9,000,000.00	-	9,000,000.00
43	Exim Bank Ltd. Bahaddarhat Br. Ctg.	9,000,000.00	-	-	9,000,000.00
44	Exim Bank Ltd. Pahartoli Br. .	-	9,000,000.00	-	9,000,000.00
45	Eastern Bank Ltd. Halishahar Br.	-	9,000,000.00	-	9,000,000.00
46	Global Islami Bank. Alankar Mor Br	-	9,000,000.00	-	9,000,000.00
47	Global Islami Bank. Jubilee Rd. Br	-	9,000,000.00	-	9,000,000.00
48	ICB Islami Bank Ltd. Khatungang Br.	2,290,135.00	-	3,230.00	2,286,905.00
49	IFIC Bank Ltd. Chawkbazar Rd. Br.	9,000,000.00	-	-	9,000,000.00
50	Janata bank Ltd.Fr. Ex. Br.	10,000,000.00	-	-	10,000,000.00
51	Do	10,000,000.00	-	-	10,000,000.00
52	Do	10,000,000.00	-	-	10,000,000.00
53	Do	10,000,000.00	-	-	10,000,000.00
54	Do	10,000,000.00	-	-	10,000,000.00
55	Do	10,000,000.00	-	-	10,000,000.00
56	Do	10,000,000.00	-	-	10,000,000.00
57	Do	10,000,000.00	-	-	10,000,000.00
58	Do	10,000,000.00	-	-	10,000,000.00
59	Do	10,000,000.00	-	-	10,000,000.00
60	Do	10,000,000.00	-	-	10,000,000.00
61	Do	10,000,000.00	-	-	10,000,000.00
62	Do	9,000,000.00	-	-	9,000,000.00
63	Do	9,000,000.00	-	-	9,000,000.00
64	Do	-	9,000,000.00	-	9,000,000.00
65	Do	-	9,000,000.00	-	9,000,000.00
66	Janata bank Ltd.New Market Br.	10,000,000.00	-	-	10,000,000.00
67	Do	10,000,000.00	-	-	10,000,000.00
68	Do	10,000,000.00	-	-	10,000,000.00
69	Janata Bank,Feringi Bazar Br	10,000,000.00	-	-	10,000,000.00
70	Do	10,000,000.00	-	-	10,000,000.00
71	Janata Bank,Laldighi Br	10,000,000.00	-	-	10,000,000.00
72	Do	10,000,000.00	-	-	10,000,000.00
73	Do	10,000,000.00	-	-	10,000,000.00
74	Do	10,000,000.00	-	-	10,000,000.00
75	Do	10,000,000.00	-	-	10,000,000.00
76	Do	10,000,000.00	-	-	10,000,000.00
77	Do	9,000,000.00	-	-	9,000,000.00
78	Janata Bank Ltd.,Jubilee Rd. Br	9,000,000.00	-	-	9,000,000.00
79	Jamuna Bank Ltd.Andarkilla Br.	10,000,000.00	-	-	10,000,000.00
80	MTBL Khantungang Br	10,000,000.00	-	-	10,000,000.00
81	Do	10,000,000.00	-	-	10,000,000.00
82	Do	10,000,000.00	-	-	10,000,000.00
83	Do	10,000,000.00	-	-	10,000,000.00
	Carried forward	673,290,135.00	126,000,000.00	3,230.00	799,286,905.00

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	Brought forward	673,290,135.00	126,000,000.00	3,230.00	799,286,905.00
84	Meghna Bank Ltd. Jubilee Rd. Br.	9,000,000.00	-	-	9,000,000.00
85	National Bank Ltd. Andarkilla Br.	10,000,000.00	-	10,000,000.00	-
86	National Bank Ltd. Chaktai Br.	10,000,000.00	-	10,000,000.00	-
87	National Bank Ltd. Khatungong Br.	10,000,000.00	-	10,000,000.00	-
88	NCC Bank Ltd. Agrabad Br.	10,000,000.00	-	-	10,000,000.00
89	Do	10,000,000.00	-	-	10,000,000.00
90	Do	10,000,000.00	-	-	10,000,000.00
91	Do	10,000,000.00	-	-	10,000,000.00
92	Do	10,000,000.00	-	-	10,000,000.00
93	One Bank Ltd. Jublee Rd. Br.	10,000,000.00	-	-	10,000,000.00
94	One Bank Ltd. Khatungong Rd. Br.	-	9,000,000.00	-	9,000,000.00
95	One Bank Ltd. CDA Av. Br.	-	9,000,000.00	-	9,000,000.00
96	Do	-	9,000,000.00	-	9,000,000.00
97	One Bank Ltd. Muradpur Br.	-	9,000,000.00	-	9,000,000.00
98	Pubali Bank Ltd. CDA Br.	10,000,000.00	-	-	10,000,000.00
99	Do	10,000,000.00	-	-	10,000,000.00
100	Do	9,000,000.00	-	-	9,000,000.00
101	Padma Bank ltd. Khatungong Br.	10,000,000.00	-	-	10,000,000.00
102	Premier Bank Ltd. CEPZ Br.	20,000,000.00	-	-	20,000,000.00
103	Premier Bank Ltd. Kadamtoli Br.	10,000,000.00	-	-	10,000,000.00
104	Premier Bank Ltd. Khatungong Br.Ctg.	-	9,000,000.00	-	9,000,000.00
105	Premier Bank Ltd. Chawkbazar Br.Ctg.	-	9,000,000.00	-	9,000,000.00
106	Prime Bank Ltd. Laldighi East Br	-	9,000,000.00	-	9,000,000.00
107	Rupali Bank Ltd. Ladies Br.	3,800,000.00	-	-	3,800,000.00
108	Do	5,000,000.00	-	-	5,000,000.00
109	Do	10,000,000.00	-	-	10,000,000.00
110	Do	10,000,000.00	-	-	10,000,000.00
111	Rupali Bank Ltd.O R Nizam Rd Ctg	10,000,000.00	-	-	10,000,000.00
112	Do	10,000,000.00	-	-	10,000,000.00
113	Do	10,000,000.00	-	-	10,000,000.00
114	Do	10,000,000.00	-	-	10,000,000.00
115	Do	10,000,000.00	-	-	10,000,000.00
116	Do	10,000,000.00	-	-	10,000,000.00
117	Rupali Bank Ltd.Taribazar Branch Ctg	10,000,000.00	-	-	10,000,000.00
118	Do	10,000,000.00	-	-	10,000,000.00
119	Do	10,000,000.00	-	-	10,000,000.00
120	Do	10,000,000.00	-	-	10,000,000.00
121	Do	9,000,000.00	-	-	9,000,000.00
122	Do	9,000,000.00	-	-	9,000,000.00
123	Do	9,000,000.00	-	-	9,000,000.00
124	Do	9,000,000.00	-	-	9,000,000.00
125	Rupali Bank Ltd.New Market Branch Ctg	10,000,000.00	-	-	10,000,000.00
126	Do	9,000,000.00	-	-	9,000,000.00
127	Southeast Bank Ltd.Halishar Br.	10,000,000.00	-	-	10,000,000.00
128	Southeast Bank LtdJubilee Rd. Branch	-	9,000,000.00	-	9,000,000.00
	Carried forward	1,035,090,135.00	198,000,000.00	30,003,230.00	1,203,086,905.00

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	Brought forward	1,035,090,135.00	198,000,000.00	30,003,230.00	1,203,086,905.00
129	Do	-	9,000,000.00	-	9,000,000.00
130	Do	-	9,000,000.00	-	9,000,000.00
131	Standard Bank Ltd. Bahaddarhat Br.	10,000,000.00	-	-	10,000,000.00
132	Do	10,000,000.00	-	-	10,000,000.00
133	Standard Bank Ltd. CDA Avenue Br.	10,000,000.00	-	-	10,000,000.00
134	Sonali Bank Ltd. Kali bari Br.	10,000,000.00	-	-	10,000,000.00
135	Do	10,000,000.00	-	-	10,000,000.00
136	Do	10,000,000.00	-	-	10,000,000.00
137	Do	10,000,000.00	-	-	10,000,000.00
138	Do	-	9,000,000.00	-	9,000,000.00
139	Do	-	9,000,000.00	-	9,000,000.00
140	Sonali Bank Ltd.Bahaddarhat Branch Ctg	10,000,000.00	-	-	10,000,000.00
141	Do	10,000,000.00	-	-	10,000,000.00
142	Sonali Bank Ltd.Khatungong Branch Ctg	10,000,000.00	-	-	10,000,000.00
143	Do	10,000,000.00	-	-	10,000,000.00
144	Do	10,000,000.00	-	-	10,000,000.00
145	Do	10,000,000.00	-	-	10,000,000.00
146	Do	10,000,000.00	-	-	10,000,000.00
147	Do	10,000,000.00	-	-	10,000,000.00
148	Do	10,000,000.00	-	-	10,000,000.00
149	Do	10,000,000.00	-	-	10,000,000.00
150	Do	10,000,000.00	-	-	10,000,000.00
151	Do	10,000,000.00	-	-	10,000,000.00
152	Do	9,000,000.00	-	-	9,000,000.00
153	Sonali Bank Ltd.Sadarghat Branch Ctg	10,000,000.00	-	-	10,000,000.00
154	Do	10,000,000.00	-	-	10,000,000.00
155	Sonali Bank Ltd.CDA Market Branch Ctg	9,000,000.00	-	-	9,000,000.00
156	Social Islami Bank. Bakalia Br	-	9,000,000.00	-	9,000,000.00
157	UCBL, Jubilee Rd. Br.	-	9,000,000.00	-	9,000,000.00
158	UCBL, Pahartoli Rd. Br.	-	9,000,000.00	-	9,000,000.00
159	Uttara Bank Ltd. Nasirabad Br.	5,000,000.00	-	-	5,000,000.00
160	Union Bank.Laldighi Br.	10,000,000.00	-	10,000,000.00	-
161	Union Bank Ltd. Kadamtoli Br.	-	9,000,000.00	-	9,000,000.00
162	Union Bank Ltd. Jubilee Rd. Br.	-	9,000,000.00	-	9,000,000.00
163	Do	-	9,000,000.00	-	9,000,000.00
164	Union Bank Ltd. Bandartila Br.	-	9,000,000.00	-	9,000,000.00
	Carried forward	1,278,090,135.00	297,000,000.00	40,003,230.00	1,535,086,905.00

Basu Banerjee Nath & Co. Chattogram Chartered Accountants

Chittagong Development Authority

Schedule of Fixed Assets - at cost less depreciation (Ref. Note : 23.00) for the year ended on 30 June 2023

Annexure- 2

Particulars	Cost (Taka)				Rate	Depreciation (Taka)				Written down
	As on 01.07.2022	Addition during the year	Disposal during the year	As on 30.06.2023	%	As on 01.07.2022	Charged during the year	Disposal during the year	As on 30.06.2022	value as on 30.06.2023 (Taka)
Land	619,137.00	-	-	619,137.00	0	0.00	0.00	-	-	619,137.00
Building	6,980,700.00	-	-	6,980,700.00	2.5	4,065,171.66	72,888.21	-	4,138,059.86	2,842,640.14
Machinery (Installation)	24,987,700.00	-	-	24,987,700.00	10	19,708,573.85	527,912.62	-	20,236,486.46	4,751,213.54
Lift	5,678,318.00	-	-	5,678,318.00	4	2,910,944.47	110,694.94	-	3,021,639.41	2,656,678.59
Escalator	638,388.00	-	-	638,388.00	2	489,144.31	2,984.87	-	492,129.19	146,258.81
Air Conditioner	2,161,400.00	509,175.00	-	2,670,575.00	10	1,004,351.77	166,622.32	-	1,170,974.10	1,499,600.90
Office Equipment	5,318,412.25	1,624,598.00	-	6,943,010.25	10	4,219,550.55	272,345.97	-	4,491,896.52	2,451,113.73
Electric Fittings	4,975,124.00	-	-	4,975,124.00	6	4,261,056.86	42,844.03	-	4,303,900.89	671,223.11
Truck Car and Light Vehicle:	92,929,108.00	-	-	92,929,108.00	10	57,193,029.65	3,573,607.84	-	60,766,637.48	32,162,470.52
Furniture and Fittings	9,935,443.35	858,164.00	-	10,793,607.35	5	5,048,248.56	287,267.94	-	5,335,516.50	5,458,090.85
Other Assets	160,815.00	-	-	160,815.00	6	140,718.05	1,205.82	-	141,923.87	18,891.13
Computer	27,231,993.69	2,914,060.00	-	30,146,053.69	10	11,274,962.71	1,887,109.10	-	13,162,071.81	16,983,981.88
Generator	6,625,700.00	-	-	6,625,700.00	10	2,604,837.56	402,086.24	-	3,006,923.80	3,618,776.20
As on 30.06.2023 (a)	**188,242,239.29**	**5,905,997.00**	**-**	**194,148,236.29**		**112,920,589.99**	**7,347,569.89**	**-**	**120,268,159.88**	**73,880,076.41**
As on 30.06.2022 (a)	**172,070,350.29**	**16,171,889.00**	**-**	**188,242,239.29**		**105,395,729.97**	**7,524,860.01**	**-**	**112,920,589.99**	**75,321,649.30**

Market Account: (Straight Line Method)

Particulars	Cost (Taka)				Rate	Depreciation (Taka)				Written down
	As on 01.07.2022	Addition during the year	Disposal during the year	As on 30.06.2023	%	As on 01.07.2022	Charged during the year	Disposal during the year	As on 30.06.2022	value as on 30.06.2023 (Taka)
Building	76,398,464.00	-	-	76,398,464.00	5	76,398,463.00	-	-	76,398,463.00	1.00
Renovation of Market	5,410,401.00	-	-	5,410,401.00	5	5,410,400.00	-	-	5,410,400.00	1.00
As on 30.06.2023 (b)	**81,808,865.00**	**-**	**-**	**81,808,865.00**		**81,808,863.00**	**-**	**-**	**81,808,863.00**	**2.00**
As on 30.06.2022 (b)	**81,808,865.00**	**-**	**-**	**81,808,865.00**		**81,808,863.00**	**-**	**-**	**81,808,863.00**	**2.00**

N: B: Because of insufficient balance of written down value no depreciation is charged during the year against market account.

As on 30.06.2023 (a+b)	**270,051,104.29**	**5,905,997.00**	**-**	**275,957,101.29**	**194,729,452.99**	**7,347,569.89**	**-**	**202,077,022.88**	**73,880,078.41**
As on 30.06.2022 (a+b)	**253,879,215.29**	**16,171,889.00**	**-**	**270,051,104.29**	**187,204,592.97**	**7,524,860.01**	**-**	**194,729,452.99**	**75,321,651.30**

Basu Banerjee Nath & Co. Chittagong. Chartered Accountants

Chittagong Development Authority

Earning Project - at cost less Depreciation (Note : 25.00) for the year ended on 30 June 2023

Annexure- 3

Particulars	Cost (Taka)				Rate	Depreciation (Taka)				Written down value as on 30.06.2023 (Taka)
	As on 01.07.2022	Addition during the year	Disposal during the year	As on 30.06.2023	%	As on 01.07.2022	Charged during the year	Disposal	As on 30.06.2023	
C.D.A Building	1,923,185.00	-	-	1,923,185.00	1	1,358,854.75	19,231.85	-	1,378,086.60	545,098.40
C.D.A Annex Building	5,522,468.00	-	-	5,522,468.00	1	2,569,712.16	55,224.68	-	2,624,936.84	2,897,531.16
As on 30.06.2023	7,445,653.00	-	-	7,445,653.00		3,928,566.91	74,456.53	-	4,003,023.44	3,442,629.56
As on 30.06.2022	7,445,653.00	-	-	7,445,653.00		3,854,110.38	74,456.53	-	3,928,566.91	3,517,086.09

Basu Banerjee Nath & Co. Chittagong. Chartered Accountants

Chittagong Development Authority

Schedule of Inter Project Current Account for the year ended on 30 June, 2023

Annexure- 4

Particulars	Bipani Bitan		Bipani Bitan 'B' Block		Kazir Dewry		Pahartali Market		Karnaphuli Market		Sholoshar Market		B.Bus Terminal		Total	
	01.07.22	30.06.23	01.07.22	30.06.23	01.07.21	30.06.23	01.07.22	30.06.23	01.07.22	30.06.23	01.07.22	30.06.23	01.07.22	30.06.23	01.07.22	30.06.23
Assets:																
A/C Receivable	2,978,879.88	2,330,510.88	12,139,185.00	16,993,302.63	335,570.60	(355,447.80)	61,123.38	(73,041.14)	27,367.21	65,457.34	-	-	144,601.00	(4,748,730.00)	15,686,727.07	14,212,051.91
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	-	-	5,410,401.00	5,410,401.00
Cash at Bank	13,715,639.87	15,974,640.48	-	2,540,214.92	3,340,138.57	1,015,080.97	5,626,262.75	1,306,116.74	3,809,165.87	6,732,896.79	-	-	2,557,968.00	1,003,991.00	29,049,175.06	28,572,940.90
Total	29,205,198.75	30,815,830.36	12,139,185.00	19,533,517.55	17,580,920.17	14,564,844.17	12,912,868.13	8,458,557.60	9,851,639.08	12,813,460.13	7,250,128.00	7,250,128.00	37,604,828.00	31,157,520.00	126,544,767.13	124,593,857.81
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	-	-	-	-	43,875.00	43,875.00
Accumulated Deprecation	13,628,364.09	13,628,364.09	-	-	14,512,324.39	14,512,324.39	8,051,197.93	8,051,197.93	7,028,142.86	7,028,142.86	8,211,248.98	8,211,248.98	30,377,584.00	30,377,584.00	81,808,862.25	81,808,862.25
Security Deposits	426,980.00	4,110,988.00	-	-	78,795.60	25,138.00	155,750.32	120,923.00	78,794.13	83,936.25	-	-	6,010.00	19,680.00	746,330.05	4,360,665.25
Outstanding Liabilities	17,210.00	-	-	-	-	-	-	-	-	-	-	-	1,160.00	0.00	18,370.00	0.00
Surplus/(Deficit) of Market Account- Annexure 4.1	184,214,137.12	200,418,600.92	5,802,910.56	6,301,583.88	5,055,427.70	6,860,377.14	19,203,355.56	22,344,748.42	3,068,143.47	3,958,203.73	12,887,930.48	12,887,930.48	12,918,492.99	17,974,453.99	243,150,397.88	270,745,898.56
Total	198,303,201.21	218,174,463.01	5,802,910.56	6,301,583.88	19,649,562.69	21,400,854.53	27,421,553.81	30,528,119.35	10,188,180.46	11,083,382.84	21,099,179.46	21,099,179.46	43,303,246.99	48,371,717.99	325,767,835.18	356,959,301.06
Balance Carried to Financial Position	(169,098,002.46)	(187,358,632.65)	6,336,274.44	13,231,933.67	(2,068,642.52)	(6,836,010.36)	(14,508,685.68)	(22,069,561.75)	(336,541.38)	1,730,077.29	(13,849,051.46)	(13,849,051.46)	(5,698,418.99)	(17,214,197.99)	(199,223,068.05)	(232,365,443.25)

Basu Banerjee Nath & Co.
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Chittagong Development Authority

Schedule of Surplus / (Deficit) of Market Account for the year ended on 30 June, 2023

Annexure- 4.1

Particulars	Bipani Bitan	Bipani Bitan 'B' Block	Kazir Dewry Bazar	Pahartali Market	Karnaphuli Market	Sholoshahar Market	B.Bus Terminal	Total
A. INCOME								
Rent	11,123,889.00	2,155,046.87	2,197,702.40	2,656,480.52	2,161,876.59	-	6,221,911.00	26,516,906.38
Transfer Fee & Others	9,220,916.00	-	292,676.00	1,580,936.00	552,376.13	-	84,037.00	11,730,941.13
Bank Interest	269,071.71	69,195.45	123,140.00	86,937.91	124,289.54	-	118,522.00	791,156.61
Total (A)	**20,613,876.71**	**2,224,242.32**	**2,613,518.40**	**4,324,354.43**	**2,838,542.26**	**-**	**6,424,470.00**	**39,039,004.12**
B. EXPENDITURE								
Salary	2,830,235.91	-	804,878.96	1,182,386.57	1,377,492.00	-	1,368,384.00	7,563,377.44
Maintenance	1,558,192.00	1,725,404.00	-	0.00	570,990.00	-	-	3,854,586.00
Telephone Bill	-	-	-	-	-	-	-	0.00
Electric Bill	-	-	-	0.00	-	-	-	0.00
Miscellaneous	-	-	-	-		-	-	0.00
WASA	-	-	-	-		-	-	0.00
Gas Bill	-	-	-	-	-	-	-	0.00
Bank Charge	20,985.00	165.00	3,690.00	575.00	-	-	125.00	25,540.00
Total (B)	**4,409,412.91**	**1,725,569.00**	**808,568.96**	**1,182,961.57**	**1,948,482.00**	**-**	**1,368,509.00**	**11,443,503.44**
Surplus/(Deficit) for the year(A-E	16,204,463.80	498,673.32	1,804,949.44	3,141,392.86	890,060.26	-	5,055,961.00	27,595,500.68
Add: Brought for Surplus/(Deficit	184,214,137.12	5,802,910.56	5,055,427.70	19,203,355.56	3,068,143.47	12,887,930.48	12,918,492.99	243,150,397.88
Balance Transferred to Inter Project Current A/C	**200,418,600.92**	**6,301,583.88**	**6,860,377.14**	**22,344,748.42**	**3,958,203.73**	**12,887,930.48**	**17,974,453.99**	**270,745,898.56**

Basu Banerjee Nath & Co. Chittagong. Chartered Accountants

Chittagong Development Authority

Schedule of Land Premium (Residential, Commercial and Industrial Plot) for the year ended on 30 June, 2023

Annexure- 5

Particulars	Cost			Income		
	As on 01.07.2022	Addition during the year/ Adjusted	Total as on 30.06.2023	As on 01.07.2022	Received during the year	Total as on 30.06.2023
Residential Land Development						
Chandgaon R/A (2nd Phase)	19,295,845.62	-	19,295,845.62	183,879,462.00	39,032,790.00	222,912,252.00
Chandrima Residential Area	69,856,573.86	113,158.00	69,969,731.86	144,304,911.75	1,944,772.00	146,249,683.75
Construction of Multistoried Building for mid level officers at Mehedibag	162,626,862.14	-	162,626,862.14	8,709.36	-	8,709.36
CDA office quarter at Mehdibag	19,776,078.00	-	19,776,078.00	410,000.00	-	410,000.00
Katalgonj	3,199,794.00	-	3,199,794.00	48,083,911.24	12,501,770.00	60,585,681.24
CDA Mosque	11,720,873.00	-	11,720,873.00	446,352.95	-	446,352.95
Agrabad	6,034,137.00	-	6,034,137.00	169,827,969.27	-	169,827,969.27
Muradpur (Chandgaon)	43,507,949.00	150,118.00	43,658,067.00	138,948,944.66	-	138,948,944.66
Fouzderhat (Silimpur)	139,754,881.00	91,008.00	139,845,889.00	235,690,384.21	20,763,354.00	256,453,738.21
Left Bank of Karnafully River	100,145,203.61	-	100,145,203.61	245,181,547.98	-	245,181,547.98
Sholosahar Rehabilitation Area	429,628.00	-	429,628.00	55,481,697.83	6,742,776.00	62,224,473.83
Ananya R/A	2,136,812.00	420,336.00	2,557,148.00	200,219,333.40	-	200,219,333.40
Other Pocket's Land	-	-	-	112,925,680.42	-	112,925,680.42
Halishahar	-	-	-	777,329.00	358,680.00	1,136,009.00
Colonel Hat	-	-	-	1,292.05	-	1,292.05
Kalpolak R/A- 1st Phase & 2nd Phase	2,346,529,100.46		2,346,529,100.46	3,999,104,865.79	38,203,526.00	4,037,308,391.79
Development of Anaynna Residential Area (1st phase)	3,770,554,632.72		3,770,554,632.72	3,435,816,074.68	126,072,559.00	3,561,888,633.68
Development of Anaynna Residential Area (2nd phase)	12,163,968.04	-	12,163,968.04	32,022,206.00	-	32,022,206.00
Construction of Apartment Complex at Dewanhat	-	-	-	337,468.66	-	337,468.66
Total Taka (a)	**6,707,732,338.45**	**774,620.00**	**6,708,506,958.45**	**9,003,468,141.25**	**245,620,227.00**	**9,249,088,368.25**
Industrial Land Development						
Heavy Industrial Area Kalurghat	7,762,239.00	-	7,762,239.00	50,215,875.50	-	50,215,875.50
Abnoxious Industrial Area Ctg.	2,003,439.00	-	2,003,439.00	7,097,353.00	-	7,097,353.00
Fouzderhat / Sagarika Industrial Area	13,568,839.00	-	13,568,839.00	117,059,259.77	2,584,100.00	119,643,359.77
Light Industrial Area, Sholosahar	4,318,019.00	-	4,318,019.00	8,622,046.00	-	8,622,046.00
Mohara Industrial Area	23,541,138.00	-	23,541,138.00	10,935,982.20	19,360,000.00	30,295,982.20
Total Taka (b)	**51,193,674.00**	-	**51,193,674.00**	**193,930,516.47**	**21,944,100.00**	**215,874,616.47**
Development of Hill						
D.C. Hill Development	-	-	-	-	-	-
Total Taka (c)	-	-	-	-	-	-

Basu Banerjee Nath & Co.
Chittagong
Chartered Accountants

Particulars	Cost			Income		
	As on 01.07.2022	Addition during the year	Total as on 30.06.2023	As on 01.07.2022	Received during the year	Total as on 30.06.2023
Commercial Land Development						
Fouzderhat Latifpur Bazar	56,151.00	-	56,151.00	-	-	-
Both Sides of Agrabad Road	2,406,179.00	-	2,406,179.00	5,466,617.00	15,318,767.00	20,785,384.00
Jubilee Road	-	-	-	6,709,112.00	-	6,709,112.00
Pahartali Commercial Area	-	-	-	35,869,237.40	-	35,869,237.40
Kazir Dewri Commercial Area	-	-	-	15,637,294.00	-	15,637,294.00
Sholoshahar Commercial Area	-	-	-	125,208,608.68	-	125,208,608.68
Court Road Commercial Area	-	-	-	4,822,702.00	-	4,822,702.00
Station Road Commercial Area	-	-	-	75,357.00	-	75,357.00
CDA Avenue Commercial	-	7,204,094.00	7,204,094.00	367,252,915.22	-	367,252,915.22
Kalpolok Commercial Plot	-	-	-	38,241,900.96	22,245,904.00	60,487,804.96
Expansion, Renovation and Maintenance of Road, Market, Junction and Bus Stands Development	324,025,115.40	32,303,132.32	356,328,247.72	626,716.78	-	626,716.78
Renovation & Expansion Bipani Bitan 'A' Block	166,870,491.57	-	166,870,491.57	-	-	-
Construction of Multistoried Building Bipani Bitan Block 'B'	420,620,115.58	-	420,620,115.58	228,579,046.67	-	228,579,046.67
Construction of flyover at Muradpur, 2no Gate. GEC	98,830,926.31	-	98,830,926.31	-		-
CDA Area Plan	15,413,000.00	-	15,413,000.00	-	-	-
Detailed Area Plan	5,352,244.60	-	5,352,244.60	-	-	-
Mohal Market	498,498.00	-	498,498.00	-	-	-
Kadamtali junction	63,136,239.00	-	63,136,239.00	-	-	-
Construction of Flyover at Bahaddarhat Junction	1,322,359,655.85	-	1,322,359,655.85	-	-	-
Widening & Maintainence of Arakan Road	247,215,639.00	-	247,215,639.00	59,200.00	-	59,200.00
Total Taka (d)	2,666,784,255.31	39,507,226.32	2,706,291,481.63	828,548,707.71	37,564,671.00	866,113,378.71
Flat for Sale						
Agrabad and Chandgoan	553,584.00	-	553,584.00	-	-	-
Total Taka (e)	553,584.00	-	553,584.00	-	-	-
Surveying						
Residential purpose of Left Karnafully	1,026,149.00	-	1,026,149.00	-	8,160,140.00	8,160,140.00
East Hathazari	2,650,874.00	-	2,650,874.00	-	-	-
Total Taka (f)	3,677,023.00	-	3,677,023.00	-	8,160,140.00	8,160,140.00
Grand Total Taka (a+b+c+d+e+f)	9,429,940,874.76	40,281,846.32	9,470,222,721.08	10,025,947,365.43	313,289,138.00	10,339,236,503.43

Surplus Account

Income			Cost			Surplus		
Opening as on 01.07.2022	During the year	Total as on 30.06.2023	Opening as on 01.07.2022	During the year	Total as on 30.06.2023	Opening as on 01.07.2022	During the year	Total as on 30.06.2023
1	2	3	4	5	6	7	8	9
10,025,947,365.43	313,289,138.00	10,339,236,503.43	9,429,940,874.76	40,281,846.32	9,470,222,721.08	596,006,490.67	273,007,291.68	869,013,782.35

Basu Banerjee Nath & Co. Chittagong. Chartered Accountants