AUDIT REPORT

OF

Chittagong Development Authority
<u>FOR THE YEAR ENDED JUNE 30,2024</u>

Reference No. BBNC//2024-2025

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 June30, 2024 and the Statement of profit or loss and other comprehensive income, Statement of changes in shareholders equity and 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,except for the possible effect of the matters described in the basis of Qualified Opinion section of our report, the accompanying financial statements prepared in accordance with International Accounting Standard (IAS) and International Financial Reporting Standards (IFRSs) give a true and fair view of the state of the company's affairs as at June 30, 2024 and the results of its operations and its cash flows for the year then ended and comply with the Companies Act 1994 and other applicable laws and regulation.

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 Authority didn't recognized deferred tax in accounts As per IAS-12. During our audit we have advised them to recognize deferred tax.

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 Statements section of our report. We are independent of the Company 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 withIESBA 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 Companies Act 1994 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.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the 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 Company'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.

Basu Banerjee Nath & Co. Chittagong. Chartered Accountants

- 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.

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 Company so far as it appeared from our examination of those books; and

c) The Organization'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 : December 30,2024.

Basu Banerjee Nath & Co. Chittagong. Chartered Accountants

Gobinda Chandra Paul, FCA
Enrolment No : 0282
Partner of
BASU BANERJEE NATH & CO.
CHARTERED ACCOUNTANTS
DVC :2412300282AS225635

Chittagong Development Authority

Statement of Financial Position as at June 30, 2024

	Note	Taka 30.06.2024	Taka 30.06.2023
Property and Assets:			
A. Current Assets			
Investment (Fixed Deposits)	3	1,490,083,675.00	1,535,086,905.00
Staff Loan (Computer)	4	65,412.50	123,612.50
Printing & Stationery	5	2,374,303.39	3,425,187.00
Accounts Receivable	6	172,987,086.76	175,289,304.55
Advance Income Tax - CDA	7	123,279,605.00	157,839,218.91
Work in Progress	8	2,796,932,308.33	2,506,966,954.33
Fixed Deposits Receipts (FDR)	9	3,178,012,793.00	2,983,900,050.00
Cash and Bank Balances	10	6,697,980,780.83	7,741,172,242.11
		14,461,715,964.81	**15,103,803,474.40**
B. Current Liabilities			
Liability for Other Finance	11	40,811,366.06	4,741,468.55
Earnest Money for Allotment of Plot and Flat	12	324,627,167.90	396,412,999.90
Security Deposit (Rent)	13	5,075,941.02	5,035,632.02
General Provident Fund (G.P.F) Subscription	14	7,656,249.61	12,439,332.77
Security Deposit (Contractors)	15	3,485,693,064.84	3,109,541,754.51
Benevolent Fund	16	1,787,216.85	1,714,161.85
Earnest Money Deposit (Others)	17	5,583,978.31	5,583,978.31
Voluntary Social Security (V.S.S) Fund	18	999,491.00	905,241.00
Security Deposit (Markets)	19	142,707,897.31	142,174,237.43
Liabilities for Expenses	20	421,102,462.28	696,331,391.34
Unspent Grant Payable	21	55,714,490.26	128,971,991.62
Provision for Taxation	22	50,116,322.29	2,797,367.51
		4,541,875,647.73	**4,506,649,556.81**
C. Working Capital (A-B)		**9,919,840,317.08**	**10,597,153,917.59**
Non-Current Assets :			
Property, Plant and Equipment (At Cost Less Acc. Dep.)	23	73,338,600.29	73,880,078.41
Non-Earning Project (at Cost)	24	20,280,648,010.64	24,733,346,008.38
Earning Project	25	3,368,173.03	3,442,629.56
		20,357,354,783.96	**24,810,668,716.35**
		30,277,195,101.05	**35,407,822,633.99**
Financed by :			
Liability Against Acquisition of Assets		4,197,680.00	4,197,680.00
Grant from Government Utilized for Non- Earning Project	26	20,280,648,010.64	24,733,346,008.38
Liability for Land Acquisition & Stakeholder	27	5,763,027,906.49	7,163,616,157.90
Advance Premium Received	28	2,082,627,425.56	1,810,480,947.08
Surplus of Income/(Deficit) Transferred from Statement of Comprehensive Income		2,146,694,078.36	1,696,181,840.63
		30,277,195,101.05	**35,407,822,633.99**

Note: The annexed notes 01 to 31 including annexures 1 to 5 form an integral part of these financial statements.

30/12/28 30/12/28 30/12/28 30/12/28

Accountants | Budget Officer | Finance and Accounts Officer | Secretary | Chairman

Gobinda Chandra Paul, FCA
Enrolment No. 0282
Partner
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Chartered Accountants
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Basu Banerjee Nath & Co. Chittagong. Chartered Accountants

Taher Chamber (Ground Floor)
10, Agrabad Commercial Area
Place : Chattogram
Dated : December 30, 2024.

Chittagong Development Authority

Statement of Comprehensive Income for the year ended on June 30, 2024

	Notes/ Annex	Taka 2023-2024	Taka 2022-2023
Income			
Rent Received (C.D.A Building, Annex Building and Others)		11,068,363.38	12,706,962.64
Land Premium	29	515,411,745.00	267,284,671.68
Rent Received (Market Account)	Annexure-4.1	27,432,177.00	26,516,906.38
Other Income	30	715,495,143.75	428,858,671.67
		1,269,407,429.13	**735,367,212.37**
Expenditure			
Salary and Allowances		124,798,863.79	121,219,674.07
WASA Bill		497,930.00	2,549,585.00
Printing and Stationery	5	2,665,821.61	2,827,254.40
Travelling Expenses		2,826,770.40	1,914,109.25
Entertainment		716,906.00	591,445.00
Legal Expenses		4,949,372.00	7,936,210.00
Books and Periodicals		30,923.00	45,040.00
Advertisement		2,506,920.00	4,492,370.50
Festival Bonus		14,639,151.93	15,612,910.00
Overtime		4,480,866.24	3,862,635.18
Petrol, Oil and Lubricant		6,233,910.00	5,643,176.00
Welfare		-	90,000.00
Rest and Recreation Allowance		4,609,290.00	492,780.00
Pension		120,000,000.00	100,000,000.00
Training Expenses(In-Land)		168,000.00	657,180.00
Bank Charges		5,131,567.75	5,883,694.00
Electric Bill- CDA		5,977,398.00	4,426,311.00
Contribution to National Exchequer		45,000,000.00	45,000,000.00
Contribution to National Exchequer(Outstanding)		-	16,250,000.00
Security Guard		14,070,122.00	9,323,463.00
Miscellaneous Expenses		370,812.00	318,700.00
Illumination		161,425.00	199,825.00
Annual Milad		1,200,000.00	1,200,000.00
Telephone & Postage Bill		771,200.00	509,300.00
Audit and Professional Fee		196,000.00	185,000.00
Repair and Maintenance (Office Repair)		23,310.00	-
Repair and Maintenance (Building Workshop)		43,095,646.80	46,533,014.80
Repair and Maintenance (Vehicle & CNG Conversion)		3,411,172.00	3,733,708.00
Repair and Maintenance (Machinery)		887,058.00	793,500.00
Repair and Maintenance (Mosque)		3,957,081.00	5,629,800.00
Repair and Maintenance (Tools and Equipment's)		1,418,232.00	1,385,935.00
Repair and Maintenance (Computer & Software)		713,515.00	2,469,483.00
Maintenance of Completed Project (Commercial)		-	1,337,700.00
Maintenance of Completed Project (Residence)		39,915,194.00	15,300,300.00
Event Management		2,857,492.00	-
Call Center & Data Center		936,720.00	642,424.00
Uniform and Liveries		4,990.00	1,171,000.00
Tiffin Charge		1,864,359.72	1,769,493.81
Rent, Rates and Taxes (Vehicle & Municipal)		357,340.00	561,914.00
Group Insurance		183,750.00	185,625.00
Consultancy (Survey)		10,364,639.00	6,754,021.88
Depreciation	Annexure-2 & 3	7,333,100.65	7,422,026.42
Leave Encashment		1,594,160.00	1,849,270.00
Board Member Fee		77,000.00	132,000.00
Honorarium		185,200.00	72,600.00
Celebration of National Days		851,320.00	898,063.00
Loop Road Expenses		218,374,459.78	
Bangla New year		1,466,760.39	-
Integrity & Innovation		-	203,970.00
Accrued Tax		27,444,188.00	-
Demolition of Unauthorized Construction & Removal of Deboris		899,584.00	1,959,065.00
Others Expenses		626,700.33	1,530,500.00
		730,846,222.39	453,566,076.31
Surplus / (Deficit) During the year (A-B)		538,561,206.74	281,801,136.06
Less: Income Tax Expense (25%)		(134,640,301.69)	(77,495,312.42)
		403,920,905.06	204,305,823.64
Add: Accumulated Surplus Brought Forward	31	1,742,773,173.30	1,491,876,016.99
Balance Transferred to Balance Sheet		2,146,694,078.36	1,696,181,840.63

Note: The annexed notes 01 to 31 including annexures 1 to 5 form an integral part of these financial statements.

Accountants | Budget Office | Finance and Accounts Officer | Secretary | Chairman

Gobinda Chandra Paul, FCA
Enrolment No. 0282
Partner
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Taher Chamber (Ground Floor)
10, Agrabad Commercial Area
Place : Chattogram
Dated : December 30, 2024.

Basu Banerjee Nath & Co. Chittagong. Chartered Accountants

Chittagong Development Authority

Statement of Cash Flows for the year ended June 30, 2024

	Taka 2023-2024	Taka 2022-2023
1. Cash Flows from Operating Activities:		
Cash receipts from customers & others	1,271,709,646.92	740,522,590.82
Cash receipts/(paid) to suppliers and employees	(1,077,223,988.96)	(228,835,629.64)
Cash generated from operation	194,485,657.96	511,686,961.18
Restated & Prior Year Adjusted Balance	46,591,332.67	3,297,317.00
Net cash (used in)/ Provided by Operating activities	**241,076,990.63**	**514,984,278.18**
2. Cash Flows from Investing Activities:		
Acquisition of Property, Plant & Equipment	(6,717,166.00)	(5,905,997.00)
Non-Earning Project (at Cost)	4,452,697,997.74	(7,099,890,444.72)
Investment (Fixed Deposits)	45,003,230.00	(256,996,770.00)
Non-Earning Project Deposits	(194,112,743.00)	1,579,297,864.00
Net cash (used in)/ Provided by Investing activities	**4,296,871,318.74**	**(5,783,495,347.72)**
3. Cash Flows from Financing Activities:		
Increase/ (Decrease) in Advance Premium Received	272,146,478.48	171,458,872.98
Increase/ (Decrease) in Liability for Land Acquisition	(1,400,588,251.41)	3,077,189,455.36
Increase/ (Decrease) in Grant from Govt. for Non-Earning Project	(4,452,697,997.74)	7,099,890,444.70
Net Cash generated from Financing Activities	**(5,581,139,770.67)**	**10,348,538,773.04**
D. Net Increase in cash & cash equivalents (1+2+3)	(1,043,191,461.30)	5,080,027,703.50
E. Adjustment in Surplus of Income over Expenditure	-	-
F. Opening Cash and Bank Balance	7,741,172,242.11	2,661,144,538.61
G. Closing Cash and Bank Balance (D+E+F)	**6,697,980,780.83**	**7,741,172,242.11**

Note: The annexed notes 01 to 31 including annexures 1 to 5 form an integral part of these financial statements.

Accountants **Budget Officer** **Finance and Accounts Officer** **Secretary** **Chairman**

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Taher Chamber (Ground Floor)
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Chittagong Development Authority

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

For the Year Ended June 30, 2024

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	Chairman
	Mohammed Yunus	Chairman 24-04-2024 to 02-09-2024
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	Chairman, 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. Mohammed Ali Shah, Selected by Government	Member
17	Mr. Mohammed Faruk, Selected by Government	Member
18	Mrs. Jinat Sohana Chowdhury, Selected by Government	Member
19	Mr. Minhazur Rahman Secretary, Chattogram Development Authority	Secretary of Members

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, 2023 to June 30, 2024.

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, Income Tax act. 2023 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 @ 25%.

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. Chattogram. 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 30.06.2024
CDA Girls School & College	Associate Educational Institution	Accounts Receivable	4,500,000
CDA Public School & College	- DO-	- DO-	500,000
ShishuKanon Kindergarten School	- DO-	- DO-	0

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. Chattagong. Chartered Accountants

Chittagong Development Authority
Notes to the financial statements, including a summery of significant accounting policies
for the year ended June 30, 2024

	Taka 30.06.2024	Taka 30.06.2023
3.00 Investment (Fixed Deposits)		
Opening Balance	1,535,086,905.00	1,278,090,135.00
Add: New Investment during the year	-	297,000,000.00
	1,535,086,905.00	1,575,090,135.00
Less: Encashment during the year	45,003,230.00	40,003,230.00
	1,490,083,675.00	1,535,086,905.00

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

	30.06.2024	30.06.2023
4.00 Staff Loan (Computer)		
Opening Balance	123,612.50	184,237.50
Add: Paid during the year	-	-
	123,612.50	184,237.50
Less: Realized during the year	58,200.00	60,625.00
	65,412.50	123,612.50
5.00 Printing & Stationery		
Opening Balance	3,425,187.00	1,838,379.40
Add: Purchased during year	1,614,938.00	4,414,062.00
	5,040,125.00	6,252,441.40
Less: Consumption during the year	2,665,821.61	2,827,254.40
	2,374,303.39	3,425,187.00
6.00 Accounts Receivable		
Rent from CDA Building (including Annex Building)	33,243,339.27	34,173,225.10
Water Bill	337,558.02	342,551.32
Rent from Market Account (Annexure- 04)	18,871,500.77	14,212,051.91
Accrued Interest on F.D.R (Note - 30.01)	3,418,213.70	3,725,408.22
CDA Girls School & College	75,000,000.00	79,500,000.00
CDA Public School & College	18,500,000.00	19,000,000.00
Shishu Kanon Kindergarten School	23,616,475.00	23,616,475.00
Receivable from Loop Road	-	719,593.00
	172,987,086.76	175,289,304.55
7.00 Advance Income Tax - CDA		
Opening Balance	157,839,218.91	70,178,397.30
Add: Paid during the year		
Advance Income Tax-Deducted from Bank Interest	102,380,953.62	66,835,855.28
Accrued Tax		20,468,193.00
Advance Income Tax - CDA	20,468,193.00	20,000,000.00
Advance Income Tax - Rent	430,458.38	485,491.63
	281,118,823.91	177,967,937.21
Add: Arrear Tax	-	50,049,679.00
Less: Adjustment during the year	157,839,218.91	70,178,397.30
	123,279,605.00	157,839,218.91
8.00 Work in Progress		
Name of Projects		
a. Construction of Dormitory and Low cost Flat at Saltgola :		
Opening Balance	857,632,926.70	857,632,926.70
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	725,392,616.60	626,751,402.10
Add: During the year	289,965,354.00	98,641,214.50
	1,015,357,970.60	725,392,616.60

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d.	Construction of Apartment Complex at Dewanhat		
	Opening Balance	202,619,021.63	110,355,164.00
	Add: During the year		92,263,857.63
		202,619,021.63	**202,619,021.63**
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)	**2,796,932,308.33**	**2,506,966,954.33**

8.01 Loop Road Expenses

Loop Road

During the year Expenses	218,374,459.78	-
	218,374,459.78	**-**

9.00 Fixed Deposits Receipts (FDR)

A. FDR (Non Earing Project)

	Banks & Branches Name	Opening Balance (Taka)	Deposit During the Year (Taka)	Encashment (Taka)	Closing Balance (Taka)
1.	Janata Bank,For. Exchange Br	50,000,000.00	-	-	50,000,000.00
2.	Do	50,000,000.00	-	-	50,000,000.00
3.	Do	20,000,000.00	-	-	20,000,000.00
	Sub Total	120,000,000.00	-	-	120,000,000.00

B. FDR (Security Deposit)

	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.	Do.		9,000,000.00		9,000,000.00
3.	Do.		9,000,000.00		9,000,000.00
4.	AB Bank Ltd. Momin Rd. Br.	9,000,000.00			9,000,000.00
5.	Do	9,000,000.00		9,000,000.00	-
6.	Do	9,000,000.00			9,000,000.00
7.	Do	9,000,000.00			9,000,000.00
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.	Do	100,000,000.00		100,000,000.00	-
14.	Do	100,000,000.00			100,000,000.00
15.	Do	9,000,000.00			9,000,000.00
16.	Do	9,000,000.00			9,000,000.00
17.	Do	100,000,000.00			100,000,000.00
18.	Do		50,000,000.00		50,000,000.00
19.	Do		50,000,000.00		50,000,000.00
20.	Do		50,000,000.00		50,000,000.00
21.	Do		50,000,000.00		50,000,000.00
22.	Do		9,000,000.00		9,000,000.00
23.	Do	100,000,000.00			100,000,000.00
24.	Do	100,000,000.00			100,000,000.00
25.	Do		50,000,000.00		50,000,000.00
26.	Do		50,000,000.00		50,000,000.00

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27.	Do		9,000,000.00		9,000,000.00
28.	Do		50,000,000.00		50,000,000.00
29.	AB Bank Ltd. Khatungong Br.	-			-
30.	Do	9,000,000.00			9,000,000.00
31.	AB Bank Ltd. Chawkbazar Br.	9,000,000.00		9,000,000.00	-
32.	Do	9,000,000.00		9,000,000.00	-
33.	AB Bank Ltd. Bahaddarhat Br.	9,000,000.00			9,000,000.00
34.	Al-Arafah Islami Bank Ltd. Agrabad Br	9,000,000.00		9,000,000.00	-
35.	Al-Arafah Islami Bank Ltd. Andarkilla Br.	-			-
36.	Al-Arafah Islami Bank Ltd. Jamal Khan Br	-			-
37.	Al-Arafah Islami Bank Ltd. Jamal Khan Br	9,000,000.00			9,000,000.00
38.	Al-Arafah Islami Bank Ltd. Firingi Bazar B	-			-
39.	Al-Arafah Islami Bank Ltd. Pahartoli Br.	9,000,000.00			9,000,000.00
40.	Al-Arafah Islami Bank Ltd. Bahaddarhat Br.		9,000,000.00		9,000,000.00
41.	Al-Arafah Islami Bank Ltd. Khatungong Br.		9,000,000.00		9,000,000.00
42.	Do		9,000,000.00		9,000,000.00
43.	Al-Arafah Islami Bank Ltd.OR Nizam Road Br.		9,000,000.00		9,000,000.00
44.	Al-Arafah Islami Bank Ltd. Halishahar Br.		9,000,000.00		9,000,000.00
45.	Do		9,000,000.00		9,000,000.00
46.	Bangladesh Krishi Bank Ltd. Ctg.Corp.Br.	-	9,000,000.00		9,000,000.00
47.	BRAC Bank Ltd. CDA Av. Br	-	9,000,000.00		9,000,000.00
48.	BRAC Bank Ltd. Agrabad Br	-	9,000,000.00		9,000,000.00
49.	Do	-	9,000,000.00		9,000,000.00
50.	BRAC Bank Ltd.Muradpur Br	9,000,000.00			9,000,000.00
51.	BRAC Bank Ltd. Bahaddarhat Br		9,000,000.00		9,000,000.00
52.	Do		9,000,000.00		9,000,000.00
53.	Bangle Commercial Bank ,Agrabad Br	9,000,000.00			9,000,000.00
54.	City Bank Ltd, Jubilee Rd Br.	9,000,000.00			9,000,000.00
55.	Dhaka Bank Ltd.Andarkilla Br.	9,000,000.00			9,000,000.00
56.	Do	9,000,000.00			9,000,000.00
57.	Do	9,000,000.00			9,000,000.00
58.	Do	9,000,000.00			9,000,000.00
59.	Do	9,000,000.00			9,000,000.00
60.	Do		9,000,000.00		9,000,000.00
61.	Do		9,000,000.00		9,000,000.00
62.	Do		9,000,000.00		9,000,000.00
63.	Dhaka Bank Ltd.CDA Av. Br.	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.	Do	9,000,000.00		9,000,000.00	-
67.	Dhaka Bank Ltd.Khatungong. Br.		9,000,000.00		9,000,000.00
68.	Do		9,000,000.00		9,000,000.00
69.	Do		9,000,000.00		9,000,000.00
70.	EXIM Bank Ltd. CEPZ Br.	9,000,000.00		9,000,000.00	-
71.	EXIM Bank Ltd. Jubilee Rd Br.	-	9,000,000.00		9,000,000.00
72.	EXIM Bank Ltd. CDA Av. Br.	9,000,000.00			9,000,000.00
73.	EXIM Bank Ltd. Bahaddarhat Br.	9,000,000.00			9,000,000.00
74.	Do	9,000,000.00			9,000,000.00
75.	Eastern Bank Ltd, Chandgaon. Br.	9,000,000.00			9,000,000.00
76.	Eastern Bank Ltd, Halishahar. Br.	9,000,000.00		9,000,000.00	-
77.	Do		9,000,000.00		9,000,000.00
78.	Eastern Bank Ltd, Khatumgong. Br.	9,000,000.00			9,000,000.00
79.	Eastern Bank Ltd, Panchlaish. Br.		9,000,000.00		9,000,000.00
80.	Global Islami Bank Ltd. Jubilee Rd. Br	-	9,000,000.00		9,000,000.00
81.	Br	9,000,000.00		9,000,000.00	-
82.	Global Islami Bank Ltd. Sk Mujib Rd Br	9,000,000.00		9,000,000.00	-
83.	IFIC Bank Ltd. Sk. Mujib Rd.. Br.	9,000,000.00			9,000,000.00
84.	IFIC Bank Ltd. Chawkbazar. Br.		9,000,000.00		9,000,000.00
85.	IFIC Bank Ltd. Khatungong. Br.		9,000,000.00		9,000,000.00

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86.	IFIC Bank Ltd. Alankarmore. Br.		9,000,000.00		9,000,000.00
87.	Janata Bank,For. Exchange Br	2,227,694.00			2,227,694.00
88.	Do	244,700.00			244,700.00
89.	Do	2,000,000.00			2,000,000.00
90.	Do	165,930.00			165,930.00
91.	Do	348,550.00			348,550.00
92.	Do	36,550.00			36,550.00
93.	Do	174,500.00		-	174,500.00
94.	Janata Bank,Feringi Bazar. Br		50,000,000.00		50,000,000.00
95.	Do		50,000,000.00		50,000,000.00
96.	Janata Bank,Cantonment. Br		9,000,000.00		9,000,000.00
97.	Jamuna Bank Ltd. Nasirabad Br.	9,000,000.00			9,000,000.00
98.	Do		9,000,000.00		9,000,000.00
99.	Mutual Trust Bank Ltd. Agrabad Br.	-	9,000,000.00		9,000,000.00
100.	Mercantile Bank Ltd. Sadarghat Br	9,000,000.00			9,000,000.00
101.	Do		9,000,000.00		9,000,000.00
102.	NRBC Bank Ltd. Agrabad Br	9,000,000.00			9,000,000.00
103.	One Bank Ltd. Agrabad. Br	-	9,000,000.00		9,000,000.00
104.	One Bank Ltd. Oxygen Br	9,000,000.00			9,000,000.00
105.	Pubali Bank Ltd.CDA Branch Ctg.	5,300,000.00		-	5,300,000.00
106.	Do	100,000,000.00			100,000,000.00
107.	Do	50,000,000.00			50,000,000.00
108.	Do	300,000,000.00			300,000,000.00
109.	Do	100,000,000.00			100,000,000.00
110.	Do		9,000,000.00		9,000,000.00
111.	Do		9,000,000.00		9,000,000.00
112.	Pubali Bank Ltd., Bahaddarhat Ctg.		9,000,000.00		9,000,000.00
113.	Pubali Bank Ltd. Agrabad Ctg.		9,000,000.00		9,000,000.00
114.	Prime Bank Ltd.Laldighi Br	9,000,000.00		9,000,000.00	-
115.	Do	9,000,000.00			9,000,000.00
116.	Do	9,000,000.00			9,000,000.00
117.	Do	9,000,000.00			9,000,000.00
118.	Do		9,000,000.00		9,000,000.00
119.	Do		9,000,000.00		9,000,000.00
120.	Do		9,000,000.00		9,000,000.00
121.	Prime Bank Ltd.Agrabad Br	9,000,000.00			9,000,000.00
122.	Premier Bank Ltd.Jubilee Rd Br	9,000,000.00			9,000,000.00
123.	Do	-	9,000,000.00		9,000,000.00
124.	Premier Bank Ltd.Khatungong Br	9,000,000.00			9,000,000.00
125.	Rupali Bank Ltd.Station Road Br. Ctg	109,540.00			109,540.00
126.	Rupali Bank Ltd.Andarkilla Br. Ctg	12,767,450.00			12,767,450.00
127.	Do	22,101,000.00			22,101,000.00
128.	Standard Bank Ltd. Pahartoli Br	9,000,000.00			9,000,000.00
129.	Southeast Bank Ltd. Momin Rd Br	-	9,000,000.00		9,000,000.00
130.	Southeast Bank Ltd. Pahartali Br	-	9,000,000.00		9,000,000.00
131.	Southeast Bank Ltd. Jubilee Rd Rd Br	9,000,000.00		9,000,000.00	-
132.	Shahajalal Islami Bank. Muradpur Br	9,000,000.00			9,000,000.00
133.	Do	9,000,000.00			9,000,000.00
134.	Social Islami Bank Ltd. Jubilee Rd Br	9,000,000.00		9,000,000.00	-
135.	Social Islami Bank Ltd. Dawanhat. Br	9,000,000.00		9,000,000.00	-
136.	South Bangla Agriculture & Commerce Bank Ltd.Jubilee Rd.Br	-	9,000,000.00		9,000,000.00
137.	do	9,000,000.00			9,000,000.00
138.	Shimanto Bank Ltd.Agrabad Br.	9,000,000.00			9,000,000.00
139.	Do		9,000,000.00		9,000,000.00
140.	Unoin Bank Ltd. Laldighi Br.	100,000,000.00			100,000,000.00
141.	Do	100,000,000.00			100,000,000.00
142.	Unoin Bank Ltd. Khatungong Br.	100,000,000.00		100,000,000.00	-

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	Banks & Branches Name	Opening Balance (Taka)	Deposit During the Year (Taka)	Encashment (Taka)	Closing Balance (Taka)
143.	Do	100,000,000.00			100,000,000.00
144.	Do	100,000,000.00		100,000,000.00	-
145.	Unoin Bank Ltd. O R Nizam Rd. Br.	9,000,000.00		9,000,000.00	-
146.	Unoin Bank Ltd.Bandartila. Br.	9,000,000.00		9,000,000.00	-
147.	Unoin Bank Ltd.Kadamtoli. Br.	9,000,000.00		9,000,000.00	-
148.	Unoin Bank Ltd.Bahaddarhat. Br.	9,000,000.00		9,000,000.00	-
149.	Unoin Bank Ltd.Dewanbazar. Br.		9,000,000.00	9,000,000.00	-
150.	UCBL Kadamtoli Br.	9,000,000.00			9,000,000.00
151.	UCBL Khatungong Br.	9,000,000.00			9,000,000.00
152.	UCBL Andarkilla Br.	9,000,000.00			9,000,000.00
153.	UCBL Jubilee Br.	9,000,000.00			9,000,000.00
154.	Do	9,000,000.00			9,000,000.00
155.	Do	-	9,000,000.00		9,000,000.00
	Sub Total	**2,580,475,914.00**	**882,000,000.00**	**489,000,000.00**	**2,973,475,914.00**

C. FDR (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
11.	Do		5,592,042.00		5,592,042.00
12.	Do		778,200.00		778,200.00
13.	Do		50,411,616.00		50,411,616.00
14.	Do		3,410,365.00		3,410,365.00
15.	Do		781,946.00		781,946.00
16.	Do		2,468,391.00		2,468,391.00
	Sub Total	265,424,136.00	63,442,560.00	262,329,817.00	66,536,879.00

D. FDR (Depreciation Reserve)

	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
	Total (A+b+c+d)	2,983,900,050.00	945,442,560.00	751,329,817.00	3,178,012,793.00

10.00 Cash and Bank Balances

Cash at Bank:

Earning Project :

Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD-53	5,702,349.20	2,858,058.10
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD-54	20,952,188.91	3,556,621.91
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD-58-0	17,058,785.67	167,852.67
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. 12222	5,038,466.95	591,273.95
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD- 62-6	1,922,473.70	3,563,648.97
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD- 67-0	28,613,208.80	38,364,861.80
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD- 102-711	14,931,969.87	(34,215,127.13)
Islami Bank Ltd., Khatungonj Branch, Ctg., A/c. No. 917	602,404.75	590,310.02
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. SND- 69-2	5,550,399.00	998,251.00
	100,372,246.85	**16,475,751.29**

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Current Account Deposit :

Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. 48	128,642,752.64	11,877,816.96
Sonali bank Ltd, Ktg Branch A/c No. 10	24,608,555.25	-
	153,251,307.89	**11,877,816.96**

Non Earning Project :

Bank Asia, Anderkilla Branch, A/c. No. 174	11,225,867.91	11,179,030.41
Janata Bank Ltd., Foreign Exc. Branch, A/c. No.1715-9 **(Note No: 10.01)**	3,293,627.00	3,297,317.00
Janata Bank Ltd., Foreign Exc. Branch, A/c. No.STD-27-1	5,934,458.65	5,914,867.87
Janata Bank Ltd., Foreign Exc. Branch, A/c. No.30-5	2,330,144.44	2,146,120.91
Islami Bank Ltd., Anderkilla, A/c No. S.N.D.- 102	1,421,304.13	1,325,981.10
Janata Bank Ltd., Foreign Exc. Branch, A/c. No.STD-316	56,906,383.67	56,716,508.69
BASIC Bank Ltd., Jubilee Road Branch, A/c. No.506	7,037,767.69	7,008,705.88
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD-707	47,757,333.63	92,736,263.84
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD-787	(108,781.73)	31,808,308.19
Rupali Bank Ltd., Station Road Branch, A/c. No. STD-214	398,932.03	3,811,424.03
Shahjalal Islami Bank Ltd., Jubilee Road Branch, A/c. No. STD-271	1,954,115.93	2,118,213.75
Rupali Bank Ltd., O.R. Nizam Road Branch, A/c. No. STD-1448	115,158,107.61	5,826,628.00
AB Bank Ltd. Station Road Branch, A/c. No. STD-430	2,806,804.06	2,807,130.78
Bank Asia Ltd., Agrabad Branch, A/.c No. 1789	15,324,228.65	4,879,248.13
Southeast Bank Ltd., Agrabad Branch, A/.c No. 2627	9,199,900.55	13,025,507.25
Mutual Trust Bank Ltd Agrabad Branch A/c No 2907	8,640,179.40	8,318,162.56
Southeast Bank Ltd., Agrabad Branch, A/.c No. 003	187,593,431.96	158,843,721.18
Southeast Bank Ltd., Agrabad Branch, A/.c No. 002	2,565,381,211.56	3,314,560,921.89
Sonali Bank, Khatungonj Branch , A/C No-0014	2,603,214.09	154,745.52
	3,044,858,231.23	**3,726,478,806.98**

Market Account:

Janata Bank Ltd., Biponi Bitan Branch, A/c. No.STD-766	2,889,138.53	1,999,778.35
Rupali Bank Ltd., Mohila Branch, A/c .No.STD-3220	1,053,874.37	1,015,080.97
Sonali Bank Ltd., Pahartoli Branch, A/c.No.STD-8193	1,228,830.06	1,306,116.74
Pubali Bank Ltd., Sk. Mujib Road Branch, A/c.No.STD-0765	610,589.54	6,732,896.79
Janata Bank Ltd., Foreign Exc. Bra. A/c. No.STD-29-3	17,423,606.51	13,928,421.15
Dhaka Bank Ltd., Islami Branch, Agrabad, STD -180	5,782,333.04	2,031,357.23
Marcential Bank Ltd.,EPZ Branch A/c.No- 59055	116,406.00	-
Sonali Bank Ltd., Bohaddarhat Branch, A/c. No. STD-6087	1,007,022.00	1,003,991.00
	30,111,800.05	**28,017,642.23**

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Others:		
NCC Bank Ltd., Jubilee Road Br, A/c. no. STD-1746	-	-
Pubali Bank Ltd, C.D.A Branch, A/c. no. SND-750	1,050,164.50	1,034,180.50
Rupali Bank Ltd., Anderkilla Branch, A/c. No. STD-24-1427	-	-
Pubali Bank Ltd, C.D.A Branch, A/c. no. STD-770	64,342,472.00	64,347,746.00
Uttara Bank Ltd., Nasirabad Branch, Ctg., A/c. No. SND-4179	330,937.07	329,568.91
Sonali Bank Ltd.,Khatungonj Br. A/C No.-11	911,938,569.00	920,459,434.00
Sonali Bank Ltd.,Khatungonj Br. A/C No.-13	7,649,841.83	84,923.00
Bank Asia Ltd., Agrabad Branch, A/.c No.-1817	336,147,028.96	797,387,239.22
Bank Asia Ltd., Agrabad Branch, A/.c No.-814	120,893,185.93	110,092,246.65
Rupali Bank Ltd., Anderkilla Branch, A/c. No. -148	87,992,206.67	87,309,604.67
Rupali Bank Ltd., Anderkilla Branch, A/c. No.-147	22,210,111.00	66,619,545.00
Pubali Bank Ltd., C.D.A Branch, Ctg.,A/c No.-819	58,404,584.25	6,234,537.24
Frist Security Islami bank Ltd, Pahartoli, A/c No 288	2,157,696.08	-
Pubali Bank Ltd., C.D.A Branch, Ctg.,A/c No.-823	(17,378,808.00)	20,798,682.00
Pubali Bank Ltd., C.D.A Branch, Ctg.,A/c No.-831	1,178,395,529.04	1,212,290,122.86
Pubali Bank Ltd., C.D.A Branch, Ctg.,A/c No.-840	583,127,495.48	664,899,173.60
Sonali Bank, Khatungonj Branch, Ctg, A/C No.-024	12,125,581.00	6,434,621.00
	3,369,386,594.81	**3,958,321,624.65**
Cash in Hand	600.00	600.00
	6,697,980,780.83	**7,741,172,242.11**

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

10.01 Restated Accounts

Bank Acoounts **Janata Bank Ltd., Foreign Exc. Branch, A/c. No.1715-9** is restated as per **IAS -8 Para No: 42** due to the error occurred before the earliest prior period an incorrect amount of Tk.32,97,317/-

11.00 Liability for Other Finance

Contractors Withholding TAX	3,581,760.52	845,756.20
Contractors Withholding VAT	37,229,605.54	3,895,712.35
	40,811,366.06	**4,741,468.55**

11.01 Contractors Withholding TAX

Opening Balance	845,756.20	630,949.80
Add: Collected during the year	939,274,983.90	999,706,551.02
	940,120,740.10	1,000,337,500.82
Less: Deposited into Gov't Treasury	936,538,979.58	999,491,744.62
	3,581,760.52	**845,756.20**

11.02 Contractors Withholding VAT

Opening Balance	3,895,712.35	1,316,877.00
Add: Collected during the year	1,043,339,792.29	1,029,017,200.41
	1,047,235,504.64	1,030,334,077.41
Less: Deposited into Gov't Treasury	1,010,005,899.10	1,026,438,365.06
	37,229,605.54	**3,895,712.35**

12.00 Earnest Money for Allotment of Plot and Flat

Opening Balance	**396,412,999.90**	**474,305,629.92**
Add: Collected during the year	-	-
Kajir Dewry	2,500,000.00	3,087,605.00
Dewanhat	20,500,000.00	-
Saltgola	664,668.00	5,769,764.98
	23,664,668.00	**8,857,369.98**
	420,077,667.90	**483,162,999.90**
Less: Paid during the year		
Kajir Dewry	-	-
CDA Square	1,000,000.00	2,000,000.00
Saltgola		
	1,000,000.00	**2,000,000.00**
Less: Transferred to Land premium A/C (Annexure-5)	94,450,500.00	84,750,000.00
	324,627,167.90	**396,412,999.90**

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13.00 Security Deposit (Rent)

Opening Balance	5,035,632.02	5,067,397.53
Add: Collected during the year	40,309.00	-
	5,075,941.02	5,067,397.53
Less: Refunded during the year	-	31,765.51
	5,075,941.02	**5,035,632.02**

14.00 General Provident Fund (G.P.F) Subscription

Opening Balance	12,439,332.77	9,434,120.05
Add: Collected during the year	11,141,982.80	10,458,478.73
	23,581,315.57	19,892,598.78
Less: Transfer to A/C #968 Accounts:313/1/268	15,925,065.96	7,453,266.01
	7,656,249.61	**12,439,332.77**

15.00 Security Deposit (Contractors)

Opening Balance	3,109,541,754.51	2,685,213,703.76
Add: Collected during the year	1,152,023,366.00	1,706,948,787.73
	4,261,565,120.51	4,392,162,491.49
Less: Transfer during the year	553,149,958.00	1,282,620,736.98
	3,708,415,162.51	3,109,541,754.51
Less : Payment during the year	176,130,765.00	-
Less : Prior Year Adjustment	46,591,332.67	-
	3,485,693,064.84	**3,109,541,754.51**

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

16.00 Benevolent Fund

Opening Balance	1,714,161.85	1,826,748.85
Add: Collected during the year	177,042.00	182,142.00
	1,891,203.85	2,008,890.85
Less: Transfer to A/C #08904-9	103,987.00	294,729.00
	1,787,216.85	**1,714,161.85**

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	905,241.00	864,891.00
Add: Collected during the year	15,631,350.00	14,227,000.00
	16,536,591.00	15,091,891.00
Less: Transfer to A/C #12798-3	15,537,100.00	14,186,650.00
	999,491.00	**905,241.00**

19.00 Security Deposit (Markets)

Opening Balance	142,174,237.43	137,813,572.18
Add: Collected during the year (Biponi Bitan)	329,588.00	-
	142,503,825.43	137,813,572.18
Less: Paid during the year	31,301.00	-
	142,472,524.43	137,813,572.18
Add: Market Account (Annexure-4)	235,372.88	4,360,665.25
	142,707,897.31	**142,174,237.43**

20.00 Liabilities for Expenses

1.	Electricity Bill	475,671.00	389,218.00
2.	WASA Bill	178,419.00	8,694.00
3.	Audit Fee	196,000.00	185,000.00
4.	Telephone Bill	1,920,221.00	1,665,015.00
5.	Land Development Tax	1,578,598.00	1,578,598.00
6.	Deductable from Salary (Payable Against Gas Bill)	96,303.72	189,624.13
7.	Government Project Interest Payable	355,401,956.21	556,932,748.21
9.	Group Insurance Premium	22,812.50	45,312.50
10.	Liability for Work Against Deposit of Ananya R/A	1,191,983.87	1,191,983.87
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 (Patantuli Road Project)	-	163,035.91
15.	Liability for Land Acquisition (Hathazari Road Project)	-	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	7,845,944.33
		421,102,462.28	**696,331,391.34**

21.00 Unspent Grant Payable

Unspent grant Payable to Government (Note-21.01)	55,714,490.26	128,971,991.62
Unspent Grant Payable to Chittagong College & Mohsin College (Note-21.02)	-	-
	55,714,490.26	**128,971,991.62**

21.01 Unspent Grant Payable to Government

Opening Balance	128,971,991.62	-
Grant Received from Govt. for Non- Earning Project (Note: 26.01)	20,336,362,500.90	24,862,318,000.00
Less: Expense during the year (Note: 24.00)	20,280,648,010.64	24,733,346,008.38
	184,686,481.88	128,971,991.62
Less: Payable against Land Acquisition REFUND	128,971,991.62	-
	55,714,490.26	**128,971,991.62**

22.00 Provision for Taxation

Opening Balance	2,797,367.51	(4,519,547.61)
Add: Provision during the year	134,640,301.69	77,495,312.42
	137,437,669.20	72,975,764.81
Less: Adjusted during the year	87,321,346.91	70,178,397.30
	50,116,322.29	**2,797,367.51**

23.00 Non-Current Assets

Property, Plant and Equipment (At Cost Less Acc. Dep.) (Note: 23.01)	73,338,600.29	73,880,078.41
	73,338,600.29	**73,880,078.41**

23.01 Property, Plant and Equipment

Cost		
Freehold Assets		
Opening Balance	275,957,101.29	270,051,104.29
Add: Addition during the year	6,717,166.00	5,905,997.00
	282,674,267.29	275,957,101.29
Less: Disposal during the year	-	-
Total (A)	**282,674,267.29**	**275,957,101.29**
Accumulated Depreciation		
Freehold Assets		
Opening Balance	202,077,022.88	194,729,452.99
Add: Charged during the year	7,258,644.12	7,347,569.89
	209,335,667.00	202,077,022.88
Less: Adjustment (Disposal)	-	-
Total (B)	**209,335,667.00**	**202,077,022.88**
Written Down Value (A-B)	**73,338,600.29**	**73,880,078.41**

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

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24.00 Non-Earning Project (at Cost)

1.	Chittagong City Outer Ring Road	1,455,002,774.00	1,365,157,564.79
2.	Construction of Bakalia Access Road	-	665,556,850.15
3.	Gucco Project	22,403,090.00	-
4.	Elevated Express	4,555,071,681.51	10,000,000,000.00
5.	Karnofuli River Left Side Project	6,299,249,580.00	4,019,545,605.73
6.	Water Logging Project	7,886,382,660.96	8,040,800,000.00
7.	Dhaka trunk road	-	594,913,896.00
8.	Master Plan	62,538,224.17	47,372,091.71
		20,280,648,010.64	**24,733,346,008.38**

25.00 Earning Project

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	4,003,023.44	3,928,566.91
Add: Charged during the year	74,456.53	74,456.53
	4,077,479.97	4,003,023.44
Less: Adjustment (Disposal)	-	-
Total (B)	**4,077,479.97**	**4,003,023.44**
Written Down Value (A-B)	**3,368,173.03**	**3,442,629.56**

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

26.00 Grant from Government Utilized for Non- Earning Project

Grant Received from Government for Non- Earning Project (Note- 26.01)	20,336,362,500.90	24,862,318,000.00
Less: Unspent grant payable to Government (Note-21.01)	55,714,490.26	128,971,991.62
	20,280,648,010.64	24,733,346,008.38
Less: Provision for land acquisition	-	-
	20,280,648,010.64	**24,733,346,008.38**

26.01 Grant Received from Government for Non- Earning Project

1.	Chittagong City Outer Ring Road	1,499,800,000.00	1,452,296,000.00
2.	Construction of Bakalia Access Road	-	697,600,000.00
3.	Gucco Project	22,440,000.00	-
4.	Elevated Express (ADP)	4,499,820,000.00	10,000,000,000.00
5.	Elevated Express PGCB	55,251,681.51	-
6.	Karnofuli River Left Side Project	6,300,000,000.00	4,024,922,000.00
7.	Water Logging Project	7,887,799,000.00	8,040,800,000.00
8.	Master Plan	69,850,000.00	47,600,000.00
9.	Dhaka Trunk Road Loop Road	1,401,819.39	599,100,000.00
		20,336,362,500.90	**24,862,318,000.00**

27.00 Liability for Land Acquisition & Stakeholder

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	63,569,546.00
Widening & Improvement of Loop Road	86,932,037.67	86,932,037.67
Widening & Improvement of DC Road	9,967,906.24	9,967,906.24
Widening & Improvement of Ring Road	1,150,483,944.50	1,203,233,966.32
Construction of flyover at Muradpur, 2no Gate. GEC	51,432,173.52	51,432,173.52
Karnaphuly River Left Side Project	2,508,603,423.54	3,279,450,784.51
Water Logging Project	896,943,185.00	907,411,232.00
Elevated Express Way	313,170,396.00	792,079,074.43
Bakalia Access Road	571,972,431.55	659,586,574.74
	5,763,027,906.49	**7,163,616,157.90**

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28.00	**Advance Premium Received**		
	Construction of Kazir Dewry Kacha bazar & Apartment Complex	437,438,833.37	411,163,815.37
	Construction of Dormitory and Low cost Flat at Saltgola	480,598,510.98	459,530,155.25
	Renovation & Expansion Bipani Bitan 'A' Block	109,768,084.00	107,524,414.00
	Construction of Multistoried Building Bipani Bitan Block 'B'	219,385,281.21	219,193,860.46
	Development of Silimpur R/A (East)	251,051,661.00	246,799,631.00
	Dewanhat	87,528,473.50	11,648,437.50
	CDA Square	496,856,581.50	354,620,633.50
		2,082,627,425.56	**1,810,480,947.08**
29.00	**Land Premium**		
	Income during the year	582,738,661.00	313,289,138.00
	Less: Cost during the year	67,326,916.00	40,281,846.32
	Saltgola Potenga Bazar	-	5,722,620.00
	Surplus/(Deficit) for the year	**515,411,745.00**	**267,284,671.68**
30.00	**Other Income**		
	Interest on Premium	1,197,038.00	1,169,605.00
	B/C Fee	18,681,725.00	20,391,945.85
	LUC & N.O.C. Fee	10,870,015.00	13,686,000.00
	Auction Sale	1,042,553.20	13,862,347.00
	Form Sale	8,480,440.00	5,829,400.00
	Enlistment Fee	384,000.00	402,000.00
	Mutation Fee	760,000.00	960,000.00
	Extra Fee	2,232,678.00	8,074,583.00
	Bank Interest	339,557,684.26	27,807,525.48
	Bank Interest (Market Account- Annexure- 4.1)	1,180,868.30	791,156.61
	Interest on Fixed Deposit Receipts (FDR) (Note- 30.01)	311,248,632.13	320,346,906.63
	Miscellaneous Receipts (Note- 30.02)	15,793,582.86	5,430,896.60
	Road Cutting Fee	338,224.00	456,869.00
	Fine	170,284.00	4,667,275.00
	Power of Attorney Fee	2,797,419.00	3,442,161.50
	Heba Fee	760,000.00	1,540,000.00
		715,495,143.75	**428,858,671.67**
30.01	**Interest on Fixed Deposit Receipts (FDR)**		
	Net Interest withdrawn during the year	245,810,632.88	265,315,704.50
	Add: Source Tax on FDR	61,311,703.77	49,970,653.36
	Bank Charge	4,433,490.00	4,940,220.00
		311,555,826.65	320,226,577.86
	Less: Last year's provision	3,725,408.22	3,605,079.45
		307,830,418.43	316,621,498.41
	Add: Provision during the year (Note- 6)	3,418,213.70	3,725,408.22
		311,248,632.13	**320,346,906.63**
30.02	**Miscellaneous Receipts**		
	House Rent	26,546.80	25,470.40
	Hire Charges and others	30,600.00	31,200.00
	Micellaneous receipts	15,736,436.06	5,374,226.20
		15,793,582.86	**5,430,896.60**
31.00	**Surplus of Income over Expenditure**		
	Balance - Brought Forward	1,696,181,840.63	1,488,578,699.99
	Add : Prior Year Adjustment (Note: 31.01)	46,591,332.67	
	Add : Restated the accounts with Bank A/C-159 **(Note No:10.01)**		3,297,317.00
		1,742,773,173.30	**1,491,876,016.99**
31.01	**Prior Year Adjustment**		
	i) Security Deposit (Contractor) **Note No:15**	46,591,332.67	-
		-	-
		46,591,332.67	**-**

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Chittagong Development Authority

Schedule of Investment in Fixed Deposits for the year ended on 30 June, 2024

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	**361,000,000.00**	-	-	**361,000,000.00**

	Brought forward	**361,000,000.00**	-	-	**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.	2,286,905.00	-	3,230.00	2,283,675.00
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	**799,286,905.00**	-	**3,230.00**	**799,283,675.00**

Basu Banerjee Nath & Co. Chittagong. Chartered Accountants

	Brought forward	799,286,905.00	-	3,230.00	799,283,675.00
84	Meghna Bank Ltd. Jubilee Rd. Br.	9,000,000.00	-	9,000,000.00	-
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	1,203,086,905.00	-	9,003,230.00	1,194,083,675.00

Basu Banerjee Nath & Co. ★ Chartered Accountants ★ Chittagong

	Brought forward	1,203,086,905.00	-	9,003,230.00	1,194,083,675.00
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
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	1,535,086,905.00	-	45,003,230.00	1,490,083,675.00

Basu Banerjee Nath & Co. * Chittagong. * Chartered Accountants

Chittagong Development Authority

Schedule of Fixed Assets - at cost less depreciation (Ref. Note : 23.00) for the year ended on 30 June 2024

Annexure- 2

Particulars	Cost (Taka) As on 01.07.2023	Addition during the year	Disposal during the year	As on 30.06.2024	Rate %	Depreciation (Taka) As on 01.07.2023	Charged during the year	Disposal during the year	As on 30.06.2024	Written down value as on 30.06.2024 (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	4,138,059.86	71,066.00	-	4,209,125.87	2,771,574.13
Machinery (Installation)	24,987,700.00		-	24,987,700.00	10	20,236,486.46	475,121.35	-	20,711,607.82	4,276,092.18
Lift	5,678,318.00		-	5,678,318.00	4	3,021,639.41	106,267.14	-	3,127,906.55	2,550,411.45
Escalator	638,388.00		-	638,388.00	2	492,129.19	2,925.18	-	495,054.36	143,333.64
Air Conditioner	2,670,575.00		-	2,670,575.00	10	1,170,974.10	149,960.09	-	1,320,934.19	1,349,640.81
Office Equipment	6,943,010.25	569,645.00	-	7,512,655.25	10	4,491,896.52	302,075.87	-	4,793,972.39	2,718,682.86
Electric Fittings	4,975,124.00		-	4,975,124.00	6	4,303,900.89	40,273.39	-	4,344,174.28	630,949.72
Truck Car and Light Vehicles	92,929,108.00		-	92,929,108.00	10	60,766,637.48	3,216,247.05	-	63,982,884.54	28,946,223.46
Furniture and Fittings	10,793,607.35	983,240.00	-	11,776,847.35	5	5,335,516.50	322,066.54	-	5,657,583.04	6,119,264.31
Other Assets	160,815.00	129,897.00	-	290,712.00	6	141,923.87	8,927.29	-	150,851.15	139,860.85
Computer	30,146,053.69	1,760,085.00	-	31,906,138.69	10	13,162,071.81	1,874,406.69	-	15,036,478.49	16,869,660.20
Software and database		3,274,299.00		3,274,299.00	10		327,429.90			3,274,299.00
Generator	6,625,700.00		-	6,625,700.00	10	3,006,923.80	361,877.62	-	3,368,801.42	3,256,898.58
As on 30.06.2024 (a)	**194,148,236.29**	**6,717,166.00**	**-**	**200,865,402.29**		**120,268,159.88**	**7,258,644.12**	**-**	**127,199,374.10**	**73,666,028.19**
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**

Market Account: (Straight Line Method)

Particulars	Cost (Taka) As on 01.07.2023	Addition during the year	Disposal during the year	As on 30.06.2024	Rate %	Depreciation (Taka) As on 01.07.2023	Charged during the year	Disposal during the year	As on 30.06.2024	Written down value as on 30.06.2024 (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 30.06.2024 (b)	**81,808,865.00**	**-**	**-**	**81,808,865.00**		**81,808,863.00**	**-**	**-**	**81,808,863.00**	**2.00**
As on 30.06.2023 (b)	**81,808,865.00**	**-**	**-**	**81,808,865.00**		**81,808,863.00**	**-**	**-**	**81,808,863.00**	**2.00**

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

As on 30.06.2024 (a+b)	275,957,101.29	6,717,166.00	-	282,674,267.29		202,077,022.88	7,258,644.12	-	209,008,237.10	73,666,030.19
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

Basu Banerjee Nath & Co. Chittagong Chartered Accountants

Annexure-

Chittagong Development Authority

Earning Project - at cost less Depreciation (Note : 25.00) for the year ended on 30 June 2024

Particulars	Cost (Taka)				Rate	Depreciation (Taka)				Written down value as on 30.06.2024 (Taka)
	As on 01.07.2023	Addition during the year	Disposal during the year	As on 30.06.2024	%	As on 01.07.2023	Charged during the year	Disposal	As on 30.06.2024	
C.D.A Building	1,923,185.00	-	-	1,923,185.00	1	1,378,086.60	19,231.85	-	1,397,318.45	525,866.5
C.D.A Annex Building	5,522,468.00	-	-	5,522,468.00	1	2,624,936.84	55,224.68	-	2,680,161.52	2,842,306.4
As on 30.06.2024	**7,445,653.00**	**-**	**-**	**7,445,653.00**		**4,003,023.44**	**74,456.53**	**-**	**4,077,479.97**	**3,368,173.0**
As on 30.06.2023	**7,445,653.00**	**-**	**-**	**7,445,653.00**		**3,928,566.91**	**74,456.53**	**-**	**4,003,023.44**	**3,442,629.5**

Chittagong Development Authority

Schedule of Inter Project Current Account for the year ended on 30 June, 2024

Particulars	Bipani Bitan		Bipani Bitan 'B' Block		Kazir Dewry		Pahartali Market		Karnaphuli Market		Sholoshar Market		Soltgola Shoping		B.Bus Terminal		Total	
	01.07.23	30.06.24	01.07.23	30.06.24	01.07.23	30.06.24	01.07.23	30.06.24	01.07.23	30.06.24	01.07.23	30.06.24	01.07.23	30.06.24	01.07.23	30.06.24	01.07.23	30.06.2
Assets:																		
A/C Receivable	2,330,510.88	3,017,447.88	16,993,302.63	15,360,059.63	(355,447.80)	46,748.80	(73,041.14)	9,368.11	65,457.34	194,613.35	-	-	-	-	(4,748,730.00)	243,263.00	14,212,051.91	18,871,3
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	76,398,4
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	5,410,4
Cash at Bank	15,974,640.48	20,325,997.02	2,540,214.92	6,291,190.73	1,015,080.97	1,053,876.37	1,306,116.74	1,228,830.06	6,732,896.79	610,589.53	-		-	116,406.00	1,003,991.00	1,007,062.00	28,572,940.90	30,633,9
Total	**30,815,830.36**	**35,854,123.90**	**19,533,517.55**	**21,651,250.36**	**14,564,844.17**	**15,005,836.17**	**8,458,557.60**	**8,463,680.17**	**12,813,460.13**	**6,820,308.88**	**7,250,128.00**	**7,250,128.00**	-	**116,406.00**	**31,157,520.00**	**36,152,584.00**	**124,593,857.81**	**131,314,3**
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	43,8
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	81,808,8
Security Deposits	4,110,988.00	-	-	-	25,138.00	21,852.00	120,923.00	69,432.20	83,936.25	89,050.68	-	-	-	45,798.00	19,680.00	9,240.00	4,360,665.25	235,1
Outstanding Liabilities	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	
Surplus/(Deficit) of Market Account- Annexure 4.1	200,418,600.92	210,922,089.55	6,301,583.88	4,648,326.34	6,860,377.14	9,062,916.14	22,344,748.42	25,104,768.03	3,958,203.73	5,384,955.49	12,887,930.48	12,887,930.48	-	71,183.00	17,974,453.99	18,715,351.99	270,745,898.56	286,726,
Total	**218,174,463.01**	**224,566,963.64**	**6,301,583.88**	**4,648,326.34**	**21,400,854.53**	**23,600,107.53**	**30,528,119.35**	**33,236,648.16**	**11,083,382.84**	**12,515,249.03**	**21,099,179.46**	**21,099,179.46**	**0.00**	**116,981.00**	**48,371,717.99**	**49,102,175.99**	**356,959,301.06**	**368,814,**
Balance Carried to Financial Position	**(187,358,632.65)**	**(188,712,839.74)**	**13,231,933.67**	**17,002,924.02**	**(6,836,010.36)**	**(8,594,271.36)**	**(22,069,561.75)**	**(24,772,967.99)**	**1,730,077.29**	**(5,694,940.15)**	**(13,849,051.46)**	**(13,849,051.46)**	**0.00**	**(575.00)**	**(17,214,197.99)**	**(12,949,591.99)**	**(232,365,443.25)**	**(237,500,**

Basu Banerjee Nath
Chittagong
Chartered Accountants

Chittagong Development Authority

Schedule of Surplus / (Deficit) of Market Account for the year ended on 30 June, 2024

Annexure

Particulars	Bipani Bitan	Bipani Bitan 'B' Block	Kazir Dewry Bazar	Pahartali Market	Karnaphuli Market	Sholoshahar Market	B.Bus Terminal	Saltgola shopping mall	Total
A. INCOME									
Rent	11,407,256.00	1,752,291.00	2,307,675.00	2,553,556.00	2,399,966.00	-	6,942,730.00	68,703.00	27,432,17
Transfer Fee & Others	1,695,205.00	-	548,954.00	1,310,943.00	879,329.08	-	50,354.00	2,480.00	4,487,26
Bank Interest	812,175.63	93,122.46	60,018.00	62,524.61	120,304.60	-	32,723.00	-	1,180,86
Total (A)	**13,914,636.63**	**1,845,413.46**	**2,916,647.00**	**3,927,023.61**	**3,399,599.68**	-	**7,025,807.00**	**71,183.00**	**33,100,31**
B. EXPENDITURE									
Salary	2,512,221.00	-	714,108.00	1,112,004.00	1,231,682.92	-	1,468,444.00	-	7,038,45
Maintenance	479,673.00	3,498,671.00	-	0.00	686,165.00	-	4,800,800.00	-	9,465,30
Telephone Bill	-	-	-	-	-	-	-	-	(
Electric Bill	419,254.00	-	-	55,000.00	55,000.00	-	15,665.00	-	544,91
Miscellaneous	-	-	-	-	-	-	-	-	(
WASA	-	-	-	-	-	-	-	-	(
Gas Bill	-	-	-	-	-	-	-	-	(
Bank Charge	-	-	-	-	-	-	-	-	(
Total (B)	**3,411,148.00**	**3,498,671.00**	**714,108.00**	**1,167,004.00**	**1,972,847.92**	-	**6,284,909.00**	-	**17,048,68**
Surplus/(Deficit) for the year(A-B)	10,503,488.63	(1,653,257.54)	2,202,539.00	2,760,019.61	1,426,751.76	-	740,898.00	71,183.00	16,051,622
Add: Brought for Surplus/(Deficit)	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	0.00	270,745,89
Balance Transferred to Inter Project Current A/C	**210,922,089.55**	**4,648,326.34**	**9,062,916.14**	**25,104,768.03**	**5,384,955.49**	**12,887,930.48**	**18,715,351.99**	**71,183.00**	**286,797,521**

Basu Banerjee Nath & Co. Chattogram * Chartered Accountants *

Chittagong Development Authority

Schedule of Land Premium (Residential, Commercial and Industrial Plot) for the year ended on 30 June, 2024

Annexure- 5

Particulars	Cost			Income		
	As on 01.07.2023	Addition during the year/ Adjusted	Total as on 30.06.2024	As on 01.07.2023	Received during the year	Total as on 30.06.2024
Residential Land Development						
Chandgaon R/A (2nd Phase)	19,295,845.62	159,756.00	19,455,601.62	222,912,252.00	26,279,550.00	249,191,802.00
Chandrima Residential Area	69,969,731.86	32,560.00	70,002,291.86	146,249,683.75	2,250,000.00	148,499,683.75
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	60,585,681.24	11,752,078.00	72,337,759.24
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	18,658,823.00	188,486,792.27
Muradpur (Chandgaon)	43,658,067.00		43,658,067.00	138,948,944.66		138,948,944.66
Fouzderhat (Silimpur)	139,845,889.00		139,845,889.00	256,453,738.21	17,755,160.00	274,208,898.21
Left Bank of Karnafully River	100,145,203.61		100,145,203.61	245,181,547.98	7,102,590.00	252,284,137.98
Sholosahar Rehabilitation Area	429,628.00		429,628.00	62,224,473.83	3,978,172.00	66,202,645.83
Ananya R/A	2,557,148.00		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	-		-	1,136,009.00		1,136,009.00
Kalurghat	-		-	0.00	214,199,200.00	214,199,200.00
Mohara	-		-	-	111,319,640.00	111,319,640.00
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	4,037,308,391.79	26,405,792.00	4,063,714,183.79
Development of Anaynna Residential Area (1st phase)	3,770,554,632.72		3,770,554,632.72	3,561,888,633.68	135,494,405.00	3,697,383,038.68
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)	6,708,506,958.45	192,316.00	6,708,699,274.45	9,249,088,368.25	575,195,410.00	9,824,283,778.25
Industrial Land Development						
Heavy Industrial Area Kalurghat	7,762,239.00	-	7,762,239.00	50,215,875.50		50,215,875.50
Abnexious 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	119,643,359.77	7,543,251.00	127,186,610.77
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	30,295,982.20		30,295,982.20
Total Taka (b)	51,193,674.00	-	51,193,674.00	215,874,616.47	7,543,251.00	223,417,867.47
Development of Hill						
D.C. Hill Development	-	-	-	-	-	-
Total Taka (c)	-	-	-	-	-	-

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, 2024

Annexure- 5

BASU BANERJEE NATH & CO.
CHARTERED ACCOUNTANTS

Particulars	Cost: As on 01.07.2023	Cost: Addition during the year	Cost: Total as on 30.06.2024	Income: As on 01.07.2023	Income: Received during the year	Income: Total as on 30.06.2024
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	20,785,384.00		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	-		-	60,487,804.96		60,487,804.96
Expansion, Renovation and Maintenance of Road, Market, Junction and Bus Stands Development	356,328,247.72	67,134,600.00	423,462,847.72	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)	2,706,291,481.63	67,134,600.00	2,773,426,081.63	866,113,378.71	-	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)	9,470,222,721.08	67,326,916.00	9,537,549,637.08	10,339,236,503.43	582,738,661.00	10,921,975,164.43

Surplus Account

Income: Opening as on 01.07.2023	Income: During the year	Income: Total as on 30.06.2024	Cost: Opening as on 01.07.2023	Cost: During the year	Cost: Total as on 30.06.2024	Surplus: Opening as on 01.07.2023	Surplus: During the year	Surplus: Total as on 30.06.2024
1	2	3	4	5	6	7	8	9
10,339,236,503.43	582,738,661.00	10,921,975,164.43	9,470,222,721.08	67,326,916.00	9,537,549,637.08	869,013,782.35	515,411,745.00	1,384,425,527.35

Accountants | Budget Office | Finance and Accounts Officer | Secretary | Chairman

Basu Banerjee Nath & Co. Chittagong. Chartered Accountants