

**Chittagong Development Authority
(CDA)**

**Auditors' Report and Financial Statements
for the year ended on 30 June 2025**



দাশ চৌধুরী দত্ত এণ্ড কোং
DAS CHOWDHURY DUTTA & CO.
Chartered Accountants



দাশ চৌধুরী দত্ত এন্ড কোং
DAS CHOWDHURY DUTTA & CO.
Chartered Accountants

Well Tower (1st Floor), Flat-A/1
12/A Purana Paltan Line, Dhaka
Tel. 880-2-58313305
880-2-58310639
E-mail : dcddhaka@outlook.com

Offices:

Jahan Building No.5 (2nd Floor)
74 Agrabad Commercial Area, Chattogram
Tel. 02333325955
02333314312
E-mail : dcdctg@outlook.com

Website: www.daschowdhurydutta.com

**Independent Auditor's Report
To the Chairman of the Chittagong Development Authority (CDA)
On the Audit of the Financial Statements**

Opinion

We have audited the financial statements of Chittagong Development Authority (CDA) which comprise the statement of financial position as on 30 June 2025, and the statement of profit or loss and other comprehensive income, and statement of cash flows for the year ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the CDA as on 30 June 2025, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) and the requirements of the applicable laws and regulations.

Basis for Opinion

We conducted our audit in accordance with the 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 auditors of the CDA in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Special Matter

1. Assets lying under work-in-progress are not depreciated as these are not transferred to the accounts of earning and non-earning Projects/Assets.
2. Deferred tax is the amount of income tax payable or recoverable in future period(s) recognized in the current period and does not create a legal liability/recoverability to and from the income tax authority. However, CDA did not calculate deferred tax assets or liabilities for the purpose of disclosing the same in the financial statements as per IAS-12.
3. No provision has been made for interest on development loan received for elevated express way (Lalkhan bazar to Aha-Amanat Airport) from the Government of the People's Republic of Bangladesh (GOB) during the year under audit.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards (IFRSs) and the requirements of the 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.





দাশ চৌধুরী দত্ত এন্ড কোং
DAS CHOWDHURY DUTTA & CO.
Chartered Accountants

Well Tower (1st Floor), Flat-A/1
12/A Purana Paltan Line, Dhaka
Tel. 880-2-58313305
880-2-58310639
E-mail : dcdhaka@outlook.com
Website: www.daschowdhurydutta.com

Offices:
Jahan Building No.5 (2nd Floor)
74 Agrabad Commercial Area, Chattogram
Tel. 02333325955
02333314312
E-mail : dcdctg@outlook.com

In preparing the financial statements, management is responsible for assessing the CDA'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 CDA or to cease operations, or has no realistic alternative but to do so and 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 are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but it is not guaranteed that an audit conducted in accordance with International Standard on Auditing (ISAs) will always detect a 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 based on these financial statements. As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

Report on other Legal and Regulatory Requirements

We also report that:

- We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made verification thereof.
- In our opinion, proper books of accounts as required by law have been kept by CDA so far as it appeared from our examination of those books.
- The CDA's statement of financial position, statement of profit or loss and other comprehensive income together with the notes to the financial statements dealt with by the report agree with the books of accounts and returns.
- The expenditure was incurred for the purpose of CDA's activities.



Chattogram, 30 DEC 2025

Arun Bikash Das, FCA

ICAB Enrollment No. 0443, FRC Enlistment No.: CA-001-0295
Partner, Das Chowdhury Dutta & Co., Chartered Accountants
FRC Enlistment No.: CAF-001-090

DVC: 2601060443AS432375

Chittagong Development Authority
Statement of Financial Position as at 30 June 2025

	Note	Taka	
		30.06.2025	30.06.2024
Property and Assets:			
A. Current Assets -			
Investment (Fixed Deposits)	3.00	1,800,080,445.00	1,490,083,675.00
Staff Loan (For Computer)	4.00	7,212.50	65,412.50
Stock of Printing and Stationary	5.00	2,538,436.00	2,374,303.39
Accounts Receivable	6.00	167,698,613.62	172,987,086.76
Advances	7.00	152,908,930.32	123,279,605.00
Work-in-Progress	8.00	3,138,733,837.33	2,796,932,308.33
Fixed Deposits Receipts (FDR)	9.00	3,114,403,905.00	3,178,012,793.00
Cash and Bank Balances	10.00	6,423,040,195.59	6,697,980,780.83
		14,799,411,575.36	14,461,715,964.81
B. Current Liabilities -			
Liabilities for Other Finance	11.00	15,687,024.63	40,811,366.06
Earnest Money for allotment of Plot and Flat	12.00	235,267,167.90	324,627,167.90
Security Deposit (Rent)	13.00	6,626,029.02	5,075,941.02
General Provident Fund (GPF - Subscription)	14.00	14,105,788.21	7,656,249.61
Security Deposit (Contractors)	15.00	3,525,577,248.84	3,485,693,064.84
Benevolent Fund	16.00	1,878,112.85	1,787,216.85
Earnest Money Deposit (Others)	17.00	5,583,978.31	5,583,978.31
Voluntary Social Security (V.S.S) Fund	18.00	2,946,461.67	999,491.00
Security Deposit (Markets)	19.00	143,069,441.46	142,707,897.31
Liabilities for Expenses	20.00	488,204,152.41	421,102,462.28
Unspent Grant Payable	21.00	847,434,283.44	55,714,490.26
Development Loan from Government (non-earning project)	22.00	1,415,627,000.00	0.00
Provision for Taxation	23.00	59,720,273.14	50,116,322.29
		6,761,726,961.88	4,541,875,647.73
C. Working Capital (A-B)			
Non-Current Assets :			
Property, Plant and Equipment (at cost less acc. dep.)	24.00	71,920,403.29	73,338,600.29
Non-Earning Project (at Cost)	25.00	5,115,238,685.95	20,280,648,010.64
Non-Earning Project - Pathantuli Road Expansion-Land Acqui. (at cost)	26.00	1,912,890.00	0.00
Non-Earning Project (at Cost) -Development Loan	27.00	681,246,253.09	0.00
Earning Project	28.00	3,293,716.50	3,368,173.03
Water Logging Project (through Grant from Govt. PL Account) at cost	30.00	3,613,300,000.00	0.00
		9,486,911,948.83	20,357,354,783.96
		17,524,596,562.31	30,277,195,101.04
Financed by :			
Liability Against Acquisition of Assets		4,197,680.00	4,197,680.00
Grant from Government-Utilized for non earning project	29.00	5,113,990,716.56	20,280,648,010.64
Grant from Govt. PL Account (for Water Logging Project)	30.00	3,613,300,000.00	0.00
Liability for Land Acquisition to Stakeholder	31.00	3,838,943,347.12	5,763,027,906.49
Advance Premium Received	32.00	2,306,500,995.30	2,082,627,425.56
Surplus of Income - Transferred from Statement of Profit and Loss and Other Comprehensive Income		2,647,663,823.32	2,146,694,078.36
		17,524,596,562.30	30,277,195,101.05

Annexed notes form an integral part of these financial statements.

[Signature]
06/02/25

Accountant

[Signature]
06/02/25

Budget Officer

[Signature]
06/02/25

Finance and Accounts Officer

[Signature]
06/02/25

Secretary

[Signature]
06.02.25

Chairman



Signed as per our separate report of even date annexed

Chattogram 30 DEC 2025

[Signature]
Arun Bikash Das, FCA

ICAB Enrollment No: 0443, FRC Enlistment No: CA-001-295
Partner, Das Chowdhury Dutta & Co., Chartered Accountants
FRC Enlistment No: CAF-001-090

Chittagong Development Authority

Statement of Profit and Loss and Other Comprehensive Income For the year ended on 30 June 2025

		Taka	
Note/Annex		30.06.2025	30.06.2024
A. Income			
Rent Received (C.D.A Building, CDA Annex Building and Others)		11,901,366.80	11,068,363.38
Land Premium	33.00	226,943,387.00	515,411,745.00
Rent Received (Market Account)	Annex-4.1	22,426,447.23	27,432,177.00
Toll Collection	34.00	78,645,964.13	0.00
Other Income	35.00	752,297,001.10	715,495,143.75
		1,092,214,166.26	1,269,407,429.13
B. Expenditure :			
Salary and Allowances		129,257,622.08	124,798,863.79
WASA Bill		214,841.00	497,930.00
Printing and Stationery		1,623,572.39	2,665,821.61
Travelling Expenses		2,293,908.75	2,826,770.40
Entertainment		363,755.00	716,906.00
Legal Expenses		1,662,510.00	4,949,372.00
Books and Periodicals		52,401.00	30,923.00
Advertisement		1,390,624.00	2,506,920.00
Festival Bonus		15,135,720.00	14,639,151.93
Overtime		3,999,178.44	4,480,866.24
Petrol, Oil and Lubricant		6,020,297.00	6,233,910.00
Rest and Recreation Allowance		2,187,548.00	4,609,290.00
Pension Fund		120,000,000.00	120,000,000.00
Training Expenses		49,455.00	168,000.00
Bank Financial Charges		4,165,538.00	5,131,567.75
Electric Bill- CDA		6,407,397.00	5,977,398.00
Contribution to National Exchequer (Part of Earnings)		60,000,000.00	45,000,000.00
Security Guard Agency		9,985,535.00	14,070,122.00
Miscellaneous Expenses		174,400.00	370,812.00
Illumination		42,000.00	161,425.00
Annual Milad		1,000,000.00	1,200,000.00
Telephone and Postage Bill		381,419.00	771,200.00
Audit Fee (Including VAT)		230,000.00	196,000.00
Repair and Maintenance (Office Repair)		0.00	23,310.00
Repair and Maintenance (Building Workshop)		21,303,756.67	43,095,646.80
Repair and Maintenance (Vehicle & CNG Conversion)		1,591,820.00	3,411,172.00
Repair and Maintenance (Machinery)		461,746.00	887,058.00
Repair and Maintenance (Mosque)		1,083,283.00	3,957,081.00
Repair and Maintenance (Tools and Equipments)		966,411.00	1,418,232.00
Repair and Maintenance (Computer & Software)		962,475.00	713,515.00
Repair and Maintenance (Furniture)		48,400.00	0.00
Maintenance of Completed Project (Commercial)		24,900.00	0.00
Maintenance of Completed Project (Residence)		695,455.00	39,915,194.00
Event Management		179,279.00	2,857,492.00
Call Center & Data Center		1,260,200.00	936,720.00
Uniform and Liveries		1,867,270.00	4,990.00
Tiffin Charge		1,951,236.58	1,864,359.72
Rent, Rates and Taxes (Vehicles & Municipal)		312,978.00	357,340.00
Group Insurance		183,125.00	183,750.00
Consultancy (Survey)		590,100.00	10,364,639.00
Depreciation	Annex-2&3	7,172,724.53	7,333,100.65
Leave Encashment		2,245,330.00	1,594,160.00
Board Members fee		91,800.00	77,000.00
Honorarium		134,600.00	185,200.00
Participation of National Days		565,000.00	851,320.00
Loop Road Expenses		0.00	218,374,459.78
Bangla New Year		1,510,880.00	1,466,760.39
Recreation cost		1,300,000.00	0.00
Arrear Tax paid for Assessment Year 2009-2010 and 2023-2024		25,133,529.00	27,444,188.00
Demolition of Unauthorized Construction		1,076,220.00	899,584.00
Other Expenses		27,610.00	626,700.33
Welfare expenses		55,000.00	0.00
Donation and Subscription		25,000.00	0.00
Contribution of Relief Fund		600,000.00	0.00
		440,057,850.44	730,846,222.39
Surplus / (Deficit) During the year (A-B)		652,156,315.82	538,561,206.74
Less : Income Tax paid / adjusted		179,342,986.85	134,640,301.69
		472,813,328.97	403,920,905.05
Add-Accumulated Surplus Brought Forward		2,174,850,494.35	1,742,773,173.30
Balance Transferred to Statement of Financial Position		2,647,663,823.32	2,146,694,078.35

Annexed notes form an integral part of these financial statements.

[Signature]
6/12/25
Accountant

[Signature]
6/12/25
Budget Officer

[Signature]
6/12/25
Finance and Accounts Officer

[Signature]
6/12/25
Secretary

[Signature]
6.12.25
Chairman



Chattogram 30 DEC 2025

Signed as per our separate report of even date annexed

[Signature]
Arun Bikash Das, FCA

ICAB Enrollment No:0443,FRC Enlistment No:CA-001-295
Partner, Das Chowdhury Dutta & Co.,Chartered Accountants
FRC Enlistment No: CAF-001-090



Chittagong Development Authority

Statement of Cash Flows for the year ended on 30 June 2025

	30.06.2025	30.06.2024
A. Cash Flows from Operating Activities :		
Income for the year	1,092,214,166.26	1,269,407,429.13
Expenditure for the year	(440,057,850.44)	(730,846,222.39)
Income Tax paid / adjusted	(179,342,986.85)	(134,640,301.00)
Adjustment for items not involving in movement of cash :		
Depreciation	7,172,724.53	7,333,100.65
Operating profit / (Loss) during the year	479,986,053.50	411,254,006.39
Changes in Net Working Capital :	1,853,602,999.74	(216,768,347.77)
(Increase) / Decrease in Current Assets		
Staff Loan (Computer)	58,200.00	58,200.00
Stock of Printing and Stationary	(164,132.61)	1,050,883.61
Accounts Receivable	5,288,473.14	2,302,217.79
Advances	(29,629,325.32)	34,559,613.91
Work in progress	(341,801,529.00)	(289,965,354.00)
Increase / (Decrease) in Current Liabilities		
Liabilities for Other Finances	(25,124,341.43)	36,069,897.51
Earnest money for Allotment of Plot	(89,360,000.00)	(71,785,832.00)
Security Deposit (Rent)	1,550,088.00	40,309.00
General Provident Fund (GPF - Subscription)	6,449,538.50	(4,783,083.16)
Security Deposit (Contractors)	39,884,184.00	376,151,310.33
Benevolent Fund	90,896.00	73,055.00
Voluntary Social Security (V.S.S) Fund	1,946,970.50	94,250.00
Security Deposit (Markets)	361,544.15	533,659.88
Liabilities for Expenses	67,101,690.13	(275,228,929.06)
Unspent Grant Payable	791,719,793.18	(73,257,501.36)
Development Loan from Government (non-earning project)	1,415,627,000.00	0.00
Provision for Taxation	9,603,950.50	47,318,954.78
Net Cash used in Operating Activities	2,333,589,053.24	194,485,658.62
B. Cash Flows from Investing Activities :		
Investment (Fixed Deposits)	(309,996,770.00)	45,003,230.00
Property, Plant and Equipment	(5,680,071.00)	(6,717,166.00)
Non-Earning Project (at Cost)	15,165,409,324.50	4,452,697,997.74
Non-Earning Project - Pathantuli Road Expansion-Land Acq.	(1,912,890.00)	0.00
Non Earning Project (at Cost)-GOB-Development Loan	(681,246,253.09)	0.00
Water Logging Project against GoB Aid	(3,613,300,000.00)	0.00
Fixed Deposits Receipts	63,608,888.00	(194,112,743.00)
Net Cash used in Investing Activities	10,616,882,228.41	4,296,871,318.74
C. Cash Flows from Financing Activities :		
Advance Premium received	223,873,569.50	272,146,478.48
Liability for Land Acquisition to Stakeholder	(1,924,084,559.37)	(1,400,588,251.00)
Grant from Govt. PL Account (for Water Logging Project)	3,613,300,000.00	0.00
Grant from Government-Utilized for non earning project	(15,166,657,294.08)	(4,452,697,997.36)
Net Cash generated from Financing Activities	(13,253,568,283.95)	(5,581,139,769.88)
D. Net Cash Generated during the year (A+B+C)	(303,097,002.30)	(1,089,782,792.52)
E. Adjustment in Surplus of Income over Expenditure	28,156,416.00	46,591,332.67
F. Opening Cash and Bank Balance	6,697,980,782.26	7,741,172,242.11
G. Closing Cash and Bank Balance (D+E+F)	6,423,040,195.96	6,697,980,782.26

Annexed notes form an integral part of these financial statements.

[Signature]
00/02/25

Accountants

[Signature]
00/02/25

Budget Officer

[Signature]
00/02/25

Finance and Accounts Officer

[Signature]
00/02/25

Secretary

[Signature]
00/02/25

Chairman

Chattogram 30 DEC 2025



Chittagong Development Authority

Notes to the financial statements for the year ended on 30 June 2025

1.0 Status of the organization

1.1 Establishment

This is established and operated under Chittagong Development Authority Ordinance 1959 (Ordinance No. 11 of 1959) dated 27 July 1959 and thereafter by enacting new ordinance as Chittagong Development Authority Act 2018 (Act No. 31 of 2018) dated 29 July 2018.

1.2 Office address

This is situated at CDA Building, Kotowali, Chattogram, Bangladesh.

1.3 Object

This is established for the development, improvement and expansion of the City of Chattogram and certain areas in its vicinity.

1.4 Board of Members

This is managed by a board consisting of 18 (eighteen) members headed by a chairman. The board of members for the period from July 2024 to June 2025 is named below:

Sl.	Name of the Members	Designation
01	Engr. Md. Noorul Karim	Chairman from 03-09-24 to till-to date
02	Mohammed Yunus	Ex-Chairman from 24-04-24 to 02-09-24
03	District Commissioner of Chattogram.	Member
04	Mrs. Salma Akhter Kuki, Deputy. Secretary, Ministry of Housing and Public Works, Dhaka.	Member
05	Deputy Secretary, Ministry of Civil Aviation and Tourism.	Member
06	Managing Director, Chattogram WASA, Chattogram.	Member
07	Chief Engineer (East), Bangladesh Railway, Chattogram.	Member
08	Chief Engineer, Chittagong Port Authority, Chattogram.	Member
09	Superintendent Engr. (Circle-I), Representative of Department of Public Works.	Member
10	Director, Department of Environment, Chattogram Metropolitan Office, Chattogram.	Member
11	Councilor of Chattogram City Corporation, Approved by Government.	Member till 24/09/2024
12	Councilor of Chattogram City Corporation, Approved by Government.	Member till 24/09/2024
13	The Chittagong Chamber of Commerce & Industries	Member
14	Architect Ashiq Imran, Selected by Government	Member till 24/09/2024
15	Mrs. Jinat Sohana Chowdhury, Selected by Government.	Member till 24/09/2024
16	Engr. Munir Uddin Chy, Selected by Government.	Member till 24/09/2024
17	Mr. Mohammed Faruk, Selected by Government.	Member till 24/09/2024
18	Mr. Mohammed Ali Shah, Selected by Government.	Member till 24/09/2024
19	Mr. Mohammed. Jashim Uddin Shah, Selected by Government.	Member till 24/09/2024
20	Engr. Manzare Kurshed Alam, Selected by Government.	Member from 25/09/2024
21	Architect Zarina Hossain, Selected by Government.	Member from 25/09/2024
22	Architect Faruk Ahmed, Selected by Government.	Member from 25/09/2024
23	Mr. Md. Shakawat Hossain, Selected by Government.	Member from 25/09/2024
24	Hajee Mohammed Nazrul Islam, Selected by Government.	Member from 25/09/2024
25	Mr. Syed Kudrat Ali, Advocate, Selected by Government.	Member from 25/09/2024
26	Mr. A.S.M. Zaidul Karim, Selected by Government.	Member from 25/09/2024
27	Mr. Rabindra Chakma, Secretary, Chattogram Development Authority.	Secretary to the Borad

Chittagong Development Authority

Notes to the financial statements for the year ended on 30 June 2025

2.0 Basis of preparation and significant accounting policies

2.1 Basis of preparation

2.1.1 Statement of compliance

The financial statements have been prepared in accordance with International Financial Reporting Standards (IFRSs), which comprises of International Financial Reporting Standards (IFRSs), International Accounting Standards (IASs) and Interpretations of IFRSs and IASs.

2.1.2 Regulatory compliance

CDA requires to comply with, amongst others, the laws and regulations, viz. the Income Tax Act 2023, the Income Tax Rules, the Value Added Tax Act 2012, the Supplementary Duty Act 2016 and inherent rules and regulations.

2.1.3 Basis of measurement

These financial statements have been prepared on a going concern basis under historical cost convention except for the non-derivative financial assets and financial liabilities disclosed in the respective notes in the statement of financial position which are measured at fair value at initial recognition.

2.1.4 Presentation currency

The financial statements are presented in Bangladesh Taka (BDT), being the local currency of Bangladesh. All financial information presented in BDT has been rounded off to the nearest Taka.

2.1.5 Use of estimates and judgments

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Estimates and assumptions are reviewed on an ongoing basis.

The estimates and underlying assumptions are based on past experience and various other factors that are believed to be reasonable under the circumstances, the result of which form the basis of making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period or in the period of revision and future periods if the revision affects both current and future periods.

2.1.6 Comparative information

Comparative information has been disclosed in respect of the immediately preceding year for all numeric information in the financial statements and also the narrative and descriptive information where it is relevant for understanding of the current year's financial statements.

Previous year's figures have been rearranged, wherever considered necessary to ensure comparability with the current year.

2.1.7 Going concern

CDA has adequate resources to continue in operation for foreseeable future and hence, the financial statements have been prepared on going concern basis. As per management assessment there is no material uncertainties related to events or conditions which may cast significant doubt upon the CDA's ability to continue as a going concern.

2.1.8 Reporting period

These Financial Statements covered the reporting period commencing from 01 July 2024 to 30 June 2025 which is followed consistently.

2.1.9 Components of the financial statements

Financial statements comprise of statements of (a) Financial Position, (b) Profit or Loss and Other Comprehensive Income (c) Cash Flows and (d) Notes to the financial statements.

2.1.10 Approval of accounts

The Board has approved these financial statements on 30 / 12 / 2025

Chittagong Development Authority

Notes to the financial statements for the year ended on 30 June 2025

2.1.11 Statement of cash flows

Statement of Cash Flows is prepared and presented under Indirect method.

2.2 Significant accounting policies

2.2.1 Principal accounting policies

Specific accounting policies were selected and applied by the CDA's management for significant transactions and events that have a material effect within the framework of IAS.

2.2.2 Recognition of fixed assets and depreciation

Fixed assets are stated at their historical cost less accumulated depreciation in accordance with IAS. Cost represents cost of acquisition or construction and includes purchase price and other directly attributable cost of bringing both earning and non-earning 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.

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 others.

2.2.5 Income Tax paid/adjusted

This is recognized for the amount of tax paid on the taxable income applying the tax rate enacted and any adjustment to tax payable in respect of the previous year.

2.2.6 Deferred tax assets and liabilities

This is the amount of income tax payable or recoverable in future period(s) recognized in the current period and does not create a legal liability/recoverability to and from the income tax authority. The authority did not calculate deferred tax assets or liabilities for the purpose of disclosing the same in the financial statements.

2.2.7 Risk analysis

CDA's management has overall responsibility for the establishment and oversight of the risk management framework. Policies are established to identify and analyze the risks faced by the authorities 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) Environmental risk.

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

Liquidity risk is the risk that the CDA will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash. The CDA'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 stressful conditions, without incurring unacceptable losses or risking damage to the CDA's reputation.

Environmental risk implies to maintain natural, beautiful and healthy environment in the city. The CDA's management takes effective and lawful measures in this respect in carrying out development, improvement and expansion works.

Chittagong Development Authority

Notes to the financial statements for the year ended on 30 June 2025

2.2.8 Related party transactions

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

Name of party	Relationship	Nature of transaction	Balance as on 30.06.2025
CDA Girls School and College	Associate Educational Institution	Accounts receivable	70,000,000.00
CDA Public School and College	Associate Educational Institution	Accounts receivable	17,500,000.00
Shishu Kanon Kindergarten School	Associate Educational Institution	Accounts receivable	23,616,475.00

2.2.9 Events occurring after balance sheet date

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



Chittagong Development Authority
Notes to the financial statements for the year ended on 30 June 2025

		Taka	
		30.06.2025	30.06.2024
3.00 Investment (Fixed Deposits) : Tk. 1,800,080,445.00			
Opening balance		1,490,083,675.00	1,535,086,905.00
Add : New Investment during the year		540,000,000.00	0.00
		2,030,083,675.00	1,535,086,905.00
Less : Encashment during the year		230,003,230.00	45,003,230.00
		<u>1,800,080,445.00</u>	<u>1,490,083,675.00</u>
A schedule of Investment Fixed Deposits has been given in Annex-1			
4.00 Staff Loan (For Computer) : Tk. 7,212.50			
Opening balance		65,412.50	123,612.50
Add : Paid during the year		0.00	0.00
		65,412.50	123,612.50
Less : Realized during the year		58,200.00	58,200.00
		<u>7,212.50</u>	<u>65,412.50</u>
5.00 Stock of Printing and Stationary : Tk. 2,538,436.00			
Opening balance		2,374,303.39	3,425,187.00
Add : Purchased during year		1,787,705.00	1,614,938.00
		4,162,008.39	5,040,125.00
Less : Consumption during the year		1,623,572.39	2,665,821.61
		<u>2,538,436.00</u>	<u>2,374,303.39</u>
6.00 Accounts Receivable : Tk. 167,698,613.62			
Rent from CDA Building (including Annex Building)		32,251,236.35	33,243,339.27
Water Bill		407,765.57	337,558.02
Rent from Market Account (Annex-4)		19,820,489.47	18,871,500.77
Accrued Interest on F.D.R (Note - 35.01)		4,102,647.23	3,418,213.70
CDA Girls School and College		70,000,000.00	75,000,000.00
CDA Public School and College		17,500,000.00	18,500,000.00
Shishu Kanon Kindergarten School		23,616,475.00	23,616,475.00
		<u>167,698,613.62</u>	<u>172,987,086.76</u>
7.00 Advances : Tk. 152,908,930.32			
Advance Income Tax - (Note No. 7.01)		151,960,614.32	123,279,605.00
Other Advances - (Note No : 7.02)		948,316.00	0.00
		<u>152,908,930.32</u>	<u>123,279,605.00</u>
7.01 Advance Income Tax : Tk. 151,960,614.32			
Opening balance		123,279,605.00	157,839,218.91
Add : Paid during year			
Advance Income Tax -Deducted from Bank Interest		134,621,952.00	102,380,953.62
Advance Income Tax -Motor Vehicle		718,000.00	0.00
Advance Income Tax -CDA		16,194,188.00	20,468,193.00
Advance Income Tax -Rent		426,474.32	430,458.38
		275,240,219.32	281,118,823.91
Less:Adjustment during the year		123,279,605.00	157,839,218.91
		<u>151,960,614.32</u>	<u>123,279,605.00</u>
7.02 Other Advances : Tk. 948,316.00			
Advance for Expenses (Vehicles)		948,316.00	0.00
		<u>948,316.00</u>	<u>0.00</u>



Chittagong Development Authority
Notes to the financial statements for the year ended on 30 June 2025

8.00 Work-in-Progress : Tk. 3,138,733,837.33

Name of Project

- a. Construction of Dormitory and Low cost Flat at Saltgola :
Opening Balance
Add : during the year
- b. Construction of Kazir Dewry katcha bazar & Apartment Complex :
Opening Balance
Add : during the year
- c. CDA Square at Nasirabad:
Opening Balance
Add : during the year
- d. Construction of Apartment Complex at Dewanhat
Opening Balance
Add : during the year
- e. Development of Silimpur R/A (East)
Opening Balance
Add : during the year
- f. Ananya R/A
Opening Balance
Add : Prior Year adjustment (FY: 2019-2020)

Taka	
30.06.2025	30.06.2024
857,632,926.70	857,632,926.70
0.00	0.00
857,632,926.70	857,632,926.70
562,372,841.40	562,372,841.40
0.00	0.00
562,372,841.40	562,372,841.40
1,015,357,970.60	725,392,616.60
341,774,029.00	289,965,354.00
1,357,131,999.60	1,015,357,970.60
202,619,021.63	202,619,021.63
0.00	0.00
202,619,021.63	202,619,021.63
147,378,232.00	147,378,232.00
0.00	0.00
147,378,232.00	147,378,232.00
11,571,316.00	11,571,316.00
27,500.00	0.00
11,598,816.00	11,571,316.00
3,138,733,837.33	2,796,932,308.33

8.01 Loop Road Expenses

- Opening Balance
Add : During the year
Less: Received-back during the year (shown in prior year adjustment) (36.01)

218,374,459.78	0.00
0.00	218,374,459.78
27,335,650.00	0.00
191,038,809.78	218,374,459.78

9.00 Fixed Deposits Receipts (FDR) : Tk. 3,114,403,905.00

- A FDR (Non-Earing Project)
B FDR (Against Security Deposit)
C FDR (Bank Interest)
D FDR (Depreciation Reserve)

120,000,000.00	120,000,000.00
2,909,475,914.00	2,973,475,914.00
66,927,991.00	66,536,879.00
18,000,000.00	18,000,000.00
3,114,403,905.00	3,178,012,793.00

A schedule of Fixed Deposits Receipts has been given in Annex - 6

10.00 Cash and Cash Equivalents : Tk. 6,423,040,195.59

Cash at Bank:

Earning Project :

- Pubali Bank PLC- CDA Branch, Ctg., A/c. No. SND-0260102000-537
Pubali Bank PLC- CDA Branch, Ctg., A/c. No. STD-0260102000541
Pubali Bank PLC- CDA Branch, Ctg., A/c. No. SND-026010200058-0
Pubali Bank PLC- CDA Branch, Ctg., A/c. No. SD- 0260101122220
Pubali Bank PLC -CDA Branch, Ctg., A/c. No. SND- 026010200062-6
Pubali Bank PLC- CDA Branch, Ctg., A/c. No. SND- 0260102000- 67-0
Pubali Bank PLC- CDA Branch, Ctg., A/c. No. STD- 0260102000-711
Islami Bank PLC -Khatungonj Branch, Ctg., A/c. No. MSND- 20501060900015917
Pubali Bank PLC.- CDA Branch, Ctg., A/c. No. SND-026010200069-2
Eastern Bank PLC-O.R.Nizam Road Branch-Ac-0051030000459

24,907,141.10	5,702,349.20
18,000,259.91	20,952,188.91
5,714,517.67	17,058,785.67
1,293,094.95	5,038,466.95
2,245,337.70	1,922,473.70
39,410,517.00	28,613,208.80
41,439,854.87	14,931,969.87
616,243.02	602,404.75
9,623,219.00	5,550,399.00
42,392,546.06	0.00
185,642,731.28	100,372,246.85

Current Account Deposit :

- Pubali Bank PLC., CDA Branch, Ctg., A/c. No. SD- 0260901000483
Sonali Bank PLC.Katungonj Branch A/c No. SND- 101240300010
Sonali Bank PLC-Katungonj branch - A/c. No-SND-1012403000028

129,138,309.63	128,642,752.64
49,775,055.74	24,608,555.25
1,823,887.00	0.00
180,737,252.37	153,251,307.89

Chittagong Development Authority
Notes to the financial statements for the year ended on 30 June 2025

Non Earning Project :

Bank Asia PLC, Anderkilla Branch, A/c. No. SND-03036000174
Janata Bank PLC., Foreign Exc. Branch, A/c. No. CD- 074900101715-9
Janata Bank PLC., Foreign Exc. Branch, A/c. No. SND-07490040027-1
Janata Bank PLC., Foreign Exc. Branch, A/c. No. SND- 074900400030-5
Islami Bank PLC., Khatunganj Branch, A/c No. M.S.N.D- 20501060900010205
Janata Bank PLC., Foreign Exc. Branch, A/c. No. SND-074900400316
BASIC Bank PLC., Jubilee Road Branch, A/c. No. SND- 1316010000506
Pubali Bank PLC., CDA Branch, Ctg., A/c. No. SND-0260102000707
Pubali Bank PLC., CDA Branch, Ctg., A/c. No. SND- 2060102000787
Rupali Bank PLC., Station Road Branch, A/c. No. SND-1636024000021
Shahjalal Islami Bank PLC., Jubilee Road Branch, A/c. No. MSND- 300313100000271
Rupali Bank PLC., O R Nizam Road Branch, A/c. No. SND- 1552024000144
AB Bank PLC. Station Road Branch, A/c. No. STD- 4103790290430
Bank Asia PLC., Agrabad Branch, A/c No. SND- 00536001789
Southeast Bank PLC., Agrabad Branch, A/c No. 000313100002627
Mutual Trust Bank PLC Agrabad Branch A/c No. SND- 50320002907
Sonali Bank PLC., Khatunganj Br. A/C No. SNDS- 1012403000013
First Security Islami bank PLC, Pahartoli, A/c No - 015913100000288
Sonali Bank PLC, Khatunganj Branch , A/C No-SND- 1012403000014
Pubali Bank PLC., CDA Branch AC - SND- 0260102000989

Taka	
30.06.2025	30.06.2024
11,224,806.02	11,225,867.91
2,172,357.00	3,293,627.00
5,934,337.65	5,934,458.65
2,330,181.03	2,330,144.44
1,529,445.00	1,421,304.13
57,053,863.10	56,906,383.67
7,067,546.50	7,037,767.69
13,814,274.19	47,757,333.63
(111,271.73)	-108,781.73
401,061.03	398,932.03
37,527.65	1,954,115.93
1,866,069.61	115,158,107.61
2,806,822.13	2,806,804.06
759,206,435.66	15,324,228.65
851,270,557.00	9,199,900.55
9,303,099.63	8,640,179.40
4,999,507.59	7,649,841.83
17,661.55	2,157,696.08
4,009,419.10	2,603,214.09
597,218.00	0.00
1,735,530,917.71	301,691,125.62

Market Account:

Janata Bank PLC., Bironi Bitan Branch, A/c. No. SB- 0100014029766
Rupali Bank PLC., Mohila Branch, A/c .No. SB -1479010003220
Sonali Bank PLC., Pahartoli Branch, A/c.No.SND - 0113000118193
Pubali Bank PLC., Sk. Mujib Road Branch, A/c.No.SND- 2592102000765
Janata Bank PLC., Foreign Exc. Bra. A/c. No.SND- 074900400293
Dhaka Bank PLC., Islami Branch, Agrabad, STD-0191550000180
Mercantile Bank PLC., EPZ Branch A/c.No - SND- 1131000059055
Sonali Bank PLC., Bohaddarhat Branch, A/c. No. SB - 1003100060872

14,199,046.92	2,889,138.53
3,865,319.77	1,053,874.37
4,378,869.38	1,228,830.06
3,579,847.18	610,589.54
13,432,111.28	17,423,606.51
82,142.10	5,782,333.04
115,373.65	116,406.00
5,542,330.00	1,007,022.00
45,195,040.28	30,111,800.05

Others:

Pubali Bank PLC, CDA Branch, A/c. no. SND-0260102000750
Pubali Bank PLC, CDA Branch, A/c. no. SND- 0260102000770
Uttara Bank PLC., Nasirabad Branch, Ctg., A/c. No. SND-018214100004179
Sonali Bank PLC., Khatunganj Br. A/C No. SNDS-1012403000011
Southeast Bank PLC., Agrabad Branch, A/c No. SND- 000313500000003
Bank Asia PLC., Agrabad Branch, A/c No. SND- 00536001817
Bank Asia PLC., Agrabad Branch, A/c No. SND- 00536001814
Rupali Bank PLC., Anderkilla Branch, A/c. No. SND - 1552024000148
Rupali Bank PLC., Anderkilla Branch, A/c. No. SND - 1552024000-147
Pubali Bank PLC., CDA Branch, Ctg., A/c No. SND-0260102000819
Southeast Bank PLC., Agrabad Branch, A/c No. SND- 000313500000002
Pubali Bank PLC., CDA Branch, Ctg., A/c No. SND- 0260102000823
Pubali Bank PLC., CDA Branch, Ctg., A/c No. SND-0260102000831
Pubali Bank PLC., CDA Branch, Ctg., A/c No. SND 0260102000840
Sonali Bank PLC, Khatunganj Branch, Ctg, A/C No. SNDS- 1012403000024
Pubali Bank PLC, CDA Branch, Ctg, A/C -SND - 0260102000993

8,401,589.50	1,050,164.50
64,337,011.00	64,342,472.00
342,117.99	330,937.07
916,372,730.00	911,938,569.00
269,062,408.51	187,593,431.96
236,641,671.93	336,147,028.96
100,747,273.07	120,893,185.93
87,996,826.67	87,992,206.67
12,406,875.00	22,210,111.00
103,205,391.24	58,404,584.25
766,401,614.44	2,565,381,211.56
7,800,063.00	(17,378,808)
1,121,000,965.65	1,178,395,529.04
560,936,293.95	583,127,495.48
13,503,024.00	12,125,581.00
6,777,798.00	0.00
4,275,933,653.95	6,112,553,700.42
600.00	600.00
6,423,040,195.59	6,697,980,780.83

Cash in hand

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



Chittagong Development Authority
Notes to the financial statements for the year ended on 30 June 2025

11.00 Liabilities for Other Finance : Tk.15,687,024.63

Contractors Withholding Tax
Contractors Withholding VAT

Taka	
30.06.2025	30.06.2024
6,801,056.52	3,581,760.52
8,885,968.11	37,229,605.54
<u>15,687,024.63</u>	<u>40,811,366.06</u>

11.01 Contractors Withholding Tax

Opening balance
Add : Collected during the year

Less : Deposited into Government treasury during the year

3,581,760.52	845,756.20
174,245,021.00	939,274,983.90
177,826,781.52	940,120,740.10
171,025,725.00	936,538,979.58
<u>6,801,056.52</u>	<u>3,581,760.52</u>

11.02 Contractors Withholding VAT

Opening balance
Add : Collected during the year

Less : Deposited into Government treasury during the year

37,229,605.54	3,895,712.35
212,386,382.24	1,043,339,792.29
249,615,987.78	1,047,235,504.64
240,730,019.67	1,010,005,899.10
<u>8,885,968.11</u>	<u>37,229,605.54</u>

12.00 Earnest Money for allotment of Plot and Flat : Tk. 235,267,167.90

Opening balance
Add: Collected during the year
 Kajir Dewry
 Dewanhut
 CDA Square
 Saltgola

324,627,167.90 396,412,999.90

0.00	2,500,000.00
500,000.00	20,500,000.00
5,500,000.00	0.00
0.00	664,668.00
6,000,000.00	23,664,668.00
<u>330,627,167.90</u>	<u>420,077,667.90</u>

Less: Paid during the year
 Dewanhut
 CDA Square
 Saltgola

500,000.00	0.00
0.00	1,000,000.00
0.00	0.00

Less: Transferred to Land premium A/c (Annex-5)

500,000.00	1,000,000.00
94,860,000.00	94,450,500.00
<u>235,267,167.90</u>	<u>324,627,167.90</u>

13.00 Security Deposit (Rent) : Tk. 6,626,029.02

Opening balance
Add: Collected during the year

Less: Refunded during the year

5,075,941.02	5,035,632.02
1,564,254.00	40,309.00
6,640,195.02	5,075,941.02
14,166.00	0.00
<u>6,626,029.02</u>	<u>5,075,941.02</u>

14.00 General Provident Fund (G.P.F) Subscription : Tk. 14,105,788.21

Opening balance
Add: Collected during the year

Less: Transfer to (Account No.0260101009680-Acc/394/1/156)

7,656,249.61	12,439,332.77
12,118,611.17	11,141,982.80
19,774,860.78	23,581,315.57
5,669,072.57	15,925,065.96
<u>14,105,788.21</u>	<u>7,656,249.61</u>

15.00 Security Deposit (Contractors) : Tk. 3,525,577,248.84

Opening balance
Add: Collected during the year

Less: Transfer during the year to the Projects Security Deposit Account
 Payment during the year
 Prior Year Adjustment

3,485,693,064.84	3,109,541,754.51
281,089,632.00	1,152,023,366.00
3,766,782,696.84	4,261,565,120.51
(123,106,559.00)	(553,149,958.00)
(118,098,889.00)	(176,130,765.00)
0.00	(46,591,332.67)
<u>3,525,577,248.84</u>	<u>3,485,693,064.84</u>

Partywise (Contractors) security deposit balance to be ascertained and reconciled.



Chittagong Development Authority
Notes to the financial statements for the year ended on 30 June 2025

		Taka	
		30.06.2025	30.06.2024
16.00 Benevolent Fund :Tk. 1,878,112.85			
This is arrived at as follows :			
Opening balance	1,787,216.85	1,714,161.85	
Add: Collected during the year	179,292.00	177,042.00	
	1,966,508.85	1,891,203.85	
Less: Transfer to (Account No.-0260101089049)	88,396.00	103,987.00	
	1,878,112.85	1,787,216.85	
17.00 Earnest Money Deposit (Others) : Tk. 5,583,978.31			
This is arrived at as follows :			
Opening balance	5,583,978.31	5,583,978.31	
Add: Collected during the year	0.00	0.00	
	5,583,978.31	5,583,978.31	
Less: Paid during the year	0.00	0.00	
	5,583,978.31	5,583,978.31	
Add: Market Account	0.00	0.00	
	5,583,978.31	5,583,978.31	
18.00 Voluntary Social Security (V.S.S Fund) : Tk. 2,946,461.67			
Opening balance	999,491.00	905,241.00	
Add: Collected during the year	19,253,763.98	15,631,350.00	
	20,253,254.98	16,536,591.00	
Less: Transfer to (Account No.-0260101127983)	17,306,793.31	15,537,100.00	
	2,946,461.67	999,491.00	
19.00 Security Deposit (Market) : Tk. 143,069,441.46			
Opening balance	142,707,897.31	142,174,237.43	
Add: Collected during the year (Biponi Bitan)	251,629.00	329,588.00	
	142,959,526.31	142,503,825.43	
Less: Paid during the year	15,678.00	31,301.00	
	142,943,848.31	142,472,524.43	
Add: Market Account (Annex-4)	125,593.15	235,372.88	
	143,069,441.46	142,707,897.31	
20.00 Liabilities for Expenses : Tk.488,204,152.41			
Electricity Bill	480,862.00	475,671.00	
WASA Bill	140,458.00	178,419.00	
Audit Fee (Including VAT)	230,000.00	196,000.00	
Telephone Bill	696,311.00	1,920,221.00	
Land Development Tax	1,578,598.00	1,578,598.00	
Deductable from Salary (Payable Against Gas Bill)	154,978.00	96,303.72	
Government Project Interest Payable	411,877,667.56	355,401,956.21	
Group Insurance Premium	0.00	22,812.50	
Liability for Work Against Deposit of Ananya R/A	0.00	1,191,983.87	
Compensation Payable for DT Road Project	43,191,021.65	43,191,021.65	
Plantation of Ring Road Project	9,003,531.00	9,003,531.00	
Other Payable (Tax Deducted Against Salary)	541,200.00	0.00	
VAT Payable on Toll Collection	12,463,580.87	0.00	
Amount of Closing Project	7,845,944.33	7,845,944.33	
	488,204,152.41	421,102,462.28	
21.00 Unspent Grant Payable to Government : Tk. 847,434,283.44			
Unspent Grant Payable to Government (Note:21.01)	847,434,283.44	55,714,490.26	
	847,434,283.44	55,714,490.26	
21.01 Unspent Grant Payable to Government: Tk. 847,434,283.44			
Opening Balance	55,714,490.26	128,971,991.62	
Grant Received from Govt. for Non- Earning Project (Note: 29.01)	5,961,425,000.00	20,336,362,500.90	
Less: Expenses during the year (Note: 25.00)	5,115,238,685.95	20,280,648,010.64	
	901,900,804.31	184,686,481.88	
Less: Payable against Non earning project refunded during the year	54,466,520.87	128,971,991.62	
	847,434,283.44	55,714,490.26	



Chittagong Development Authority
Notes to the financial statements for the year ended on 30 June 2025

22.00 Development Loan from GOB (MoF) for EEW : Tk. 1,415,627,000.00

	Taka	
	30.06.2025	30.06.2024
Expended for Elevated Express Way from Lalkhan Bazar to Sha-Amanat Airpor	681,246,253.09	0.00
Unspent balance as on 30 June 2025 lying with bank	734,380,746.91	0.00
Received during the Year 2024 - 2025	<u>1,415,627,000.00</u>	<u>0.00</u>

It is relevant to note that an amount of Tk. 734,403,319.91 deposited into National Exchequer vide treasury challan no. T2 dated 26.10.2025 being refund of unspent loan and grant Tk. 734,380,746.91 and Tk. 22,573.00 respectively on account of Elevated Express Way.

A loan agreement for Tk. 5,240,559,000 was executed on 16.04.2023 (memo No. 20.00.0000.411.14.142.22-302 dated 03.10.2022) between Ministry of Finance (MoF) and Chittagong Development Authority (CDA). Tk. 1,415,627,000 was received during the year under audit against said loan through Ministry of Housing and Public Works (MoHPW) vide memo no. 25.00.0000.030.14.019.22 (Part-1)/81 dated 27.02.2025. The amount is refundable by 15 annual installment of principal plus interest within 15 years with a grace period of 5 years bearing interest at the rate of 2% per annum

23.00 Provision for Taxation: Tk. 59,720,273.14

Opening Balance	50,116,322.29	2,797,367.51
Add: Provision during the year	179,342,986.85	134,640,301.69
	229,459,309.14	137,437,669.20
Less: Adjusted during the year	169,739,036.00	87,321,346.91
	<u>59,720,273.14</u>	<u>50,116,322.29</u>

24.00 Non-Current Assets

Property, Plant and Equipment (At Cost Less Acc. Dep.) (Note: 24.01)

71,920,403.29	73,338,600.29
<u>71,920,403.29</u>	<u>73,338,600.29</u>

24.01 Property, Plant and Equipment : Tk. 71,920,403.29

(A) Cost-Freehold Assets

Opening balance	282,674,267.29	275,957,101.29
Add: Addition during the year	5,680,071.00	6,717,166.00
	288,354,338.29	282,674,267.29
Less: Disposal during the year	0.00	0.00
	<u>288,354,338.29</u>	<u>282,674,267.29</u>

(B) Accumulated Depreciation-Freehold Assets

Opening balance	209,335,667.00	202,077,022.88
Add: Charged during the year	7,098,268.00	7,258,644.12
	216,433,935.00	209,335,667.00
Less: Disposal during the year	0.00	0.00
	<u>216,433,935.00</u>	<u>209,335,667.00</u>

Written Down Value (A-B)

71,920,403.29	73,338,600.29
---------------	---------------

A schedule of Property, Plant and Equipment has been given in Annex-2

25.00 Non-Earning Project (at Cost) : Tk. 5,115,238,685.95

1. Chittagong City Outer Ring Road	577,214,963.44	1,455,002,774.00
3. Gucco Project	46,029,473.00	22,403,090.00
4. Elevated Express Way (ADP)	126,835,427.00	4,555,071,681.51
5. Karnofuli River Left Side Project	563,143,016.00	6,299,249,580.00
6. Water Logging Project	3,777,274,237.22	7,886,382,660.96
8. Master Plan	24,741,569.29	62,538,224.17
	<u>5,115,238,685.95</u>	<u>20,280,648,010.64</u>

26.00 Non-Earning Project for Land Acquisition - (at Cost) : Tk. 1,912,890.00

Pathantuli Road Expansion-Land Acquisition -

1,912,890.00	0.00
<u>1,912,890.00</u>	<u>0.00</u>

27.00 Non-Earning Project (at Cost) GOB Development Loan : Tk. 681,246,253.09

1. Elevated Express Way -GOB Development Loan

681,246,253.09	0.00
<u>681,246,253.09</u>	<u>0.00</u>



Chittagong Development Authority
Notes to the financial statements for the year ended on 30 June 2025

		Taka	
		30.06.2025	30.06.2024
28.00 Earning Project : Tk. 3,293,717			
(A) Cost-Freehold Assets			
Opening balance		7,445,653.00	7,445,653.00
Add: Addition during the year		0.00	0.00
		7,445,653.00	7,445,653.00
Less: Disposal during the year		0.00	0.00
		<u>7,445,653.00</u>	<u>7,445,653.00</u>
(B) Accumulated Depreciation-Freehold Assets			
Opening balance		4,077,479.97	4,003,023.44
Add: Charged during the year		74,456.53	74,456.53
		4,151,936.50	4,077,479.97
Less: Disposal during the year		0.00	0.00
		<u>4,151,936.50</u>	<u>4,077,479.97</u>
Written Down Value (A-B)		<u>3,293,716.50</u>	<u>3,368,173.03</u>
29.00 Grant from Government Utilized for Non- Earning Project : Tk. 5,113,990,716.56			
Grant Received from Government for Non- Earning Project (Note- 29.01)		5,961,425,000.00	20,336,362,500.90
Less: Unspent grant payable to Government (Note-21.01)		847,434,283.44	55,714,490.26
		<u>5,113,990,716.56</u>	<u>20,280,648,010.64</u>
29.01 Grant Received from Govt. for Non- Earning Project : Tk. 5,961,425,000.00			
1. Chittagong City Outer Ring Road		582,500,000.00	1,499,800,000.00
2. Gucco Project		46,340,000.00	22,440,000.00
3. Elevated Express Way (ADP)		126,858,000.00	4,499,820,000.00
4. Elevated Express PGCB		0.00	55,251,681.51
5. Karnofuli River Left Side Project		1,399,277,000.00	6,300,000,000.00
6. Water Logging Project		3,779,900,000.00	7,887,799,000.00
7. Master Plan		26,550,000.00	69,850,000.00
8. Dhaka Trunk Road Loop Road		0.00	1,401,819.39
		<u>5,961,425,000.00</u>	<u>20,336,362,500.90</u>
30.00 Grant from Govt. PL Account (for Water Logging Project) : Tk.3,613,300,000.00		3,613,300,000.00	0.00
Fund granted and spent during the year		<u>3,613,300,000.00</u>	<u>0.00</u>
Government of the People's Republic of Bangladesh (GOB) provided grant through PERSONAL LEDGER (PL) for executing the construction of water logging project in the Chittagong City Corporation area.			
31.00 Liability For Land Acquisition and Stakeholder :Tk. 3,838,943,347.12			
Kapasgola Road Development and Extension		109,952,862.47	109,952,862.47
Less: Expense during the year		0.00	0.00
		<u>109,952,862.47</u>	<u>109,952,862.47</u>
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		1,094,013,925.11	1,150,483,944.50
Construction of flyover at Muradpur, 2no Gate. GEC		51,432,173.52	51,432,173.52
Karnaphuly River Left Side Project		745,791,497.29	2,508,603,423.54
Water Logging Project		897,083,578.00	896,943,185.00
Elevated Express Way		229,798,652.91	313,170,396.00
Bakalia Access Road		550,401,167.91	571,972,431.55
		<u>3,838,943,347.12</u>	<u>5,763,027,906.49</u>
32.00 Advance Premium Received : Tk. 2,306,500,995.30			
Construction of Kazir Dewry Kacha bazar & Apartment Complex		454,746,071.37	437,438,833.37
Construction of Dormitory and Low cost Flat at Saltgola		480,897,632.98	480,598,510.98
Renovation & Expansion Bipani Bitan 'A' Block		106,317,606.45	109,768,084.00
Construction of Multistoried Building Bipani Bitan Block 'B'		206,688,611.00	219,385,281.21
Development of Silimpur R/A (East)		255,033,017.00	251,051,661.00
Dewanhat		161,542,786.00	87,528,473.50
CDA Square		641,275,270.50	496,856,581.50
		<u>2,306,500,995.30</u>	<u>2,082,627,425.56</u>



Chittagong Development Authority
Notes to the financial statements for the year ended on 30 June 2025

		Taka	
		30.06.2025	30.06.2024
33.00 Land Premium : Tk. 226,943,387.00			
Income during the year		263,583,387.00	582,738,661.00
Less: Cost during the year		36,640,000.00	67,326,916.00
Surplus/(Deficit) for the year		<u>226,943,387.00</u>	<u>515,411,745.00</u>
A schedule of Land Premium has been given in Annex - 5			
34.00 Toll Collection : Tk. 78,645,964.13			
Toll Collection during the year		95,554,120.00	0.00
Less : Provision for VAT (15/115)		(12,463,580.87)	0.00
		83,090,539.13	0.00
Less : Toll Operating Expenses during the year		(4,444,575.00)	0.00
		<u>78,645,964.13</u>	<u>0.00</u>
35.00 Other Income : Tk. 752,297,001.10			
Interest on Premium		2,496,729.00	1,197,038.00
B/C Fee		12,322,331.00	18,681,725.00
LUC & N.O.C. Fee		9,295,510.00	10,870,015.00
Renewal fee		352,000.00	0.00
Auction Sale		1,919,500.00	1,042,553.20
Form Sale		6,324,790.00	8,480,440.00
Enlistment Fee		485,000.00	384,000.00
Mutation Fee		900,000.00	760,000.00
Extra Fee		2,613,560.00	2,232,678.00
Bank Interest		246,686,507.07	339,557,684.26
Bank Interest (Market Account-(Annexure- 4.1)		1,071,144.57	1,180,868.30
Interest on Fixed Deposit Receipts (FDR) (Note- 35.01)		438,679,437.59	311,248,632.13
Miscellaneous Receipts (Note- 35.02)		7,877,635.87	15,793,582.86
Road Cutting Fee		520,164.00	338,224.00
Fine		13,985,015.00	170,284.00
Power of Attorney Fee		5,667,677.00	2,797,419.00
Heba Fee		1,100,000.00	760,000.00
		<u>752,297,001.10</u>	<u>715,495,143.75</u>
35.01 Interest on Fixed Deposit Receipts (F.D.R.) : Tk. 438,679,437.59			
Net Interest withdrawn during the year		349,884,300.87	245,810,632.88
Add: Source Tax on FDR		84,800,188.42	61,311,703.77
Bank Charge		3,310,515.00	4,433,490.00
		437,995,004.29	311,555,826.65
Less: Last year's provision		3,418,213.70	3,725,408.22
		434,576,790.59	307,830,418.43
Add: Provision during the year (Note- 6)		4,102,647.00	3,418,213.70
		<u>438,679,437.59</u>	<u>311,248,632.13</u>
35.02 Miscellaneous Receipts : Tk. 7,877,635.87			
Dormitory Rent		25,088.00	26,546.80
Hire Charges and others		30,020.00	30,600.00
Other Miscellaneous Receipts		7,822,527.87	15,736,436.06
		<u>7,877,635.87</u>	<u>15,793,582.86</u>
36.00 Surplus of Income over Expenditure : Tk. 2,174,850,494.35			
Balance - Brought Forward		2,146,694,078.35	1,696,181,840.63
Add : Prior Years Adjustment (Note: 36.01)		28,156,416.00	46,591,332.67
		<u>2,174,850,494.35</u>	<u>1,742,773,173.30</u>
36.01 Prior Years adjustment with Profit or Loss and Other Comprehensive Income			
i) Excess provision of Telephone Bill		1,220,221.00	0.00
ii) Short provision of Gas Bill		(399,455.00)	0.00
iii) Loop Road Expenses (Excess payment realised)		27,335,650.00	0.00
		<u>28,156,416.00</u>	<u>0.00</u>



Chittagong Development Authority

Schedule of Investment in Fixed Deposits for the year ended on 30 June 2025

Sl No.	Bank & Branch Name	Opening Balance Amount (Taka)	New Investment Amount (Taka)	Encashment Amount (Taka)	Closing Balance Amount (Taka)
1	AB Bank PLC Station Road Br.	10,000,000.00	0.00	10,000,000.00	0.00
2	AB Bank PLC Station Road Br.	10,000,000.00	0.00	10,000,000.00	0.00
3	AB Bank PLC Station Road Br.	10,000,000.00	0.00	10,000,000.00	0.00
4	AB Bank PLC Station Road Br.	10,000,000.00	0.00	10,000,000.00	0.00
5	AB Bank PLC Station Road Br.	10,000,000.00	0.00	10,000,000.00	0.00
6	AB Bank PLC Station Road Br.	9,000,000.00	0.00	0.00	9,000,000.00
7	AB Bank PLC Station Road Br.	0.00	9,000,000.00	0.00	9,000,000.00
8	AB Bank PLC CDA Avenue Br.	10,000,000.00	0.00	10,000,000.00	0.00
9	AB Bank PLC CDA Avenue Br.	0.00	9,000,000.00	0.00	9,000,000.00
10	AB Bank PLC Khatungong Br.	10,000,000.00	0.00	10,000,000.00	0.00
11	AB Bank PLC Andarkilla Br., Ctg.	10,000,000.00	0.00	0.00	10,000,000.00
12	AB Bank PLC Andarkilla Br., Ctg.	9,000,000.00	0.00	0.00	9,000,000.00
13	AB Bank PLC Andarkilla Br., Ctg.	9,000,000.00	0.00	0.00	9,000,000.00
14	AB Bank PLC Agrabad Br., Ctg.	10,000,000.00	0.00	0.00	10,000,000.00
15	AB Bank PLC Agrabad Br., Ctg.	0.00	9,000,000.00	0.00	9,000,000.00
16	AB Bank PLC Agrabad Br., Ctg.	0.00	9,000,000.00	0.00	9,000,000.00
17	AB Bank PLC EPZ Br., Ctg.	0.00	9,000,000.00	0.00	9,000,000.00
18	Al-Arafah Islami Bank PLC Muradpur Br.	10,000,000.00	0.00	10,000,000.00	0.00
19	Al-Arafah Islami Bank PLC Chowkbazar Br.	10,000,000.00	0.00	10,000,000.00	0.00
20	Al-Arafah Islami Bank PLC OR Nizam Rd Br.	0.00	9,000,000.00	0.00	9,000,000.00
21	Agrani Bank PLC Sk Mujib Rr. Br	10,000,000.00	0.00	0.00	10,000,000.00
22	Agrani Bank PLC Sk Mujib Rr. Br	10,000,000.00	0.00	0.00	10,000,000.00
23	Agrani Bank PLC Kapasgola Br	9,000,000.00	0.00	0.00	9,000,000.00
24	Agrani Bank PLC Kapasgola Br	0.00	9,000,000.00	0.00	9,000,000.00
25	Agrani Bank PLC Kapasgola Br	0.00	9,000,000.00	0.00	9,000,000.00
26	Basic bank PLC Jubilee Road Br.	10,000,000.00	0.00	0.00	10,000,000.00
27	Basic bank PLC Jubilee Road Br.	10,000,000.00	0.00	0.00	10,000,000.00
28	Basic bank PLC Jubilee Road Br.	10,000,000.00	0.00	0.00	10,000,000.00
29	Basic bank PLC Jubilee Road Br.	9,000,000.00	0.00	0.00	9,000,000.00
30	BD Krishi Bank PLC CTG Corp Br(Jubilee Rd)	10,000,000.00	0.00	0.00	10,000,000.00
31	BD Krishi Bank PLC CTG Corp Br(Jubilee Rd)	10,000,000.00	0.00	0.00	10,000,000.00
32	BD Krishi Bank PLC CTG Corp Br(Jubilee Rd)	10,000,000.00	0.00	0.00	10,000,000.00
33	BD Krishi Bank PLC CTG Corp Br(Jubilee Rd)	10,000,000.00	0.00	0.00	10,000,000.00
34	BD Krishi Bank PLC CTG Corp Br(Jubilee Rd)	10,000,000.00	0.00	0.00	10,000,000.00
35	BD Krishi Bank PLC CTG Corp Br(Jubilee Rd)	10,000,000.00	0.00	0.00	10,000,000.00
36	BD Krishi Bank PLC CTG Corp Br(Jubilee Rd)	9,000,000.00	0.00	0.00	9,000,000.00
37	BD Krishi Bank PLC CTG Corp Br(Jubilee Rd)	9,000,000.00	0.00	0.00	9,000,000.00
38	BD Krishi Bank PLC . CTG Corp Br(Jubilee Rd)	0.00	9,000,000.00	0.00	9,000,000.00
39	BD Krishi Bank PLC . CTG Corp Br(Jubilee Rd)	0.00	9,000,000.00	0.00	9,000,000.00
40	BD Krishi Bank PLC . CTG Corp Br(Jubilee Rd)	0.00	9,000,000.00	0.00	9,000,000.00
41	BD Krishi Bank PLC . CTG Corp Br(Jubilee Rd)	0.00	9,000,000.00	0.00	9,000,000.00
42	BD Krishi Bank PLC Khatungong Br.	10,000,000.00	0.00	0.00	10,000,000.00
43	BD Krishi Bank PLC Khatungong Br.	10,000,000.00	0.00	0.00	10,000,000.00
44	BD Krishi Bank PLC Khatungong Br.	0.00	9,000,000.00	0.00	9,000,000.00
45	BD Krishi Bank PLC Khatungong Br.	0.00	9,000,000.00	0.00	9,000,000.00
46	BD Krishi Bank PLC Tea Board Br.	10,000,000.00	0.00	0.00	10,000,000.00
47	BD Krishi Bank PLC Tea Board Br.	10,000,000.00	0.00	0.00	10,000,000.00
48	BD Krishi Bank PLC Agrabad Br.	10,000,000.00	0.00	0.00	10,000,000.00
49	BD Krishi Bank PLC Chaktai Br.	0.00	9,000,000.00	0.00	9,000,000.00
50	BD Krishi Bank PLC Chaktai Br.	0.00	9,000,000.00	0.00	9,000,000.00
51	BD Krishi Bank PLC Sholashahar Br.	0.00	9,000,000.00	0.00	9,000,000.00
52	BRAC Bank PLC Bahaddarhat Br.	9,000,000.00	0.00	0.00	9,000,000.00
53	BRAC Bank PLC Bahaddarhat Br.	0.00	9,000,000.00	0.00	9,000,000.00
54	BRAC Bank PLC . Bahaddarhat Br.	0.00	9,000,000.00	0.00	9,000,000.00
Carried forward		342,000,000.00	171,000,000.00	90,000,000.00	423,000,000.00



Chittagong Development Authority

Schedule of Investment in Fixed Deposits for the year ended on 30 June 2025

Sl No.	Bank & Branch Name	Opening Balance Amount (Taka)	New Investment Amount (Taka)	Encashment Amount (Taka)	Closing Balance Amount (Taka)
	Brought forward	342,000,000.00	171,000,000.00	90,000,000.00	423,000,000.00
55	BRAC Bank PLC Halishahar Br.	0.00	9,000,000.00	0.00	9,000,000.00
56	BRAC Bank PLC Momin RD Br.	0.00	9,000,000.00	0.00	9,000,000.00
57	Bank Asia PLC Kamal Bazar Br	9,000,000.00	0.00	0.00	9,000,000.00
58	City Bank PLC, OR Nizam Road Br.	0.00	9,000,000.00	0.00	9,000,000.00
59	City Bank PLC, OR Nizam Road Br.	0.00	9,000,000.00	0.00	9,000,000.00
60	Dhaka Bank PLC CDA Av. Branch Ctg	10,000,000.00	0.00	10,000,000.00	0.00
61	EXIM Bank PLC Khantungang Br.	10,000,000.00	0.00	10,000,000.00	0.00
62	EXIM Bank PLC Jubilee Road Br.	10,000,000.00	0.00	0.00	10,000,000.00
63	EXIM Bank PLC CDA Avenue Br.	10,000,000.00	0.00	0.00	10,000,000.00
64	Exim Bank PLC CEPZ Br. Ctg.	9,000,000.00	0.00	0.00	9,000,000.00
65	Exim Bank PLC CEPZ Br. Ctg.	9,000,000.00	0.00	0.00	9,000,000.00
66	Exim Bank PLC Bahaddarhat Br. Ctg.	9,000,000.00	0.00	0.00	9,000,000.00
67	Exim Bank PLC Pahartoli Br. .	9,000,000.00	0.00	0.00	9,000,000.00
68	Eastern Bank PLC. Halishahar Br.	9,000,000.00	0.00	0.00	9,000,000.00
69	Eastern Bank PLC. O R Nizam Rd, Br.	0.00	9,000,000.00	0.00	9,000,000.00
70	Eastern Bank PLC O R Nizam Rd, Br.	0.00	9,000,000.00	0.00	9,000,000.00
71	Eastern Bank PLC O R Nizam Rd, Br.	0.00	9,000,000.00	0.00	9,000,000.00
72	Eastern Bank PLC. O R Nizam Rd, Br.	0.00	9,000,000.00	0.00	9,000,000.00
73	Eastern Bank PLC O R Nizam Rd, Br.	0.00	9,000,000.00	0.00	9,000,000.00
74	Eastern Bank PLC O R Nizam Rd, Br.	0.00	9,000,000.00	0.00	9,000,000.00
75	Eastern Bank PLC O R Nizam Rd, Br.	0.00	9,000,000.00	0.00	9,000,000.00
76	Eastern Bank PLC Panchlaish Br.	0.00	9,000,000.00	0.00	9,000,000.00
77	Global Islami Bank PLC Alankar Mor Br	9,000,000.00	0.00	0.00	9,000,000.00
78	Global Islami Bank PLC Jubilee Rd. Br	9,000,000.00	0.00	0.00	9,000,000.00
79	ICB Islami Bank PLC. Khatungang Br.	2,283,675.00	0.00	3,230.00	2,280,445.00
80	IFIC Bank PLC. Chawkbazar Rd. Br.	9,000,000.00	0.00	9,000,000.00	0.00
81	Janata bank PLC.Fr. Ex. Br.	10,000,000.00	0.00	0.00	10,000,000.00
82	Janata bank PLC.Fr. Ex. Br.	10,000,000.00	0.00	0.00	10,000,000.00
83	Janata bank PLC.Fr. Ex. Br.	10,000,000.00	0.00	0.00	10,000,000.00
84	Janata bank PLC.Fr. Ex. Br.	10,000,000.00	0.00	0.00	10,000,000.00
85	Janata bank PLC .Fr. Ex. Br.	10,000,000.00	0.00	0.00	10,000,000.00
86	Janata bank PLC .Fr. Ex. Br.	10,000,000.00	0.00	0.00	10,000,000.00
87	Janata bank PLC.Fr. Ex. Br.	10,000,000.00	0.00	0.00	10,000,000.00
88	Janata bank PLC .Fr. Ex. Br.	10,000,000.00	0.00	0.00	10,000,000.00
89	Janata bank PLC Fr. Ex. Br.	10,000,000.00	0.00	0.00	10,000,000.00
90	Janata bank PLC .Fr. Ex. Br.	10,000,000.00	0.00	0.00	10,000,000.00
91	Janata bank PLC .Fr. Ex. Br.	10,000,000.00	0.00	0.00	10,000,000.00
92	Janata bank PLC.Fr. Ex. Br.	10,000,000.00	0.00	0.00	10,000,000.00
93	Janata bank PLC.Fr. Ex. Br.	9,000,000.00	0.00	0.00	9,000,000.00
94	Janata bank PLC Fr. Ex. Br.	9,000,000.00	0.00	0.00	9,000,000.00
95	Janata bank PLC Fr. Ex. Br.	9,000,000.00	0.00	0.00	9,000,000.00
96	Janata bank PLC .Fr. Ex. Br.	9,000,000.00	0.00	0.00	9,000,000.00
97	Janata bank PLC .Fr. Ex. Br.	0.00	9,000,000.00	0.00	9,000,000.00
98	Janata bank PLC .Fr. Ex. Br.	0.00	9,000,000.00	0.00	9,000,000.00
99	Janata bank PLC.New Market Br.	10,000,000.00	0.00	0.00	10,000,000.00
100	Janata bank PLC .New Market Br.	10,000,000.00	0.00	0.00	10,000,000.00
101	Janata bank PLC .New Market Br.	10,000,000.00	0.00	0.00	10,000,000.00
102	Janata bank PLC .New Market Br.	0.00	9,000,000.00	0.00	9,000,000.00
103	Janata bank PLC .New Market Br.	0.00	9,000,000.00	0.00	9,000,000.00
104	Janata Bank PLC Feringi Bazar Br	10,000,000.00	0.00	0.00	10,000,000.00
105	Janata Bank PLC Feringi Bazar Br	10,000,000.00	0.00	0.00	10,000,000.00
106	Janata Bank PLC Feringi Bazar Br	0.00	9,000,000.00	0.00	9,000,000.00
107	Janata Bank PLC Laldighi Br	10,000,000.00	0.00	0.00	10,000,000.00
	Carried forward	681,283,675.00	324,000,000.00	119,003,230.00	886,280,445.00



Chittagong Development Authority

Schedule of Investment in Fixed Deposits for the year ended on 30 June 2025

Sl No.	Bank & Branch Name	Opening Balance Amount (Taka)	New Investment Amount (Taka)	Encashment Amount (Taka)	Closing Balance Amount (Taka)
	Brought forward	681,283,675.00	324,000,000.00	119,003,230.00	886,280,445.00
108	Janata Bank PLC Laldighi Br	10,000,000.00	0.00	0.00	10,000,000.00
109	Janata Bank PLC Laldighi Br	10,000,000.00	0.00	0.00	10,000,000.00
110	Janata Bank PLC Laldighi Br	10,000,000.00	0.00	0.00	10,000,000.00
111	Janata Bank PLC Laldighi Br	10,000,000.00	0.00	0.00	10,000,000.00
112	Janata Bank PLC Laldighi Br	10,000,000.00	0.00	0.00	10,000,000.00
113	Janata Bank PLC Laldighi Br	9,000,000.00	0.00	0.00	9,000,000.00
114	Janata Bank PLC Jubilee Rd. Br	9,000,000.00	0.00	0.00	9,000,000.00
115	Jamuna Bank PLC. Andarkilla Br.	10,000,000.00	0.00	0.00	10,000,000.00
116	Jamuna Bank PLC Nasirabad Br.	0.00	9,000,000.00	0.00	9,000,000.00
117	Mutual Trust Bank PLC Khantungang Br	10,000,000.00	0.00	0.00	10,000,000.00
118	Mutual Trust Bank PLC Khantungang Br	10,000,000.00	0.00	0.00	10,000,000.00
119	Mutual Trust Bank PLC Khantungang Br	10,000,000.00	0.00	0.00	10,000,000.00
120	Mutual Trust Bank PLC Khantungang Br	10,000,000.00	0.00	0.00	10,000,000.00
121	NCC Bank PLC Agrabad Br.	10,000,000.00	0.00	10,000,000.00	0.00
122	NCC Bank PLC Agrabad Br.	10,000,000.00	0.00	0.00	10,000,000.00
123	NCC Bank PLC Agrabad Br.	10,000,000.00	0.00	0.00	10,000,000.00
124	NCC Bank PLC. Agrabad Br.	10,000,000.00	0.00	10,000,000.00	0.00
125	NCC Bank PLC Agrabad Br.	10,000,000.00	0.00	10,000,000.00	0.00
126	Mutual Trust Bank PLC Kalurghat Br	0.00	9,000,000.00	0.00	9,000,000.00
127	NRB Bank PLC , Bandartila Br.	0.00	9,000,000.00	0.00	9,000,000.00
128	NRB Bank PLC , Bandartila Br.	0.00	9,000,000.00	0.00	9,000,000.00
129	NRB Bank PLC , Bandartila Br.	0.00	9,000,000.00	0.00	9,000,000.00
130	NRB Bank PLC , Bandartila Br.	0.00	9,000,000.00	0.00	9,000,000.00
131	NRB Bank PLC , Bandartila Br.	0.00	9,000,000.00	0.00	9,000,000.00
132	NRB Bank PLC , Agrabad Br.	0.00	9,000,000.00	0.00	9,000,000.00
133	NRB Bank PLC, Agrabad Br.	0.00	9,000,000.00	0.00	9,000,000.00
134	NRBC Bank PLC , OR Nizam Rd. Br.	0.00	9,000,000.00	0.00	9,000,000.00
135	One Bank PLC Jubilee Rd. Br.	10,000,000.00	0.00	10,000,000.00	0.00
136	One Bank PLC Khatungong Rd. Br.	9,000,000.00	0.00	9,000,000.00	0.00
137	One Bank PLC CDA Av. Br.	9,000,000.00	0.00	9,000,000.00	0.00
138	One Bank PLC CDA Av. Br.	9,000,000.00	0.00	9,000,000.00	0.00
139	One Bank PLC Muradpur Br.	9,000,000.00	0.00	0.00	9,000,000.00
140	One Bank PLC Oxygen Moor Br.	0.00	9,000,000.00	0.00	9,000,000.00
141	Pubali Bank PLC CDA Br.	10,000,000.00	0.00	0.00	10,000,000.00
142	Pubali Bank PLC CDA Br.	10,000,000.00	0.00	0.00	10,000,000.00
143	Pubali Bank PLC CDA Br.	9,000,000.00	0.00	0.00	9,000,000.00
144	Pubali Bank PLC CDA Br.	0.00	9,000,000.00	0.00	9,000,000.00
145	Pubali Bank PLC CDA Br.	0.00	9,000,000.00	0.00	9,000,000.00
146	Pubali Bank PLC CDA Br.	0.00	9,000,000.00	0.00	9,000,000.00
147	Padma Bank PLC Khatungong Br.	10,000,000.00	0.00	0.00	10,000,000.00
148	Premier Bank PLC CEPZ Br.	20,000,000.00	0.00	0.00	20,000,000.00
149	Premier Bank PLC Kadamtoli Br.	10,000,000.00	0.00	0.00	10,000,000.00
150	Premier Bank PLC Khatungong Br.Ctg.	9,000,000.00	0.00	0.00	9,000,000.00
151	Premier Bank PLC Khatungong Br.Ctg.	0.00	9,000,000.00	0.00	9,000,000.00
152	Premier Bank PLC Khatungong Br.Ctg.	0.00	9,000,000.00	0.00	9,000,000.00
153	Premier Bank PLC Khatungong Br.Ctg.	0.00	9,000,000.00	0.00	9,000,000.00
154	Premier Bank PLC Chawkbazar Br.Ctg.	9,000,000.00	0.00	0.00	9,000,000.00
155	Prime Bank PLC Laldighi East Br	9,000,000.00	0.00	0.00	9,000,000.00
156	Prime Bank PLC Laldighi East Br	0.00	9,000,000.00	0.00	9,000,000.00
157	Rupali Bank PLC Ladies Br	3,800,000.00	0.00	0.00	3,800,000.00
158	Rupali Bank PLC Ladies Br.	5,000,000.00	0.00	0.00	5,000,000.00
159	Rupali Bank PLC Ladies Br.	10,000,000.00	0.00	0.00	10,000,000.00
160	Rupali Bank PLC Ladies Br.	10,000,000.00	0.00	0.00	10,000,000.00
	Carried forward	1,020,083,675.00	486,000,000.00	186,003,230.00	1,320,080,445.00



Chittagong Development Authority

Schedule of Investment in Fixed Deposits for the year ended on 30 June 2025

Sl No.	Bank & Branch Name	Opening Balance Amount (Taka)	New Investment Amount (Taka)	Encashment Amount (Taka)	Closing Balance Amount (Taka)
	Brought forward	1,020,083,675.00	486,000,000.00	186,003,230.00	1,320,080,445.00
161	Rupali Bank PLC OR Nizam Rd Ctg	10,000,000.00	0.00	0.00	10,000,000.00
162	Rupali Bank PLC OR Nizam Rd Ctg	10,000,000.00	0.00	0.00	10,000,000.00
163	Rupali Bank PLC . OR Nizam Rd Ctg	10,000,000.00	0.00	0.00	10,000,000.00
164	Rupali Bank PLC . OR Nizam Rd Ctg	10,000,000.00	0.00	0.00	10,000,000.00
165	Rupali Bank PLC . OR Nizam Rd Ctg	10,000,000.00	0.00	0.00	10,000,000.00
166	Rupali Bank PLC OR Nizam Rd Ctg	10,000,000.00	0.00	0.00	10,000,000.00
167	Rupali Bank PLC Taribazar Branch Ctg	10,000,000.00	0.00	0.00	10,000,000.00
168	Rupali Bank PLC Taribazar Branch Ctg	10,000,000.00	0.00	0.00	10,000,000.00
169	Rupali Bank PLC . Taribazar Branch Ctg	10,000,000.00	0.00	0.00	10,000,000.00
170	Rupali Bank PLC Taribazar Branch Ctg	10,000,000.00	0.00	0.00	9,000,000.00
171	Rupali Bank PLC Taribazar Branch Ctg	9,000,000.00	0.00	0.00	9,000,000.00
172	Rupali Bank PLC Taribazar Branch Ctg	9,000,000.00	0.00	0.00	9,000,000.00
173	Rupali Bank PLC Taribazar Branch Ctg	9,000,000.00	0.00	0.00	9,000,000.00
174	Rupali Bank PLC Taribazar Branch Ctg	9,000,000.00	0.00	0.00	10,000,000.00
175	Rupali Bank PLC.New Market Branch Ctg	10,000,000.00	0.00	0.00	9,000,000.00
176	Rupali Bank PLC.New Market Branch Ctg	9,000,000.00	0.00	0.00	9,000,000.00
177	Rupali Bank PLC.Station Rd, Crop Branch Ctg	0.00	9,000,000.00	0.00	9,000,000.00
178	Southeast Bank PLC.Halishar Br.	10,000,000.00	0.00	0.00	10,000,000.00
179	Southeast Bank PLC.Jubilee Rd. Branch	9,000,000.00	0.00	0.00	9,000,000.00
180	Southeast Bank PLC.Jubilee Rd. Branch	9,000,000.00	0.00	0.00	9,000,000.00
181	Southeast Bank PLC.Jubilee Rd. Branch	9,000,000.00	0.00	9,000,000.00	0.00
182	Standard Bank PLC. Bahaddarhat Br.	10,000,000.00	0.00	10,000,000.00	0.00
183	Standard Bank PLC. Bahaddarhat Br.	10,000,000.00	0.00	10,000,000.00	0.00
184	Standard Bank PLC. CDA Avenue Br.	10,000,000.00	0.00	10,000,000.00	0.00
185	Sonali Bank PLC. Kali bari Br.	10,000,000.00	0.00	0.00	10,000,000.00
186	Sonali Bank PLC. Kali bari Br.	10,000,000.00	0.00	0.00	10,000,000.00
187	Sonali Bank PLC. Kali bari Br.	10,000,000.00	0.00	0.00	10,000,000.00
188	Sonali Bank PLC. Kali bari Br.	10,000,000.00	0.00	0.00	9,000,000.00
189	Sonali Bank PLC. Kali bari Br.	9,000,000.00	0.00	0.00	9,000,000.00
190	Sonali Bank PLC. Kali bari Br.	9,000,000.00	0.00	0.00	10,000,000.00
191	Sonali Bank PLC.Bahaddarhat Branch Ctg	10,000,000.00	0.00	0.00	10,000,000.00
192	Sonali Bank PLC.Bahaddarhat Branch Ctg	10,000,000.00	0.00	0.00	9,000,000.00
193	Sonali Bank PLC.Bahaddarhat Branch Ctg	0.00	9,000,000.00	0.00	9,000,000.00
194	Sonali Bank PLC.Bahaddarhat Branch Ctg	0.00	9,000,000.00	0.00	9,000,000.00
195	Sonali Bank PLC.Bahaddarhat Branch Ctg	0.00	9,000,000.00	0.00	9,000,000.00
196	Sonali Bank PLC.Bahaddarhat Branch Ctg	0.00	9,000,000.00	0.00	9,000,000.00
197	Sonali Bank PLC.Bahaddarhat Branch Ctg	0.00	9,000,000.00	0.00	9,000,000.00
198	Sonali Bank PLC.Khatungong Branch Ctg	10,000,000.00	0.00	0.00	10,000,000.00
199	Sonali Bank PLC.Khatungong Branch Ctg	10,000,000.00	0.00	0.00	10,000,000.00
200	Sonali Bank PLC.Khatungong Branch Ctg	10,000,000.00	0.00	0.00	10,000,000.00
201	Sonali Bank PLC.Khatungong Branch Ctg	10,000,000.00	0.00	0.00	10,000,000.00
202	Sonali Bank PLC.Khatungong Branch Ctg	10,000,000.00	0.00	0.00	10,000,000.00
203	Sonali Bank PLC.Khatungong Branch Ctg	10,000,000.00	0.00	0.00	10,000,000.00
204	Sonali Bank PLC.Khatungong Branch Ctg	10,000,000.00	0.00	0.00	10,000,000.00
205	Sonali Bank PLC.Khatungong Branch Ctg	10,000,000.00	0.00	0.00	10,000,000.00
206	Sonali Bank PLC.Khatungong Branch Ctg	10,000,000.00	0.00	0.00	10,000,000.00
207	Sonali Bank PLC.Khatungong Branch Ctg	10,000,000.00	0.00	0.00	10,000,000.00
208	Sonali Bank PLC.Khatungong Branch Ctg	9,000,000.00	0.00	0.00	9,000,000.00
209	Sonali Bank PLC.Sadarghat Branch Ctg	10,000,000.00	0.00	0.00	10,000,000.00
210	Sonali Bank PLC.Sadarghat Branch Ctg	10,000,000.00	0.00	0.00	10,000,000.00
211	Sonali Bank PLC.CDA Market Branch Ctg	9,000,000.00	0.00	0.00	9,000,000.00
212	Social Islami Bank PLC . Bakalia Branch	9,000,000.00	0.00	0.00	9,000,000.00
213	United Commercial Bank PLC. Jubilee Rd. Branch	9,000,000.00	0.00	0.00	9,000,000.00
214	United Commercial Bank PLC. Pahartoli Rd. Branch	9,000,000.00	0.00	0.00	9,000,000.00
215	Uttara Bank PIC. Nasirabad Branch	5,000,000.00	0.00	5,000,000.00	0.00
	Total	1,490,083,675.00	540,000,000.00	230,003,230.00	1,800,080,445.00



Chittagong Development Authority

Schedule of Fixed Assets - at cost less depreciation (Ref. Note : 25.00) for the year ended on 30 June 2025

Particulars	Cost (Taka)				Rate %	Depreciation (Taka)				Written down value as on 30.06.2025 (Taka)
	As on 01.07.2024	Addition during the year	Disposal during the year	As on 30.06.2025		As on 01.07.2024	Charged during the year	Disposal during the year	As on 30.06.2025	
Land	619,137.00	0.00	0.00	619,137.00	0	0.00	0.00	0.00	0.00	619,137.00
Building	6,980,700.00	0.00	0.00	6,980,700.00	2.5	4,209,125.87	69,289.35	0.00	4,278,415.22	2,702,284.78
Machinery (Installation)	24,987,700.00	0.00	0.00	24,987,700.00	10	20,711,607.82	427,609.22	0.00	21,139,217.04	3,848,482.96
Lift	5,678,318.00	0.00	0.00	5,678,318.00	4	3,127,906.55	102,016.46	0.00	3,229,923.01	2,448,394.99
Escalator	638,388.00	0.00	0.00	638,388.00	2	495,054.36	2,866.67	0.00	497,921.03	140,466.97
Air Conditioner	2,670,575.00	0.00	0.00	2,670,575.00	10	1,320,934.19	134,964.08	0.00	1,455,898.27	1,214,676.73
Office Equipment	7,512,655.25	1,228,290.00	0.00	8,740,945.25	10	4,793,972.39	394,697.29	0.00	5,188,669.68	3,552,275.57
Electric Fittings	4,975,124.00	268,810.00	0.00	5,243,934.00	6	4,344,174.28	53,985.58	0.00	4,398,159.86	845,774.14
Truck Car and Light Vehicles	92,929,108.00	0.00	0.00	92,929,108.00	10	63,982,884.54	2,894,622.35	0.00	66,877,506.89	26,051,601.11
Furniture and Fittings	11,776,847.35	0.00	0.00	11,776,847.35	5	5,657,583.04	305,963.22	0.00	5,963,546.26	5,813,301.09
Other Assets	290,712.00	544,446.00	0.00	835,158.00	6	150,851.15	41,058.41	0.00	191,909.56	643,248.44
Computer	31,906,138.69	716,900.00	0.00	32,623,038.69	10	15,036,478.49	1,758,656.02	0.00	16,795,134.51	15,827,904.18
Software & Database	3,274,299.00	2,921,625.00	0.00	6,195,924.00	10	327,429.00	586,849.50	0.00	914,278.50	5,281,645.50
Generator	6,625,700.00	0.00	0.00	6,625,700.00	10	3,368,801.42	325,689.86	0.00	3,694,491.28	2,931,208.72
As on 30.06.2025	200,865,402.29	5,680,071.00	0.00	206,545,473.29		127,526,803.10	7,098,268.00	0.00	134,625,071.10	71,920,402.19
As on 30.06.2024	194,148,236.29	6,717,166.00	0.00	200,865,402.29		120,268,159.88	7,258,644.12	0.00	127,526,804.00	73,338,598.29

Market Account:(Straight Line Method)

Particulars	Cost (Taka)				Rate %	Depreciation (Taka)				Written down value as on 30.06.2025 (Taka)
	As on 01.07.2024	Addition during the year	Disposal during the year	As on 30.06.2025		As on 01.07.2024	Charged during the year	Disposal during the year	As on 30.06.2025	
Building	76,398,464.00	0.00	0.00	76,398,464.00	5	76,398,463.00	0.00	0.00	76,398,463.00	1.00
Renovation of Market	5,410,401.00	0.00	0.00	5,410,401.00	5	5,410,400.00	0.00	0.00	5,410,400.00	1.00
As on 30.06.2025	81,808,865.00	0.00	0.00	81,808,865.00		81,808,863.00	0.00	0.00	81,808,863.00	2.00
As on 30.06.2024	81,808,865.00	0.00	0.00	81,808,865.00		81,808,863.00	0.00	0.00	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)	282,674,267.29	5,680,071.00	0.00	288,354,338.29		209,335,666.10	7,098,268.00	0.00	216,433,934.10	71,920,404.19
As on 30.06.2023 (a+b)	275,957,101.29	6,717,166.00	0.00	282,674,267.29		202,077,022.88	7,258,644.12	0.00	209,335,667.00	73,338,600.29

Chittagong Development Authority
Schedule of Inter Project Current Account for the year ended on 30 June 2025

Particulars	Bipani Bitan		Bipani Bitan 'B'Block		Kazir Dewry		Paharali Market		Karnaphuli Market		Shokonhar Market		Soltgola Shopping		B.Bes Terminal		Total	
	01.07.24	30.06.25	01.07.24	30.06.25	01.07.24	30.06.25	01.07.24	30.06.25	01.07.24	30.06.25	01.07.24	30.06.25	01.07.24	30.06.25	01.07.24	30.06.25	01.07.24	30.06.25
Assets:																		
A/C Receivable (Renz)	3,017,447.88	3,600,527.88	15,360,059.63	17,142,448.63	46,748.80	(124,472.60)	9,368.11	56,902.11	194,613.35	(635,816.55)	0.00	0.00	0.00	0.00	243,263.00	(219,100.00)	18,871,500.77	19,820,489.47
Building (At Cost)	9,323,366.00	9,323,366.00	0.00	0.00	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	0.00	0.00	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	0.00	0.00	931,200.00	931,200.00	692,890.00	692,890.00	279,915.00	279,915.00	319,083.00	319,083.00	0.00	0.00	0.00	0.00	5,410,401.00	5,410,401.00
Cash at Bank	20,325,997.02	27,644,410.18	6,291,190.73	590,999.79	1,053,876.37	3,865,319.77	1,228,830.06	4,378,869.38	610,589.53	3,579,847.18	0.00	0.00	116,406.00	115,373.65	1,007,062.00	5,542,330.00	30,633,951.71	45,717,149.95
Total	35,854,123.90	43,785,617.06	21,651,250.36	17,733,448.42	15,005,836.17	17,646,058.17	8,463,680.17	11,661,253.49	6,820,308.88	8,959,136.63	7,250,128.00	7,250,128.00	116,406.00	115,373.65	36,152,584.00	40,225,689.00	131,314,317.48	147,346,584.42
Less : Liabilities																		
Earnest Money	16,510.00	16,510.00	0.00	0.00	3,015.00	3,015.00	11,250.00	11,250.00	13,100.00	13,100.00	0.00	0.00	0.00	0.00	0.00	0.00	43,875.00	43,875.00
Accumulated Depreciation	13,628,364.09	13,628,364.09	0.00	0.00	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	0.00	0.00	30,377,584.00	30,377,584.00	81,808,862.25	81,808,862.25
Security Deposits	0.00	0.00	0.00	0.00	21,852.00	34,705.00	69,432.20	28,142.00	89,050.68	62,746.15	0.00	0.00	45,798.00	0.00	9,240.00	0.00	235,372.88	125,593.15
Outstanding Liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Surplus/(Deficit) of Market Account- Annex 4.1	210,922,089.55	218,655,054.52	4,648,326.34	6,408,710.83	9,002,916.14	10,937,257.04	25,104,768.03	26,068,197.18	5,384,955.49	5,835,305.99	12,887,930.48	12,887,930.48	71,183.00	72,345.96	18,715,351.99	20,771,638.49	286,797,521.02	301,636,440.49
Total	224,566,963.64	232,299,928.61	4,648,326.34	6,408,710.83	23,600,107.53	25,487,301.43	33,236,648.16	34,158,787.11	12,515,249.03	12,939,295.00	21,099,179.46	21,099,179.46	116,981.00	72,345.96	49,102,175.99	51,149,222.49	368,985,631.15	383,614,770.89
Balance carried to Financial Position	(188,712,839.74)	(188,544,311.55)	17,002,924.02	11,324,737.59	(8,594,271.36)	(7,841,243.26)	(24,772,967.99)	(22,497,533.62)	(5,694,940.15)	(3,980,158.37)	(13,849,051.46)	(13,849,051.46)	(575.00)	43,027.69	(12,949,591.99)	(10,923,733.49)	(237,571,313.67)	(236,268,266.47)



Chittagong Development Authority

Schedule of Surplus / (Deficit) of Market Account for the year ended on 30 June 2025

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	9,950,420.00	1,926,490.00	1,914,711.40	2,539,306.00	2,419,574.83	0.00	3,675,945.00	0.00	22,426,447.23
Transfer Fee & Others	954,461.00	0.00	809,666.00	520,983.00	448,643.67	0.00	12,124.00	0.00	2,745,877.67
Bank Interest	657,563.97	84,764.49	73,781.00	139,350.15	47,691.00	0.00	66,831.00	1,162.96	1,071,144.57
Total	11,562,444.97	2,011,254.49	2,798,158.40	3,199,639.15	2,915,909.50	0.00	3,754,900.00	1,162.96	26,243,469.47
B. EXPENDITURE									
Salary	3,509,980.00	0.00	923,817.50	2,236,210.00	2,465,559.00	0.00	1,698,613.50	0.00	10,834,180.00
Maintenance	319,500.00	250,870.00	0.00	0.00	0.00	0.00	0.00	0.00	570,370.00
Telephone Bill	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Electric Bill	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WASA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gas Bill	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bank Charge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation (5%)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	3,829,480.00	250,870.00	923,817.50	2,236,210.00	2,465,559.00	0.00	1,698,613.50	0.00	11,404,550.00
Surplus/(Deficit) for the year(A-B)	7,732,964.97	1,760,384.49	1,874,340.90	963,429.15	450,350.50	0.00	2,056,286.50	1,162.96	14,838,919.47
Add :-Brought for Surplus/(Deficit)	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	286,797,521.02
Balance Transferred to Inter Project Current A/C	218,655,054.52	6,408,710.83	10,937,257.04	26,068,197.18	5,835,305.99	12,887,930.48	20,771,638.49	72,345.96	301,636,440.49



Chittagong Development Authority

Schedule of Land Premium (Residential, Commercial and Industrial Plot) for the year ended on 30 June 2025

Annex-5

Particulars	Cost			Income		
	As on 01.07.2024	Addition during the year/ Adjusted	Total as on 30.06.2025	As on 01.07.2024	Received during the year	Total as on 30.06.2025
Residential Land Development						
Chandgaon R/A (2nd Phase)	19,455,601.62	0.00	19,455,601.62	249,191,802.00	26,274,278.00	275,466,080.00
Chandrima Residential Area	70,002,291.86	0.00	70,002,291.86	148,499,683.75	1,156,800.00	149,656,483.75
Construction of Multistoried Building for mid level officers at Mehediabag	162,626,862.14	0.00	162,626,862.14	8,709.36	0.00	8,709.36
CDA office quarter at Mehediabag	19,776,078.00	0.00	19,776,078.00	410,000.00	0.00	410,000.00
Katalgonj	3,199,794.00	0.00	3,199,794.00	72,337,759.24	4,920,905.00	77,258,664.24
CDA Mosque	11,720,873.00	0.00	11,720,873.00	446,352.95	0.00	446,352.95
Agrabad	6,034,137.00	0.00	6,034,137.00	188,486,792.27	10,939,019.00	199,425,811.27
Muradpur (Chandgaon)	43,658,067.00	0.00	43,658,067.00	138,948,944.66	0.00	138,948,944.66
Fouzderhat (Silimpur)	139,845,889.00	0.00	139,845,889.00	274,208,898.21	15,325,293.00	289,534,191.21
Left Bank of Karnafully River	100,145,203.61	0.00	100,145,203.61	252,284,137.98	15,704,600.00	267,988,737.98
Sholosahar Rehabilitation Area	429,628.00	0.00	429,628.00	66,202,645.83	2,110,542.00	68,313,187.83
Ananya R/A	2,557,148.00	0.00	2,557,148.00	200,219,333.40	0.00	200,219,333.40
Other Pocket's Land	0.00	0.00	0.00	112,925,680.42	0.00	112,925,680.42
Halishahar	0.00	0.00	0.00	1,136,009.00	131,100.00	1,267,109.00
Kalurghat	0.00	0.00	0.00	214,199,200.00	22,042,209.00	236,241,409.00
Mohara	0.00	0.00	0.00	111,319,640.00	0.00	111,319,640.00
Colonel Hat	0.00	0.00	0.00	1,292.05	0.00	1,292.05
Kaipolok R/A- 1st Phase & 2nd Phase	2,346,529,100.46	0.00	2,346,529,100.46	4,063,714,183.79	37,814,846.00	4,101,529,029.79
Development of Anaynna Residential Area (1st phase)	3,770,554,632.72	0.00	3,770,554,632.72	3,697,383,038.68	125,215,745.00	3,822,598,783.68
Development of Anaynna Residential Area (2nd phase)	12,163,968.04	0.00	12,163,968.04	32,022,206.00	0.00	32,022,206.00
Construction of Apartment Complex at Dewanhat	0.00	0.00	0.00	337,468.66	0.00	337,468.66
Total Taka	6,708,699,274.45	0.00	6,708,699,274.45	9,824,283,778.25	261,635,337.00	10,085,919,115.25
Industrial Land Development						
Heavy Industrial Area Kalurghat	7,762,239.00	0.00	7,762,239.00	50,215,875.50	0.00	50,215,875.50
Abnoxious Industrial Area Ctg	2,003,439.00	0.00	2,003,439.00	7,097,353.00	0.00	7,097,353.00
Fouzderhat / Sagarika Industrial Area	13,568,839.00	0.00	13,568,839.00	127,186,610.77	1,948,050.00	129,134,660.77
Light Industrial Area, Sholosahar	4,318,019.00	0.00	4,318,019.00	8,622,046.00	0.00	8,622,046.00
Mohara Industrial Area	23,541,138.00	0.00	23,541,138.00	30,295,982.20	0.00	30,295,982.20
Total Taka	51,193,674.00	0.00	51,193,674.00	223,417,867.47	1,948,050.00	225,365,917.47
Development of Hill						
D.C. Hill Development	0.00	0.00	0.00	0.00	0.00	0.00
Total Taka	0.00	0.00	0.00	0.00	0.00	0.00



Chittagong Development Authority

Schedule of Land Premium (Residential, Commercial and Industrial Plot) for the year ended on 30 June 2025

Annex-5

Particulars	Cost			Income				
	As on 01.07.2024	Addition during the year	Total as on 30.06.2025	As on 01.07.2024	Received during the year	Total as on 30.06.2025		
Commercial Land Development								
Fouzderhat Latifpur Bazar	56,151.00	0.00	56,151.00	0.00	0.00	0.00		
Both Sides of Agrabad Road	2,406,179.00	0.00	2,406,179.00	20,785,384.00	0.00	20,785,384.00		
Jubilee Road	0.00	0.00	0.00	6,709,112.00	0.00	6,709,112.00		
Pahartali Commercial Area	0.00	0.00	0.00	35,869,237.40	0.00	35,869,237.40		
Kazir Dewri Commercial Area	0.00	0.00	0.00	15,637,294.00	0.00	15,637,294.00		
Sholoshahar Commercial Area	0.00	0.00	0.00	125,208,608.68	0.00	125,208,608.68		
Court Road Commercial Area	0.00	0.00	0.00	4,822,702.00	0.00	4,822,702.00		
Station Road Commercial Area	0.00	0.00	0.00	75,357.00	0.00	75,357.00		
CDA Avenue Commercial	7,204,094.00	0.00		367,252,915.22	0.00			
Kalpolok Commercial Plot	0.00	0.00	0.00	60,487,804.96	0.00	60,487,804.96		
Expansion, Renovation and Maintenance of Road, Market, Junction and Bus Stands Development	423,462,847.72	36,640,000.00	460,102,847.72	626,716.78	0.00	626,716.78		
Renovation & Expansion Bipani Bitan 'A' Block	166,870,491.57	0.00	166,870,491.57	0.00	0.00	0.00		
Construction of Multistoried Building Bipani Bitan Block 'B'	420,620,115.58	0.00	420,620,115.58	228,579,046.67	0.00	228,579,046.67		
Construction of flyover at Muradpur, 2no Gate. GEC	98,830,926.31	0.00	98,830,926.31	0.00	0.00	0.00		
CDA Area Plan	15,413,000.00	0.00	15,413,000.00	0.00	0.00	0.00		
Detailed Area Plan	5,352,244.60	0.00	5,352,244.60	0.00	0.00	0.00		
Mohal Market	498,498.00	0.00	498,498.00	0.00	0.00	0.00		
Kadamtali junction	63,136,239.00	0.00	63,136,239.00	0.00	0.00	0.00		
Construction of Flyover at Bahaddarhat Junction	1,322,359,655.85	0.00	1,322,359,655.85	0.00	0.00	0.00		
Widening & Maintenance of Arakan Road	247,215,639.00	0.00	247,215,639.00	59,200.00	0.00	59,200.00		
Total Taka	2,773,426,081.63	36,640,000.00	2,802,861,987.63	866,113,378.71	0.00	866,113,378.71		
Flat for Sale								
Agrabad and Chandgoan	553,584.00	0.00	553,584.00	0.00	0.00	0.00		
Total Taka	553,584.00	0.00	553,584.00	0.00	0.00	0.00		
Surveying								
Residential purpose of Left Karnafully	1,026,149.00	0.00	1,026,149.00	8,160,140.00	0.00	8,160,140.00		
East Hathazari	2,650,874.00	0.00	2,650,874.00	0.00	0.00	0.00		
Total Taka	3,677,023.00	0.00	3,677,023.00	8,160,140.00	0.00	8,160,140.00		
Grand Total Taka	9,537,549,637.08	36,640,000.00	9,566,985,543.08	10,921,975,164.43	263,583,387.00	11,185,558,551.43		
Surplus Account								
Income			Cost			Surplus		
As On 01.07.2024	During the year	Total As on 30.06.2024	As On 01.07.2024	During the year	Total As on 30.06.2024	As On 01.07.2024	During the year	Total As on 30.06.2024
1	2	3	4	5	6	7	8	9
10,921,975,164.43	263,583,387.00	11,185,558,551.43	9,537,549,637.08	36,640,000.00	9,574,189,637.08	1,384,425,527.35	226,943,387.00	1,611,368,914.35

Chittagong Development Authority
Schedule of Fixed Deposits Receipts for the year ended on 30 June 2025

A. FDR (Non-Earning Project)

Banks & Branches Name	Opening Balance (Taka)	Deposit During the Year (Taka)	Encashment (Taka)	Closing Balance (Taka)
1. Janata Bank PLC For Exchange Br	50,000,000.00	0.00	0.00	50,000,000.00
2. Janata Bank PLC For Exchange Br	50,000,000.00	0.00	0.00	50,000,000.00
3. Janata Bank PLC For Exchange Br	20,000,000.00	0.00	0.00	20,000,000.00
Sub Total	120,000,000.00	0.00	0.00	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 PLC CDA Av. Br	9,000,000.00	0.00	0.00	9,000,000.00
2. AB Bank PLC CDA Av. Br	9,000,000.00	0.00	9,000,000.00	0.00
3. AB Bank PLC CDA Av. Br	9,000,000.00	0.00	0.00	9,000,000.00
4. AB Bank PLC CDA Av. Br	0.00	9,000,000.00	0.00	9,000,000.00
5. AB Bank PLC Momin Rd. Br	9,000,000.00	0.00	0.00	9,000,000.00
6. AB Bank PLC Andarkilla Br.	9,000,000.00	0.00	0.00	9,000,000.00
7. AB Bank PLC Andarkilla Br.	9,000,000.00	0.00	0.00	9,000,000.00
8. AB Bank PLC Andarkilla Br.	0.00	9,000,000.00	0.00	9,000,000.00
9. AB Bank PLC Agrabad Br.	100,000,000.00	0.00	0.00	100,000,000.00
10. AB Bank PLC Agrabad Br.	100,000,000.00	0.00	0.00	100,000,000.00
11. AB Bank PLC Agrabad Br.	100,000,000.00	0.00	0.00	100,000,000.00
12. AB Bank PLC Agrabad Br.	100,000,000.00	0.00	0.00	100,000,000.00
13. AB Bank PLC Dewanhath Br.	9,000,000.00	0.00	0.00	9,000,000.00
14. AB Bank PLC Station Rd. Br.	100,000,000.00	0.00	0.00	100,000,000.00
15. AB Bank PLC Station Rd. Br.	9,000,000.00	0.00	0.00	9,000,000.00
16. AB Bank PLC Station Rd. Br.	9,000,000.00	0.00	0.00	9,000,000.00
17. AB Bank PLC Station Rd. Br.	100,000,000.00	0.00	0.00	100,000,000.00
18. AB Bank PLC Station Rd. Br.	50,000,000.00	0.00	0.00	50,000,000.00
19. AB Bank PLC Station Rd. Br.	50,000,000.00	0.00	0.00	50,000,000.00
20. AB Bank PLC Station Rd. Br.	50,000,000.00	0.00	0.00	50,000,000.00
21. AB Bank PLC Station Rd. Br.	50,000,000.00	0.00	0.00	50,000,000.00
22. AB Bank PLC Station Rd. Br.	9,000,000.00	0.00	0.00	9,000,000.00
23. AB Bank PLC Khulshi Br.	100,000,000.00	0.00	0.00	100,000,000.00
24. AB Bank PLC Khulshi Br.	100,000,000.00	0.00	0.00	100,000,000.00
25. AB Bank PLC Khulshi Br.	50,000,000.00	0.00	0.00	50,000,000.00
26. AB Bank PLC Khulshi Br.	50,000,000.00	0.00	0.00	50,000,000.00
27. AB Bank PLC Khulshi Br.	9,000,000.00	0.00	9,000,000.00	0.00
28. AB Bank PLC Khulshi Br.	50,000,000.00	0.00	0.00	50,000,000.00
29. NRB Bank PLC, Chattogram Main Br.	0.00	9,000,000.00	0.00	9,000,000.00
30. NRB Bank PLC, Bandartila Br.	0.00	9,000,000.00	0.00	9,000,000.00
31. NRB Bank PLC, Bandartila Br.	0.00	9,000,000.00	0.00	9,000,000.00
32. NRB Bank PLC, Bandartila Br.	0.00	9,000,000.00	0.00	9,000,000.00
33. NRB Bank PLC, Bandartila Br.	0.00	9,000,000.00	0.00	9,000,000.00
34. NRB Bank PLC, Bandartila Br.	0.00	9,000,000.00	0.00	9,000,000.00
35. NRB Bank PLC, Bandartila Br.	0.00	9,000,000.00	0.00	9,000,000.00
36. One Bank PLC Andarkilla Br.	0.00	9,000,000.00	0.00	9,000,000.00
37. AB Bank PLC Khatungong Br.	9,000,000.00	0.00	0.00	9,000,000.00
38. AB Bank PLC Bahaddarhat Br.	9,000,000.00	0.00	0.00	9,000,000.00
39. Al-Arafah Islami Bank PLC Jamal Khan Br.	0.00	9,000,000.00	0.00	9,000,000.00
40. Al-Arafah Islami Bank PLC Jamal Khan Br.	9,000,000.00	0.00	0.00	9,000,000.00
41. Al-Arafah Islami Bank PLC Pahartoli Br.	9,000,000.00	0.00	0.00	9,000,000.00
42. Al-Arafah Islami Bank PLC Bahaddarhat Br.	9,000,000.00	0.00	0.00	9,000,000.00
43. Al-Arafah Islami Bank PLC Khatungong Br.	9,000,000.00	0.00	0.00	9,000,000.00
44. Al-Arafah Islami Bank PLC Khatungong Br.	9,000,000.00	0.00	0.00	9,000,000.00
45. Al-Arafah Islami Bank PLC OR Nizam Road Br.	9,000,000.00	0.00	0.00	9,000,000.00
46. Al-Arafah Islami Bank PLC Halishahar Br.	9,000,000.00	0.00	0.00	9,000,000.00
47. Al-Arafah Islami Bank PLC Halishahar Br.	9,000,000.00	0.00	0.00	9,000,000.00
48. Bangladesh Krishi Bank PLC Ctg Corp Br.	9,000,000.00	0.00	0.00	9,000,000.00
49. BRAC Bank PLC CDA Av Br	9,000,000.00	0.00	0.00	9,000,000.00
Carried forward	1,357,000,000.00	99,000,000.00	18,000,000.00	1,438,000,000.00



Chittagong Development Authority
Schedule of Fixed Deposits Receipts for the year ended on 30 June 2025

Schedule of Fixed Deposits Receipts for the year ended on 30 June 2020					
	Brought forward	1,357,000,000.00	99,000,000.00	18,000,000.00	1,438,000,000.00
50.	BRAC Bank PLC Agrabad Br	9,000,000.00	0.00	0.00	9,000,000.00
51.	BRAC Bank PLC Agrabad Br	9,000,000.00	0.00	0.00	9,000,000.00
52.	BRAC Bank PLC Muradpur Br	9,000,000.00	0.00	0.00	9,000,000.00
53.	BRAC Bank PLC Bahaddarhat Br	9,000,000.00	0.00	0.00	9,000,000.00
54.	BRAC Bank PLC Bahaddarhat Br	9,000,000.00	0.00	0.00	9,000,000.00
55.	BRAC Bank PLC Bahaddarhat Br	0.00	9,000,000.00	0.00	9,000,000.00
56.	Bangle Commercial Bank PLC ,Agrabad Br.	9,000,000.00	0.00	0.00	9,000,000.00
57.	BRAC Bank PLC Jubilee Br	0.00	9,000,000.00	0.00	9,000,000.00
58.	Bank Asia PLC, EPZ Br.	0.00	9,000,000.00	0.00	9,000,000.00
59.	City Bank PLC, Jubilee Rd Br.	9,000,000.00	0.00	0.00	9,000,000.00
60.	Dhaka Bank PLC Andarkilla Br.	9,000,000.00	0.00	0.00	9,000,000.00
61.	Dhaka Bank PLC Andarkilla Br.	9,000,000.00	0.00	9,000,000.00	0.00
62.	Dhaka Bank PLC Andarkilla Br.	9,000,000.00	0.00	9,000,000.00	0.00
63.	Dhaka Bank PLC Andarkilla Br.	9,000,000.00	0.00	0.00	9,000,000.00
64.	Dhaka Bank PLC Andarkilla Br.	9,000,000.00	0.00	0.00	9,000,000.00
65.	Dhaka Bank PLC Andarkilla Br.	9,000,000.00	0.00	9,000,000.00	0.00
66.	Dhaka Bank PLC Andarkilla Br.	9,000,000.00	0.00	9,000,000.00	0.00
67.	Dhaka Bank PLC Andarkilla Br.	9,000,000.00	0.00	0.00	9,000,000.00
68.	Dhaka Bank PLC Khatungong. Br.	9,000,000.00	0.00	9,000,000.00	0.00
69.	Dhaka Bank PLC Khatungong. Br.	9,000,000.00	0.00	9,000,000.00	0.00
70.	Dhaka Bank PLC Khatungong. Br.	9,000,000.00	0.00	0.00	9,000,000.00
71.	Dhaka Bank PLC CDA Av. Br.	0.00	9,000,000.00	0.00	9,000,000.00
72.	EXIM Bank PLC Jubilee Rd Br.	9,000,000.00	0.00	0.00	9,000,000.00
73.	EXIM Bank PLC CDA Av. Br.	9,000,000.00	0.00	0.00	9,000,000.00
74.	EXIM Bank PLC Bahaddarhat Br.	9,000,000.00	0.00	9,000,000.00	0.00
75.	EXIM Bank PLC Bahaddarhat Br.	9,000,000.00	0.00	0.00	9,000,000.00
76.	Eastern Bank PLC Chandgaon. Br.	9,000,000.00	0.00	0.00	9,000,000.00
77.	Eastern Bank PLC Halishahar. Br.	9,000,000.00	0.00	0.00	9,000,000.00
78.	Eastern Bank PLC , Khatungong. Br.	9,000,000.00	0.00	0.00	9,000,000.00
79.	Eastern Bank PLC , Panchlaish. Br.	9,000,000.00	0.00	0.00	9,000,000.00
80.	Global Islami Bank PLC Jubilee Rd. Br	9,000,000.00	0.00	0.00	9,000,000.00
81.	Dhaka Bank PLC Halishahar Br.	0.00	9,000,000.00	0.00	9,000,000.00
82.	Dhaka Bank PLC New Market Br.	0.00	9,000,000.00	0.00	9,000,000.00
83.	IFIC Bank PLC Sk. Mujib Rd. Br.	9,000,000.00	0.00	0.00	9,000,000.00
84.	IFIC Bank PLC Chawkbazar. Br.	9,000,000.00	0.00	9,000,000.00	0.00
85.	IFIC Bank PLC Khatungong. Br.	9,000,000.00	0.00	0.00	9,000,000.00
86.	IFIC Bank PLC Alankarmore. Br.	9,000,000.00	0.00	0.00	9,000,000.00
87.	Janata Bank PLC For. Exchange Br	2,227,694.00	0.00	0.00	2,227,694.00
88.	Janata Bank PLC For. Exchange Br	244,700.00	0.00	0.00	244,700.00
89.	Janata Bank, PLC For. Exchange Br	2,000,000.00	0.00	0.00	2,000,000.00
90.	Janata Bank PLC For. Exchange Br	165,930.00	0.00	0.00	165,930.00
91.	Janata Bank PLC For. Exchange Br	348,550.00	0.00	0.00	348,550.00
92.	Janata Bank PLC For. Exchange Br	36,550.00	0.00	0.00	36,550.00
93.	Janata Bank PLC For. Exchange Br	174,500.00	0.00	0.00	174,500.00
94.	Janata Bank PLC Feringi Bazar. Br	50,000,000.00	0.00	0.00	50,000,000.00
95.	Janata Bank PLC ,Feringi Bazar. Br	50,000,000.00	0.00	0.00	50,000,000.00
96.	Janata Bank PLC ,Cantonment. Br	9,000,000.00	0.00	0.00	9,000,000.00
97.	Jamuna Bank PLC Nasirabad Br.	9,000,000.00	0.00	0.00	9,000,000.00
98.	Jamuna Bank PLC Nasirabad Br.	9,000,000.00	0.00	0.00	9,000,000.00
99.	Mutual Trust Bank PLC Agrabad Br.	9,000,000.00	0.00	0.00	9,000,000.00
100.	Mercantile Bank PLC Sadarghat Br	9,000,000.00	0.00	0.00	9,000,000.00
101.	Mercantile Bank PLC Sadarghat Br	9,000,000.00	0.00	0.00	9,000,000.00
102.	NRBC Bank PLC Agrabad Br	9,000,000.00	0.00	0.00	9,000,000.00
103.	One Bank PLC Agrabad Br	9,000,000.00	0.00	0.00	9,000,000.00
104.	One Bank PLC Oxygen Br	9,000,000.00	0.00	0.00	9,000,000.00
105.	Pubali Bank PLC CDA Branch Ctg	5,300,000.00	0.00	0.00	5,300,000.00
106.	Pubali Bank PLC CDA Branch Ctg	100,000,000.00	0.00	0.00	100,000,000.00
107.	Pubali Bank PLC CDA Branch Ctg	50,000,000.00	0.00	0.00	50,000,000.00
108.	Pubali Bank PLC CDA Branch Ctg	300,000,000.00	0.00	0.00	300,000,000.00
109.	Pubali Bank PLC CDA Branch Ctg	100,000,000.00	0.00	0.00	100,000,000.00
110.	Pubali Bank PLC CDA Branch Ctg	9,000,000.00	0.00	0.00	9,000,000.00
	Carried forward	2,386,497,924.00	153,000,000.00	90,000,000.00	2,449,497,924.00



Chittagong Development Authority
Schedule of Fixed Deposits Receipts for the year ended on 30 June 2025

Brought forward

	3,743,497,924.00			3,887,497,924.00
111. Pubali Bank PLC CDA Branch Ctg.	9,000,000.00	252,000,000.00	108,000,000.00	9,000,000.00
112. Pubali Bank PLC, Bahaddarhat Ctg.	9,000,000.00	0.00	0.00	9,000,000.00
113. Pubali Bank PLC Agrabad Ctg.	9,000,000.00	0.00	0.00	9,000,000.00
114. Prime Bank PLC Laldighi Br	9,000,000.00	0.00	0.00	9,000,000.00
115. Prime Bank PLC Laldighi Br	9,000,000.00	0.00	9,000,000.00	0.00
116. Prime Bank PLC Laldighi Br	9,000,000.00	0.00	9,000,000.00	0.00
117. Prime Bank PLC Laldighi Br	9,000,000.00	0.00	9,000,000.00	0.00
118. Prime Bank PLC Laldighi Br	9,000,000.00	0.00	0.00	9,000,000.00
119. Prime Bank PLC Laldighi Br	9,000,000.00	0.00	0.00	9,000,000.00
120. Prime Bank PLC Agrabad Br	9,000,000.00	0.00	0.00	9,000,000.00
121. Prime Bank PLC IBB Pahartoli Br	9,000,000.00	0.00	9,000,000.00	0.00
122. Premier Bank PLC Jubilee Rd Br	0.00	9,000,000.00	0.00	9,000,000.00
123. Premier Bank PLC Jubilee Rd Br	9,000,000.00	0.00	0.00	9,000,000.00
124. Premier Bank PLC Khatungong Br	9,000,000.00	0.00	0.00	9,000,000.00
125. Rupali Bank PLC Station Road Br. Ctg	9,000,000.00	0.00	9,000,000.00	0.00
126. Rupali Bank PLC Andarkilla Br. Ctg	109,540.00	0.00	0.00	109,540.00
127. Rupali Bank PLC Andarkilla Br. Ctg	12,767,450.00	0.00	0.00	12,767,450.00
128. Standard Bank PLC Pahartoli Br	22,101,000.00	0.00	0.00	22,101,000.00
129. Southeast Bank PLC Momin Rd Br	9,000,000.00	0.00	9,000,000.00	0.00
130. Southeast Bank PLC Pahartoli Br	9,000,000.00	0.00	0.00	9,000,000.00
131. Southeast Bank PLC CDA Av. Br	0.00	9,000,000.00	0.00	9,000,000.00
132. Shahajalal Islami Bank PLC Muradpur Br	9,000,000.00	0.00	9,000,000.00	0.00
133. Shahajalal Islami Bank PLC Muradpur Br	9,000,000.00	0.00	0.00	9,000,000.00
134. South Bangla Agriculture & Commerce Bank PLC. J.	9,000,000.00	0.00	0.00	9,000,000.00
135. South Bangla Agriculture & Commerce Bank PLC. N	9,000,000.00	0.00	0.00	9,000,000.00
136. South Bangla Agriculture & Commerce Bank PLC. Nasirabad. Br	0.00	9,000,000.00	0.00	9,000,000.00
137. Shimanto Bank PLC Agrabad Br.	9,000,000.00	0.00	0.00	9,000,000.00
138. Shimanto Bank PLC Agrabad Br.	9,000,000.00	0.00	0.00	9,000,000.00
139. Unoin Bank PLC. Laldighi Br.	100,000,000.00	0.00	100,000,000.00	0.00
140. Unoin Bank PLC. Laldighi Br.	100,000,000.00	0.00	0.00	100,000,000.00
141. Unoin Bank PLC. Khatungong Br.	100,000,000.00	0.00	0.00	100,000,000.00
142. United Commercial Bank PLC Kadamtoli Br.	9,000,000.00	0.00	0.00	9,000,000.00
143. United Commercial Bank PLC Khatungong Br.	9,000,000.00	0.00	0.00	9,000,000.00
144. United Commercial Bank PLC Andarkilla Br.	9,000,000.00	0.00	0.00	9,000,000.00
145. United Commercial Bank PLC Jubilee Br.	9,000,000.00	0.00	0.00	9,000,000.00
146. United Commercial Bank PLC Jubilee Br.	9,000,000.00	0.00	0.00	9,000,000.00
147. United Commercial Bank PLC Jubilee Br.	9,000,000.00	0.00	0.00	9,000,000.00
148. United Commercial Bank PLC Pahartoli Br.	0.00	9,000,000.00	0.00	9,000,000.00
Sub Total	4,330,475,914.00	288,000,000.00	271,000,000.00	4,347,475,914.00

C. FDR (Bank Interest)

Banks & Branches Name	Opening Balance (Taka)	Deposit During the (Taka)	Encashment (Taka)	Closing Balance (Taka)
1. Pubali Bank PLC.CDA Branch Ctg.	2,506,169.00	0.00	2,506,169.00	0.00
2. Pubali Bank PLC. CDA Branch Ctg.	588,150.00	0.00	588,150.00	0.00
3. Pubali Bank PLC. CDA Branch Ctg.	5,592,042.00	0.00	5,592,042.00	0.00
4. Pubali Bank PLC. CDA Branch Ctg.	778,200.00	0.00	778,200.00	0.00
5. Pubali Bank PLC. CDA Branch Ctg.	50,411,616.00	0.00	0.00	50,411,616.00
6. Pubali Bank PLC. CDA Branch Ctg.	3,410,365.00	0.00	0.00	3,410,365.00
7. Pubali Bank PLC. CDA Branch Ctg.	781,946.00	0.00	0.00	781,946.00
8. Pubali Bank PLC. CDA Branch Ctg.	2,468,391.00	0.00	0.00	2,468,391.00
9. Pubali Bank PLC. CDA Branch Ctg.	0.00	2,954,121.00	0.00	2,954,121.00
10. Pubali Bank PLC. CDA Branch Ctg.	0.00	772,926.00	0.00	772,926.00
11. Pubali Bank PLC. CDA Branch Ctg.	0.00	5,392,579.00	0.00	5,392,579.00
12. Pubali Bank PLC. CDA Branch Ctg.	0.00	736,047.00	0.00	736,047.00
Sub Total	66,536,879.00	9,855,673.00	9,464,561.00	66,927,991.00

D. FDR (Depreciation Reserve)

Banks & Branches Name	Opening Balance (Taka)	Deposit During the (Taka)	Encashment (Taka)	Closing Balance (Taka)
1. Pubali Bank PLC.CDA Branch Ctg.	18,000,000.00	0.00	0.00	18,000,000.00
Sub Total	18,000,000.00	0.00	0.00	18,000,000.00
Total (A+b+c+d)	4,535,012,793.00	297,855,673.00	280,464,561.00	4,552,403,905.00