Chittagong Development Authority

Auditors' Report and Financial Statements for the year ended on 30 June 2015

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

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Auditor's Report to the Shareholders of Chittagong Development Authority

Introduction

We have audited the accompanying financial statements of **Chittagong Development Authority** which comprise of statement of (i) financial position as at **30 June 2015** and (ii) comprehensive income, (iii) cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility in preparing and presenting the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with Bangladesh Financial Reporting Standards (BFRS) and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of these financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility:

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Bangladesh Standards on Auditing (BSA). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of **Chittagong Development Authority** as at **30 June 2015** and of its financial performance and its cash flows for the year then ended in accordance with Bangladesh Financial Reporting Standards, the Companies Act 1994 and other applicable laws and regulations.

We also report that:

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

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

(c) the statement of financial position and statement of comprehensive income dealt with by the report are in agreement with the books of account.

Chittagong, 20 April 2016

DAS CHOWDHURY DUTTA & CO. CHARTERED ACCOUNTANTS

Das Chowdhury Dutta & Co.
Chartered Accountants

Chittagong Development Authority

Statement of Financial Position as at 30 June 2015

	Note	Taka 30.06.2015	Taka 30.06.2014
Property and Assets:			
A. Current Assets			
Investment (Fixed Deposits)	3.00	1,099,766,380.00	948,917,000.00
Staff Loan (House Building)	4.00	1,090,087.88	1,120,689.80
Staff Loan (Computer)	5.00	404,787.50	417,262.50
Stores and Stock	6.00	774,205.00	438,592.00
Accounts Receivable	7.00	78,270,367.43	73,316,681.42
Work in Progress	8.00	580,622,676.00	401,630,589.00
Advance Income Tax-Deducted from Bank Interest		11,834,014.13	20,298,957.92
Advance Income Tax - CDA		10,000,000.00	15,000,000.00
Advance Income Tax - Rent		231,784.68	467,636.67
Non Earning Project Deposits	9.00	222,105,512.00	150,338,228.00
Cash and Bank Balance	10.00	538,957,595.46	426,644,747.88
		2,544,057,410.08	2,038,590,385.19
B. Current Liabilities			
Income Tax Payable (Contractors)	11.00	5,608,389.82	7,344,796.00
Earnest Money for allotment of Plot and Flat	12.00	359,759,024.64	443,112,980.30
Rent Advance Security		3,604,222.01	3,604,222.01
C.P.F Subscription	13.00	7,711,927.77	8,522,800.02
Security Deposit (Contractors)	14.00	319,973,725.33	345,158,298.78
Benevolent Fund	15.00	1,674,226.59	1,309,003.12
Earnest Money Deposit (Others)	16.00	5,536,800.31	5,492,925.31
VAT Payable (Contractors)	17.00	6,912,554.75	8,230,335.22
V.S.S Fund	18.00	495,091.00	462,879.00
Security Deposit (Biponi Bitan)	19.00	134,323,833.43	129,723,202.35
Provision for Liabilities	20.00	483,527,237.33	188,605,866.38
		1,329,127,032.98	1,141,567,308.49
C. Working Capital (A-B)		1,214,930,377.10	897,023,076.70
Non-Current Assets :			
Property, Plant and Equipment (At Cost Less Acc. Dep.)	21.00	64,134,659.03	70,444,273.94
Non Earning Project	22.00	1,882,003,325.98	5,344,160,800.79
Earning Project	23.00	4,038,281.80	4,112,738.33
		1,950,176,266.81	5,418,717,813.06
		3,165,106,643.91	**6,315,740,889.76**
Financed by :			
Acquisition of Assets		4,197,680.00	4,197,680.00
Grant from Government Utilized for non earning project	24.00	1,769,403,390.84	5,344,160,800.79
Liability For Land Acquisition	25.00	253,283,842.72	156,390,789.93
Advance Premium Received	26.00	747,097,085.64	522,206,208.30
Surplus of Income / (Deficit) Transferred from Statement of Comprehensive Income		391,124,644.71	288,785,410.74
		3,165,106,643.91	**6,315,740,889.76**

Annexed notes form an integral part of these financial statements.

Signed as per our separate report of even date annexed

Chittagong, 20 April 2016

DAS CHOWDHURY DUTTA & CO. CHARTERED ACCOUNTANTS

Das Chowdhury Dutta & Co.
Chartered Accountants

দাশ চৌধুরী দত্ত এন্ড কোং
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Chittagong Development Authority

Statement of Comprehensive Income for the year ended on 30 June 2015

	Note/Annex	Taka 30.06.2015	Taka 30.06.2014
A. Income			
Rent Received (C D A Building, Annex Building and Others)		12,819,105.38	18,559,600.52
Land Premium	27.00	(38,063,151.99)	(532,202,836.86)
Rent Received (Market Account)	Annex-5.1	21,536,061.29	26,769,380.53
Other Income	28.00	342,353,653.20	307,086,427.81
		338,645,667.88	(179,787,428.00)
B. Expenditure :			
Salary and Allowances		74,700,606.73	70,675,513.63
WASA Bill		346,828.00	349,513.00
Printing and Stationery		1,547,194.00	897,734.00
Travelling Expenses		1,858,059.90	1,598,362.71
Entertainment		260,000.00	295,720.20
Legal Expenses		3,572,490.00	1,907,610.00
Books and Periodicals		15,047.00	19,722.00
Advertisement		5,061,184.20	3,489,361.00
Festival Bonus		7,118,090.00	6,817,715.00
Overtime		938,534.62	994,832.51
Petrol, Oil and Lubricant		3,687,969.00	3,997,105.00
Social Welfare		135,000.00	90,000.00
Rest and Recreation Allowance		0.00	19,300.00
Demolition of Unauthorized Construction		615,000.00	466,000.00
Pension		4,594,232.61	3,383,460.69
Land Development Tax		1,894,938.00	97,423.00
Training Expenses		767,995.00	1,447,052.18
Bank Charges		396,010.00	577,960.00
Electric Bill- CDA		2,918,271.27	2,788,491.00
Contribution to National Exchequer		30,000,000.00	18,250,000.00
Security Guard		1,145,962.00	1,199,077.00
Miscellaneous Expenses		146,935.00	334,669.00
Donation and Subscription		0.00	1,000,000.00
Illumination		65,800.00	20,300.00
Annual Milad		350,000.00	325,000.00
Telephone and Postage Bill		461,709.00	416,600.00
Audit and Professional Fee		125,500.00	115,000.00
Repair and Maintenance (Building Workshop)		10,765,826.27	12,594,512.12
Repair and Maintenance (Vehicle & CNG Conversion)		1,561,759.00	1,344,204.00
Repair and Maintenance (Machinery)		136,100.00	160,760.00
Repair and Maintenance (Mosque)		647,475.00	4,514,391.00
Repair and Maintenance (Tools and Equipments)		405,353.00	285,687.00
Maintenance of Completed Project		3,720,600.00	3,447,500.00
Uniform and Liveries		1,786,589.50	870,218.00
Tiffin Charge		598,861.45	543,699.49
Rent, Rates and Taxes (Vehicle & Municipal)		3,088.00	344,435.00
Group Insurance		244,295.00	247,500.00
Consultancy (Survey)		4,965,000.00	3,852,088.00
Depreciation		8,667,089.44	8,884,590.79
Gas Bill		67,857.00	7,440.00
Repair and Maintenance (Furniture and Fittings)		0.00	27,300.00
Recreation		259,982.00	250,000.00
Honarium		0.00	106,600.00
Business Development		1,355,130.00	1,271,260.00
		177,908,361.99	160,325,707.32
Surplus / (Deficit) During the year (A-B)		160,737,305.89	(340,113,135.32)
Less-Income Tax paid / adjusted		(68,398,071.92)	(52,482,809.73)
		92,339,233.97	(392,595,945.05)
Add-Accumulated Surplus Brought Forward	29.00	298,785,410.74	681,381,355.79
Balance Transferred to Balance Sheet		**391,124,644.71**	**288,785,410.74**

Annexed notes form an integral part of these financial statements.

Signed as per our separate report of even date annexed

Chittagong, 20 April 2016

Das Chowdhury Dutta & Co.
Chartered Accountants

Chittagong Development Authority

Statement of Cash Flows for the year ended on 30 June 2015

	Taka 30.06.2015	Taka 30.06.2014
A. Cash Flows from Operating Activities :		
Excess of Income / (Expenditure) for the year	160,737,305.89	(340,113,135.32)
Adjustment for		
Depreciation	8,667,089.44	8,884,590.79
Operating profit / (Loss) during the year	169,404,395.33	(331,228,544.53)
Change in Net Working Capital :	(51,375,860.74)	(32,560,616.27)
(Increase) / Decrease in Staff Loan (House Building)	30,601.92	57,378.60
(Increase) / Decrease in Staff Loan (Computer)	12,475.00	(333,312.50)
(Increase) / Decrease in Store and Stocks (at cost)	(335,613.00)	(129,644.00)
(Increase) / Decrease in Accounts Receivable	(4,953,686.01)	76,699,793.60
(Increase) / Decrease in Work in progress	(178,992,087.00)	(116,975,795.00)
(Increase) / Decrease in Advance Income Tax- Bank interest	8,464,943.79	(1,371,916.19)
(Increase) / Decrease in Advance Income Tax- CDA	5,000,000.00	0.00
(Increase) / Decrease in Advance Income Tax- Rent	235,851.99	(240,216.50)
Increase / (Decrease) in Income Tax Payable (Contractors)	(1,736,406.18)	(6,692,337.00)
Increase / (Decrease) in Earnest money for Allotment of Plot	(83,353,955.66)	(20,479,045.00)
Increase / (Decrease) in Rent Advance Security	0.00	2,369,808.56
Increase / (Decrease) in C.P.F Subscription	(810,872.25)	(498,798.14)
Increase / (Decrease) in Security Deposit (Contractors)	(25,184,573.45)	129,565,562.32
Increase / (Decrease) in Benevolent Fund	365,223.47	446,460.17
Increase / (Decrease) in Earnest money Deposit (Others)	43,875.00	43,875.00
Increase / (Decrease) in VAT Payable (Contractors)	(1,317,780.47)	(8,804,895.03)
Increase / (Decrease) in V.S.S. Fund	32,212.00	35,236.00
Increase / (Decrease) in Security Deposit (Biponi Bitan)	4,600,631.08	3,614,980.36
Increase / (Decrease) in Provision for Liabilities	294,921,370.95	(37,384,941.79)
Income Tax paid	(68,398,071.92)	(52,482,809.73)
Net Cash used in Operating Activities	118,028,534.59	(363,789,160.80)
B. Cash Flows from Investing Activities :		
Fixed Assets	(2,283,018.00)	(7,888,793.00)
Non-Earning Project (at Cost)	3,462,157,474.81	(4,418,050,936.92)
Investment (Fixed Deposits)	(150,849,380.00)	321,000,000.00
Non-Earning Project Deposits	(71,767,284.00)	(57,914,980.00)
Net Cash used in Investing Activities	3,237,257,792.81	(4,162,854,709.92)
C. Cash Flows from Financing Activities :		
Advance Premium received	224,890,877.34	250,817,004.56
Liability For Land Acquisition	96,893,052.79	156,390,789.93
Grant from Govt. for Non-Earning Project	(3,574,757,409.95)	4,418,050,936.92
Net Cash generated from Financing Activities	(3,252,973,479.82)	4,825,258,731.41
D. Net Cash Generated during the year (A+B+C)	102,312,847.58	298,614,860.69
E. Adjustment in Surplus of Income over Expenditure	10,000,000.00	0.00
F. Opening Cash and Bank Balance	426,644,747.88	128,029,887.19
G. Closing Cash and Bank Balance (D+E+F)	538,957,595.46	426,644,747.88

Signed as per our separate report of even date annexed

Chittagong, 20 April 2016

DAS CHOWDHURY DUTTA & CO. CHARTERED ACCOUNTANTS

Das Chowdhury Dutta & Co.
Chartered Accountants

Chittagong Development Authority

Notes to the financial statements for the year ended on 30 June 2015

1.0 Status of the organization

1.1 Establishment

This is a development authority established under Chittagong Development Authority Ordinance of 1959.

1.2 Office address

Office address is situated at CDA Building, Kotwali, Chittagong, Bangladesh.

1.3 Object

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

2.0 Preparation of financial statements and significant accounting policies

2.1 Preparation of financial statements

2.1.1 Statement of compliance

The financial statements have been prepared under historical cost convention and on accrual basis in accordance with generally accepted accounting principles and practice in Bangladesh in compliance with the Companies Act, 1994 and International Accounting Standards (IAS) being adopted by the Institute of Chartered Accountants of Bangladesh (ICAB) as Bangladesh Accounting Standard (BAS) and other applicable laws and regulations.

2.1.2 Responsibility for preparation and presentation of financial statements

The management is responsible for the preparation and presentation of Financial Statements under Section 183 of the Companies Act 1994 and as per the provision of "The Framework for the Preparation and Presentation of Financial Statements" issued by the International Accounting Standards Board (IASB).

2.1.3 Reporting period

Financial statements cover the period from 01 July 2014 to 30 June 2015.

2.1.4 Components of the financial statements

Financial Statements comprise of (a) financial position (b) statement of comprehensive income (c) statement of cash flows and (d) accounting policies and explanatory notes as per Bangladesh Accounting Standard BAS-1 "Presentation of Financial Statements".

2.1.5 Comparative information

Comparative information has been provided in accordance with BAS 34 for preparing and presenting the comparative statement of financial position, statement of comprehensive income and statement of cash flow for the year ended 30 June 2015.

2.1.6 Reporting currency and level of precision

Previous year's accounts have been re-arranged to conform the current year's presentation, where necessary.

DAS CHOWDHURY DUTTA & CO. CHARTERED ACCOUNTANTS

Chittagong Development Authority

Notes to the financial statements for the year ended on 30 June 2015

2.1.7 Statement of cash flows

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

2.1.8 Compliance with local laws

The financial statements have been prepared in compliance with requirements of the Companies Act 1994 and other relevant local laws and rules.

2.1.9 Approval of Accounts

The Board of Directors has approved these financial statements on / /2016.

2.2 Significant accounting policies

2.2.1 Principal accounting policies

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

2.2.2 Recognition of fixed assets and depreciation

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

2.2.3 Cash and cash equivalent

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

2.2.4 Revenue

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

2.2.5 Income Tax paid/adjusted

This is recognized for the amount of tax paid on the taxable income or loss using 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.

DAS CHOWDHURY DUTTA & CO. CHARTERED ACCOUNTANTS

Chittagong Development Authority
Notes to the financial statements for the year ended on 30 June 2015

2.2.7 Risk analysis

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

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

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

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

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

2.2.8 Related party transactions

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

Name of party	Relationship	Nature of transaction	Balance as on 30.06.2015
CDA School	Associate Institution	Accounts receivable	50,000,000.00
CDA College	- Do -	- Do -	10,000,000.00

2.2.9 Events occurring after balance sheet date

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

DAS CHOWDHURY DUTTA & CO. CHARTERED ACCOUNTANTS

Chittagong Development Authority

Notes to the account for the year ended on 30 June 2015

3.00 Investment (Fixed Deposits) : Tk. 1,099,766,380

The above amount represents Fixed Deposits with various Schedule Bank as shown in **Annex-1**. This includes Fixed Deposits Tk 9,117,000.00 with The ICB Islami Bank Ltd. (Ex-Oriental Bank Ltd.)

	Taka	
	30.06.2015	30.06.2014
4.00 Staff Loan (House Building) : Tk.1,090,087.88		
This is arrived at as follows :		
Opening balance	1,120,689.80	1,178,068.40
Add : Paid during the year	0.00	0.00
	1,120,689.80	1,178,068.40
Less : Realised during the year	30,601.92	57,378.60
	1,090,087.88	**1,120,689.80**

5.00 Staff Loan (Computer) : Tk.404,787.50

This is arrived at as follows :		
Opening balance	417,262.50	83,950.00
Add : Paid during the year	150,000.00	400,000.00
Add : Interest Receivable	0.00	0.00
	567,262.50	483,950.00
Less : Realised during the year	162,475.00	66,687.50
	404,787.50	**417,262.50**

6.00 Stores and Stock : Tk. 774,205.00

This is arrived at as follows :		
Opening balance	438,592.00	308,948.00
Add : Purchased during year	1,882,807.00	901,959.00
	2,321,399.00	1,210,907.00
Less : Consumption during the year	1,547,194.00	772,315.00
	774,205.00	**438,592.00**

7.00 Accounts Receivable : Tk. 78,270,367.43

Break up of the amount is given below :		
Rent from CDA Building (including Annex Building)	8,356,656.95	6,245,939.77
Water Bill	109,339.49	69,581.07
Rent from Market Account **(Annex-5)**	2,194,960.49	1,620,087.21
Accrued Interest on F.D.R **(Note - 28.01)**	7,287,030.00	10,200,660.00
Widening & Improvement of Hathajari Road	182,380.50	0.00
CDA School	50,000,000.00	50,000,000.00
CDA College	10,000,000.00	3,500,000.00
Chittagong City Outer Ring Road	0.00	75,000.00
Construction of Link Road including Loop Road	140,000.00	926,000.00
Widening & Improvement of Dhaka Trunk Road	0.00	679,413.37
	78,270,367.43	**73,316,681.42**

DAS CHOWDHURY DUTTA & CO.
CHARTERED ACCOUNTANTS

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Chittagong Development Authority

Notes to the account for the year ended on 30 June 2015

8.00 Work in Progress : Tk. 580,622,676.00

Name of Project	30.06.2015 (Taka)	30.06.2014 (Taka)
a. Construction of Dormitory and Low cost Flat at Saltgola		
Opening Balance	230,374,899.00	132,857,074.00
Add : during the year	45,846,758.00	97,517,825.00
	276,221,657.00	230,374,899.00
b. Construction of Kazir Dewry katcha bazar & Apartment Complex		
Opening Balance	148,480,137.40	143,322,209.40
Add : during the year	106,455,777.00	5,157,928.00
	254,935,914.40	148,480,137.40
c. CDA Square at Nasirabad.		
Opening Balance	17,506,025.60	8,475,510.60
Add : during the year	1,495,740.00	9,030,515.00
	19,001,765.60	17,506,025.60
d. Construction of Apartment Complex at Dewanhat		
Opening Balance	512,946.00	0.00
Add : during the year	227,313.00	512,946.00
	740,259.00	512,946.00
e. Development of Silimpur R/A (East)		
Opening Balance	4,756,581.00	0.00
Add : during the year	24,966,499.00	4,756,581.00
	29,723,080.00	4,756,581.00
	580,622,676.00	401,630,589.00

9.00 Non-Earning Project Deposits : Tk. 222,105,512.00

	Banks & Branches Name	Opening Balance (Taka)	Deposit During the Year (Taka)	Encashment (Taka)	Closing Balance (Taka)
a.	Janata Bank Ltd., For. Exc. Br.	15,840,525.00	120,000,000.00	8,140,861.00	127,699,664.00
b.	Pubali Bank Ltd., CDA Br.	5,300,000.00	0.00	0.00	5,300,000.00
c.	Islami Bank Ltd., Khatungonj Br.	213,460.00	0.00	0.00	213,460.00
d.	Shahjalal Islami Bank Ltd., Jubilee Road Br.	9,753,368.00	0.00	4,456,790.00	5,296,578.00
e.	Rupali Bank Ltd., Station Road Br.	20,275,120.00	0.00	15,335,230.00	4,939,890.00
f.	National Bank Ltd., Anderkilla Br.	41,994,185.00	0.00	23,234,585.00	18,759,600.00
g.	NCC Bank Ltd., Jubilee Road Br.	50,000,000.00	0.00	40,000,000.00	10,000,000.00
h.	Basic Bank Ltd	6,961,570.00	0.00	215,870.00	6,745,700.00
i.	United com. Bank Ltd.OR Nizam Road Br.	0.00	3,150,620.00	0.00	3,150,620.00
j.	First security Bank Ltd.Anderkilla Br.	0.00	10,000,000.00	0.00	10,000,000.00
k.	First security Bank Ltd. Baddarhat Br.	0.00	10,000,000.00	0.00	10,000,000.00
l.	Eastern Bank Ltd., Station Road Br.	0.00	10,000,000.00	0.00	10,000,000.00
m.	One Bank Ltd., Station Road Br.	0.00	10,000,000.00	0.00	10,000,000.00
		150,338,228.00	163,150,620.00	91,383,336.00	222,105,512.00

10.00 Cash and Cash Equivalents : Tk. 538,957,595.46

Cash at Bank:

Earning Project :

	30.06.2015	30.06.2014
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD-53	6,048,109.10	71,129.10
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD-54	19,854,633.05	6,389,716.88
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD-58-0	2,691,487.67	2,820,064.67
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. 12222	421,642.95	427,546.95
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. 17739	433,287.45	196,494.95
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. 61-7	5,868,542.86	440,805.86
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD- 62-6	8,361,987.25	2,192,444.95
Janata Bank Ltd., Foreign Exc. Bra. A/c. No.STD-29-3	(385,672.45)	1,149,287.35
Janata Bank Ltd., Foreign Exchange Branch, A/c. No.6790/5	864,765.30	708,036.32
Dhaka Bank Ltd., Islami Branch, Agrabad, STD -180	(17,347,118.16)	15,667,961.17
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD-63-4	1,052,159.06	47,874,003.15
Dhaka Bank Ltd., CDA Avenue, STD -141	469,435.87	452,229.51
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD- 661	(343,811.01)	1,244,803.99
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD- 67-0	(1,424,976.10)	(1,447,663.60)
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD- 102-711	64,823.00	90,575.00
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. SND- 69-2	11,068,878.00	644,629.00
	37,698,173.84	78,922,065.25

DAS CHOWDHURY DUTTA & CO. CHARTERED ACCOUNTANTS

Chittagong Development Authority
Notes to the account for the year ended on 30 June 2015

	Taka 30.06.2015	Taka 30.06.2014
Current Account Deposit :		
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. 48	8,567,515.04	(106,508.23)
	8,567,515.04	**(106,508.23)**
Non Earning Project :		
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD-52	192,246.90	188,024.90
Bank Asia, Anderkilla Branch, A/c. No. 174	10,394,115.41	10,029,601.60
Janata Bank Ltd., Foreign Exc. Branch, A/c. No.1715-9	3,312,727.00	2,084,606.00
Janata Bank Ltd., Foreign Exc. Branch, A/c. No.STD-26-9	3,577,147.50	3,491,515.50
Janata Bank Ltd., Foreign Exc. Branch, A/c. No.STD-27-1	5,495,308.40	5,363,560.40
Janata Bank Ltd., Foreign Exc. Branch, A/c. No.STD-28	464,458.02	453,581.02
Janata Bank Ltd., Foreign Exc. Branch, A/c. No.30-5	35,824,432.05	175,355,726.41
Janata Bank Ltd., C.D.A Branch Ctg., A/c. No.1618-2	93,359.16	94,629.16
Islami Bank Ltd., Anderkilla, A/c No. S.N.D.- 102	963,188.78	850,640.49
Janata Bank Ltd., Foreign Exc. Branch, A/c. No.STD-316	32,102,784.00	295,033.00
BASIC Bank Ltd., Jubilee Road Branch, A/c. No.506	37,968,305.08	16,585,689.70
Bank Asia Ltd., Anderkilla Branch, A/.c No. STD-291	699,995.75	681,778.12
National Bank Ltd., Anderkilla Branch, A/c. No.STD-343	8,800,456.66	12,521,550.00
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD-707	109,899,445.69	41,912,694.91
Rupali Bank Ltd., Station Road Branch, A/c. No. STD-214	3,783,197.29	4,648,229.72
Shahjalal Islami Bank Ltd., Jubilee Road Branch, A/c. No. STD-271	5,843,815.62	4,581,680.96
Rupali Bank Ltd., Anderkilla Branch, A/c. No. STD-1448	75,092,930.00	0.00
Rupali Bank Ltd., Anderkilla Branch, A/c. No. STD-1437	15,961,139.00	14,275,079.00
Rupali Bank Ltd., Anderkilla Branch, A/c. No. STD-430	119,805,842.51	0.00
Mutual Trust Bank Ltd Agrabad Branch A/c No 2907	6,150,030.00	1,522,680.00
	476,424,924.82	**294,936,300.89**
Market Account:		
Janata Bank Ltd., Biponi Bitan Branch, A/c. No.STD-8385	2,511,381.05	15,896,289.65
Rupali Bank Ltd., Mohila Branch, A/c .No.STD-3220	590,440.25	4,821,729.25
Sonali Bank Ltd., Pahartoli Branch, A/c.No.STD-3885	1,227,688.04	10,888,070.07
Agrani Bank Ltd., Sk. Mujib Road Branch, A/c.No.STD-9562	1,024,575.04	4,613,079.93
Sonali Bank Ltd., Bohaddarhat Branch, A/c. No. STD-6087	1,458,623.88	2,340,553.57
	6,812,708.26	**38,559,722.47**
Others:		
NCC Bank Ltd., Jubilee Road Br, A/c. no. STD-1746	2,624,367.00	6,604,860.50
Rupali Bank Ltd., Anderkilla Branch, A/c. No. STD-24-1427	6,829,306.50	7,727,707.00
	9,453,673.50	**14,332,567.50**
Cash in hand	600.00	600.00
	538,957,595.46	**426,644,747.88**

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

11.00 Income Tax Payable (Contractors) : Tk.5,608,389.82

This is arrived at as follows :

	30.06.2015	30.06.2014
Opening balance	7,344,796.00	14,037,133.00
Add: Collected during the year	64,028,836.82	88,283,500.21
	71,373,632.82	102,320,633.21
Less: Paid during the year	65,765,243.00	94,975,837.21
Adjustment in respect of earlier year	0.00	0.00
	65,765,243.00	94,975,837.21
	5,608,389.82	**7,344,796.00**

12.00 Earnest Money for allotment of Plot and Flat : Tk. 359,759,024.64

This is arrived at as follows :

	30.06.2015	30.06.2014
Opening balance	443,112,980.30	463,592,025.30
Add: Collected during the year	9,403,905.80	0.00
Soltgola Dormatory	1,000.00	0.00
Ananna R/A	600,000.00	4,820,955.00
Development of Silimpur R/A (East)	10,004,905.80	4,820,955.00
	453,117,886.10	468,412,980.30
Less: Paid during the year	93,358,861.46	0.00
Transferred to Land premium A/c **(Annex-6)**	0.00	25,300,000.00
	93,358,861.46	25,300,000.00
	359,759,024.64	**443,112,980.30**

DAS CHOWDHURY DUTTA & CO. CHARTERED ACCOUNTANTS

Chittagong Development Authority

Notes to the account for the year ended on 30 June 2015

	Taka	
	30.06.2015	30.06.2014
13.00 C.P.F Subscription : Tk. 7,711,927.77		
This is arrived at as follows :		
Opening balance	8,522,800.02	9,021,598.16
Add: Collected during the year	4,752,867.77	4,600,650.27
	13,275,667.79	13,622,248.43
Less: Paid during the year	5,563,740.02	5,099,448.41
	7,711,927.77	8,522,800.02

	30.06.2015	30.06.2014
14.00 Security Deposit (Contractors) : Tk. 319,973,725.33		
This is arrived at as follows :		
Opening balance	345,158,298.78	215,592,736.46
Add: Collected during the year	120,174,679.64	199,397,098.09
	465,332,978.42	414,989,834.55
Less: Paid during the year	145,359,253.09	69,831,535.77
	319,973,725.33	345,158,298.78

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

	30.06.2015	30.06.2014
15.00 Benevolent Fund : Tk. 1,674,226.59		
This is arrived at as follows :		
Opening balance	1,309,003.12	862,542.95
Add: Collected during the year	426,527.47	506,660.17
	1,735,530.59	1,369,203.12
Less: Paid during the year	61,304.00	60,200.00
	1,674,226.59	1,309,003.12

	30.06.2015	30.06.2014
16.00 Earnest Money Deposit (Others) : Tk. 5,536,800.31		
This is arrived at as follows :		
Opening balance	5,492,925.31	5,449,050.31
Add: Collected during the year	0.00	0.00
	5,492,925.31	5,449,050.31
Less: Paid during the year	0.00	0.00
	5,492,925.31	5,449,050.31
Add: Market Account **(Annex-5)**	43,875.00	43,875.00
	5,536,800.31	5,492,925.31

	30.06.2015	30.06.2014
17.00 VAT Payable (Contractors) : Tk.6,912,554.75		
This is arrived at as follows :		
Opening balance	8,230,335.22	17,035,230.25
Add: Collected during the year	95,856,094.72	112,604,639.30
Adjustment in respect of earlier year	0.00	0.00
	104,086,429.94	129,639,869.55
Less: Paid during the year	97,173,875.19	121,409,534.33
	6,912,554.75	8,230,335.22

	30.06.2015	30.06.2014
18.00 V.S.S Fund : Tk. 495,091.00		
This is arrived at as follows :		
Opening balance	462,879.00	427,643.00
Add: Collected during the year	5,978,891.00	5,037,195.00
	6,441,770.00	5,464,838.00
Less: Paid during the year	5,946,679.00	5,001,959.00
	495,091.00	462,879.00

	30.06.2015	30.06.2014
19.00 Security Deposit (Biponi Bitan) : Tk. 134,323,833.43		
This is arrived at as follows :		
Opening balance	129,723,202.35	126,108,221.99
Add: Collected during the year	4,521,047.08	3,575,149.95
	134,244,249.43	129,683,371.94
Less: Paid during the year	0.00	39,753.59
	134,244,249.43	129,643,618.35
Add: Market Account **(Annex-5)**	79,584.00	79,584.00
	134,323,833.43	129,723,202.35

DAS CHOWDHURY DUTTA & CO. CHARTERED ACCOUNTANTS

Chittagong Development Authority

Notes to the account for the year ended on 30 June 2015

20.00 Provision for Liabilities : Tk. 483,527,237.33

Break up of the above amount is as follows

		Taka 30.06.2015	Taka 30.06.2014
1	Unspent grant Payable to Government **(Note-20.01)**	283,485,674.02	25,389,199.21
2	Electricity Bill	756,535.00	251,901.00
3	WASA Bill	67,991.00	29,201.00
4	Audit Fee	125,500.00	115,000.00
5	Telephone Bill	158,237.00	97,011.00
6	Land Development Tax	1,142,231.00	303,170.00
7	Deductable from Salary - (Payable against Gas Bill)	144,214.00	168,978.00
8	Government Project Interest Payable	103,597,722.51	54,421,451.67
9	Bills Payable Against Work Done **(Annex-2)**	73,378,600.00	43,306,900.00
10	Outstanding Liabilities-Market Account **(Annex-5)**	351,894.00	190,487.00
11	Unspent Grant Payable to Chittagong College & Mohsin College **(Note-20.02)**	19,453,673.50	64,332,567.50
12	Unspent Grant Payable to Dolar Account: **(Note:20.03)**	864,765.30	0.00
		483,527,237.33	**188,605,866.38**

20.01 Unspent Grant Payable to Government : Tk. 283,485,674.02

Grant Received from Govt. for Non- Earning Project **(Note-24.01)**	2,165,489,000.00	5,369,550,000.00
Less Expend during the year **(Note-22.00)**	1,882,003,325.98	5,344,160,800.79
	283,485,674.02	**25,389,199.21**

20.02 Unspent Grant Payable to College : Tk. 19,453,673.50

Grant Received from Chittagong College against Work Done	16,829,306.50	56,604,860.50
Grant Received from Mohsin College against Work Done	2,624,367.00	7,727,707.00
	19,453,673.50	**64,332,567.50**

20.03 Unspent Grant Payable to Dolar Account: Tk. 864,765.30

Grant Received from Japan	**864,765.30**	**0.00**

21.00 Non-Current Assets : Tk. 64,134,659.03

21.01 Written down Value :

This is arrived at as follows :

Opening balance	198,567,387.29	190,678,594.29
Add: Addition during the year	2,283,018.00	7,888,793.00
	200,850,405.29	198,567,387.29
Less: Accumulated depreciation	136,715,746.26	128,123,113.35
	64,134,659.03	**70,444,273.94**

21.02 Rate of depreciation

Name of assets	Rate	
1. Building	2.5%	2.5%
2. Machinery / Air Conditioner / Office Equipment / Truck, Car and Light Vehicles / Computer / Generator	10%	10%
3. Lift	4%	4%
4. Escalator	2%	2%
5. Electrical Fittings and Other Assets	6%	6%
6. Furniture and Fittings	5%	5%

22.00 Non-Earning Project (at Cost) : Tk. 1,882,003,325.98

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

1.	Construction of flyover at Muradpur,2no Gate. GEC	243,000,000.00	10,000,000.00
2.	Kapasgola Road Development and Extension	0.00	270,000,000.00
3.	Construction of flyover at Kadamtali Junction	224,419,379.00	187,500,000.00
4.	Widening & Improvement of Hathajari Road **(Note-22.01)**	55,000,000.00	255,000,000.00
5.	Widening & Improvement of Dhaka Trunk Road Dewanhat to Alongkar	357,929,000.00	249,950,000.00
6.	Chittagong City Outer Ring Road	895,482,346.98	4,024,610,800.79
7.	Widening & Improvement of Pathantoly Road	0.00	160,200,000.00
8.	Development of Road Network at Mohora,Chittagong	30,089,000.00	143,400,000.00
9.	Widening & Improvement of DC Road	75,000,000.00	37,500,000.00
10.	Construction of Link Road including Loop Road	1,083,600.00	6,000,000.00
		1,882,003,325.98	**5,344,160,800.79**

DAS CHOWDHURY DUTTA & CO. CHARTERED ACCOUNTANTS

Chittagong Development Authority

Notes to the account for the year ended on 30 June 2015

		Taka 30.06.2015	Taka 30.06.2014
22.01	**Project Cost incured for Hathajari Road :Tk.55,000,000.00**		
	Expenditure incurred for Widening & Improvement of Hathajari Road	55,182,380.50	0.00
	Less Adjustment being receivable accounts	182,380.50	0.00
		55,000,000.00	**0.00**
23.00	**Earning Project : Tk. 4,038,281.80**		
	Value of building at written down value has been shown in **Annex-4**.		
	Depreciation has been charged on straight line method at 1% on original cost.	**4,038,281.80**	**4,112,738.33**
24.00	**Grant from Government Utilized for Non- Earning Project : Tk. 1,769,403,390.84**		
	This is made up as follows :		
	Grant Received from Government for Non- Earning Project **(Note- 24.01)**	2,165,489,000.00	5,369,550,000.00
	Less Unspent grant payable to Government **(Note-20.01)**	283,485,674.02	25,389,199.21
		1,882,003,325.98	5,344,160,800.79
	Less Provision for land acquisition Dhaka Trunk Road **(Note 25.00)**	112,599,935.14	0.00
		1,769,403,390.84	**5,344,160,800.79**
24.01	**Grant Received from Govt. for Non- Earning Project : Tk. 2,165,489,000.00**		
	1. Construction of flyover at Muradpur,2no Gate. GEC	243,000,000.00	10,000,000.00
	2. Kapasgola Road Development and Extension	0.00	270,000,000.00
	3. Construction of flyover at Kadamtali Junction	225,800,000.00	187,500,000.00
	4. Widening & Improvement of Hathajari Road	55,000,000.00	255,000,000.00
	5. Widening & Improvement of Dhaka Trunk Road Dewanhat to Alongkar	360,200,000.00	249,950,000.00
	6. Chittagong City Outer Ring Road	1,101,400,000.00	4,050,000,000.00
	7. Widening & Improvement of Pathantoly Road	0.00	160,200,000.00
	8. Development of Road Network at Mohora,Chittagong	30,089,000.00	143,400,000.00
	9. Widening & Improvement of DC Road	75,000,000.00	37,500,000.00
	10. Construction of Link Road including Loop Road	75,000,000.00	6,000,000.00
		2,165,489,000.00	**5,369,550,000.00**
25.00	**Liability For Land Acquisition:Tk. 253,283,842.72**		
	Break up of the amount is given below:		
	Kapasgola Road Development and Extension	156,390,789.93	188,570,814.10
	Less: Expense	15,706,882.36	32,180,024.17
		140,683,907.57	**156,390,789.93**
	Widening & Improvement of Dhaka Trunk Road Dewanhat to Alongkar	112,599,935.15	0.00
		253,283,842.72	**156,390,789.93**
26.00	**Advance Premium Received : Tk. 747,097,085.64**		
	Construction of Kazir Dewry katcha bazar & Apartment Complex :	83,777,291.37	65,924,966.37
	Construction of Dormitory and Low cost Flat at Saltgola	248,198,597.50	178,844,238.00
	Renovation & Expansion Bipani Bitan 'A' Block	62,455,596.00	59,053,336.00
	Construction of Multistoried Building Bipani Bitan Block 'B'	161,685,580.77	103,783,667.93
	Development of Silimpur R/A (East)	190,980,020.00	114,600,000.00
		747,097,085.64	**522,206,208.30**
27.00	**Land Premium : Tk. (38,063,151.99)**		
	Income during the year	331,417,327.00	387,386,771.06
	Less: Cost during the year	369,480,478.99	919,589,607.92
	Surplus/(Deficit) for the year	**(38,063,151.99)**	**(532,202,836.86)**

Details have been shown in **Annex-6**

DAS CHOWDHURY DUTTA & CO. ★ CHARTERED ACCOUNTANTS

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DAS CHOWDHURY DUTTA & CO
Chartered Accountants

Chittagong Development Authority
Notes to the account for the year ended on 30 June 2015

	Taka	
	30.06.2015	30.06.2014
28.00 Other Income : Tk. 342,353,653.20		
Break up of the amount is given below:		
Interest on Rent and Premium	2,681,999.25	337,556.66
B/C Fee	18,243,133.67	24,067,916.00
N.O.C. Fee	5,335,694.00	4,822,119.00
Auction Sale	4,428,319.00	1,470,737.00
Form Sale	4,669,890.00	6,121,170.00
Enlistment Fee	489,500.00	421,850.00
Mutation Fee	395,000.00	1,351,800.00
Transfer Fee	108,840,929.00	72,287,099.00
Bank Interest	4,092,517.66	3,793,057.24
Bank Interest (Market Account- **Annex-5.1**)	733,024.06	1,079,807.00
Interest on F.D.R **(Note- 28.01)**	106,967,889.45	182,728,936.88
Miscellaneous Receipts **(Note- 28.02)**	16,271,883.73	3,393,054.90
Bank Interest (College)	508,591.00	99,065.32
Road Cutting Fee	0.00	1,481,627.81
Fine	254,100.00	711,675.00
Power of Attorney Fee	2,161,823.00	1,408,956.00
Interest on premium	57,030,531.88	0.00
Premium	8,618,827.50	1,000,000.00
Heva Fee	630,000.00	510,000.00
	342,353,653.20	**307,086,427.81**

28.01 Interest on F.D.R. : Tk. 106,967,889.45

This is arrived at as follows :

Net Interest withdrawn during the year	98,301,940.30	176,255,478.90
Add: Source Tax on FDR	11,253,299.15	19,772,432.98
Bank Charge	326,280.00	498,850.00
	109,881,519.45	196,526,761.88
Less: Last year's provision	10,200,660.00	23,998,485.00
	99,680,859.45	172,528,276.88
Add: Provision during the year **(Note- 7)**	7,287,030.00	10,200,660.00
	106,967,889.45	**182,728,936.88**

28.02 Miscellaneous Receipts : Tk. 16,271,883.73

Break up of the amount is given below:

House Rent	1,222,363.19	943,420.39
Hire Charges and others	0.00	64,000.00
Other Miscellaneous Receipts	15,049,520.54	2,385,634.51
	16,271,883.73	**3,393,054.90**

29.00 Surplus of Income over Expenditure : Tk. 298,785,410.74

This is arrived at as follows :

Balance - Brought Forward	288,785,410.74	681,381,355.79
Add: 1.Adjustment for reversal entry in cash book	10,000,000.00	0.00
	298,785,410.74	**681,381,355.79**

DAS CHOWDHURY DUTTA & CO. CHARTERED ACCOUNTANTS

Annex- 1

Chittagong Development Authority

Schedule of Investment in Fixed Deposits for the year ended on 30 June 2015

Sl No	Bank & Branch Name	Opening Balance Amount (Taka)	New Investment Amount (Taka)	Encashment Amount (Taka)	Closing Balance Amount (Taka)
1	Sonali Bank Ltd., Kali Bari Br.	20,000,000.00	0.00	0.00	20,000,000.00
2	Pubali Bank Ltd., CDA Br.	20,000,000.00	10,000,000.00	0.00	30,000,000.00
3	ICB Islami Bank Ltd., Agrabad Br.	3,298,000.00	0.00	500,000.00	2,798,000.00
	ICB Islami Bank Ltd., Khatungonj Br.	6,819,000.00	0.00	500,000.00	6,319,000.00
4	Krishi Bank Ltd., Jubilee Road Br.	40,000,000.00	0.00	0.00	40,000,000.00
5	UCBL, ChawkBazar Br.	30,000,000.00	0.00	0.00	30,000,000.00
	UCBL, Kadamtali Br.	40,000,000.00	0.00	10,000,000.00	30,000,000.00
	UCBL, Agrabad Br.	10,000,000.00	0.00	0.00	10,000,000.00
	UCBL, Jubilee Road Br.	15,000,000.00	0.00	0.00	15,000,000.00
	UCBL, Bahaddarhat Br.	15,000,000.00	10,000,000.00	0.00	25,000,000.00
	UCBL, Khatunganj Br.	30,000,000.00	0.00	10,000,000.00	20,000,000.00
	UCBL, Anderkilla Br.	0.00	10,000,000.00	0.00	10,000,000.00
	UCBL, Dampara Br.	20,000,000.00	0.00	0.00	20,000,000.00
	UCBL, O.R Nizam Rd.Br.	0.00	6,849,380.00	0.00	6,849,380.00
	UCBL, Station Rd.Br.	0.00	20,000,000.00	0.00	20,000,000.00
6	EXIM Bank Ltd., Khatungonj Br.	20,000,000.00	0.00	0.00	20,000,000.00
	EXIM Bank Ltd., Jubilee Road Br.	10,000,000.00	10,000,000.00	0.00	20,000,000.00
	EXIM Bank Ltd., CDA Avenue Br.	100,000,000.00	0.00	60,000,000.00	40,000,000.00
7	NCC Bank Ltd., Agrabad Br.	90,000,000.00	0.00	0.00	90,000,000.00
	NCC Bank Ltd., Majhirghat Br.	10,000,000.00	0.00	0.00	10,000,000.00
	NCC Bank Ltd., Andarkilla Br.	0.00	10,000,000.00	0.00	10,000,000.00
8	First Security Islami Bank Ltd., Jubilee Road Br.	10,000,000.00	0.00	0.00	10,000,000.00
9	Standard Bank Ltd., Bahaddarhat Br.	40,000,000.00	10,000,000.00	0.00	50,000,000.00
	Standard Bank Ltd., CDA Avenue Br.	20,000,000.00	0.00	10,000,000.00	10,000,000.00
10	Southeast Bank Ltd., Agrabad Br.	20,000,000.00	0.00	0.00	20,000,000.00
	Southeast Bank Ltd., Jubilee Br.	0.00	10,000,000.00	0.00	10,000,000.00
	Southeast Bank Ltd., Halishar Br.	10,000,000.00	0.00	0.00	10,000,000.00
	Southeast Bank Ltd., CDA Avenue Br.	10,000,000.00	10,000,000.00	0.00	20,000,000.00
	Southeast Bank Ltd., Momin Road Br.	0.00	20,000,000.00	0.00	20,000,000.00
11	Mutual Trust Bank Ltd., Khatunganj Br.	40,000,000.00	10,000,000.00	0.00	50,000,000.00
	Mutual Trust Bank Ltd., Alankar Mour Br.	10,000,000.00	0.00	0.00	10,000,000.00
	Mutual Trust Bank Ltd., Jubilee Road Br.	0.00	0.00	0.00	0.00
	Mutual Trust Bank Ltd., Kalurghat Br.	0.00	10,000,000.00	0.00	10,000,000.00
	Mutual Trust Bank Ltd., Muradpur Br.	0.00	10,000,000.00	0.00	10,000,000.00
12	Dhaka Bank Ltd., Jubilee Road Br.	10,000,000.00	0.00	0.00	10,000,000.00
	Carried forward	**650,117,000.00**	**156,849,380.00**	**91,000,000.00**	**715,966,380.00**

DAS CHOWDHURY DUTTA & CO. CHARTERED ACCOUNTANTS

Annex- 1

Chittagong Development Authority

Schedule of Investment in Fixed Deposits for the year ended on 30 June 2015

Sl No	Bank & Branch Name	Opening Balance Amount (Taka)	New Investment Amount (Taka)	Encashment Amount (Taka)	Closing Balance Amount (Taka)
	Brought forward	**650,117,000.00**	**156,849,380.00**	**91,000,000.00**	**715,966,380.00**
13	AB Bank Ltd., Station Road Br.	70,000,000.00	0.00	0.00	70,000,000.00
	AB Bank Ltd., CDA Avenue Br.	10,000,000.00	0.00	0.00	10,000,000.00
	AB Bank Ltd., Bahaddarhat Br.	20,000,000.00	0.00	0.00	20,000,000.00
	AB Bank Ltd., Pahartali Br.	0.00	10,000,000.00	0.00	10,000,000.00
	AB Bank Ltd., Khatungong Br.	0.00	10,000,000.00	0.00	10,000,000.00
14	Prime Bank Ltd., Laldighi Br.	10,000,000.00	0.00	10,000,000.00	0.00
15	Social Investment Bank Ltd., Jubilee Road Br.	10,000,000.00	0.00	0.00	10,000,000.00
16	Social Islami Bank Ltd., Agrabad Br.	10,000,000.00	0.00	0.00	10,000,000.00
17	Shahjalal Islami Bank Ltd., Jubilee Road Br.	40,000,000.00	0.00	20,000,000.00	20,000,000.00
	Shahjalal Islami Bank Ltd., Chowkbazar Br.	10,000,000.00	0.00	0.00	10,000,000.00
18	Jamuna Bank Ltd., Khatunganj Br.	10,000,000.00	0.00	0.00	10,000,000.00
19	National Bank Ltd. Anderkilla Br.	0.00	10,000,000.00	0.00	10,000,000.00
	National Bank Ltd. Chaktai Br.	0.00	10,000,000.00	0.00	10,000,000.00
	National Bank Ltd. Khatungong Br.	0.00	10,000,000.00	0.00	10,000,000.00
20	IFIC Bank Ltd. Sk. Mujib Road Br.	5,000,000.00	0.00	0.00	5,000,000.00
21	Rupali Bank Ltd. Anderkilla Br.	10,000,000.00	0.00	0.00	10,000,000.00
	Rupali Bank Ltd. Ladies Br.	3,800,000.00	5,000,000.00	0.00	8,800,000.00
	Rupali Bank Ltd. Chawkbazer Br.	0.00	10,000,000.00	0.00	10,000,000.00
22	Basic Bank Jubilee Road Br.	20,000,000.00	0.00	0.00	20,000,000.00
23	Janata Bank Ltd. Fr. Ex.Br.	10,000,000.00	0.00	0.00	10,000,000.00
24	Janata Bank Ltd. New Market Br.	10,000,000.00	0.00	0.00	10,000,000.00
25	Eastern Bank Ltd.Jubilee Road.Br.	10,000,000.00	0.00	0.00	10,000,000.00
26	First Security Bank Ltd.,Khatungonj Br.	10,000,000.00	0.00	0.00	10,000,000.00
27	Dhaka Bank Ltd,Halishahar Br.	10,000,000.00	0.00	0.00	10,000,000.00
28	Union Bank Ltd.,Khatungonj Br.	10,000,000.00	0.00	0.00	10,000,000.00
	NRB Global Bank Ltd.Agrabad.Br.	10,000,000.00	0.00	0.00	10,000,000.00
	Farmers Bank Ltd. Khatungong Br.	0.00	10,000,000.00	0.00	10,000,000.00
29	Modhumoti Bank Ltd. Agrabad Br.	0.00	30,000,000.00	0.00	30,000,000.00
30	Al-Arafah Islami Bank Ltd. Muradpur Br.	0.00	10,000,000.00	0.00	10,000,000.00
	Total Balance	**948,917,000.00**	**271,849,380.00**	**121,000,000.00**	**1,099,766,380.00**

DAS CHOWDHURY DUTTA & CO. CHARTERED ACCOUNTANTS

Chittagong Development Authority

Schedule of Bills Payable against work done (Note - 20) for the year ended on 30 June 2015

Sl. No.	Ref No.	Name of Work	Contractors Name	Work Order Date	Taka
A.	**Project - Ananya**				
1	PD/Ananya/111	Ananya R/A. Drain & Culvert construction and Development Work (Group- 1)	M/s.Azmos	21/04/13	6,326,000.00
2	PD/Ananya/101	Ananya R/A. Drain & Culvert construction and Development Work (Group -4)	M/s. Yakub & Brothers	14/03/13	2,320,000.00
3	PD/Ananya/104	Ananya R/A Extra soil rotund work (Group-3)	M/s.S.Ananto Bikash Tripura	21/04/13	4,005,500.00
4	PD/Ananya/61	Ananya R/A Road Pavement,Divider Construction work (Group-2)	M/s. Nur Mohammad Sanitary Mart	20/06/12	1,489,300.00
5	PD/Ananya/55	Ananya R/A Oxygen-Quaish Link Road Expansion & Development work (Group-13)	M/s. M.N. Alam Brothers	06-11-12	1,431,000.00
6	PD/Ananya/62	Ananya R/A Road Pavement,Divider Construction work (Group-3)	M/s. Jashim & Sons	20/06/12	1,001,000.00
7	PD/Ananya/71	Oxygen-Quaish link Road Carpeting & Related work	M/s. Taher Brothers	20/06/12	22,654,000.00
					39,226,800.00
B.	**Project - Soltgola Dormitory**				
1	PD/Soltgola/Commercial/Dormitory/3	Piling Work of 20 Storied Commercial Building	Mac. Engineering Ltd.	16/04/14	9,807,000.00
2	PD/Dormitory/05	Soltgola Dormitory Building Construction Work (Lot-3)	M/s.Siddique & Co.	20/09/13	4,165,000.00
					13,972,000.00
C.	**Silimpur R/A**				
1	NiBi-1/568	Construction of RCC Retaining Wall, Road & Road side Drain	M/s.Jashim & Sons	15/03/12	3,872,000.00
					3,872,000.00
D.	**Kazir Dewary Kacha Bazer**				
1	PD/Kazir Dewary/Bill/12	Construction of Kazir Dewary Kacha Bazer & Apartment Complex	M/s Friends International	16/03/12	16,308,000.00
					16,308,000.00
		Gross Total (A+B+C+D)			**73,378,800.00**

DAS CHOWDHURY DUTTA & CO.
CHARTERED ACCOUNTANTS

Chittagong Development Authority

Schedule of Fixed Assets - at cost less depreciation (Ref. Note : 21.00) for the year ended on 30 June 2015

Particulars	Cost (Taka)				Rate %	Depreciation (Taka)				Written down value as on 30.06.2015 (Taka)
	As on 01.07.2014	Addition during the year	Disposal during the year	As on 30.06.2015		As on 01.07.2014	Charged during the year	Disposal during the year	As on 30.06.2015	
Land	619,137.00	0.00	0.00	619,137.00	0	0.00	0.00	0.00	0.00	619,137.00
Building	6,980,700.00	0.00	0.00	6,980,700.00	2.5	3,410,600.32	89,252.49	0.00	3,499,852.81	3,480,847.19
Machinery (Installation)	21,346,000.00	0.00	0.00	21,346,000.00	10	15,934,788.42	541,121.16	0.00	16,475,909.58	4,870,090.42
Lift	5,678,318.00	0.00	0.00	5,678,318.00	4	1,842,147.35	153,446.83	0.00	1,995,594.18	3,682,723.82
Escalator	638,388.00	0.00	0.00	638,388.00	2	462,964.66	3,508.47	0.00	466,473.13	171,914.87
Air Conditioner	454,250.00	0.00	0.00	454,250.00	10	317,214.57	13,703.54	0.00	330,918.11	123,331.89
Office Equipment	4,736,363.25	0.00	0.00	4,736,363.25	10	3,290,526.04	144,583.72	0.00	3,435,109.76	1,301,253.49
Electric Fittings	4,767,404.00	0.00	0.00	4,767,404.00	6	3,831,058.09	56,180.75	0.00	3,887,238.84	880,165.16
Truck Car and Light Vehicles	55,049,608.00	0.00	0.00	55,049,608.00	10	29,842,234.16	2,520,737.38	0.00	32,362,971.54	22,686,636.46
Furniture and Fittings	7,617,384.35	95,230.00	0.00	7,712,614.35	5	3,167,512.30	227,255.10	0.00	3,394,767.40	4,317,846.95
Other Assets	160,815.00	0.00	0.00	160,815.00	6	127,845.88	1,978.15	0.00	129,824.03	30,990.97
Computer	6,482,154.69	2,187,788.00	0.00	8,669,942.69	10	2,231,367.56	643,857.51	0.00	2,875,225.07	5,794,717.62
Generator	2,228,000.00	0.00	0.00	2,228,000.00	10	1,162,354.51	106,564.55	0.00	1,268,919.06	959,080.94
As on 30.06.2015	**116,758,522.29**	**2,283,018.00**	**0.00**	**119,041,540.29**		**65,620,613.86**	**4,502,189.66**	**0.00**	**70,122,803.52**	**48,918,736.77**
As on 30.06.2014	**108,869,729.29**	**7,888,793.00**	**0.00**	**116,758,522.29**		**60,900,922.84**	**4,719,691.01**	**0.00**	**65,620,613.85**	**51,137,908.44**

Market Account:(Straight Line Method)

Particulars	Cost (Taka)				Rate %	Depreciation (Taka)				Written down value as on 30.06.2015 (Taka)
	As on 01.07.2014	Addition during the year	Disposal during the year	As on 30.06.2015		As on 01.07.2014	Charged during the year	Disposal during the year	As on 30.06.2015	
Building	76,398,464.00	0.00	0.00	76,398,464,00	5.00	58,368,918.40	3,819,923.20	0.00	62,188,841.60	14,209,622.40
Renovation of Market	5,410,401.00	0.00	0.00	5,410,401.00	5.00	4,133,581.10	270,520.05	0.00	4,404,101.15	1,006,299.85
As on 30.06.2015	**81,808,865.00**	**0.00**	**0.00**	**81,808,865.00**		**62,502,499.50**	**4,090,443.25**	**0.00**	**66,592,942.75**	**15,215,922.25**
As on 30.06.2014	**81,808,865.00**	**0.00**	**0.00**	**81,808,865.00**		**58,412,056.25**	**4,090,443.25**	**0.00**	**62,502,499.50**	**19,306,365.50**

DAS CHOWDHURY DUTTA & CO. CHARTERED ACCOUNTANTS

Annex- 4

Chittagong Development Authority

Earning Project - at cost less Depreciation (Note : 23.00) for the year ended on 30 June 2015

Particulars	Cost (Taka)					Depriciation (Taka)				Written down value as on 30.06.2015 (Taka)
	As on 01.07.2014	Addition during the year	Disposal during the year	As on 30.06.2015	Rate %	As on 01.07.2014	Charged during the year	Disposal	As on 30.06.2015	
C.D.A Building	1,923,185.00	0.00	0.00	1,923,185.00	1	1,204,999.95	19,231.85	0.00	1,224,231.80	698,953.20
C.D.A Annex Building	5,522,468.00	0.00	0.00	5,522,468.00	1	2,127,914.72	55,224.68	0.00	2,183,139.40	3,339,328.60
As on 30.06.2015	**7,445,653.00**	**0.00**	**0.00**	**7,445,653.00**		**3,332,914.67**	**74,456.53**	**0.00**	**3,407,371.20**	**4,038,281.80**
As on 30.06.2014	**7,445,653.00**	**0.00**	**0.00**	**7,445,653.00**		**3,258,458.14**	**74,456.53**	**0.00**	**3,332,914.67**	**4,112,738.33**

DAS CHOWDHURY DUTTA & CO.
CHARTERED ACCOUNTANTS

Chittagong Development Authority

Schedule of Inter Project Current Account for the year ended on 30 June 2015

Particulars	Bipani Bitan		Kazir Dewry		Pahartali Market		Karnaphuli Market		Sholoshar Market		B.Bus Terminal		Total	
	30.06.14	30.06.15	30.06.14	30.06.15	30.06.14	30.06.15	01.07.14	30.06.15	30.06.14	30.06.15	01.07.14	30.06.15	01.07.14	30.06.15
Assets:														
A/C Receivable	866,734.11	1,050,548.62	421,464.57	436,201.00	130,652.17	172,895.28	201,236.36	233,499.34	0.00	0.00	0.00	301,816.25	1,620,087.21	2,194,960.49
Building (At Cost)	9,323,366.00	9,323,366.00	12,974,011.00	12,974,011.00	6,532,592.00	6,532,592.00	5,735,191.00	5,735,191.00	6,931,045.00	6,931,045.00	34,902,259.00	34,902,259.00	76,398,464.00	76,398,464.00
Renovation of Market	3,187,313.00	3,187,313.00	931,200.00	931,200.00	692,890.00	692,890.00	279,915.00	279,915.00	319,083.00	319,083.00	0.00	0.00	5,410,401.00	5,410,401.00
Cash at Bank	15,896,289.65	2,511,381.05	4,821,729.25	590,440.25	10,888,070.07	1,227,688.04	4,613,079.93	1,024,575.04	0.00	0.00	2,340,553.57	1,458,623.88	38,559,722.47	6,812,708.26
Total	**29,273,702.76**	**16,072,608.67**	**19,148,404.82**	**14,931,852.25**	**18,244,204.24**	**8,626,065.32**	**10,829,422.29**	**7,273,180.38**	**7,250,128.00**	**7,250,128.00**	**37,242,812.57**	**36,662,699.13**	**121,988,674.68**	**90,816,533.75**
Less : Liabilities														
Earnest Money	16,510.00	16,510.00	3,015.00	3,015.00	11,250.00	11,250.00	13,100.00	13,100.00	0.00	0.00	0.00	0.00	43,875.00	43,875.00
Accumulated Deprecation	10,675,925.00	11,301,459.00	11,230,784.00	11,926,045.00	6,346,031.00	6,707,305.00	5,608,617.00	5,909,372.00	6,500,266.00	6,862,772.00	22,140,876.00	23,885,989.00	62,502,499.00	66,592,942.00
Security Deposits	17,578.00	17,578.00	1,752.00	1,752.00	3,894.00	3,894.00	56,360.00	56,360.00	0.00	0.00	0.00	0.00	79,584.00	79,584.00
Outstanding Liabilities	50,022.00	64,171.00	66,667.00	134,023.00	73,798.00	153,700.00	0.00	0.00	0.00	0.00	0.00	0.00	190,487.00	351,894.00
Surplus/(Deficit) of Market Account- Annex 5.1	135,883,939.53	141,293,196.23	5,814,006.94	4,195,467.57	10,654,260.01	12,143,862.19	(3,240,840.36)	(1,820,079.43)	14,598,913.46	14,236,407.46	5,687,337.97	6,219,123.93	169,397,617.55	176,267,977.95
Total	**146,643,974.53**	**152,692,914.23**	**17,116,224.94**	**16,260,302.57**	**17,089,233.01**	**19,020,011.19**	**2,437,236.64**	**4,158,752.57**	**21,099,179.46**	**21,099,179.46**	**27,828,213.97**	**30,105,112.93**	**232,214,062.55**	**243,336,272.95**
Balance carried to Financial Position	**(117,370,271.77)**	**(136,620,305.56)**	**2,032,179.88**	**(1,328,450.32)**	**1,154,971.23**	**(10,393,945.87)**	**8,392,185.65**	**3,114,427.81**	**(13,849,051.46)**	**(13,849,051.46)**	**9,414,598.60**	**6,557,586.20**	**(110,225,387.87)**	**(152,519,739.20)**

DAS CHOWDHURY DUTTA & CO. ★ CHARTERED ACCOUNTANTS

Annex- 5.1

Chittagong Development Authority

Schedule of Surplus / (Deficit) of Market Account for the year ended on 30 June 2015

Particulars	Bipani Bitan	Kazir Dewry Bazar	Pahartali Market	Karnaphuli Market	Sholoshahar Market	B.Bus Terminal	Total
A. INCOME							
Rent	10,325,440.45	1147245	3,715,447.97	3,355,648.56	0.00	2,992,279.31	21,536,061.29
Bank Interest	328,467.00	39,814.00	157,011.00	66,320.04	0.00	141,412.00	733,024.04
Total	**10,653,907.45**	**1,187,059.00**	**3,872,458.97**	**3,421,968.60**	**0.00**	**3,133,691.31**	**22,269,085.33**
B. EXPENDITURE							
Salary	3,033,755.75	1,374,977.37	1,462,705.79	1,687,495.06	0.00	841,286.35	8,400,220.32
Maintenance	382,850.00	11,480.00	27,920.00	3,000.00	0.00	0.00	425,250.00
Telephone Bill	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Electric Bill	1,163,975.00	717,908.00	355,487.00	0.00	0.00	0.00	2,237,370.00
WASA	0.00	0.00	146,919.00	0.00	0.00	0.00	146,919.00
Gas Bill	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bank Charge	38,536.00	5,972.00	28,551.00	9,957.61	0.00	15,506.00	98,522.61
Depreciation (1%)	625,534.00	695,261.00	361,274.00	300,755.00	362,506.00	1,745,113.00	4,090,443.00
Total	**5,244,650.75**	**2,805,598.37**	**2,382,856.79**	**2,001,207.67**	**362,506.00**	**2,601,905.35**	**15,398,724.93**
Surplus/(Deficit) for the year(A-B)	5,409,256.70	(1,618,539.37)	1,489,602.18	1,420,760.93	(362,506.00)	531,785.96	6,870,360.40
Add :-Brought for Surplus/(Deficit)	135,883,939.53	5,814,006.94	10,654,260.01	(3,240,840.36)	14,598,913.46	5,687,337.97	169,397,617.55
Balance Transferred to Inter Project Current A/C	**141,293,196.23**	**4,195,467.57**	**12,143,862.19**	**(1,820,079.43)**	**14,236,407.46**	**6,219,123.93**	**176,267,977.95**

DAS CHOWDHURY DUTTA & CO. CHARTERED ACCOUNTANTS

Annex- 6

Chittagong Development Authority

Schedule of Land Premium (Residential, Commercial and Industrial Plot) for the year ended on 30 June 2015

Particulars	Cost			Income		
	As on 01.07.2014	Addition during the year/ Adjusted	Total as on 30.06.2015	As on 01.07.2014	Received during the year	Total as on 30.06.2015
Residential Land Development						
Chandgaon R/A (2nd Phase)	19,295,845.62	0.00	19,295,845.62	78,462,725.00	27,907,596.00	106,370,321.00
Chandrima Residential Area	69,856,573.86	0.00	69,856,573.86	125,763,958.75	7,483,850.00	133,247,808.75
Construction of Multistoried Building for mid level officiers at Mehedibag	137,238,782.14	25,388,080.00	162,626,862.14	8,709.36	0.00	8,709.36
CDA office quarter at Mehdibag	19,776,078.00	0.00	19,776,078.00	0.00	0.00	0.00
Katalgonj	3,199,794.00	0.00	3,199,794.00	14,457,514.24	2,758,785.00	17,216,299.24
CDA Mosque	8,696,113.00	133,500.00	8,829,613.00	446,352.95	0.00	446,352.95
Agrabad	6,034,137.00	0.00	6,034,137.00	119,367,925.27	3,308,747.00	122,676,672.27
Muradpur (Chandgaon)	43,507,949.00	0.00	43,507,949.00	137,802,144.66	0.00	137,802,144.66
Fouzderhat (Silimpur)	139,754,881.00	0.00	139,754,881.00	164,243,394.21	2,711,804.00	166,955,198.21
Left Bank of Karnafully River	100,118,911.61	0.00	100,118,911.61	170,544,891.98	13,678,920.00	184,223,811.98
Sholosahar Rehabilitation AREA	429,628.00	0.00	429,628.00	3,044,036.75	2,036,870.00	5,080,906.75
Other Pocket's Land	0.00	0.00	0.00	112,925,680.42	0.00	112,925,680.42
Halishahar	0.00	0.00	0.00	458,201.00	15,000.00	473,201.00
Colonel Hat	0.00	0.00	0.00	1,292.05	0.00	1,292.05
Kalpolak R/A- 1st Phase & 2nd Phase	2,346,087,620.46	0.00	2,346,087,620.46	3,460,900,121.79	80,660,775.00	3,541,560,896.79
Development of Anaynna Residential Area	3,317,681,268.62	169,473,532.99	3,487,154,801.61	2,727,268,915.68	176,020,058.00	2,903,288,973.68
Construction of Apartment Complex at Dewanhat	0.00	0.00	0.00	337,468.66	0.00	337,468.66
Total Taka	**6,211,677,582.31**	**194,995,112.99**	**6,406,672,695.30**	**7,116,033,332.77**	**316,582,405.00**	**7,432,615,737.77**
Industrial Land Development						
Heavy Industrial Area Kalurghat	7,762,239.00	0.00	7,762,239.00	43,428,728.50	6,576,097.00	50,004,825.50
Abnexious 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	102,022,621.77	300,600.00	102,323,221.77
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	16,541,138.00	7,000,000.00	23,541,138.00	10,445,921.20	0.00	10,445,921.20
Total Taka	**44,193,674.00**	**7,000,000.00**	**51,193,674.00**	**171,616,670.47**	**6,876,697.00**	**178,493,367.47**
Development of Hill						
D.C. Hill Development	12,133,027.00	0.00	12,133,027.00	0.00	0.00	0.00
Total Taka	**12,133,027.00**	**0.00**	**12,133,027.00**	**0.00**	**0.00**	**0.00**

DAS CHOWDHURY DUTTA & CO. CHARTERED ACCOUNTANTS

Chittagong Development Authority

Schedule of Land Premium (Residential, Commercial and Industrial Plot) for the year ended on 30 June 2015

Particulars	Cost: As on 01.07.2014	Cost: Addition during the year	Cost: Total as on 30.06.2015	Income: As on 01.07.2014	Income: Received during the year	Income: Total as on 30.06.2015
Commercial Land Development						
Fouzderhat Latifpur Bazar	56,151.00	0.00	56,151.00	0.00	0.00	0.00
Bothside of Agrabad Road	2,406,179.00	0.00	2,406,179.00	5,466,617.00	0.00	5,466,617.00
Jubilee Road	0.00	0.00	0.00	6,709,112.00	0.00	6,709,112.00
Pahartali Commercial Area	0.00	0.00	0.00	35,854,237.40	15,000.00	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	77,190,183.68	0.00	77,190,183.68
Court Road Commercial Area	0.00	0.00	0.00	3,826,742.00	0.00	3,826,742.00
Station Road Commercial Area	0.00	0.00	0.00	75,357.00	0.00	75,357.00
CDA Avenue Commercial	0.00	0.00	0.00	362,087,365.22	0.00	362,087,365.22
Kalpolak Commercial Plot	0.00	0.00	0.00	38,241,900.96	0.00	38,241,900.96
Expansion, Renovation and Maintenance of Road, Market, Junction and Bus Stands Development	206,291,761.75	3,947,000.00	210,238,761.75	626,716.78	0.00	626,716.78
Renovation & Expansion Bipani Bitan 'A' Block	34,813,343.49	9,178,195.00	43,991,538.49	0.00	0.00	0.00
Construction of Multistoried Building Bipani Bitan Block 'B'	368,626,736.58	51,993,379.00	420,620,115.58	220,635,821.67	7,943,225.00	228,579,046.67
CDA Area Plan	15,413,000.00	0.00	15,413,000.00	0.00	0.00	0.00
Detailed Area Plan	5,352,244.60	0.00	5,352,244.60	0.00	0.00	0.00
Mohal Market	498,498.00	0.00	498,498.00	0.00	0.00	0.00
Kadamtali junction	0.00	63,136,239.00	63,136,239.00		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 & maintainence of Arakan Road	207,985,086.00	39,230,553.00	247,215,639.00	59,200.00	0.00	59,200.00
Total Taka	2,163,802,656.27	167,485,366.00	2,331,288,022.27	766,410,547.71	7,958,225.00	774,368,772.71
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	0.00	0.00	0.00
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	0.00	0.00	0.00
Grand Total Taka	8,436,037,546.58	369,480,478.99	8,805,518,025.57	8,054,060,550.95	331,417,327.00	8,385,477,877.95

Surplus Account

Income			Cost			Surplus		
Opening as on 01.07.2014	During the year	Total as on 30.06.2015	Opening as on 01.07.2014	During the year	Total as on 30.06.2015	Opening as on 01.07.2014	During the year	Total as on 30.06.2015
1	2	3	4	5	6	7	8	9
8,054,060,550.95	331,417,327.00	8,385,477,877.95	8,436,037,546.58	369,480,478.99	8,805,518,025.57	(381,976,995.63)	(38,063,151.99)	(420,040,147.62)

DAS CHOWDHURY DUTTA & CO. CHARTERED ACCOUNTANTS