

Private & Confidential



**Independent Auditors' Report  
and  
Financial Statements  
of  
Rajshahi Development Authority (RDA)**

**For the period ended 30 June 2025**

**Auditor:**

**K. Abhijit & Co.**

**Chartered Accountants**

Green City Regency (Level -11), 26 & 27, Bir Uttam Samsul Alam Road, Kakrail, Dhaka-1000,  
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**Rajshahi Development Authority (RDA)**  
**RDA Bhaban, Banalata R/A, Airport Road, Rajshahi**  
**Statement of Financial Position**  
**As at 30 June 2025**

Particulars	Notes	30 June 2025 Taka	30 June 2024 Taka
<b>Property and Assets :</b>		<b>121,307,166</b>	<b>120,366,720</b>
Property, Plant and Equipment :	4.00	107,552,053	106,611,607
Investment of Provident Fund	5.00	13,755,113	13,755,113
<b>Development and Completed Project Cost :</b>		<b>9,215,351,007</b>	<b>8,921,984,130</b>
Development Project Cost (WIP)	6.00	6,719,087,560	6,624,989,077
Completed Project Cost	7.00	2,496,263,447	2,292,741,358
Earnings From Project	8.00	-	4,253,695
<b>Current Assets :</b>		<b>850,704,371</b>	<b>464,832,873</b>
House Building Loan Advance	9.00	893,445	918,445
House Building Repair Loan Advance	10.00	28,000	52,000
Motor Cycle & Bi-Cycle Advance	11.00	76,094	59,310
Computer Advance	12.00	10,750	10,750
Rent Receivable	13.00	1,585,377	1,585,377
Transfer from Inter-project	14.00	159,101,369	138,625
Advance Tax	15.00	1,000,000	3,539,814
Suspense Account	16.00	56,305,000	56,305,000
Plantation	17.00	348,045	348,045
Fish Farming	18.00	295,000	295,000
Cash and Cash Equivalents	19.00	631,061,291	401,580,507
<b>Total Assets :</b>		<b>10,187,362,545</b>	<b>9,507,183,723</b>
<b>Fund &amp; Liabilities :</b>			
<b>Fund :</b>		<b>478,227,594</b>	<b>460,539,682</b>
Fund Account	20.00	402,313,346	387,424,620
Depreciation Fund	21.00	64,678,405	60,210,412
General Provident Fund	22.00	11,235,843	12,904,650
<b>Earning From Development and Completed Project :</b>		<b>2,761,837,652</b>	<b>2,129,666,108</b>
Earning From Development Project	23.00	2,324,355,777	1,692,184,233
From Completed Project	24.00	433,454,557	433,454,557
From Revenue Earning Development Project	25.00	4,027,318	4,027,318
<b>Grant From Government :</b>		<b>6,895,659,100</b>	<b>6,736,696,356</b>
Grand Received From Govt. for Development Project	26.00	4,669,545,758	4,669,545,758
Grand Received From Govt. for Completed Project	27.00	410,585,561	410,585,561
Loan From Inter Project	28.00	1,223,072,162	1,064,109,418
Government Grant	29.00	592,455,619	592,455,619

<b>Current Liabilities :</b>		<b>51,638,198</b>	<b>180,281,577</b>
Security & Earnest Money	30.00	31,343,198	160,016,077
Provision for Audit Fee	31.00	295,000	265,500
Fund For Project	32.00	20,000,000	20,000,000
<b>Total Fund &amp; Liabilities :</b>		<b>10,187,362,545</b>	<b>9,507,183,723</b>

The accompanying notes 1-34 are an integral part of these financial statements.

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 09/12/25

**Chief Accounts Officer**

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 02/12/25

**Chief Executive Officer**

Signed in terms of our separate report on same date.

*[Handwritten signature]*

Abhijit Kumar Saha, FCA  
 Managing Partner  
 K. Abhijit & Co.  
 Chartered Accountants  
 Enroll No: 1170

Dhaka  
 Date: 11 DEC 2025  
 DVC No: 2512111170AS321013



**Rajshahi Development Authority (RDA)**  
**RDA Bhaban, Banalata R/A, Airport Road, Rajshahi**  
**Statement of Profit or Loss and Other Comprehensive Income**  
**For the year ended 30 June 2025**

Particulars	Notes	2024-2025 Taka	2023-2024 Taka
<b>INCOME:</b>			
Income from Rent	33.00	19,252,411	-
Received from govt. against salary	33.00	44,000,000	-
Income from Fees	33.01	48,078,972	38,266,696
Premium Received	33.02	2,022,965	55,857,517
Income from miscellaneous sale	33.03	3,860,100	3,850,450
Other Fees	33.04	8,915,710	7,199,081
Interest Income	33.05	1,200,808	25,011,827
Other Income	33.06	273,794	115,934
<b>Total Income</b>		<b>127,604,760</b>	<b>130,301,504</b>
<b>EXPENSES:</b>			
Salary, Wages and Allowances	34.01	74,996,946	56,980,304
Administrative Expenses	34.02	13,941,025	20,499,910
Occasional Festivals	34.03	188,908	149,152
Other Expenses	34.05	785,420	1,359,834
Repair & Maintenance	34.05	7,769,945	5,079,829
Tax and Fees	34.06	10,533,789	16,976,565
<b>Total Expenses</b>		<b>108,216,033</b>	<b>101,045,594</b>
<b>Income Over Expenditure :</b>		<b>19,388,727</b>	<b>29,255,910</b>

The accompanying notes 1-34 are an integral part of these financial statements.

  
Chief Accounts Officer


  
Chief Executive Officer

Signed in terms of our separate report on same date.

Dhaka

Date: 11 DEC 2025

DVC No: 2512111170AS321013

  
Abhijit Kumar Saha, FCA  
Managing Partner  
K. Abhijit & Co.  
Chartered Accountants  
Enroll No: 1170



**Rajshahi Development Authority (RDA)**  
**RDA Bhaban, Banalata R/A, Airport Road, Rajshahi**  
**Statement on Receipts and Payments / Statement of Cash Flows**  
**For the year from 01 July 2024 to 30 June 2025**

Receipts	Amount (Taka)		Payments	Amount (Taka)	
	2024-2025	2023-2024		2024-2025	2023-2024
<b>Opening Balance:</b>			Office Furniture	170,710	-
Cash at Bank	401,580,507	1,328,352,161	Computer & Scanner	769,736	43,470
Cash In Hand	-	-	Interest of House Building	179,000	-
<b>Interest Received:</b>			House Building Repair (Advance)	-	52,000
FDR	1,200,808	1,215,661	Motor Cycle & Bi-Cycle (Advance)	35,000	59,310
STD	-	23,796,166	Cost of Development Project	297,620,572	2,215,188,784
<b>Other Receipt:</b>			Security & Earnest Money	137,955,162	217,159
Government Grant (Development)	-	778,347,561	Income Tax Against Salary	-	143,996
Premium Earning From Project	809,977,262	415,868,696	Income Tax Against Circle	1,000,000	4,170,868
Bank Interest	665,850		Heavy Equipment Shed	-	7,389,595
Security & Earnest Money Received	9,282,283	41,159,470	Advertisement	-	409,751
Plan Approval Fees	11,426,100	12,896,700	Pay & Allowance	37,024,439	29,768,862
N.O.C Fees	8,115,290	8,368,824	Wages	9,160,680	8,586,252
Betterment Fees	4,011,223	3,669,351	Festival Allowance	3,506,350	3,527,840
Entry Fees Of Park	1,088,000	-	Bangla New Year Allowance	351,672	365,595
Late Fee	608,500	636,617	T.A & D.A	1,825,598	1,460,314
Transfer Fee For Land & Shop	22,829,859	12,695,204	Overtime Bill	300,060	222,166
Received from Plot Premium	2,022,965	18,923,790	Honorarium Pay to Member	-	44,000
Sales Of Form	3,584,000	3,730,725	Leave Grant (Lum Grant)	2,369,160	2,871,878
Received From Auction Sale	276,000	113,300	Honorarium	436,221	221,300
Service Book Sales	100	6,425	Pension & Gratuity	16,453,303	6,196,418
Terminal Fee	1,195,940	1,100,800	Uniform	-	298,940
Khazna Kharij Fee	2,643,819	2,598,381	Salary For Anser & VDP	3,285,683	3,082,370
Ammocter Fees	725,000	705,000	Integrity/Sud'dhacara	283,780	334,370
Documentory Fee	105,000	-	Audit Fee	295,500	202,100
Bank Loan Fee	578,000	630,000	Printing & Stationaries	<del>464,612</del>	<del>228,534</del>
Job Application Fee	505,600	424,900	Fuel & Lubricant	2,123,632	2,490,295
Developer Fee	2,902,351	1,490,000	Telephone & Postage	61,827	150,125
Occupancy Fee	260,000	250,000	Bank Charges	274,363	502,166
Received from GOV. (Against Salary)	44,000,000	31,300,000	Entertainment	87,235	105,676
RMDP Book	40,000	30,000	Electric Bill	1,993,884	1,648,249
Project Registration Fee Refund	86,508	-	Water Bill	256,559	149,104
Salary Refund	9,770	37,365			



Earning From Employees Advance	56,516	14,609	Paper & Periodicals	20,420	20,558
Hire Charge	81,000	33,960	Donation & Subscription	175,000	15,000
<b>Rent Received :</b>			Promotion & Advertisement	1,090,631	409,751
From Agrani Bank	432,630	432,630	Automation & E-Filling	1,319,176	107,300
From RDA Market	9,316,406	7,122,282	Misc. Exp/Plantation	19,698	32,900
From Inter-district Bus Terminal	1,067,785	1,664,878	Rest & Recreation	321,830	407,057
From Kamruzzaman Bus Terminal	3,125,259	4,322,788	Innovation & Integrity	1,941,519	2,014,120
From Truck Terminal	494,171	368,590	Plot Premium Refund	3,358,239	2,545,333
Dhaka Liaison Office	11,910,347	22,419,898	APA Training	137,400	-
Rest House	11,620	10,660	Dividend Paid to Govt.	4,500,000	4,500,000
Land of Pubali Market	42,000	-	Observation of Govt. Ceremonial Function	188,908	149,152
From Road Roller / Excavator	860,000	592,000	Un-Authorized Construction	72,000	15,000
Realised House Building Loan	204,000	-	Misc. Exp. (Billboard, Signboard)	21,020	-
Realised House Building Repair Loan	24,000	-	Bank Loan Fee Refund	50,000	50,000
Realised Motor Cycle & Bi-Cycle	18,216	-	Recreation (Picnic)	592,400	-
GPF Contribution	812,652	-	Job Appointment	50,000	1,294,834
GPF Interest	29,047	-	Repair & Maintenance	7,769,945	5,079,829
GPF FDR Encashment	64,000	-	City Corporation Tax	4,771,529	922,000
			Legal Fee	303,730	202,161
			Land Development Tax	693,700	1,152,465
			Vehicles Renewal Fees	321,497	342,463
			Land Acquisition	-	14,357,476
			Transfer Fee Refund	30,000	-
			Land Registration Fee	3,796,364	-
			Feasibility	598,000	-
			Khajna, Kharij Refund	18,969	-
			GPF Final Payment	2,199,413	-
			GPF Loan Payment	350,000	-
			GPF Tax Payment	25,093	-
			Refund Plot Security	174,110,128	-
<b>Total Receipts :</b>	<b>1,358,270,384</b>	<b>2,725,329,392</b>	<b>Total Payments :</b>	<b>727,131,347</b>	<b>2,323,748,884</b>
			Closing Balance	631,139,036	401,580,507
			Cash at Bank	631,139,036	401,580,507
			Cash at Hand	-	-
<b>Total Fund Available</b>	<b>1,358,270,384</b>	<b>2,725,329,392</b>		<b>1,358,270,384</b>	<b>2,725,329,392</b>



**Rajshahi Development Authority (RDA)**  
**RDA Bhaban, Banalata R/A, Airport Road, Rajshahi**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2025**

**1.00 Legal Status and Activities of the Authority :**

Rajshahi Development Authority (RDA) was established in 1976 as an autonomous body under the ministry of works vide ordinance no. LXXVIII with the aim and objects of over all development of Rajshahi town. This organization has been working towards solving mainly the residential problems of Rajshahi town & for construction of roads and sewerages, markets, bus terminal etc.

**1.01 Source of the Fund of RDA :**

The main source of fund is Government Grants, Fees of Building Plan, Bank Interest, Earning from the Project etc.

**2.00 Significant Accounting Policies :**

**2.01 Basis of accounting :**

The financial statements are prepared under the historical cost convention on accrual basis and in accordance with Generally Accepted Accounting Principles (GAAP) in Bangladesh and in line with the IFRS. The Rajshahi Development Authority (RDA) has been preparing its accounts based on manual systems like Kacha Katha and Registers manually and so far no automated Accounting Information Systems are adopted by the Rajshahi Development Authority-RDA.

**2.02 Revenue Recognition :**

In compliance with the requirements of IFRS 15: Revenue, revenue from receipts from customers against sales is recognized when products are dispatched to customers, that is, when the significant risk and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated costs and possible return of goods can be estimated reliably. Revenue is measured at the fair value of the consideration received or receivable excluding discount, rebates, and other levies if any.

**2.03 Recognition of Property, Plant & Equipment:**

The cost of an item of property, plant and equipment shall be recognized as an asset when it is probable that the future economic benefit associated with the item will flow to the entity and the cost of the item can be measured reliably. The cost of acquisition of an asset comprises its purchase price and any directly attributable cost of bringing the asset to its operating condition for its intended use inclusive of inward freight, duties, non-refundable taxes, construction, erection and capitalization of pre-production expenses. Some fixed assets are re-valued by the professional values.



**2.04 Depreciation :**

Depreciation is provided on applying different rates on different assets at **Reducing Balance Method**. Usually depreciation is charged on additions during the year for full year irrespective to the actual date of acquisition but in the year under audit, the amount of depreciation on different assets has been worked out just to match up with the income tax records without applying any prescribe rate. As the Development Authority has been applying the depreciation based on Third Schedule as per Income Tax Ordinance 1984 ( Now amended Income Tax Act, 2023), there is no temporary differences for deferred Tax. As such the deferred Tax as per IAS 12 has not been adapted.

**2.05 Period :**

These financial statements covered the year/period from 1<sup>st</sup> July 2024 to 30<sup>th</sup> June 2025.

**3.00 Reporting currency and level of precision :**

The figures in the financial statements represent Bangladeshi Taka (BDT.) currency, which have been rounded off to the nearest Taka except where indicates otherwise.

**3.01 Rearrange of figures :**

Previous year's comparative figures have been rearranged to confirm this year's presentation, wherever it found necessary. The figures in the financial statements have been rounded off to the nearest integer.

**3.02 Going concern :**

The company has adequate resources to continue in operation for foreseeable future. For this reasons the directors continue to adopt going concern basis in preparing the financial statements. The current credit facilities and cash generation from business operation of the company provide sufficient fund to meet the present obligations of its existing business and-operations.

**3.03 Consistency :**

The accounting policies and methods of computation used in preparation of financial statements for the year ended 30 June 2025 are in consistent with those policies and methods adopted in preparing the financial statements for the year ended on 30<sup>th</sup> June 2025.



	30 June 2025 Taka	30 June 2024 Taka
<b>4.00 Property, Plant and Equipment :</b>		
Opening Balance	106,611,607	99,178,542
Add: Addition during the year	940,446	7,433,065
<b>Balance as at 30 June 2025</b>	<b>107,552,053</b>	<b>106,611,607</b>
Less: Accumulated Depreciation	-	-
<b>Written Down Value (W.D.V)</b>	<b>107,552,053</b>	<b>106,611,607</b>
<b>5.00 Investment of Provident Fund</b>		
Opening Balance	13,755,113	12,710,166
Add: Contribution during the year	-	942,650
Add: Interest	-	102,297
	<b>13,755,113</b>	<b>13,755,113</b>
Less: Adjustment during the year	-	-
	<b>13,755,113</b>	<b>13,755,113</b>
<b>6.00 Development Project Cost (WIP)</b>		
Opening Balance	6,624,989,077	5,714,056,210
Add: Prior Year Adjustment	-	42,978,411
Add: Addition during the year	297,620,572	1,283,823,152
	<b>6,922,609,649</b>	<b>7,040,857,773</b>
Add: Premium Earnings from Project	-	415,868,696
Less: Transfer to Completed Project Cost	203,522,089	-
	<b>6,719,087,560</b>	<b>6,624,989,077</b>
<b>7.00 Completed Project Cost</b>		
Opening Balance	2,292,741,358	65,939,795
Add: Addition during the year	203,522,089	2,226,801,563
	<b>2,496,263,447</b>	<b>2,292,741,358</b>
<b>8.00 Earnings From Project</b>		
Opening Balance	4,253,695	4,253,695
Add: Addition during the year	-	-
	<b>4,253,695</b>	<b>4,253,695</b>
Less: Adjustment for wrong entry as per Note 23.00	4,253,695	-
Less: Refund of plot security	-	-
	-	<b>4,253,695</b>
<b>9.00 House Building Loan Advance</b>		
Opening Balance	918,445	895,445
Add: Accrued Interest during the Year	179,000	182,500
	<b>1,097,445</b>	<b>1,077,945</b>
Less: Realised during the Year	204,000	140,000
Less: Last Year Adjustment	-	19,500
	<b>893,445</b>	<b>918,445</b>

	30 June 2025 Taka	30 June 2024 Taka
<b>10.00 House Building Repair Loan Advance</b>		
Opening Balance	52,000	32,000
Add: Accrued Interest During the Year	-	-
	<b>52,000</b>	<b>32,000</b>
Less: Last Year Adjustment	-	(44,000)
Less: Realised during the Year	24,000	24,000
	<b>28,000</b>	<b>52,000</b>
<b>11.00 Motor Cycle &amp; Bi-Cycle Advance</b>		
Opening Balance	59,310	62,506
Add: Advance during the Year	35,000	-
Add: Accrued Interest during the Year	-	-
	<b>94,310</b>	<b>62,506</b>
Less: Last Year Adjustment	-	3,196
Less: Realised during the Year	18,216	-
	<b>76,094</b>	<b>59,310</b>
<b>12.00 Computer Advance</b>	10,750	10,750
	<b>10,750</b>	<b>10,750</b>
<b>13.00 Rent Receivable</b>		
Opening Balance	1,585,377	14,904,801
Add: Addition during the year	-	159,114
	<b>1,585,377</b>	<b>15,063,915</b>
Less: Received during the Year	-	13,478,538
Add: Adjustment during the year	-	-
	<b>1,585,377</b>	<b>1,585,377</b>
<b>14.00 Transfer from Inter-project</b>		
Opening Balance	138,625	138,625
Add: Addition during the year	186,652,103	-
	<b>186,790,728</b>	<b>138,625</b>
Less: Adjustment during the year	27,689,359	-
	<b>159,101,369</b>	<b>138,625</b>
<b>15.00 Advance Tax</b>		
Opening Balance	3,539,814	3,539,814
Add: Addition during the year	1,000,000	4,314,864
	<b>4,539,814</b>	<b>7,854,678</b>
Less: Adjustment during the year	3,539,814	4,314,864
	<b>1,000,000</b>	<b>3,539,814</b>

	30 June 2025 Taka	30 June 2024 Taka
<b>15.01 Addition of Advance Tax</b>		
TDS against Salary	-	143,996
Tax with the Return AY: 2025-2026	1,000,000	4,170,868
	<b>1,000,000</b>	<b>4,314,864</b>
<b>16.00 Suspense Account</b>		
Opening Balance	56,305,000	56,305,000
Add: Addition during the year	-	-
	<b>56,305,000</b>	<b>56,305,000</b>
Less: Adjustment during the year	-	-
	<b>56,305,000</b>	<b>56,305,000</b>
<b>17.00 Plantation</b>		
Opening Balance	348,045	315,145
Add: Addition during the year	-	32,900
	<b>348,045</b>	<b>348,045</b>
Less: Adjustment during the year	-	-
	<b>348,045</b>	<b>348,045</b>
<b>18.00 Fish Farming</b>	<b>295,000</b>	<b>295,000</b>
<b>19.00 Cash and Cash Equivalents</b>		
Cash in Hand	-	-
Cash at Bank	631,061,291	401,580,507
	<b>631,061,291</b>	<b>401,580,507</b>
<b>19.01 Cash at Bank</b>		
FDR	511,123,063	280,043,566
STD	119,938,228	121,536,941
	<b>631,061,291</b>	<b>401,580,507</b>
<b>20.00 Fund Account</b>		
Opening Balance	387,424,620	362,668,710
Less: Dividend Paid to Government	4,500,000	4,500,000
	<b>382,924,620</b>	<b>358,168,710</b>
Add: Excess/ Deficit of Income over Expenditure	19,388,727	29,255,910
	<b>402,313,346</b>	<b>387,424,620</b>



	30 June 2025 Taka	30 June 2024 Taka
<b>21.00 Depreciation Fund</b>		
Opening Balance	60,210,412	55,302,170
Add: Addition during the year	4,467,993	4,908,242
	<b>64,678,405</b>	<b>60,210,412</b>
<b>22.00 General Provident Fund</b>		
Opening Balance	12,904,650	12,488,136
Add: Addition during the year	-	-
Add: Contribution during the year	812,652	942,650
Add: Interest	29,047	102,297
Add: FDR Encashment	64,000	2,016,856
	<b>13,810,349</b>	<b>15,549,939</b>
<b>Less: Payment made during the year</b>		
Less: Payment to the outgoing employees during the year	2,199,413	2,596,005
Less: Loan to employees from GPF	350,000	-
Less: Tax	25,093	49,284
	<b>11,235,843</b>	<b>12,904,650</b>
<b>23.00 Earning From Development Project</b>		
Opening Balance	1,692,184,233	1,795,735,998
Add: Premium Earning during the Year	809,977,262	-
Add: Bank Interest	665,850	8,591,090
	<b>2,502,827,345</b>	<b>1,804,327,088</b>
Less: Prior Year Adjustment	4,361,440	-
Add: Adjustment during the year	-	104,757,255
Less: Refund of Plot Security	174,110,128	7,385,600
	<b>2,324,355,777</b>	<b>1,692,184,233</b>
<b>24.00 Completed Project</b>		
Opening Balance	433,454,557	2,345,860
Add: Addition during the year	-	431,108,697
	<b>433,454,557</b>	<b>433,454,557</b>
Less: Adjustment during the year	-	-
	<b>433,454,557</b>	<b>433,454,557</b>
<b>25.00 Revenue Earning Development Project</b>	<b>4,027,318</b>	<b>4,027,318</b>



	30 June 2025 Taka	30 June 2024 Taka
<b>26.00 Grant Received From Govt. for Development Project</b>		
Opening Balance	4,669,545,758	4,341,198,197
Add: Addition during the year	-	375,045,000
	<b>4,669,545,758</b>	<b>4,716,243,197</b>
Less: Refund to Govt. during the year	-	46,697,439
	<b><u>4,669,545,758</u></b>	<b><u>4,669,545,758</u></b>
<b>27.00 Grant Received from Govt. for Completed Projects</b>		
Opening Balance	410,585,561	82,238,000
Add: Addition during the year	-	375,045,000
	<b>410,585,561</b>	<b>457,283,000</b>
Less: Refund to Govt. during the year	-	46,697,439
	<b><u>410,585,561</u></b>	<b><u>410,585,561</u></b>
<b>28.00 Transfer from own projects</b>		
Opening Balance	1,064,109,418	358,342,501
Add: Addition during the year	186,652,103	1,190,266,917
	<b>1,250,761,521</b>	<b>1,548,609,418</b>
Less: Adjustment During the year	27,689,359	484,500,000
	<b><u>1,223,072,162</u></b>	<b><u>1,064,109,418</u></b>
<b>29.00 Government Grants</b>		
Opening Balance	592,455,619	147,369,000
Add: Addition during the year	-	450,000,000
	<b>592,455,619</b>	<b>597,369,000</b>
Less: Adjustment During the year	-	(4,913,381)
	<b><u>592,455,619</u></b>	<b><u>592,455,619</u></b>
<b>30.00 Security and Earnest Money</b>		
Opening Balance	160,016,077	119,073,766
Add: Addition during the year	9,282,283	41,159,470
	<b>169,298,360</b>	<b>160,233,236</b>
Less: Payment During the year	137,955,162	217,159
	<b><u>31,343,198</u></b>	<b><u>160,016,077</u></b>

	30 June 2025 Taka	30 June 2024 Taka
<b>31.00 Provision for Audit Fee</b>	<b>295,000</b>	<b>265,500</b>
<b>32.00 Fund for Project</b>		
Opening Balance	20,000,000	20,000,000
Add: Addition during the year	-	-
	<b>20,000,000</b>	<b>20,000,000</b>
Less: Adjustment During the year	-	-
	<b>20,000,000</b>	<b>20,000,000</b>
	2024-2025 Taka	2023-2024 Taka
<b>33.00 Income</b>		
Income from Fees (33.01)	48,078,972	38,266,696
Premium Received (33.02)	2,022,965	55,857,517
Income from Miscellaneous Sale (33.03)	3,860,100	3,850,450
Other Fees (33.04)	8,915,710	7,199,081
Interest (33.05)	1,200,808	25,011,827
Income from Rent	19,252,411	-
Received from govt. against salary	44,000,000	-
Other Income (33.06)	273,794	115,934
	<b>127,604,760</b>	<b>130,301,504</b>
<b>33.01 Income from Fees</b>		
Plan Approval	11,426,100	12,896,700
NOC Fee	8,115,290	8,368,824
Betterment Fee	4,011,223	3,669,351
Entry Fee	1,088,000	-
Late Fee	608,500	636,617
Transfer Fee-Ownership	22,829,859	12,695,204
	<b>48,078,972</b>	<b>38,266,696</b>
<b>33.02 Premium Received</b>		
Plot Premium of Excess Land	2,022,965	18,923,790
Rent	-	36,933,727
	<b>2,022,965</b>	<b>55,857,517</b>
<b>33.03 Income from Miscellaneous Sale</b>		
Sales of Form	3,584,000	3,730,725
Auction Sale	276,000	113,300
Service Book	100	6,425
	<b>3,860,100</b>	<b>3,850,450</b>



	<b>2024-2025</b>	<b>2023-2024</b>
	<b>Taka</b>	<b>Taka</b>
<b>33.04 Other Fees</b>		
Terminal Fee	1,195,940	1,100,800
Khazna Kharij Fee	2,643,819	2,598,381
Ammocter Fee	725,000	705,000
Documentory Fee	105,000	-
Bank Loan Fee	578,000	630,000
Job Application Fee	505,600	424,900
Developer Fee	2,902,351	1,490,000
Occupancy Fee	260,000	250,000
	<b>8,915,710</b>	<b>7,199,081</b>
<b>33.05 Interest Income</b>		
FDR	1,200,808	1,215,661
STD	-	23,796,166
	<b>1,200,808</b>	<b>25,011,827</b>
<b>33.06 Other Income</b>		
RMDP Book	40,000	30,000
Project Registration Fee Refund	86,508	-
Salary Refund	9,770	37,365
Earning From Employees Advance	56,516	14,609
Hire Charge	81,000	33,960
	<b>273,794</b>	<b>115,934</b>
<b>34.00 Admin &amp; General Expenditure :</b>		
Salary, Wages and Allowances (34.01)	74,996,946	56,980,304
Administrative Expenses (34.02)	13,941,025	20,499,910
Occassional Festivals (34.03)	188,908	149,152
Other Expenses (34.04)	785,420	1,359,834
Repair & Maintanance (34.05)	7,769,945	5,079,829
Other fees (34.06)	10,533,789	16,976,565
	<b>108,216,033</b>	<b>101,045,594</b>

	2024-2025 Taka	2023-2024 Taka
<b>34.01 Salary, Wages and Allowances</b>		
Pay & Allowance	37,024,439	29,768,862
Wages	9,160,680	8,586,252
Festival Allowances	3,506,350	3,527,840
Bangla New Year Allowance	351,672	365,595
TA & DA	1,825,598	1,460,314
Overtime Bill	300,060	222,166
Honorarium Pay to Member	-	44,000
Leave/Lump grant	2,369,160	2,871,878
Honoraum	436,221	221,300
Pension & Gratuity	16,453,303	6,196,418
Uniform	-	298,940
Salary For Anser & VDP	3,285,683	3,082,370
Integrity/Sud'dhacara	283,780	334,370
	<b>74,996,946</b>	<b>56,980,304</b>
<b>34.02 Administrative Expenses</b>		
Audit Fee	295,000	265,500
Printing & Stationary	464,612	228,534
Fuel & Lubrecant	2,123,632	2,490,295
Postage & Telephone	61,827	150,125
Bank Charge	274,363	502,166
Entertainment	87,235	105,676
Electric Bill	1,993,884	1,648,249
Water bill	256,559	149,104
Paper & Periodicals	20,420	20,558
Donation & Subscription	175,000	15,000
Promotion & Advertiesment	1,090,631	409,751
Automation & E-Filling	1,319,176	107,300
Misc. Expense/Plantation	19,698	32,900
Rest & Recreation	321,830	407,057
Innovation & Integrity	1,941,519	2,014,120
Plot Premium Refund	3,358,239	2,545,333
APA Training	137,400	-
Dividend Paid To Govt.	-	4,500,000
Depreciatiön	-	4,908,242
	<b>13,941,025</b>	<b>15,591,668</b>



	2024-2025 Taka	2023-2024 Taka
<b>34.03 Occasional Festivals</b>		
Observance of Govt. Ceremonial Function	188,908	149,152
	<b>188,908</b>	<b>149,152</b>
<b>34.04 Other Expenses</b>		
Unauthorized Construction	72,000	15,000
Misc. Exp. (Billboard, Signboard)	21,020	-
Bank Loan Fee Refund	50,000	50,000
Recreation (Picnic)	592,400	-
Job Appointment	50,000	1,294,834
	<b>785,420</b>	<b>1,359,834</b>
<b>34.05 Repair &amp; Maintenance</b>		
Repair & Maintenance	<b>7,769,945</b>	<b>5,079,829</b>
<b>34.06 Other Fees</b>		
Dhaka North City Corporation Tax	4,771,529	922,000
Legal Expence	303,730	202,161
Land Development Tax	693,700	1,152,465
Vehicles Renewal Fees	321,497	342,463
Land Acquisition	-	14,357,476
Transfer Fee Refund	30,000	-
Land Registration Fee	3,796,364	-
Feasibility	598,000	-
Khajna, Kharij Refund	18,969	-
	<b>10,533,789</b>	<b>16,976,565</b>



**Rajshahi Development Authority (RDA)  
RDA Bhaban, Banalata R/A, Airport Road, Rajshahi  
Schedule of Property, Plant and Equipment  
As at 30 June 2025**

Particulars	Cost			Rate	Depreciation			Annex-A Written Down Value as at 30 June 2025
	Balance as at 01 July 2024	Addition during the year	Balance as at 30 June 2025		Balance as at 01 July 2024	Charged during the year	Balance as at 30 June 2025	
Land	5,125,000	-	5,125,000	0%	-	-	-	5,125,000
Office Equipment	3,498,991	-	3,498,991	10%	3,001,547	49,744	3,051,292	447,699
Office Building-Sheds	14,741,046	-	14,741,046	10%	2,135,735	1,260,531	3,396,266	11,344,780
Motor Vehicle	29,250,208	-	29,250,208	15%	24,323,632	738,986	25,062,618	4,187,590
Furniture & Fixture (Office)	8,748,784	170,710	8,919,494	10%	5,139,731	377,976	5,517,707	3,401,787
Furniture & Fixture (Banglow)	934,506	-	934,506	10%	498,880	43,563	542,443	392,063
Motor Cycle & Bi-Cycle	2,481,837	-	2,481,837	10%	1,424,683	105,715	1,530,399	951,438
Survey Equipment	3,068,453	-	3,068,453	10%	1,495,148	157,331	1,652,478	1,415,975
Road Rollers	8,215,000	-	8,215,000	10%	5,847,474	236,753	6,084,226	2,130,774
Computer & Laptop	5,678,050	769,736	6,447,786	10%	2,420,866	402,692	2,823,558	3,624,228
Excavator Machine	13,630,600	-	13,630,600	10%	8,877,904	475,270	9,353,174	4,277,426
Solar Panel	1,320,000	-	1,320,000	10%	859,744	46,026	905,770	414,230
Photocopy Machine	559,350	-	559,350	10%	227,995	33,135	261,131	298,219
Plotter Machine	4,894,920	-	4,894,920	10%	2,275,137	261,978	2,537,115	2,357,805
Generator	4,215,688	-	4,215,688	10%	1,588,071	262,762	1,850,832	2,364,856
Air Cooler	249,174	-	249,174	10%	93,865	15,531	109,396	139,778
<b>Balance as at 30 June 2025</b>	<b>106,611,607</b>	<b>940,446</b>	<b>107,552,053</b>		<b>60,210,412</b>	<b>4,467,993</b>	<b>64,678,405</b>	<b>42,873,648</b>
<b>Balance as at 30 June 2024</b>	<b>99,178,542</b>	<b>7,433,065</b>	<b>106,611,607</b>		<b>55,302,170</b>	<b>4,908,242</b>	<b>60,210,412</b>	<b>46,401,195</b>

**Rajshahi Development Authority (RDA)  
RDA Bhaban, Banalata R/A, Airport Road, Rajshahi  
Schedule on Cash and Bank Balances  
As at 30 June 2025**

SL	Project Name	Bank Name	Account Number	STD (Closing Balance)	FDR	Interest	Bank Charge	TOTAL (STD+ FDR)
1	Revenue A/C	Agrani Bank Ltd, RDA Bhaban Branch	200005207759	20,921,509	-	-	8,909	20,921,509
2	Security A/C	Agrani Bank Ltd, RDA Bhaban Branch	200005207611	9,282,283	-	118,200	566	9,400,483
3	Dhaka Liasion Office	Agrani Bank Ltd, RDA Bhaban Branch	200005207629	7,198,151	-	42,800	4,560	7,240,951
4	Inter District Bus Terminal	Agrani Bank Ltd, RDA Bhaban Branch	200005206124	1,437,252	-	19,000	3,805	1,456,252
5	Truck Terminal	Agrani Bank Ltd, RDA Bhaban Branch	200009246787	886,588	-	13,500	1,880	900,088
6	Park/Parizat	Agrani Bank Ltd, RDA Bhaban Branch	200005206204	1,106,175	-	6,900	1,530	1,113,075
7	RDA Market	FSIBL, Rajshahi Branch	136-1310000403	6,075,513	-	-	56,150	6,075,513
8	Gratuity	Basic Bank Ltd, Rajshahi Branch	0314-010002973	5,486,683	-	334,558	25,690	5,821,241
9	Kamruzzaman Bus Terminal	Standard Bank Ltd, Rajshahi Branch	01936000087	3,074,191	-	-	4,250	3,074,191
10	Prantic R/A	Agrani Bank Ltd, RDA Bhaban Branch	0200005800759	50,022,677	510,000,000	532,850	55,805	560,555,527
11	Banalata R/A	Agrani Bank Ltd, RDA Bhaban Branch	0200005206166	1,494,636	-	17,800	59,700	1,512,436
12	Barnoi R/A	Agrani Bank Ltd, RDA Bhaban Branch	0200005629083	12,939,721	-	90,200	47,924	13,029,921
13	Bongobondhu Square	Agrani Bank Ltd, RDA Bhaban Branch	0200012175137	-	-	-	-	-
14	Govt Grant against Salary	Agrani Bank Ltd, RDA Bhaban Branch	0200011754736	12,850	-	-	3,594	12,850
15	Capt. Monsur Ali Park	Agrani Bank Ltd, RDA Bhaban Branch	0200016973922	-	-	25,000	-	25,000
<b>TOTAL :</b>				<b>119,938,228</b>	<b>510,000,000</b>	<b>1,200,808</b>	<b>274,363</b>	<b>631,139,036</b>

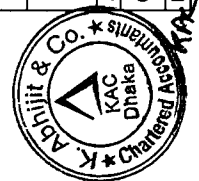
**Rajshahi Development Authority (RDA)**  
**RDA Bhaban, Banalata R/A, Airport Road, Rajshahi**  
**Schedule on FDR**  
**As at 30 June 2025**

SL	Project	Bank Name	A/C No.	Amount in BDT.	Interest	Expiry Date
1	Prantik R/A	Agrani Bank Ltd. RDA Bhaban, Rajshahi	0200023571768	100,000,000	532,850	11.03.2026
2	Prantik R/A	BRAC Bank Ltd. Rajshahi	307150659002	30,000,000	-	12.03.2026
3	Prantik R/A	BRAC Bank Ltd. Rajshahi	307150659003	10,000,000	-	12.03.2026
4	Prantik R/A	BRAC Bank Ltd. Rajshahi	307150659001	10,000,000	-	12.03.2026
5	Prantik R/A	Agrani Bank Ltd. RDA Bhaban, Rajshahi	0200023750050	100,000,000	-	27.04.2026
6	Prantik R/A	Bank Asia, Rajshahi	02455005814	20,000,000	-	07.12.2025
7	Prantik R/A	Agrani Bank Ltd. RDA Bhaban Branch, Rajshahi	0200023938257	60,000,000	-	02.06.2026
8	Prantik R/A	Agrani Bank Ltd. RDA Bhaban Branch, Rajshahi	0200023938488	60,000,000	-	02.06.2026
9	Prantik R/A	Janata Bank Ltd. Laxmipur Branch, Rajshahi	1147936/0100272877216	20,000,000	-	02.06.2026
10	Prantik R/A	BRAC Bank Ltd. Rajshahi	307150659004	50,000,000	-	03.06.2026
11	Prantik R/A	City Bank Ltd. Rajshahi	4582156255003/199100	50,000,000	-	13.06.2026
<b>Prantik R/A Total in BDT.</b>				<b>510,000,000</b>	<b>532,850</b>	
<b>INVESTMENT IN FDR - GRAND TOTAL in BDT.:</b>				<b>510,000,000</b>	<b>532,850</b>	



**Rajshahi Development Authority (RDA)**  
**RDA Bhaban, Banalata R/A, Airport Road, Rajshahi.**  
**SCHEDULE OF COST AND INCOME FOR DEVELOPMENT PROJECTS**  
**As at 30 June 2025**

Particulars	Shaheb Bazar to Gorhanga More	Bonolata	Prantik R/A	Barnal R/A	Court By Pass Road	RUET By Pass Road	Master Plan	Bongobondo Square	Capt. Monsur All Park	Total 2024-2025	Total 2023-2024
	2.	3	4	5	6	7	8	9	10	11	12
<b>1</b>											
Cost as on 01.07.2024	449,838,475	698,358,721	1,788,228,891	728,829,618	1,019,093,352	2,050,162,462	177,803,366	607,798,824	378,750,261	7,878,863,969	5,738,019,229
Less: Prior year adjustment	-	438,303	92,566,157	-	-	-	387,501	454,851	415,100	94,261,912	42,978,411
Add: Cost During the year	-	-	203,358,660	-	-	-	-	-	-	203,358,660	2,172,210,373
Less: Bank Charge	-	59,700	55,805	47,924	-	-	-	-	-	163,429	11,612,779
<b>Total Cost :</b>	<b>449,838,475</b>	<b>697,860,718</b>	<b>1,878,965,599</b>	<b>728,781,694</b>	<b>1,019,093,352</b>	<b>2,050,162,462</b>	<b>177,415,864</b>	<b>607,343,974</b>	<b>378,335,161</b>	<b>7,987,797,289</b>	<b>7,878,863,969</b>
<b>Income grant from govt. as on 01.07.2024</b>	<b>449,811,404</b>	-	-	-	1,019,093,352	2,005,867,561	177,978,689	592,687,750	424,107,000	4,669,545,756	4,341,198,195
Add: Income during the year	-	-	-	-	-	-	-	-	-	-	375,045,000
Less: Prior Year Adjustment	-	-	-	-	-	-	-	-	-	-	-
Less: Refund the year	-	-	-	-	-	-	-	-	-	-	46,697,439
<b>Total Income :</b>	<b>449,811,404</b>	-	-	-	<b>1,019,093,352</b>	<b>2,005,867,561</b>	<b>177,978,689</b>	<b>592,687,750</b>	<b>424,107,000</b>	<b>4,669,545,756</b>	<b>4,669,545,756</b>
<b>Loan from govt. as on 01.07.2024</b>	-	-	450,004,923	-	-	-	212,177	231,175	191,908	450,640,183	640,183
Add: Loan from bank	-	-	-	-	-	-	-	-	-	-	450,000,000
<b>Total Income :</b>	-	-	<b>450,004,923</b>	-	-	-	<b>212,177</b>	<b>231,175</b>	<b>191,908</b>	<b>450,640,183</b>	<b>450,640,183</b>
<b>Earning from project as on 01.07.2024</b>	<b>27,071</b>	<b>927,101,946</b>	<b>365,137,956</b>	<b>734,493,046</b>	-	-	-	58,690	205,820	2,027,024,529	1,611,155,833
Add: Premium / Others	-	2,042,380	745,980,790	61,288,242	-	-	-	-	-	809,311,412	414,663,206
Less: Refund of plot security	-	199,152	168,875,830	5,035,146	-	-	-	-	-	174,110,128	7,385,600
Add: Bank Interest	-	17,800	532,850	90,200	-	-	-	-	25,000	665,850	8,591,090
<b>Total Income :</b>	<b>27,071</b>	<b>928,962,974</b>	<b>942,775,766</b>	<b>790,836,342</b>	-	-	-	<b>58,690</b>	<b>230,820</b>	<b>2,662,891,663</b>	<b>2,027,024,529</b>
<b>Loan from inter project as on 01.07.2024</b>	-	<b>79,098,380</b>	<b>672,633,637</b>	<b>184,782,500</b>	-	44,294,901	-	34,900,000	48,700,000	1,064,409,418	358,642,501
Add: Loan during the year	-	-	186,652,103	-	-	-	-	-	-	186,652,103	1,190,266,917
Less: Loan adjustment	-	-	-	-	-	-	-	19,617,194	8,072,165	27,689,359	484,500,000
<b>Total Income :</b>	-	<b>79,098,380</b>	<b>859,285,740</b>	<b>184,782,500</b>	-	<b>44,294,901</b>	-	<b>15,282,806</b>	<b>40,627,835</b>	<b>1,223,372,162</b>	<b>1,064,409,418</b>
Less: FDR Amount Transfer from Prantik R/A, Banalata, Barnal R/A.	-	308,200,000	2,400,000	233,809,603	-	-	-	-	-	544,409,603	295,668,103
<b>F Total Income</b>	<b>449,838,475</b>	<b>699,861,354</b>	<b>2,249,666,429</b>	<b>741,809,239</b>	<b>1,019,093,352</b>	<b>2,050,162,462</b>	<b>178,190,866</b>	<b>608,260,421</b>	<b>485,157,563</b>	<b>8,462,040,161</b>	<b>7,915,931,783</b>
Less: Adjustment During the year	-	506,000	320,678,163	87,824	-	-	775,002	916,448	86,822,402	409,785,838	-
<b>H Total Variance (A-F-G) :</b>	-	<b>1,494,836</b>	<b>50,022,677</b>	<b>12,939,721</b>	-	-	<b>(0)</b>	<b>(0)</b>	-	<b>474,242,872</b>	<b>37,067,814</b>

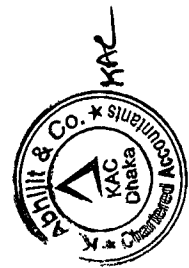


**Rajshahi Development Authority (RDA)  
RDA Bhaban, Banalata R/A, Airport Road, Rajshahi  
SCHEDULE OF ADVANCE FOR HOUSE BUILDING  
As at 30 June 2025**

SL NO	Name	Designation	Opening Balance as on 01.07.2024	Interest Accrued During the Year	Deduction		Closing Balance as on 30.06.2025
					Principal	Interest	
1	Md. Milon Hossain	MLSS	67,000	-	-	-	67,000
2	Mrs. Aysha Akter (Sheuli)	D. Man	39,000	-	12,000	-	27,000
3	Md. Badshah Ahmed	Chainman	39,000	-	12,000	-	27,000
4	Md. Mostaque Ahmed	U.D.A	84,000	-	-	-	84,000
5	Md. Nurul Islam	Driver	36,500	-	12,000	-	24,500
6	Md. Munsur Rahman	N Guard	41,500	-	-	-	41,500
7	Md. Obaydur Rahman	B. Inspector	50,500	-	-	12,000	38,500
8	Md. Ayub Ali	Ex. Chainman	13,350	-	-	-	13,350
9	Md. Abul Bashar	B. Inspector	8,595	-	-	-	8,595
10	Late Shariful Islam	Work assistant	120,000	7,500	-	-	127,500
11	Md. Nahidul Islam	Jun. Est. Off	58,500	-	-	12,000	46,500
12	Md. Ayub Ali	Dup. Mop.	10,000	60,500	10,000	2,000	58,500
13	Md. Emam Hossain	MLSS	11,000	60,500	11,000	1,000	59,500
14	Md. Ashrafur Islam	Plumber Mistry	26,000	-	12,000	-	14,000
15	Mrs. Jahanara Khatun	Jharuder	23,000	-	-	-	23,000
16	Md. Mofidur Rahman	B. Inspector.	26,000	-	12,000	-	14,000
17	Md. Ruhul amin	Rent Collector	23,000	50,500	11,000	13,000	49,500
18	Md. Golam Rasul	Prosses server	26,000	-	12,000	-	14,000
19	Md. Abdul Momen Shek	Work assistant	30,500	-	24,000	-	6,500
20	Md. Mamunur Rashid	MLSS	26,000	-	24,000	-	2,000
21	Sree Raton Ram	Jharuder	75,000	-	12,000	-	63,000
<b>Total :</b>			<b>918,445</b>	<b>179,000</b>	<b>164,000</b>	<b>40,000</b>	<b>893,445</b>

**Rajshahi Development Authority (RDA)**  
**RDA Bhaban, Banalata R/A, Airport Road, Rajshahi**  
**SCHEDULE OF ADVANCE FOR HOUSE BUILDING REPAIR**  
**As at 30 June 2025**

SL	Name	Designation	Opening Balance as on 01.07.2024	Deduction		Closing Balance as on 30.06.2025
				Principal	Interest	
1	Md. Imam Hossain	MLSS	20,000	12,000	-	8,000
2	Md. Nurul Islam	Driver	32,000	12,000	-	20,000
<b>Total :</b>			<b>52,000</b>	<b>24,000</b>	<b>-</b>	<b>28,000</b>



**Rajshahi Development Authority (RDA)  
RDA Bhaban, Banalata R/A, Airport Road, Rajshahi  
SCHEDULE OF ADVANCE FOR MOTOR CYCLE  
As at 30 June 2025**

SL	Name	Designation	Opening Balance as on 01.07.2024	Advance During the year	Deduction		Closing Balance as on 30.06.2025
					Principal	Interest	
1	Md. Jahangir Kabir	LDA	4,048	-	-	-	4,048
2	Late Shariful Islam	Work assistant	35,000	-	-	-	35,000
3	Md. Ashraful Islam	Plumber	7,966	-	-	7,966	-
4	Md. Imam Hossain	MLSS	8,000	-	-	8,000	-
5	Md. Mamunur Rashid	MLSS	-	-	1,250	1,250	-
6	Md. Milon Hossain	MLSS	4,296	-	-	-	4,296
7	Md. Shahin Alam	Night Guard	-	35,000	9,000	-	26,000
			<b>45,360</b>	<b>35,000</b>	<b>9,000</b>	<b>9,216</b>	<b>69,344</b>

**Rajshahi Development Authority (RDA)**  
**RDA Bhaban, Banalata R/A, Airport Road, Rajshahi**  
**SCHEDULE OF ADVANCE FOR COMPUTER**  
**As at 30 June 2025**

SL	Name	Designation	Opening Balance as on 01.07.2024	Deduction		Closing Balance as on 30.06.2025
				Principal	Interest	
1	MD. MOSLEM ALI MOLLAH	Ex-Chief Executive Officer - CEO	10,750	-	-	10,750
		<b>Total :</b>	<b>10,750</b>	<b>-</b>	<b>-</b>	<b>10,750</b>