

**Chittagong Development Authority (CDA)**  
**Auditors' Report and Audited Financial Statements**

**For the year ended June 30, 2022**



**MRH DEY & CO.**  
**Chartered Accountants**

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**Chittagong Development Authority (CDA)  
Auditors' Report and Audited Financial Statements**

**For the year ended June 30, 2022**

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## Independent Auditor's Report

### To the Chairman of Chittagong Development Authority(CDA)

#### Report on the Audit of the Financial Statements

##### Qualified Opinion:

we have audited the accompanying Financial Statements of Chittagong Development Authority (CDA), which comprise the statement of financial position as at June 30, 2022, and statement of Income & Expenditures and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, except for the matters as referred in the basis of qualified opinion of our report, the accompanying financial statements give a true and fair view, in all material respects, of the financial position of the company as at June 30, 2022, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) and other applicable laws and regulations.

##### Basis for Qualified Opinion:

##### a. Earnest money for Allotment of Plot and Flat:

Earnest money for allotment of plot and flat as disclosed in the note-12 of audited financial statements of CDA for the year ended June 30, 2022 for an aggregate amount of Taka 51,000,000 (In words, Taka Fifty One Million) has been transferred to land premium income and against which our observations are as below:

- Principally transmission of earnest money to land premium income shall be based on completion of performance obligation of CDA to its plot and flat owners. The performance obligation of CDA to its plot and flat owners seems to be completed when CDA allotted any plot or flat to plot and flat owners through completion of required formalities thereof.
- Auditor did not come across any rational basis or clarification and appropriate evidence to substantiate the validity of the transmission of the above earnest money to premium income.

##### b. Deferred Income Tax liability or Assets:

Deferred tax liability or assets for temporary differences between carrying value of assets and liability and tax base thereof has not been recognized in the Audited financial statements of the CDA for the year ended June 30, 2022 as stipulated by "International Accounting Standards (IAS) -12: Income Taxes".

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

#### Responsibilities of Management and those charged with Governance for the financial statements:

Management of the CDA is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Institution's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Institution or to cease operations, or has no realistic alternative but to do so.

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



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**Auditor's Responsibilities for the Audit of the Financial Statements:**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

- identify and assessed the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain and understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern;
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

**We also report the that:**

- Except for matters as mentioned in the basis for qualified opinion paragraph of the auditors report, we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- In our opinion, except for matters as mentioned in the basis for qualified opinion paragraph of the auditors report proper books of accounts as required by law have been kept by the Institution so far as it appeared from our examination of these books and
- Except for matters as mentioned in the basis for qualified opinion paragraph of the auditors report the Statement of financial position, Income & Expenditures Statement and Cash Flows statements dealt with by the report are in agreement with the books of accounts; and returns.



**MRH DEY & CO.**  
Chartered Accountants  
Signed By: Haradhan Dey, FCA  
Partner

Enrolment Number: 0620

**Data Verification Code (DVC): 2302270620AS470929**

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**Chittagong Development Authority**  
Statement of Financial Position  
As at June 30, 2022

	Note	Taka	
		30.06.2022	30.06.2021
<b>Property and Assets:</b>			
<b>A. Current Assets</b>			
Investment (Fixed Deposits)	3	1,278,090,135.00	1,276,093,365.00
Staff Loan (Computer)	4	184,237.50	16,975.00
Printing & Stationery	5	1,838,379.40	2,184,376.50
Accounts Receivable	6	180,444,683.04	154,829,495.23
Advance Income Tax - CDA	7	70,178,397.30	73,787,715.54
Work in Progress	8	2,316,061,882.59	2,108,152,700.79
Non-Earning Project Fixed Deposits Receipts (FDR)	9	4,563,197,914.00	3,323,747,914.00
Cash and Bank Balances	10	2,661,144,538.61	1,977,766,793.79
		<u>11,071,140,167.44</u>	<u>8,916,579,335.85</u>
<b>B. Current Liabilities</b>			
Liability for Other Finance	11	1,947,826.80	13,570,303.29
Earnest Money for Allotment of Plot and Flat	12	474,305,629.92	504,456,726.64
Security Deposit (Rent)	13	5,067,397.53	4,340,712.53
General Provident Fund (G.P.F) Subscription	14	9,434,120.05	11,658,158.66
Security Deposit (Contractors)	15	2,685,213,703.76	1,906,174,844.51
Benevolent Fund	16	1,826,748.85	1,750,093.85
Earnest Money Deposit (Others)	17	5,583,978.31	5,583,978.31
Voluntary Social Security (V.S.S) Fund	18	864,891.00	928,591.00
Security Deposit (Markets)	19	137,813,572.18	137,012,966.13
Liabilities for Expenses	20	612,920,991.06	638,266,173.53
Unspent Grant Payable	21	1,294,436.34	28,502,331.29
Provision for Taxation	22	(4,519,547.61)	-
		<u>3,931,753,748.19</u>	<u>3,252,244,879.74</u>
<b>C. Working Capital (A-B)</b>			
		<u>7,139,386,419.24</u>	<u>5,692,836,787.40</u>
<b>Non-Current Assets :</b>			
Property, Plant and Equipment (At Cost Less Acc. Dep.)	23	75,321,651.30	66,674,622.32
Non-Earning Project (at Cost)	24	17,633,455,563.66	19,657,783,769.71
Investment Properties (Earning Project)	25	3,517,086.09	3,591,542.62
		<u>17,712,294,301.05</u>	<u>19,728,049,934.65</u>
		<u>24,851,680,720.00</u>	<u>25,420,886,722.05</u>
<b>Financed by :</b>			
Liability Against Acquisition of Assets		4,197,680.00	4,197,680.00
Grant from Government Utilized for Non- Earning Project	26	17,633,455,563.66	19,657,783,769.71
Liability for Land Acquisition & Stakeholder	27	4,086,426,702.54	2,999,528,572.66
Advance Premium Received	28	1,639,022,074.10	1,478,602,503.50
Surplus of Income / (Deficit) Transferred from Statement of Comprehensive Income		1,488,578,699.98	1,280,774,196.18
		<u>24,851,680,720.00</u>	<u>25,420,886,722.05</u>

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

*[Signature]*  
29/2/23  
Accountants

*[Signature]*  
29/2/23  
Budget Officer

*[Signature]*  
27/2/23  
Finance and Accounts Officer

*[Signature]*  
27.2.23  
Secretary

*[Signature]*  
27/02/2023  
Chairman

Dated, Chattogram  
February 27, 2023



Haradhan Dey, FCA  
Enrollment No: 0620  
Partner  
MRH DEY & CO.  
Chartered Accountants

Data Verification Code (DVC):2302270620AS470929



Chittagong Development Authority  
Statement of Income & Expenditures  
For the year ended on June 30, 2022

A. Income

Rent Received (C.D.A Building, Annex Building and Others)  
Land Premium  
Rent Received (Market Account)  
Other Income

Notes/ Annex	Taka	
	2021-2022	2020-2021
29	36,156,414.07	7,582,508.60
Annexure-4.1	225,865,017.32	142,402,563.72
30	21,223,433.92	20,133,184.51
	380,470,501.38	348,492,694.02
	663,718,366.87	618,610,950.85

B. Expenditure

Salary and Allowances  
WASA Bill  
Printing and Stationery  
Travelling Expenses  
Entertainment  
Legal Expenses  
Books and Periodicals  
Advertisement  
Festival Bonus  
Overtime  
Petrol, Oil and Lubricant  
Welfare  
Rest and Recreation Allowance  
Pension  
Land Development Tax  
Training Expenses  
Bank Charges  
Electric Bill- CDA  
Contribution to National Exchequer  
Security Guard  
Miscellaneous Expenses  
Contribution of Relief Fund  
Alumination  
Annual Milad  
Telephone & Postage Bill  
Audit and Professional Fee  
Repair and Maintenance (Building Workshop)  
Repair and Maintenance (Vehicle & CNG Conversion)  
Repair and Maintenance (Machinery)  
Repair and Maintenance (Mosque)  
Repair and Maintenance (Tools and Equipment's)  
Repair and Maintenance (Computer & Software)  
Maintenance of Completed Project (Commercial)  
Maintenance of Completed Project (Residence)  
Call Center & Data Center  
Uniform and Liveries  
Tiffin Charge  
Rent, Rates and Taxes (Vehicle & Municipal)  
Group Insurance  
Consultancy (Survey)  
Depreciation  
Leave Encashment  
Board Member Fee  
Honorarium  
Celebration of National Days  
Celebration of Mujib Borsho  
Donation & Subscription Fee  
Integrity & Innovation  
Demolition of Unauthorized Construction & Removal of Debris  
Others / Special Expenses (Business Development)

5

Annexure-2 & 3

118,940,539.05	116,276,586.63
4,928,977.00	39,246.00
3,516,242.10	1,328,922.00
2,059,215.75	1,133,884.95
563,390.00	488,700.00
2,708,570.00	3,424,950.00
14,894.00	35,924.00
8,448,014.00	2,908,436.00
15,453,091.97	20,903,707.00
3,136,542.91	2,397,078.93
4,292,137.00	3,821,770.00
150,000.00	60,000.00
1,791,777.43	4,780,530.00
80,000,000.00	80,000,000.00
-	113,100.00
3,506,925.00	738,320.00
4,412,169.33	3,000,457.08
4,543,683.00	4,620,672.00
43,750,000.00	41,250,000.00
8,831,610.00	4,377,918.00
249,693.00	636,609.00
-	1,500,000.00
265,250.00	257,250.00
1,000,000.00	900,000.00
588,340.00	1,111,725.00
170,000.00	150,500.00
31,276,906.42	25,848,838.00
3,012,486.00	2,394,493.00
535,600.00	75,535.00
780,568.00	1,007,935.00
1,999,998.00	968,496.00
2,545,925.00	-
1,275,050.00	5,407,252.00
12,737,708.00	-
1,844,650.00	-
1,116,978.00	1,957,082.00
1,772,888.43	1,344,734.27
187,929.00	224,355.00
193,125.00	200,000.00
1,385,945.00	1,987,500.00
7,599,316.54	6,635,165.62
3,621,120.00	1,223,820.00
133,400.00	124,000.00
138,900.00	70,000.00
1,168,048.00	573,192.00
1,011,200.00	3,180,940.00
66,800.00	123,000.00
-	80,340.00
200,000.00	410,000.00
717,092.00	924,607.00
386,642,694.93	351,017,571.48

Surplus / (Deficit) During the year (A-B)

Less: Income Tax Expense

277,072,671.74	167,693,379.37
(69,268,167.93)	(51,838,467.47)
207,804,503.80	115,754,911.90
1,280,774,196.18	1,165,019,284.28
1,488,578,699.98	1,280,774,196.18

Add: Accumulated Surplus Brought Forward

Balance Transferred to Balance Sheet

31

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

Accountants

Budget Office

Finance and Accounts Officer

Secretary

Chairman

Dated, Chittogram  
February 27, 2023



Haradhan Dey, FCA  
Enrollment No: 0620  
Partner  
MRH DEY & CO.  
Chartered Accountants

Data Verification Code (DVC): 2302270620AS470929



# Chittagong Development Authority

## Statement of Cash Flows

For the year ended June 30, 2022

	Taka	
	2021-2022	2020-2021
<b>1. Cash Flows from Operating Activities:</b>		
Cash receipts from customers & others	638,100,178.86	522,289,603.50
Cash receipts/(paid) to suppliers and employees	50,965,444.44	262,444,651.90
Cash generated from operation	689,065,623.30	784,734,255.40
<b>Net cash (used in)/ Provided by Operating activities</b>	<b>689,065,623.30</b>	<b>784,734,255.40</b>
<b>2. Cash Flows from Investing Activities:</b>		
Acquisition of Property, Plant & Equipment	(16,171,889.00)	(13,100,211.00)
Non-Earning Project (at Cost)	2,024,328,206.05	(2,126,799,313.62)
Investment (Fixed Deposits)	(1,996,770.00)	3,230.00
Non-Earning Project Deposits	(1,239,450,000.00)	(1,800,500,000.00)
<b>Net cash (used in)/ Provided by Investing activities</b>	<b>766,709,547.05</b>	<b>(3,940,396,294.62)</b>
<b>3. Cash Flows from Financing Activities:</b>		
Increase/ (Decrease) in Advance Premium Received	160,419,570.60	155,795,328.00
Increase/ (Decrease) in Liability for Land Acquisition	1,086,898,129.88	(509,604,556.95)
Increase/ (Decrease) in Grant from Govt. for Non-Earning Project	(2,024,328,206.05)	2,126,799,313.62
<b>Net Cash generated from Financing Activities</b>	<b>(777,010,505.57)</b>	<b>1,772,990,084.67</b>
<b>D. Net Increase in cash &amp; cash equivalents (1+2+3)</b>	<b>678,764,664.78</b>	<b>(1,382,671,954.55)</b>
<b>E. Adjustment in Surplus of Income over Expenditure</b>	<b>-</b>	<b>13,732,648.64</b>
<b>F. Opening Cash and Bank Balance</b>	<b>1,977,766,793.79</b>	<b>3,346,706,099.70</b>
<b>G. Closing Cash and Bank Balance (D+E+F)</b>	<b>2,656,531,458.59</b>	<b>1,977,766,793.79</b>

*[Signature]*  
27/02/23

Accountants

*[Signature]*  
27/02/23

Budget Officer

*[Signature]*  
27/2/23

Finance and Accounts Officer

*[Signature]*  
27.2.23

Secretary

*[Signature]*  
27/02/23

Chairman





## **Chittagong Development Authority**

Notes to the financial statements, including a summary of significant accounting policies  
For the Year Ended June 30, 2022

### **1. Status of the Organization**

#### **1.1 Establishment**

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

#### **1.2 Office Address**

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

#### **1.3 Objective**

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

#### **1.4 Board of Members**

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

SL No.	Name of The Members	Designation
1	Mr. M. Zahirul Alam Dubash, Chittagong Development Authority, Law 31 of 2018	Chairman
2	District Commissioner of Chattogram	Member
3	Mr. Md. Mahmudur Rahman Habib, Deputy Secretary, Ministry of Housing and Public Works, Dhaka.	Member
4	Mr. Md. Mahbubur Rahman, Deputy Secretary, Ministry of Civil Aviation and Tourism.	Member
5	Managing Director, Chattogram WASA, Chattogram	Member
6	Chief Engineer (East), Bangladesh Railway, Chattogram	Member
7	Chief Engineer, Chittagong Port Authority, Chattogram	Member
8	Superintend Eng. (Circle-1) Representative of Department of Public Works.	Member
9	Director, Department of Environment, Chattogram Metropolitan Office, Chattogram	Member
10	Councillor of Chattogram City Corporation, approved by Government.	Member
11	Councillor of Chattogram City Corporation, approved by Government.	Member
12	Mr. Mahbubul Alam, Chairman, The Chittagong Chamber of Commerce & Industries.	Member
13	Mr. MD. Jashim Uddin, Selected by Government	Member
14	Mr. Md. Jashim Uddin Shah, Selected by Government	Member
15	Mr. K. B. M. Shahjahan, Selected by Government	Member
16	Architect, Ashik Imran, Selected by Government	Member
17	Mr. M. R. Azim, Selected by Government	Member
18	Mrs. Rumana Nasrin, Selected by Government	Member
19	Mr Anwar Pasha, Secretary, Chattogram Development Authority.	Secretary of Members

#### **1.5 Appointment of Full Time Members**

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



**MRH DEY & Co.**  
**Chartered Accountants**

**2. Preparation of Financial Statements and Significant Accounting Policies**

**2.1 Preparation of Financial Statements**

**2.1.1 Statement of Compliance**

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

**2.1.2 Responsibility for Preparation and Presentation of Financial Statements**

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

**2.1.3 Reporting Period**

Financial statements cover the period from July 01, 2021 to June 30, 2022.

**2.1.4 Components of the Financial Statements**

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

**2.1.5 Comparative Information**

Comparative information has been provided for preparing and presenting the comparative statement of financial position, statement of comprehensive income and statement of cash flows for the year ended 30 June 2022.

**2.1.6 Reporting Currency and Level of Precision**

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

**2.1.7 Statement of Cash Flows**

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

**2.1.8 Compliance with Local Laws**

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

**2.1.9 Approval of Accounts**

The Board of Members approve this financial statement.

**2.2 Significant Accounting Policies**

**2.2.1 Principle Accounting Policies**

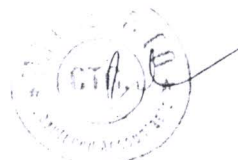
Specific accounting policies were selected and applied by the authority's management for significant transactions and events that have a material effect within the framework of IAS-1 "Preparation of Financial Statement".

**2.2.2 Recognition of Fixed Assets and Depreciation**

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

**2.2.3 Cash and Cash Equivalent**

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





**MRH DEY & Co.**  
**Chartered Accountants**

**2.2.4 Revenue**

The revenue from rent received from house property, land premium from allotment of residential, commercial and industrial plot has been recognized when performance applications off CDA to lessee completed in line with IFRS 15 "Revenue from Contract with Customers".

**Other Income**

Fees & interest income has been recognized with terms and conditions of the formal agreements thereof.

**2.2.5 Income Tax Paid /Adjusted**

This is recognized for the amount of tax paid on the total income using the tax rate enacted and any adjustment to tax payable in respect of the previous year @ 25%.

**2.2.6 Risk analysis**

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

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

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

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

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

**2.2.7 Related Party Transactions**

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

Name of Party	Relationship	Nature of Transaction	Balance as on 30.06.2022
CDA Girls School & College	Associate Educational Institution	Accounts Receivable	8,11,00,000
CDA Public School & College	- DO-	- DO-	205,00,000
ShishuKanon Kindergarten School	- DO-	- DO-	2,36,16,475

**2.2.8 Others**

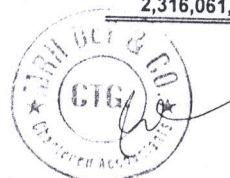
- (i) Figures have been rounded off to the nearest Taka.
- (ii) Figures in brackets indicate deduction.
- (iii) Previous year's figures have been re-arranged whenever considered necessary to ensure comparability with current year.



**Chittagong Development Authority**

Notes to the financial statements, including a summary of significant accounting policies  
for the year ended June 30, 2022

		Taka	
		30.06.2022	30.06.2021
<b>3.00 Investment (Fixed Deposits)</b>			
Opening Balance		1,276,093,365.00	1,276,096,595.00
Add: New Investment during the year		162,000,000.00	60,000,000.00
		1,438,093,365.00	1,336,096,595.00
Less: Encashment during the year		160,003,230.00	60,003,230.00
		<u>1,278,090,135.00</u>	<u>1,276,093,365.00</u>
The above amount represents Fixed Deposits with various Schedule Bank as shown in Annexure-1.			
<b>4.00 Staff Loan (Computer)</b>			
Opening Balance		16,975.00	31,525.00
Add: Paid during the year		200,000.00	-
		216,975.00	31,525.00
Less: Realized during the year		32,737.50	14,550.00
		<u>184,237.50</u>	<u>16,975.00</u>
<b>5.00 Printing &amp; Stationery</b>			
Opening Balance		2,184,376.50	1,025,314.50
Add: Purchased during year		3,170,245.00	2,487,984.00
		5,354,621.50	3,513,298.50
Less: Consumption during the year		3,516,242.10	1,328,922.00
		<u>1,838,379.40</u>	<u>2,184,376.50</u>
<b>6.00 Accounts Receivable</b>			
Rent from CDA Building (including Annex Building)		35,128,974.20	10,312,479.85
Water Bill		367,966.32	155,039.21
Rent from Market Account (Annexure- 04)		15,686,727.07	11,867,930.17
Accrued Interest on F.D.R (Note - 30.01)		3,605,079.45	4,492,880.00
CDA Girls School & College		81,100,000.00	82,100,000.00
CDA Public School & College		20,500,000.00	22,000,000.00
Shishu Kanon Kindergarten School		23,616,475.00	23,616,475.00
Receivable from Loop Road		439,461.00	284,691.00
		<u>180,444,683.04</u>	<u>154,829,495.23</u>
<b>7.00 Advance Income Tax - CDA</b>			
Opening Balance		73,787,715.54	46,838,467.47
Add: Paid during the year		-	-
Advance Income Tax-Deducted from Bank Interest		29,508,164.56	28,440,592.02
Advance Income Tax - CDA		40,285,003.00	45,000,000.00
Advance Income Tax - Rent		385,229.74	347,123.52
		143,966,112.84	120,626,183.01
Add: Arrear Tax		-	5,000,000.00
Less: Adjustment during the year		73,787,715.54	51,838,467.47
		<u>70,178,397.30</u>	<u>73,787,715.54</u>
<b>8.00 Work in Progress</b>			
<b>Name of Projects</b>			
a. Construction of Dormitory and Low cost Flat at Saltgola :			
Opening Balance		857,632,926.79	770,734,644.70
Add: During the year		-	86,898,282.09
		<u>857,632,926.79</u>	<u>857,632,926.79</u>
b. Construction of Kazir Dewry kacha bazar & Apartment Complex :			
Opening Balance		562,372,841.40	562,372,841.40
Add: During the year		-	-
		<u>562,372,841.40</u>	<u>562,372,841.40</u>
c. CDA Square at Nasirabad:			
Opening Balance		426,841,756.60	304,670,771.60
Add: During the year		199,909,645.80	122,170,985.00
		<u>626,751,402.40</u>	<u>426,841,756.60</u>
d. Construction of Apartment Complex at Dewanhat			
Opening Balance		102,355,628.00	72,731,558.00
Add: During the year		7,999,536.00	29,624,070.00
		<u>110,355,164.00</u>	<u>102,355,628.00</u>
e. Development of Silimpur R/A (East)			
Opening Balance		147,378,232.00	147,378,232.00
Add: During the year		-	-
		<u>147,378,232.00</u>	<u>147,378,232.00</u>
f. Ananya R/A			
Opening Balance		11,571,316.00	125,316.00
Add: During the year		-	11,446,000.00
		<u>11,571,316.00</u>	<u>11,571,316.00</u>
<b>Total (a+b+c+d+e+f)</b>		<u>2,316,061,882.59</u>	<u>2,108,152,700.79</u>





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**Chartered Accountants**

**9.00 Non-Earning Project Fixed Deposits Receipts (FDR)**

	Banks & Branches Name	Opening Balance (Taka)	Deposit During the Year (Taka)	Encashment (Taka)	Closing Balance (Taka)
i.	Janata Bank Ltd., foreign. Exc. Br.	125,197,924.00	-	-	125,197,924.00
	Janata Bank Ltd., Jubilee Road. Br.	9,000,000.00	-	-	9,000,000.00
	Janata Bank Ltd., New Market. Br.	9,000,000.00	-	-	9,000,000.00
ii.	Agrani Bank Sk. Mujib Road Br.	18,000,000.00	-	-	18,000,000.00
iii.	Pubali Bank Ltd., CDA Br.	270,800,000.00	470,450,000.00	-	741,250,000.00
iv.	Shahjalal Islami Bank Ltd., Jubilee Road Br.	10,000,000.00	-	10,000,000.00	-
	Shahjalal Islami Bank Ltd., Agrabad Br.	10,000,000.00	-	10,000,000.00	-
	Shahjalal Islami Bank Ltd., Chawkbazar Br.	10,000,000.00	27,000,000.00	10,000,000.00	27,000,000.00
	Shahjalal Islami Bank Ltd., Muradpur Br.	-	18,000,000.00	-	18,000,000.00
v.	Rupali Bank Ltd., Station Road Br.	109,540.00	-	-	109,540.00
	Rupali Bank Ltd., Andarkilla Br.	34,868,450.00	-	-	34,868,450.00
	Rupali Bank Ltd., Ladies Br.	10,000,000.00	-	-	10,000,000.00
	Rupali Bank Ltd., Tanbazar Br.	20,000,000.00	-	-	20,000,000.00
vi.	National Bank Ltd., Andarkilla Br.	10,272,000.00	-	-	10,272,000.00
	National Bank Ltd., Chawkbazar Br.	40,000,000.00	-	10,000,000.00	30,000,000.00
	National Bank Ltd., CDA Avenue Br.	10,000,000.00	-	-	10,000,000.00
	National Bank Ltd., Pahartoli Br.	10,000,000.00	-	-	10,000,000.00
	National Bank Ltd., Muradpur Br.	10,000,000.00	-	-	10,000,000.00
	National Bank Ltd., Khatungonj Br.	10,000,000.00	-	-	10,000,000.00
	National Bank Ltd., Jubilee Road Br.	-	18,000,000.00	-	18,000,000.00
vii.	NCC Bank Ltd., Andarkilla Br.	10,000,000.00	-	-	10,000,000.00
viii.	Global Bank Ltd. Khatungong Br.	10,000,000.00	-	10,000,000.00	-
	Global Bank Ltd. Khatungong Br.	10,000,000.00	-	-	10,000,000.00
	Global Bank Ltd. Khatungong Br.	10,000,000.00	-	-	10,000,000.00
	Global Bank Ltd. Khatungong Br.	10,000,000.00	-	-	10,000,000.00
ix.	NRBC Bank Ltd. Jubilee Road Br.	10,000,000.00	-	10,000,000.00	-
	NRBC Bank Ltd. OR Nizam Road Br.	-	9,000,000.00	-	9,000,000.00
x.	Basic Bank Ltd. Jubilee Road Br.	49,000,000.00	-	-	49,000,000.00
xi.	Uttara Bank Ltd. Nasirabad Br.	20,000,000.00	-	20,000,000.00	-
xii.	United com. Bank Ltd. Kadamtoli Br.	20,000,000.00	-	20,000,000.00	-
	United com. Bank Ltd. Dampara Br.	30,000,000.00	-	30,000,000.00	-
xiii.	Al-Arafah Islami Bank Ltd. Chawkbazar Br.	20,000,000.00	-	-	20,000,000.00
	Al-Arafah Islami Bank Ltd. Muradpur Br.	20,000,000.00	-	-	20,000,000.00
	Al-Arafah Islami Bank Ltd. Tanbazar Br.	10,000,000.00	-	10,000,000.00	-
	Al-Arafah Islami Bank Ltd. Bahaddarhat Br.	20,000,000.00	-	-	20,000,000.00
	Al-Arafah Islami Bank Ltd. Agrabad Br.	50,000,000.00	-	-	50,000,000.00
	Al-Arafah Islami Bank Ltd. Andarkilla Br.	-	9,000,000.00	-	9,000,000.00
	Al-Arafah Islami Bank Ltd. Jamalkhan Br.	-	9,000,000.00	-	9,000,000.00
	Al-Arafah Islami Bank Ltd. Firingi Bazar Br.	-	9,000,000.00	-	9,000,000.00
	First Security Islami Bank Ltd. Bahaddarhat Br.	10,000,000.00	-	-	10,000,000.00
xiv.	First Security Islami Bank Ltd. Kadamtoli Br.	20,000,000.00	-	10,000,000.00	10,000,000.00
	First Security Islami Bank Ltd. Rahattarpul Br.	10,000,000.00	-	-	10,000,000.00
	First Security Islami Bank Ltd. Khatungonj Br.	10,000,000.00	-	-	10,000,000.00
xv.	Standard Bank Ltd. Khatungong Br.	10,000,000.00	-	-	10,000,000.00
	Standard Bank Ltd. Oxygen Br.	10,000,000.00	-	-	10,000,000.00
	Standard Bank Ltd. CDA AV Br.	-	9,000,000.00	-	9,000,000.00
	Standard Bank Ltd. Pahartoli Br.	-	9,000,000.00	-	9,000,000.00
xvi.	Southeast Bank Ltd. Halishahar Br.	10,000,000.00	-	-	10,000,000.00
	Southeast Bank Ltd. Momin Road Br.	10,000,000.00	-	-	10,000,000.00
	Southeast Bank Ltd. Jubilee Road Br.	18,000,000.00	9,000,000.00	-	27,000,000.00
xvii.	Mercantile Bank Ltd. Access Road Br.	10,000,000.00	-	10,000,000.00	-
	Mercantile Bank Ltd. Agrabad Br.	10,000,000.00	-	10,000,000.00	-
	Mercantile Bank Ltd. O R Nizam Road Br.	10,000,000.00	-	10,000,000.00	-
	Mercantile Bank Ltd. Khatungonj Br.	10,000,000.00	-	10,000,000.00	-
xviii.	Exim Bank Ltd. CEPZ Br.	57,000,000.00	9,000,000.00	-	66,000,000.00
	Exim Bank Ltd. Jubilee Road Br.	10,000,000.00	-	-	10,000,000.00
	Exim Bank Ltd. CDA Avenue Br.	10,000,000.00	-	-	10,000,000.00
	Exim Bank Ltd. Raozan Pahartali Br.	10,000,000.00	-	10,000,000.00	-
	Exim Bank Ltd. Bahaddarhut Br.	-	27,000,000.00	-	27,000,000.00
	Exim Bank Ltd. Halishahar Br.	-	36,000,000.00	-	36,000,000.00
xix.	Eastern Bank Ltd., Khulshi Br.	10,000,000.00	9,000,000.00	10,000,000.00	9,000,000.00
	Eastern Bank Ltd., Jamal Khan Br.	20,000,000.00	-	20,000,000.00	-
	Eastern Bank Ltd., CEPZ Br.	10,000,000.00	-	10,000,000.00	-
	Eastern Bank Ltd., Shirajuddolla Br.	-	-	-	-





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	Eastern Bank Ltd., New Market Br.	10,000,000.00	-	10,000,000.00	-
	Eastern Bank Ltd., Agrabad Br.	-	9,000,000.00	-	9,000,000.00
	Eastern Bank Ltd., O.R Nizam Road Br.	-	9,000,000.00	-	9,000,000.00
xx.	AB Bank CDA Avenue Br.	40,000,000.00	18,000,000.00	10,000,000.00	48,000,000.00
	AB Bank CDA Momin Road Br.	10,000,000.00	-	-	10,000,000.00
	AB Bank CDA Jubilee Road Br.	20,000,000.00	-	-	20,000,000.00
	AB Bank CDA Andarkilla Br.	30,000,000.00	36,000,000.00	-	66,000,000.00
	AB Bank CDA Port Connecting Road Br.	20,000,000.00	27,000,000.00	-	47,000,000.00
	AB Bank Ltd. Agrabad Br.	210,000,000.00	100,000,000.00	-	310,000,000.00
	AB Bank Ltd. Pahartoli Br.	20,000,000.00	-	-	20,000,000.00
	AB Bank Ltd. Dewanhat Br.	40,000,000.00	-	-	40,000,000.00
	AB Bank Ltd. Station Road Br.	130,000,000.00	209,000,000.00	-	339,000,000.00
	AB Bank Ltd. Khulshi Br.	210,000,000.00	-	-	210,000,000.00
	AB Bank Ltd. Khatungonj Br.	10,000,000.00	18,000,000.00	-	28,000,000.00
	AB Bank Ltd. CEPZ Br.	-	9,000,000.00	-	9,000,000.00
	AB Bank Ltd. Bahaddarhat Br.	-	9,000,000.00	-	9,000,000.00
	AB Bank Ltd. Chawk Bazar Br.	-	9,000,000.00	-	9,000,000.00
xxi.	Jamuna Bank Ltd. Andarkilla Br.	40,000,000.00	-	-	40,000,000.00
	Jamuna Bank Ltd. Agrabad Br.	19,000,000.00	-	-	19,000,000.00
xxii.	Union Bank Ltd. Laldighi Br.	29,000,000.00	218,000,000.00	20,000,000.00	227,000,000.00
	Union Bank Ltd. Khatungonj Br.	490,000,000.00	200,000,000.00	90,000,000.00	600,000,000.00
	Union Bank Ltd. Jubilee Road Br.	10,000,000.00	45,000,000.00	-	55,000,000.00
	Union Bank Ltd. OR Nizam Road Br.	19,000,000.00	9,000,000.00	10,000,000.00	18,000,000.00
	Union Bank Ltd. Bandartila Br.	10,000,000.00	-	-	10,000,000.00
	Union Bank Ltd. Kadomtoli Br.	-	27,000,000.00	-	27,000,000.00
	Union Bank Ltd. Agrabad Br.	-	18,000,000.00	-	18,000,000.00
xxiii.	Prime Bank Ltd. Laldighi Br.	10,000,000.00	-	10,000,000.00	-
	Prime Bank Ltd. Jubilee Road Br.	10,000,000.00	-	10,000,000.00	-
xxiv.	Premier Bank Ltd. Kadamtali Br.	48,000,000.00	9,000,000.00	-	57,000,000.00
	Premier Bank Ltd. Agrabad Br.	10,000,000.00	9,000,000.00	-	19,000,000.00
	Premier Bank Ltd. Jubilee Road Br.	20,000,000.00	9,000,000.00	-	29,000,000.00
	Premier Bank Ltd. Khatungong Br.	20,000,000.00	9,000,000.00	-	29,000,000.00
	Premier Bank Ltd. Bahaddarhat Br.	10,000,000.00	9,000,000.00	-	19,000,000.00
	Premier Bank Ltd. Pahartoli Br.	20,000,000.00	-	-	20,000,000.00
	Premier Bank Ltd. OR Nizam Road Br.	-	9,000,000.00	-	9,000,000.00
xxv.	Mutual Trust Bank Ltd. Oxygen Br.	10,000,000.00	-	-	10,000,000.00
	Mutual Trust Bank Ltd. Muradpur Br.	10,000,000.00	-	-	10,000,000.00
	Mutual Trust Bank Ltd. Jubilee Road Br.	10,000,000.00	-	-	10,000,000.00
xxvi.	IFIC Bank Ltd. CDA Avenue Br.	10,000,000.00	-	-	10,000,000.00
	IFIC Bank Ltd. S. K. Mujib Road Br.	10,000,000.00	-	10,000,000.00	-
xxvii.	City Bank Ltd. O R Nizam Road Br.	-	9,000,000.00	-	9,000,000.00
xxviii.	Community Bank Ltd. Agrabad Br.	10,000,000.00	-	10,000,000.00	-
xxix.	Brac Bank Ltd. SK Mujib Br.	30,000,000.00	-	30,000,000.00	-
	Brac Bank Ltd. Kadamtali Br.	10,000,000.00	-	10,000,000.00	-
	Brac Bank Ltd. Momin Road Br.	20,000,000.00	-	20,000,000.00	-
	Brac Bank Ltd. Bahaddarhat Br.	20,000,000.00	-	20,000,000.00	-
	Brac Bank Ltd. CDA Avenue Br.	10,000,000.00	18,000,000.00	10,000,000.00	18,000,000.00
	Brac Bank Ltd. Halishahar Br.	10,000,000.00	-	10,000,000.00	-
	Brac Bank Ltd. Muradpur Br.	10,000,000.00	-	10,000,000.00	-
	Brac Bank Ltd. Agrabad Br.	-	18,500,000.00	-	18,500,000.00
xxx.	Bank Asia Ltd. Kamal Bazar Br.	10,000,000.00	-	10,000,000.00	-
	Bank Asia Ltd. SK Mujib Road Br.	10,000,000.00	-	10,000,000.00	-
	Bank Asia Ltd. Chaktai Br.	9,500,000.00	-	9,500,000.00	-
	Bank Asia Ltd. Andarkilla Br.	-	9,000,000.00	-	9,000,000.00
xxxi.	Sonali Bank Ltd. Laldighi Br.	10,000,000.00	-	-	10,000,000.00
xxxii.	State Bank Of India Ctg. Jubilee Br.	30,000,000.00	-	30,000,000.00	-
xxxiii.	Trust Bank Ltd. Dewanhat Br.	20,000,000.00	-	20,000,000.00	-
	Trust Bank Ltd. CDA Avenue Br.	10,000,000.00	-	10,000,000.00	-
	Trust Bank Ltd. Jubilee Br.	-	9,000,000.00	-	9,000,000.00
xxxiv.	One Bank Ltd., Station Road Br.	40,000,000.00	-	10,000,000.00	30,000,000.00
	One Bank Ltd., CDA Avenue Br.	30,000,000.00	-	-	30,000,000.00
	One Bank Ltd., Chandgaon Br.	40,000,000.00	-	-	40,000,000.00
	One Bank Ltd., Jubilee Road Br.	29,000,000.00	-	-	29,000,000.00
	One Bank Ltd., Agrabad Br.	49,000,000.00	-	10,000,000.00	39,000,000.00
	One Bank Ltd., Halishahar Br.	30,000,000.00	9,000,000.00	-	39,000,000.00
	One Bank Ltd., Andarkilla Br.	10,000,000.00	9,000,000.00	-	19,000,000.00
	One Bank Ltd., CEPZ Br.	10,000,000.00	18,000,000.00	-	28,000,000.00
xxxv.	Midland Bank Ltd., Agrabad Br.	10,000,000.00	9,000,000.00	-	19,000,000.00



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xxxvi. Dhaka Bank, New Market Br.	10,000,000.00	-	-	10,000,000.00
xxxvii. Bangladesh Commerce Bank Ltd., Agrabad Br	10,000,000.00	-	10,000,000.00	-
Bangladesh Commerce Bank Ltd. A.K Khan Moar Br.	10,000,000.00	-	10,000,000.00	-
Bangladesh Commerce Bank Ltd., Khatungonj Br	10,000,000.00	-	-	10,000,000.00
Bangladesh Commerce Bank Ltd., Muradpur Br	-	9,000,000.00	-	9,000,000.00
Bangladesh Commerce Bank Ltd., Dawanhat Br	-	9,000,000.00	-	9,000,000.00
xxxviii Social Islami Bank Ltd., Andarkilla Br.	10,000,000.00	-	-	10,000,000.00
Social Islami Bank Ltd., Agrabad Br.	10,000,000.00	-	10,000,000.00	-
Social Islami Bank Ltd., CEPZ Br.	10,000,000.00	-	-	10,000,000.00
Social Islami Bank Ltd., GEC Moor Br.	-	9,000,000.00	-	9,000,000.00
Social Islami Bank Ltd., Jublee Road Br.	-	9,000,000.00	-	9,000,000.00
xxxx South Bangla Agriculture & Commerce Bank Ltd. Jubilee Road Br	10,000,000.00	18,000,000.00	-	28,000,000.00
xxxx Krishi Bank Ltd Ctg Corp Br Jubilee Rd.	20,000,000.00	-	-	20,000,000.00
xxxx Meghna Bank Ltd., Jubilee Road Br.	-	18,000,000.00	-	18,000,000.00
xxxxii Shimanto Bank Ltd., Agrabad Br.	-	18,000,000.00	-	18,000,000.00
xxxxiii Bangle Commercial bank, Agrabad Br.	-	9,000,000.00	-	9,000,000.00
	<b>3,323,747,914.00</b>	<b>1,908,950,000.00</b>	<b>669,500,000.00</b>	<b>4,563,197,914.00</b>

**10.00 Cash and Cash Equivalents**

Cash at Bank:

**Earning Project :**

Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD-53  
 Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD-54  
 Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD-58-0  
 Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. 12222  
 Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD-62-6  
 Janata Bank Ltd., Foreign Exc. Bra. A/c. No. STD-29-3  
 Dhaka Bank Ltd., Islami Branch, Agrabad, STD -180  
 Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD-67-0  
 Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD-102-711  
 Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. 796  
 Islami Bank Ltd., Khatungonj Branch, Ctg., A/c. No. 917  
 Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. SND-69-2

7,675,185.10	903,386.10
7,123,150.91	544,033.91
24,317,163.67	6,440,707.67
5,013,910.95	585,561.95
13,653,930.24	4,885,529.86
9,731,507.10	7,901,473.13
2,050,008.95	766,773.03
43,555,041.50	2,242,494.40
6,394,734.90	9,223,920.50
562,308.00	553,827.00
579,563.51	571,666.03
2,934,850.00	1,023,005.00
<b>123,591,354.83</b>	<b>35,642,378.58</b>

**Current Account Deposit :**

Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. 48

36,230,240.54	(1,607,955.47)
<b>36,230,240.54</b>	<b>(1,607,955.47)</b>

**Non Earning Project :**

Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD-52  
 Bank Asia, Anderkilla Branch, A/c. No. 174  
 Janata Bank Ltd., Foreign Exc. Branch, A/c. No. 1715-9  
 Janata Bank Ltd., Foreign Exc. Branch, A/c. No. STD-26-9  
 Janata Bank Ltd., Foreign Exc. Branch, A/c. No. STD-27-1  
 Janata Bank Ltd., Foreign Exc. Branch, A/c. No. STD-28  
 Janata Bank Ltd., Foreign Exc. Branch, A/c. No. 30-5  
 Janata Bank Ltd., C.D.A Branch Ctg., A/c. No. 1618-2  
 Islami Bank Ltd., Anderkilla, A/c. No. S.N.D.- 102  
 Janata Bank Ltd., Foreign Exc. Branch, A/c. No. STD-316  
 BASIC Bank Ltd., Jubilee Road Branch, A/c. No. 506  
 Bank Asia Ltd., Anderkilla Branch, A/c. No. STD-291  
 National Bank Ltd., Anderkilla Branch, A/c. No. STD-343  
 Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD-707  
 Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD-787  
 Rupali Bank Ltd., Station Road Branch, A/c. No. STD-214  
 Shahjalal Islami Bank Ltd., Jubilee Road Branch, A/c. No. STD-271  
 Rupali Bank Ltd., O.R. Nizam Road Branch, A/c. No. STD-1448  
 Rupali Bank Ltd., Anderkilla Branch, A/c. No. STD-1437  
 AB Bank Ltd. Station Road Branch, A/c. No. STD-430  
 NCC Bank Ltd., Agrabad Branch, A/c. No. 1419  
 Bank Asia Ltd., Agrabad Branch, A/c. No. 1789  
 Southeast Bank Ltd., Agrabad Branch, A/c. No. 2627  
 Mutual Trust Bank Ltd Agrabad Branch A/c No 2907  
 Southeast Bank Ltd., Agrabad Branch, A/c. No. 003  
 Southeast Bank Ltd., Agrabad Branch, A/c. No. 002  
 Sonali Bank, Khatungonj Branch, A/c. No. 0014

210,721.90	207,507.90
11,151,340.99	11,193,860.79
3,301,007.00	3,304,352.00
3,681,604.34	3,763,378.57
5,926,495.30	6,060,000.59
527,856.66	515,877.90
2,323,218.44	2,369,434.32
86,331.16	87,021.16
1,289,721.03	1,374,356.00
15,123,187.27	(2,358,143.43)
7,020,465.25	7,161,672.20
744,531.53	735,148.20
30,483.00	30,996.72
10,942,791.63	18,180,358.39
1,404,715.20	1,051,844.20
3,811,379.03	4,078,737.53
2,126,142.14	2,129,962.36
1,316,151.00	1,752,322.00
177,952.00	175,598.00
2,508,496.98	2,609,444.96
-	3,313,917.50
2,036,834.48	5,457,698.96
10,910,855.15	8,831,453.17
8,319,404.84	8,399,192.72
103,296,066.66	357,798,032.64
1,346,524,479.81	72,838,167.64
172,928.88	-
<b>1,544,965,159.67</b>	<b>521,062,192.99</b>





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**Market Account:**

Janata Bank Ltd., Biponi Bitan Branch, A/c. No. STD-766  
Rupali Bank Ltd., Mohila Branch, A/c. No. STD-3220  
Sonali Bank Ltd., Pahartoli Branch, A/c. No. STD-3858  
Agrani Bank Ltd., Sk. Mujib Road Branch, A/c. No. STD-9562  
Sonali Bank Ltd., Bohaddarhat Branch, A/c. No. STD-6087

13,715,639.87	1,922,332.41
3,340,138.57	590,987.47
5,626,262.75	1,333,534.15
3,809,165.87	598,923.29
2,557,968.00	947,827.00
<b>29,049,175.06</b>	<b>5,393,604.32</b>

**Others:**

NCC Bank Ltd., Jubilee Road Br, A/c. no. STD-1746  
Pubali Bank Ltd., C.D.A Branch, A/c. no. SND-750  
Rupali Bank Ltd., Anderkilla Branch, A/c. No. STD-24-1427  
Pubali Bank Ltd., C.D.A Branch, A/c. no. STD-770  
Uttara Bank Ltd., Nasirabad Branch, Ctg., A/c. No. SND-4179  
Sonali Bank Ltd., Khatungonj Br. A/C No.-11  
Sonali Bank Ltd., Khatungonj Br. A/C No.-13  
Bank Asia Ltd., Agrabad Branch, A/c No.-1817  
Bank Asia Ltd., Agrabad Branch, A/c No.-814  
Rupali Bank Ltd., Anderkilla Branch, A/c. No.-148  
Rupali Bank Ltd., Anderkilla Branch, A/c. No.-147  
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c No.-819  
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c No.-823  
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c No.-831  
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c No.-840  
Sonali Bank, Khatungonj Branch, Ctg. A/C No.-024

1,228,799.25	1,228,799.25
1,018,553.50	1,017,178.50
463,088.00	454,120.00
66,028,918.00	84,755,372.00
333,914.34	327,492.25
172,450,628.00	39,243,611.00
1,327,598.96	760,679.00
77,912,134.04	508,674,817.79
160,803,880.75	181,578,127.44
27,463,850.33	57,663,773.56
9,003,536.00	67,266,718.00
88,826,668.14	179,163,966.76
24,745,825.00	38,279,852.00
108,743,619.47	153,690,790.03
185,454,947.73	103,170,675.79
1,502,047.00	-
<b>927,308,008.51</b>	<b>1,417,275,973.37</b>
600.00	600.00
<b>2,661,144,538.61</b>	<b>1,977,766,793.79</b>

Cash in Hand

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

**11.00 Liability for Other Finance**

Contractors Withholding TAX  
Contractors Withholding VAT

630,949.80	4,415,235.00
1,316,877.00	9,155,068.29
<b>1,947,826.80</b>	<b>13,570,303.29</b>

**11.01 Contractors Withholding TAX**

Opening Balance  
Add: Collected during the year

4,415,235.00	1,671,880.85
709,082,634.03	649,151,558.62
713,497,869.03	650,823,439.47
712,866,919.23	646,408,204.47
<b>630,949.80</b>	<b>4,415,235.00</b>

Less: Deposited into Gov't Treasury

**11.02 Contractors Withholding VAT**

Opening Balance  
Add: Collected during the year

9,155,068.29	4,873,669.94
755,624,934.90	973,926,613.96
764,780,003.19	978,800,283.90
763,463,126.19	969,645,215.61
<b>1,316,877.00</b>	<b>9,155,068.29</b>

Less: Deposited into Gov't Treasury

**12.00 Earnest Money for Allotment of Plot and Flat**

Opening Balance  
Add: Collected during the year

504,456,726.64	520,819,853.64
591,358.00	2,000,000.00
22,000,000.00	500,000.00
58,644.00	-
22,650,002.00	2,500,000.00
<b>527,106,728.64</b>	<b>523,319,853.64</b>

Kajir Dewry  
CDA Square  
Saltgola

Less: Paid during the year

1,800,000.00	3,863,127.00
-	15,000,000.00
1,098.72	-
<b>1,801,098.72</b>	<b>18,863,127.00</b>

Kajir Dewry  
CDA Square  
Saltgola

Less: Transferred to Land premium A/C (Annexure-5)

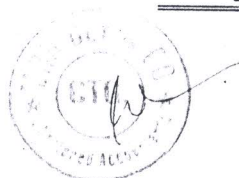
51,000,000.00	-
<b>474,305,629.92</b>	<b>504,456,726.64</b>

**13.00 Security Deposit (Rent)**

Opening Balance  
Add: Collected during the year

4,340,712.53	4,360,487.61
726,685.00	-
5,067,397.53	4,360,487.61
-	19,775.08
<b>5,067,397.53</b>	<b>4,340,712.53</b>

Less: Refunded during the year





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

Opening Balance	11,658,158.66	11,439,601.58
Add: Collected during the year	9,872,914.02	9,675,421.90
	21,531,072.68	21,115,023.48
Less: Transfer to A/C #968	12,096,952.63	9,456,864.82
	<u>9,434,120.05</u>	<u>11,658,158.66</u>

**15.00 Security Deposit (Contractors)**

Opening Balance	1,906,174,844.51	982,826,290.65
Add: Collected during the year	1,247,853,034.02	2,298,888,080.11
	3,154,027,878.53	3,281,714,370.76
Less: Refunded during the year	468,814,174.77	1,375,539,526.25
	<u>2,685,213,703.76</u>	<u>1,906,174,844.51</u>

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

**16.00 Benevolent Fund**

Opening Balance	1,750,093.85	1,752,993.85
Add: Collected during the year	187,942.00	193,292.00
	1,938,035.85	1,946,285.85
Less: Transfer to A/C #08904-9	111,287.00	196,192.00
	<u>1,826,748.85</u>	<u>1,750,093.85</u>

**17.00 Earnest Money Deposit (Others)**

Opening Balance	5,583,978.31	5,583,978.31
Add: Collected during the year	-	-
	5,583,978.31	5,583,978.31
Less: Paid during the year	-	-
	5,583,978.31	5,583,978.31
Add: Market Account (Annexure-4)	-	-
	<u>5,583,978.31</u>	<u>5,583,978.31</u>

**18.00 Voluntary Social Security (V.S.S) Fund**

Opening Balance	928,591.00	944,741.00
Add: Collected during the year	13,844,550.00	12,700,650.00
	14,773,141.00	13,645,391.00
Less: Transfer to A/C #12798-3	13,908,250.00	12,716,800.00
	<u>864,891.00</u>	<u>928,591.00</u>

**19.00 Security Deposit (Markets)**

Opening Balance	137,012,966.13	136,330,315.96
Add: Collected during the year (Biponi Bitan)	159,745.00	-
	137,172,711.13	136,330,315.96
Less: Paid during the year	105,469.00	-
	137,067,242.13	136,330,315.96
Add: Market Account (Annexure-4)	746,330.05	682,650.17
	<u>137,813,572.18</u>	<u>137,012,966.13</u>

**20.00 Liabilities for Expenses**

1. Electricity Bill	505,221.00	259,763.00
2. WASA Bill	318,387.00	4,974.00
3. Audit Fee	170,000.00	150,500.00
4. Telephone Bill	1,215,015.00	665,015.00
5. Land Development Tax	1,578,598.00	1,578,598.00
6. Deductable from Salary (Payable Against Gas Bill)	198,972.68	1,127,016.52
7. Government Project Interest Payable	547,468,187.21	530,867,540.91
8. Outstanding Liabilities-Market Account (Annexure-4)	18,370.00	166,702.00
9. Group Insurance Premium	21,875.00	47,075.00
10. Liability for Work Against Deposit of Ananya R/A	5,644,983.87	12,373,983.87
11. Legislation Payable of Ring Road	-	3,196,255.75
12. Compensation Payable for DT Road Project	43,191,021.65	46,736,058.54
13. Plantation of Ring Road Project	9,003,531.00	9,003,531.00
14. Liability for Land Acquisition (Hathazari Road Project)	163,035.91	163,035.91
15. Liability for Land Acquisition (Pathantuli Road Project)	3,423,792.74	3,423,792.74
	<u>612,920,991.06</u>	<u>609,763,842.24</u>

**21.00 Unspent Grant Payable**

Unspent grant Payable to Government (Note-21.01)	1,294,436.34	27,454,230.29
Unspent Grant Payable to Chittagong College & Mohsin College (Note-21.02)	-	1,048,101.00
	<u>1,294,436.34</u>	<u>28,502,331.29</u>

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**21.01 Unspent Grant Payable to Government**

Opening Balance	-	-
Grant Received from Govt. for Non- Earning Project (Note: 25.01)	17,634,750,000.00	19,685,238,000.00
Less: Expense during the year (Note: 23.00)	17,633,455,563.66	19,657,783,769.71
	1,294,436.34	27,454,230.29
Less: Payable against Land Acquisition	-	-
	<u>1,294,436.34</u>	<u>27,454,230.29</u>

**21.02 Unspent Grant Payable to College**

**i) Chittagong College:**

Opening Balance	11,734.00	1,198,344.00
Add: Addition during the year	-	-
	11,734.00	1,198,344.00
Less: Payment during the year	-	1,186,610.00
Less: Transfer to A/C- 48	11,734.00	-
	<u>-</u>	<u>11,734.00</u>

**ii) Mohosin College**

Opening Balance	1,036,367.00	1,036,367.00
Add: Addition during the year	-	-
	1,036,367.00	1,036,367.00
Less: Payment during the year	-	-
Less: Transfer to A/C- 48	1,036,367.00	-
	<u>-</u>	<u>1,036,367.00</u>

**Total (i+ii)**

	<u>-</u>	<u>1,048,101.00</u>
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**22.00 Provision for Taxation**

Opening Balance	-	-
Add: Provision during the year	69,268,167.93	-
	69,268,167.93	-
Less: Adjusted during the year	73,787,715.54	-
	<u>(4,519,547.61)</u>	<u>-</u>

**23.00 Non-Current Assets**

Property, Plant and Equipment (At Cost Less Acc. Dep.) (Note: 23.01)	75,321,651.30	66,674,622.32
	<u>75,321,651.30</u>	<u>66,674,622.32</u>

**23.01 Property, Plant and Equipment**

**Cost**

**Freehold Assets**

Opening Balance	253,879,215.29	240,779,004.29
Add: Addition during the year	16,171,889.00	13,100,211.00
	270,051,104.29	253,879,215.29
Less: Disposal during the year	-	-
<b>Total (A)</b>	<u>270,051,104.29</u>	<u>253,879,215.29</u>

**Accumulated Depreciation**

**Freehold Assets**

Opening Balance	187,204,592.97	180,643,883.88
Add: Charged during the year	7,524,860.01	6,560,709.09
	194,729,452.99	187,204,592.97
Less: Adjustment (Disposal)	-	-
<b>Total (B)</b>	<u>194,729,452.99</u>	<u>187,204,592.97</u>
<b>Written Down Value (A-B)</b>	<u>75,321,651.30</u>	<u>66,674,622.32</u>

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

**24.00 Non-Earning Project (at Cost)**

1. Chittagong City Outer Ring Road	2,590,100,000.00	2,374,520,797.71
2. Construction of Bakalia Access Road	119,474,315.00	98,250,000.00
3. Elevated Express	6,315,200,000.00	6,500,000,000.00
4. Karnofuli River Left Side Project	1,875,000,000.00	3,741,069,640.00
5. Water Logging Project	6,699,978,012.62	6,943,738,000.00
6. Master Plan	33,703,236.04	205,332.00
	<u>17,633,455,563.66</u>	<u>19,657,783,769.71</u>





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**25.00 Investment Properties (Earning Project)**

**Cost**

**Freehold Assets**

Opening Balance

Add: Addition during the year

Less: Disposal during the year

**Total (A)**

**Accumulated Depreciation**

**Freehold Assets**

Opening Balance

Add: Charged during the year

Less: Adjustment (Disposal)

**Total (B)**

**Written Down Value (A-B)**

7,445,653.00	7,445,653.00
-	-
7,445,653.00	7,445,653.00
-	-
<b>7,445,653.00</b>	<b>7,445,653.00</b>
3,854,110.38	3,779,653.85
74,456.53	74,456.53
3,928,566.91	3,854,110.38
-	-
<b>3,928,566.91</b>	<b>3,854,110.38</b>
<b>3,517,086.09</b>	<b>3,591,542.62</b>

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

**26.00 Grant from Government Utilized for Non- Earning Project**

Grant Received from Government for Non- Earning Project (Note- 26.01)

Less: Unspent grant payable to Government (Note-21.01)

Less: Provision for land acquisition

17,634,750,000.00	19,685,238,000.00
1,294,436.34	27,454,230.29
17,633,455,563.66	19,657,783,769.71
-	-
<b>17,633,455,563.66</b>	<b>19,657,783,769.71</b>

**26.01 Grant Received from Govt. for Non- Earning Project**

1. Chittagong City Outer Ring Road

2. Construction of Bakalia Access Road

3. Elevated Express

4. Karnofuli River Left Side Project

5. Water Logging Project

6. Master Plan

2,590,100,000.00	2,400,000,000.00
119,550,000.00	98,250,000.00
6,315,200,000.00	6,500,000,000.00
1,875,000,000.00	3,742,500,000.00
6,700,000,000.00	6,943,738,000.00
34,900,000.00	750,000.00
<b>17,634,750,000.00</b>	<b>19,685,238,000.00</b>

**27.00 Liability for Land Acquisition & Stakeholder**

Kapasgola Road Development and Extension

Less: Expense during the year

Add: Liability during the year

Stakeholders for Chittagong City Outer Ring Road (RPA)

Widening & Improvement of Loop Road

Widening & Improvement of DC Road

Widening & Improvement of Ring Road

Construction of flyover at Muradpur, 2no Gate. GEC

Karnaphuly River Left Side Project

Water Logging Project

Elevated Express Way

Bakalia Access Road

109,952,862.47	110,264,882.24
-	312,019.77
109,952,862.47	109,952,862.47
64,588,246.00	73,621,946.00
114,104,459.33	116,853,137.56
9,967,906.24	9,967,906.24
340,195,276.93	423,265,264.03
60,102,863.21	60,102,863.21
2,533,089,588.10	1,441,603,660.36
169,292,259.00	26,287,918.00
391,716,228.53	507,805,855.00
293,417,012.73	230,067,159.79
<b>4,086,426,702.54</b>	<b>2,999,528,572.66</b>

**28.00 Advance Premium Received**

Construction of Kazir Dewry Kacha bazar & Apartment Complex

Construction of Dormitory and Low cost Flat at Saltgola

Renovation & Expansion Bipani Bitan 'A' Block

Construction of Multistoried Building Bipani Bitan Block 'B'

Development of Silimpur R/A (East)

Dewanhat

CDA Square

397,564,053.37	374,639,726.37
442,339,719.00	430,852,390.90
106,046,121.00	104,520,361.00
229,902,886.23	231,439,375.23
243,805,343.00	241,924,082.00
7,402,187.50	3,109,687.50
210,425,275.00	92,116,880.50
<b>1,639,022,074.10</b>	<b>1,478,602,503.50</b>

**29.00 Land Premium**

Income during the year

Less: Cost during the year

Surplus/(Deficit) for the year

Details have been shown in Annexure-5

250,982,417.00	146,854,683.08
25,117,399.68	4,452,119.36
<b>225,865,017.32</b>	<b>142,402,563.72</b>



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**30.00 Other Income**

Interest on Premium	2,489,761.00	13,341,363.00
B/C Fee	21,391,029.00	20,094,771.00
LUC & N O C. Fee	12,720,348.00	12,664,766.00
Auction Sale	666,508.00	39,000.00
Form Sale	4,387,780.00	4,243,430.00
Enlistment Fee	-	900,000.00
Mutation Fee	1,035,000.00	480,000.00
Transfer Fee & Extra Fee	4,941,172.00	6,697,187.00
Bank Interest	81,965,685.10	67,327,182.63
Bank Interest (Market Account- Annexure- 4.1)	384,334.32	1,315,855.86
Interest on Fixed Deposit Receipts (FDR) (Note- 30.01)	238,873,167.09	208,279,678.60
Miscellaneous Receipts (Note- 30.02)	3,754,670.86	4,833,383.22
Bank Interest (College Accounts)	37,934.99	59,567.14
Road Cutting Fee	1,875,571.00	2,549,888.57
Fine	1,906,705.00	3,353,636.00
Power of Attorney Fee	2,944,335.00	1,672,985.00
Heba Fee	1,096,500.00	640,000.00
	<b>380,470,501.36</b>	<b>348,492,694.02</b>

**30.01 Interest on Fixed Deposit Receipt (FDR)**

Net Interest withdrawn during the year	212,177,621.29	184,785,221.17
Add: Source Tax on FDR	23,996,565.33	20,754,698.23
Bank Charge	3,586,781.02	2,387,392.08
	<b>239,760,967.64</b>	<b>207,927,311.48</b>
Less: Last year's provision	4,492,880.00	4,140,512.88
	<b>235,268,087.64</b>	<b>203,786,798.60</b>
Add: Provision during the year (Note- 6)	3,605,079.45	4,492,880.00
	<b>238,873,167.09</b>	<b>208,279,678.60</b>

**30.02 Miscellaneous Receipts**

House Rent	27,624.05	29,581.16
Hire Charges and others	30,210.00	28,920.00
Ownership Transfer Fee	3,696,836.81	4,774,882.06
	<b>3,754,670.86</b>	<b>4,833,383.22</b>

**31.00 Surplus of Income over Expenditure**

Balance - Brought Forward	1,280,774,196.18	1,151,286,635.64
Add : Prior Year Adjustment (Note: 31.01)	-	13,732,648.64
	<b>1,280,774,196.18</b>	<b>1,165,019,284.28</b>

**31.01 Prior Year Adjustment**

i) Compensation Payable for DT Road Project	-	15,090,680.31
ii) Electricity Bill Receivable from Employees	-	(1,358,031.67)
	-	<b>13,732,648.64</b>





Chittagong Development Authority

Schedule of Investment in Fixed Deposits for the year ended on 30 June, 2022

SI 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., Chittagong	40,000,000.00	-	-	40,000,000.00
2	Sonali Bank Ltd., Bahaddarhat Br., Chittagong	20,000,000.00	-	-	20,000,000.00
3	Sonali Bank Ltd., Khatungonj Br., Chittagong	100,000,000.00	9,000,000.00	-	109,000,000.00
4	Sonali Bank Ltd., Sadarghat Br., Chittagong	20,000,000.00	-	-	20,000,000.00
5	Sonali Bank Ltd., CDA Market Br., Chittagong	-	9,000,000.00	-	9,000,000.00
6	Pubali Bank Ltd., CDA Br., Chittagong	20,000,000.00	9,000,000.00	-	29,000,000.00
7	ICB Islami Bank Ltd., Khatungonj Br., Chittagong	2,293,365.00	-	3,230.00	2,290,135.00
8	IFIC Bank Ltd., Chawkbazar Br., Chittagong	-	9,000,000.00	-	9,000,000.00
9	Krishi Bank Ltd., Ctg. Corp. Br., Chittagong	60,000,000.00	9,000,000.00	-	69,000,000.00
10	Krishi Bank Ltd., Khatungonj Br., Chittagong	20,000,000.00	-	-	20,000,000.00
11	Krishi Bank Ltd., Tea Board Br., Chittagong	20,000,000.00	-	-	20,000,000.00
12	Krishi Bank Ltd., Agrabad Br., Chittagong	10,000,000.00	-	-	10,000,000.00
13	UCBL, Jubilee Road Br., Chittagong	10,000,000.00	-	10,000,000.00	-
14	UCBL, Bahaddarhat Br., Chittagong	10,000,000.00	-	10,000,000.00	-
15	UCBL, Khatungonj Br., Chittagong	10,000,000.00	-	10,000,000.00	-
16	UCBL, Anderkilla Br., Chittagong	10,000,000.00	-	10,000,000.00	-
17	UCBL, Dampara Br., Chittagong	20,000,000.00	-	20,000,000.00	-
18	UCBL, Station Rd. Br., Chittagong	10,000,000.00	-	10,000,000.00	-
19	UCBL, Enayat Bazar Br., Chittagong	10,000,000.00	-	10,000,000.00	-
20	EXIM Bank Ltd., Khatungonj Br., Chittagong	10,000,000.00	-	-	10,000,000.00
21	EXIM Bank Ltd., Jubilee Road Br., Chittagong	10,000,000.00	-	-	10,000,000.00
22	EXIM Bank Ltd., CDA Avenue Br., Chittagong	10,000,000.00	-	-	10,000,000.00
23	EXIM Bank Ltd., CEPZ Br., Chittagong	-	9,000,000.00	-	9,000,000.00
24	EXIM Bank Ltd., B. Hut Br., Chittagong	-	9,000,000.00	-	9,000,000.00
25	NCC Bank Ltd., Agrabad Br., Chittagong	50,000,000.00	-	-	50,000,000.00
26	Standard Bank Ltd., Bahaddarhat Br., Chittagong	20,000,000.00	-	-	20,000,000.00
27	Standard Bank Ltd., CDA Avenue Br., Chittagong	10,000,000.00	-	-	10,000,000.00
28	Southeast Bank Ltd., Halishar Br., Chittagong	10,000,000.00	-	-	10,000,000.00
29	Mutual Trust Bank Ltd., Khatungonj Br., Chittagong	40,000,000.00	-	-	40,000,000.00
30	Mutual Trust Bank Ltd., Jubilee Road Br., Chittagong	10,000,000.00	-	10,000,000.00	-
31	Mutual Trust Bank Ltd., Oxyzen Road Br., Chittagong	10,000,000.00	-	10,000,000.00	-
32	Meghna Bank Ltd., Jubilee Road Br., Chittagong	-	9,000,000.00	-	9,000,000.00
33	AB Bank Ltd., Station Road Br., Chittagong	50,000,000.00	-	-	50,000,000.00
34	AB Bank Ltd., CDA Avenue Br., Chittagong	10,000,000.00	-	-	10,000,000.00
35	AB Bank Ltd., Khatungonj Br., Chittagong	10,000,000.00	-	-	10,000,000.00
36	AB Bank Ltd., Agrabad Br., Chittagong	10,000,000.00	-	-	10,000,000.00
37	AB Bank Ltd., Andarkilla Br., Chittagong	10,000,000.00	-	-	10,000,000.00
Carried forward		662,293,365.00	72,000,000.00	100,003,230.00	634,290,135.00

Chittagong Development Authority

Schedule of Investment in Fixed Deposits for the year ended on 30 June, 2022

SI No.	Bank & Branch Name	Opening Balance Amount (Taka)	New Investment Amount (Taka)	Encashment Amount (Taka)	Closing Balance Amount (Taka)
	<b>Brought forward</b>	<b>662,293,365.00</b>	<b>72,000,000.00</b>	<b>100,003,230.00</b>	<b>634,290,135.00</b>
38	Shahjalal Islami Bank Ltd., Jubilee Road Br., Ctg.	10,000,000.00	-	10,000,000.00	-
39	Shahjalal Islami Bank Ltd., Pahartali Br., Chittagong	10,000,000.00	-	10,000,000.00	-
40	Shahjalal Islami Bank Ltd., Muradpur Br., Chittagong	10,000,000.00	-	10,000,000.00	-
41	Shimanto Bank Ltd. Agrabad Br., Chittagong	10,000,000.00	-	10,000,000.00	-
42	Jamuna Bank Ltd., Anderkilla Br., Chittagong	10,000,000.00	-	-	10,000,000.00
43	National Bank Ltd. Anderkilla Br., Chittagong	10,000,000.00	-	-	10,000,000.00
44	National Bank Ltd. Chaktai Br., Chittagong	10,000,000.00	-	-	10,000,000.00
45	National Bank Ltd. Khatungong Br., Chittagong	10,000,000.00	-	-	10,000,000.00
46	Rupali Bank Ltd. O R Nizam Road Br., Chittagong	60,000,000.00	-	-	60,000,000.00
47	Rupali Bank Ltd. Ladies Br., Chittagong	28,800,000.00	-	-	28,800,000.00
48	Rupali Bank Taribazar Br., Chittagong	40,000,000.00	36,000,000.00	-	76,000,000.00
49	Rupali Bank New Market Br., Chittagong.	10,000,000.00	9,000,000.00	-	19,000,000.00
50	Basic Bank Jubilee Road Br., Chittagong	30,000,000.00	9,000,000.00	-	39,000,000.00
51	Janata Bank Ltd. Fr. Ex. Br., Chittagong	120,000,000.00	18,000,000.00	-	138,000,000.00
52	Janata Bank Ltd. New Market Br., Chittagong	30,000,000.00	-	-	30,000,000.00
53	Janata Bank Ltd. Feringi Bazar Br., Chittagong	20,000,000.00	-	-	20,000,000.00
54	Janata Bank Ltd. Laldighi Br., Chittagong	60,000,000.00	9,000,000.00	-	69,000,000.00
55	Janata Bank Ltd., Jubilee Road Br., Chittagong	-	9,000,000.00	-	9,000,000.00
56	Eastern Bank Ltd. Shirajuddolla Road. Br., Chittagong	-	-	-	-
57	Eastern Bank Ltd. Jamalkhan Road. Br., Chittagong	-	-	-	-
58	Union Bank Ltd., Laldighi Br., Chittagong	10,000,000.00	-	-	10,000,000.00
59	Farmers Bank Ltd. Khatungong Br., Chittagong	10,000,000.00	-	-	10,000,000.00
60	Premier Bank Ltd. CEPZ Br., Chittagong	20,000,000.00	-	-	20,000,000.00
61	Premier Bank Ltd. Kadamtali Br., Chittagong	10,000,000.00	-	-	10,000,000.00
62	City Bank Ltd. Jubilee Road. Br., Chittagong	10,000,000.00	-	10,000,000.00	-
63	Uttara Bank Ltd. Nasirabad Br., Chittagong	5,000,000.00	-	-	5,000,000.00
64	One Bank Ltd. Jubilee Road Br., Chittagong	10,000,000.00	-	-	10,000,000.00
65	Trust Bank Ltd. Agrabad Br., Chittagong	10,000,000.00	-	10,000,000.00	-
66	Brac Bank Ltd. Kadamtali Br., Chittagong	-	-	-	-
67	Dhaka Bank Ltd., CDA Avenue Branch, Ctg.	10,000,000.00	-	-	10,000,000.00
68	Agrani Bank Ltd. Sk Mujib Road Br., Chittagong	20,000,000.00	-	-	20,000,000.00
69	Al-Arafah Islami Bank Ltd. Chowkbazar Br., Ctg.	10,000,000.00	-	-	10,000,000.00
70	Al-Arafah Islami Bank Ltd. Muradpur Br., Ctg.	10,000,000.00	-	-	10,000,000.00
	<b>Total Balance</b>	<b>1,276,093,365.00</b>	<b>162,000,000.00</b>	<b>160,003,230.00</b>	<b>1,278,090,135.00</b>





Chittagong Development Authority

Schedule of Fixed Assets - at cost less depreciation (Ref. Note : 23.00) for the year ended on 30 June 2022

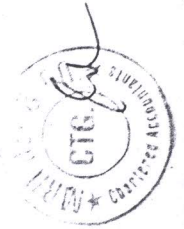
Particulars	Cost (Taka)			Rate %	Depreciation (Taka)			Written down value as on 30.06.2022 (Taka)
	As on 01.07.2021	Addition during the year	Disposal during the year		As on 01.07.2021	Charged during the year	Disposal during the year	
Land	619,137.00	-	-	0	0.00	0.00	-	619,137.00
Building	6,980,700.00	-	-	2.5	3,990,414.52	74,757.14	-	2,915,528.34
Machinery (Installation)	24,987,700.00	-	-	10	19,122,004.27	586,569.57	-	5,279,126.15
Lift	5,678,318.00	-	-	4	2,795,637.24	115,307.23	-	2,767,373.53
Escalator	638,388.00	-	-	2	486,098.52	3,045.79	-	149,243.69
Air Conditioner	2,161,400.00	-	-	10	875,790.86	128,560.91	-	1,157,048.23
Office Equipment	5,091,943.25	226,469.00	-	10	4,097,454.80	122,095.74	-	1,098,861.70
Electric Fittings	4,975,124.00	-	-	6	4,215,478.11	45,578.75	-	714,067.14
Truck Car and Light Vehicles	80,029,108.00	12,900,000.00	-	10	53,222,354.28	3,970,675.37	-	35,736,078.35
Furniture and Fittings	9,447,048.35	488,395.00	-	5	4,791,027.78	257,220.78	-	4,887,194.79
Other Assets	160,815.00	-	-	6	139,435.26	1,282.78	-	20,096.95
Computer	24,674,968.69	2,557,025.00	-	10	9,501,959.26	1,773,003.44	-	15,957,030.98
Generator	6,625,700.00	-	-	10	2,158,075.06	446,762.49	-	4,020,862.44
As on 30.06.2022 (a)	172,070,350.29	16,171,889.00	-		105,395,729.97	7,524,860.01	-	75,321,649.30
As on 30.06.2021 (a)	158,970,139.29	13,100,211.00	-		98,835,020.88	6,560,709.09	-	66,674,620.32

Market Account: (Straight Line Method)

Particulars	Cost (Taka)			Rate %	Depreciation (Taka)			Written down value as on 30.06.2022 (Taka)
	As on 01.07.2021	Addition during the year	Disposal during the year		As on 01.07.2021	Charged during the year	Disposal during the year	
Building	76,398,464.00	-	-	5	76,398,463.00	-	-	1.00
Renovation of Market	5,410,401.00	-	-	5	5,410,400.00	-	-	1.00
As on 30.06.2022 (b)	81,808,865.00	-	-		81,808,863.00	-	-	2.00
As on 30.06.2021 (b)	81,808,865.00	-	-		81,808,863.00	-	-	2.00

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

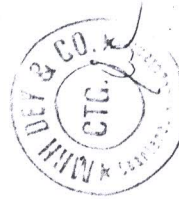
As on 30.06.2022 (a+b)	253,879,215.29	16,171,889.00	-		187,204,592.97	7,524,860.01	-	75,321,651.30
As on 30.06.2021 (a+b)	240,779,004.29	13,100,211.00	-		180,643,883.88	6,560,709.09	-	66,674,622.32



### Chittagong Development Authority

Earning Project - at cost less Depreciation (Note : 25.00) for the year ended on 30 June 2022

Particulars	Cost (Taka)			Rate %	Depreciation (Taka)			Written down value as on 30.06.2022 (Taka)
	As on 01.07.2021	Addition during the year	Disposal during the year		As on 01.07.2021	Charged during the year	Disposal	
C.D.A Building	1,923,185.00	-	-	1	1,339,622.90	19,231.85	-	564,330.25
C.D.A Annex Building	5,522,468.00	-	-	1	2,514,487.48	55,224.68	-	2,952,755.84
As on 30.06.2022	7,445,653.00	-	-		3,854,110.38	74,456.53	-	3,517,086.09
As on 30.06.2021	7,445,653.00	-	-		3,779,653.85	74,456.53	-	3,591,542.62





**Chittagong Development Authority**  
**Schedule of Inter Project Current Account for the year ended on 30 June, 2022**

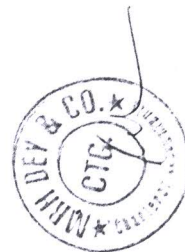
Annexure-4

Particulars	Bipani Bhan		Bipani Bhan 'B' Block		Kazir Dewry		Pahatali Market		Karnaphuli Market		Sholokhar Market		B Bus Terminal		Total	
	01.07.21	30.06.22	01.07.21	30.06.22	01.07.21	30.06.22	01.07.21	30.06.22	01.07.21	30.06.22	01.07.21	30.06.22	01.07.21	30.06.22	01.07.21	30.06.22
<b>Assets:</b>																
A/C Payables	2,845,935.88	2,878,878.88	7,764,821.50	12,139,185.00	730,332.00	325,570.60	42,834.86	61,123.38	120,251.13	27,367.21	6,931,545.00	385,975.00	144,501.00	11,967,930.17	15,686,727.07	76,398,454.00
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	3,317,545.00	34,902,259.00	34,902,259.00	34,902,259.00	76,398,454.00	76,398,454.00
Retirement of Market	3,187,313.00	3,187,313.00	-	-	931,200.00	931,200.00	632,850.00	632,850.00	279,915.00	279,915.00	319,233.00	319,233.00	319,233.00	319,233.00	5,410,401.00	5,410,401.00
Cash at Bank	1,922,332.41	13,775,638.87	-	-	590,987.47	3,340,138.57	1,335,524.15	5,525,262.75	598,923.29	3,809,163.87	-	947,827.00	2,557,528.00	-	5,393,504.32	29,045,175.06
<b>Total</b>	<b>17,278,947.29</b>	<b>29,205,198.75</b>	<b>7,764,821.50</b>	<b>12,139,185.00</b>	<b>15,226,530.47</b>	<b>17,580,920.17</b>	<b>8,599,550.81</b>	<b>12,912,868.13</b>	<b>6,734,280.42</b>	<b>9,851,639.08</b>	<b>7,250,128.00</b>	<b>7,250,128.00</b>	<b>36,216,061.00</b>	<b>37,604,828.00</b>	<b>99,070,399.49</b>	<b>126,544,767.13</b>
<b>Less: Liabilities</b>																
Earned Money	15,510.00	15,510.00	-	-	3,015.00	3,015.00	11,250.00	11,250.00	13,100.00	13,100.00	-	-	-	-	43,875.00	43,875.00
Accumulated Depreciation	13,628,364.09	13,628,364.09	-	-	14,512,324.39	14,512,324.39	8,051,197.93	8,051,197.93	7,028,142.86	7,028,142.86	8,211,248.98	30,377,584.00	30,377,584.00	30,377,584.00	81,802,862.25	81,802,862.25
Security Deposits	393,797.00	425,930.00	-	-	23,408.00	78,795.60	162,451.28	155,750.32	91,943.89	78,784.13	-	5,040.00	5,040.00	5,040.00	622,650.17	746,330.05
Outstanding Liabilities	153,059.00	17,210.00	-	-	-	-	-	-	-	-	-	3,643.00	1,150.00	1,150.00	192,702.00	18,370.00
Surplus/Deficit of Market	179,871,374.74	164,214,137.12	6,857,828.06	5,802,910.56	3,512,154.99	5,055,427.70	18,935,434.98	19,203,355.56	1,371,864.29	3,068,143.47	12,887,930.48	12,827,930.42	12,827,930.42	12,827,930.42	236,082,015.53	243,150,367.88
Account- Annexure 4.1	194,073,104.83	188,303,201.21	6,857,828.06	5,802,910.56	18,050,902.38	19,649,562.69	27,166,344.19	27,421,563.81	8,505,051.04	10,188,180.46	21,099,179.46	21,099,179.46	21,099,179.46	21,099,179.46	318,784,104.95	325,767,835.18
<b>Balance Carried to Financial Statement</b>	<b>(176,794,157.54)</b>	<b>(169,098,002.46)</b>	<b>906,873.44</b>	<b>6,336,274.44</b>	<b>(2,824,371.91)</b>	<b>(2,068,642.52)</b>	<b>(18,566,833.38)</b>	<b>(14,508,685.68)</b>	<b>(1,770,770.62)</b>	<b>(336,541.36)</b>	<b>(13,849,051.46)</b>	<b>(13,849,051.46)</b>	<b>(6,815,633.99)</b>	<b>(6,815,633.99)</b>	<b>(219,713,706.46)</b>	<b>(189,223,068.05)</b>



**Chittagong Development Authority**  
Schedule of Surplus / (Deficit) of Market Account for the year ended on 30 June, 2022

Particulars	Bipani Bitan	Bipani Bitan 'B' Block	Kazir Dewry Bazar	Pahartali Market	Karnaphuli Market	Sholoshahar Market	B. Bus Terminal	Total
<b>A. INCOME</b>								
Rent	10,342,576.00	2,634,780.00	1,901,446.00	2,501,827.28	2,292,850.64	-	1,549,954.00	21,223,433.92
Transfer Fee & Others	613,148.00	-	549,029.90	1,277,727.68	708,894.23	-	10,602.00	3,159,401.81
Bank Interest	147,926.01	-	61,321.00	82,835.00	48,702.31	-	43,550.00	384,334.32
<b>Total (A)</b>	<b>11,103,650.01</b>	<b>2,634,780.00</b>	<b>2,511,796.90</b>	<b>3,862,389.96</b>	<b>3,050,447.18</b>	<b>-</b>	<b>1,604,106.00</b>	<b>24,767,170.05</b>
<b>B. EXPENDITURE</b>								
Salary	3,291,342.63	-	964,834.19	1,534,527.38	1,336,768.00	-	1,324,800.00	8,452,272.20
Maintenance	2,671,500.00	3,685,100.00	-	2,019,942.00	17,400.00	-	-	8,393,942.00
Telephone Bill	-	-	-	-	-	-	-	0.00
Electric Bill	798,045.00	-	-	40,000.00	-	-	6,241.00	844,286.00
Miscellaneous	-	-	-	-	-	-	-	0.00
WASA	-	-	-	-	-	-	-	0.00
Gas Bill	-	-	-	-	-	-	-	0.00
Bank Charge	-	4,597.50	-	-	-	-	-	0.00
<b>Total (B)</b>	<b>6,760,887.63</b>	<b>3,689,697.50</b>	<b>968,524.19</b>	<b>3,594,469.38</b>	<b>1,354,168.00</b>	<b>-</b>	<b>1,331,041.00</b>	<b>17,698,787.70</b>
<b>Surplus/(Deficit) for the year(A-B)</b>	<b>4,342,762.38</b>	<b>(1,054,917.50)</b>	<b>1,543,272.71</b>	<b>267,920.58</b>	<b>1,696,279.18</b>	<b>-</b>	<b>273,065.00</b>	<b>7,068,382.35</b>
Add: Brought for Surplus/(Deficit)	179,871,374.74	6,857,828.06	3,512,154.99	18,935,434.98	1,371,864.29	12,887,930.48	12,645,427.99	236,082,015.53
<b>Balance Transferred to Inter</b>	<b>184,214,137.12</b>	<b>5,802,910.56</b>	<b>5,055,427.70</b>	<b>19,203,355.56</b>	<b>3,068,143.47</b>	<b>12,887,930.48</b>	<b>12,918,492.99</b>	<b>243,150,397.88</b>
<b>Project Current A/C</b>								





Chittagong Development Authority

Schedule of Land Premium ( Residential, Commercial and Industrial Plot) for the year ended on 30 June, 2022

Particulars	Cost		Income	
	As on 01.07.2021	Addition during the year/ Adjusted	Received during the year	Total as on 30.06.2022
<b>Residential Land Development</b>				
Chandgaon R/A (2nd Phase)	19,295,845.62	-	27,788,754.00	183,879,462.00
Chandrima Residential Area	69,856,573.86	-	525,000.00	144,304,911.75
Construction of Multistoried Building for mid level officers at Mehediabag	162,626,862.14	-	-	8,709.36
CDA office quarter at Mehediabag	19,776,078.00	-	-	410,000.00
Katalgong	3,199,794.00	-	14,250,258.00	48,083,911.24
CDA Mosque	11,720,873.00	-	-	446,352.95
Agrabad	6,034,137.00	-	16,667,084.00	169,827,969.27
Muradpur (Chandgaon)	43,507,949.00	-	-	138,948,944.66
Fouzderhat (Sillimpur)	139,754,881.00	-	18,001,850.00	235,690,384.21
Left Bank of Karnafully River	100,145,203.61	-	7,369,070.00	245,181,547.98
Sholosahar Rehabilitation Area	429,628.00	-	4,546,302.00	55,481,697.83
Ananya R/A	2,136,812.00	-	-	200,219,333.40
Other Pocket's Land	-	-	-	112,925,680.42
Halishahar	-	-	-	777,329.00
Colonel Hat	-	-	-	1,292.05
Kalpolak R/A- 1st Phase & 2nd Phase	2,346,529,100.46	-	-	3,999,104,865.79
Development of Anayna Residential Area (1st phase)	3,770,389,560.72	165,072.00	38,551,180.00	3,435,816,074.68
Development of Anayna Residential Area (2nd phase)	12,163,968.04	-	108,614,092.00	32,022,206.00
Construction of Apartment Complex at Dewanhat	-	-	-	337,468.66
<b>Total Taka (a)</b>	<b>6,707,567,266.45</b>	<b>165,072.00</b>	<b>236,313,590.00</b>	<b>9,003,468,141.25</b>
<b>Industrial Land Development</b>				
Heavy Industrial Area Kalurghat	7,762,239.00	-	-	50,215,875.50
Abnoxious Industrial Area Ctg.	2,003,439.00	-	-	7,097,353.00
Fouzderhat / Sagarika Industrial Area	13,568,839.00	-	14,668,827.00	117,059,259.77
Light Industrial Area, Sholosahar	4,318,019.00	-	-	8,622,046.00
Mohara Industrial Area	23,541,138.00	-	-	10,935,982.20
<b>Total Taka (b)</b>	<b>51,193,674.00</b>	<b>-</b>	<b>14,668,827.00</b>	<b>193,930,516.47</b>
<b>Development of Hill</b>				
D.C. Hill Development	12,133,027.00	-	-	-
<b>Total Taka (c)</b>	<b>12,133,027.00</b>	<b>-</b>	<b>-</b>	<b>-</b>



Chittagong Development Authority

Schedule of Land Premium ( Residential, Commercial and Industrial Plot) for the year ended on 30 June, 2022

Annexure-5

Particulars	Cost			Income		
	As on 01.07.2021	Addition during the year	Total as on 30.06.2022	As on 01.07.2021	Received during the year	Total as on 30.06.2022
Commercial Land Development						
Fouzeshat Latipur Bazar	56,151.00	-	56,151.00	5,456,617.00	-	5,466,617.00
Both Sides of Agrabad Road	2,406,179.00	-	2,406,179.00	5,709,112.00	-	6,709,112.00
Jubilee Road	-	-	-	35,369,237.40	-	35,869,237.40
Paharali Commercial Area	-	-	-	15,537,294.00	-	15,637,294.00
Kazir Dewri Commercial Area	-	-	-	125,208,608.68	-	125,208,608.68
Sholishahar Commercial Area	-	-	-	4,822,702.00	-	4,822,702.00
Court Road Commercial Area	-	-	-	75,357.00	-	75,357.00
Station Road Commercial Area	-	-	-	367,252,915.22	-	367,252,915.22
CDA Avenue Commercial	-	-	-	38,241,900.96	-	38,241,900.96
Kaipolok Commercial Plot	-	-	-	626,716.78	-	626,716.78
Expansion, Renovation and Maintenance of Road, Market, Junction and Bus	299,072,787.72	24,952,327.68	324,025,115.40	529,716.78	-	529,716.78
Stands Development	166,870,491.57	-	166,870,491.57	-	-	-
Renovation & Expansion Bipani Bitan 'A' Block	420,620,115.58	-	420,620,115.58	228,579,046.67	-	228,579,046.67
Construction of Multistoried Building Bipani Bitan Block 'B'	98,830,926.31	-	98,830,926.31	-	-	-
Construction of Flyover at Muradpur, 2no Gate. GEC	15,413,000.00	-	15,413,000.00	-	-	-
CDA Area Plan	5,352,244.60	-	5,352,244.60	-	-	-
Detailed Area Plan	498,498.00	-	498,498.00	-	-	-
Mohal Market	63,136,239.00	-	63,136,239.00	-	-	-
Kadamtali Junction	1,322,359,655.85	-	1,322,359,655.85	-	-	-
Construction of Flyover at Bahaddarhat Junction	247,215,639.00	-	247,215,639.00	59,200.00	-	59,200.00
Widening & Maintenance of Arakan Road	2,641,831,927.63	24,952,327.68	2,666,784,255.31	828,548,707.71	-	828,548,707.71
Fiat for Sale	553,584.00	-	553,584.00	-	-	-
Agrabad and Chandgoan	553,584.00	-	553,584.00	-	-	-
Surveying	1,026,149.00	-	1,026,149.00	-	-	-
Residential purpose of Left Kamatfuly	2,650,874.00	-	2,650,874.00	-	-	-
East Hathazari	3,677,023.00	-	3,677,023.00	-	-	-
Grand Total Taka (a+b+c+d+e+f)	9,416,956,502.08	25,117,399.68	9,442,073,901.76	9,774,664,948.43	250,982,417.00	10,025,947,365.43
Income						
Opening as on 01.07.2021	During the Year	Total as on 30.06.2022	Opening as on 01.07.2021	During the Year	Total as on 30.06.2022	Opening as on 01.07.2021
9,774,964,948.43	250,982,417.00	10,025,947,365.43	9,416,956,502.08	25,117,399.68	9,442,073,901.76	358,008,446.35
Surplus Account						
Cost						
Opening as on 01.07.2021	During the Year	Total as on 30.06.2022	Opening as on 01.07.2021	During the Year	Total as on 30.06.2022	Opening as on 01.07.2021
9,774,964,948.43	250,982,417.00	10,025,947,365.43	9,416,956,502.08	25,117,399.68	9,442,073,901.76	358,008,446.35
Surplus						
Opening as on 01.07.2021	During the Year	Total as on 30.06.2022	Opening as on 01.07.2021	During the Year	Total as on 30.06.2022	Opening as on 01.07.2021
9,774,964,948.43	250,982,417.00	10,025,947,365.43	9,416,956,502.08	25,117,399.68	9,442,073,901.76	358,008,446.35







**MRH DEY & CO.**  
**Chartered Accountants**