

***AUDIT REPORT***

**OF**

**CHITTAGONG DEVELOPMENT AUTHORITY,  
CHATTOGRAM.**

**FOR THE YEAR ENDED JUNE 30, 2019.**

Reference No. BBNC/451/2019-2020

**Independent Auditor's Report  
TO THE CHAIRMAN OF  
Chittagong Development Authority**

**Report on the Audit of the Financial Statements**

**Opinion**

We have audited the financial statements of **Chittagong Development Authority** ("the Authority"), which comprise the Statement of financial position as at June 30, 2019 and the Statement of comprehensive income, Statement of cash flows For the year then ended and Notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Organization as at June 30, 2019 and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

**Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with ethical requirement 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 is responsible for the preparation of financial statements that give a true and fair view in accordance with IFRSs, and other applicable laws and regulations and for such internal control as Organization 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, Organization is responsible for assessing the Organization's ability to continue as a under historical cost convention, disclosing, as applicable, matters related to under historical cost convention basis of accounting unless Organization either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

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

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect 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 these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization'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 under historical cost convention 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 Organization's ability to continue as a under historical cost convention. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a under historical cost convention .
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

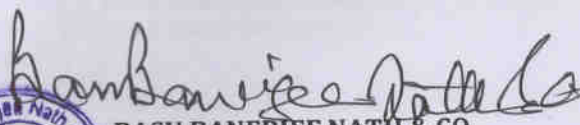

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**We also report that :**

- a) we have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- b) in our opinion, proper books of account as required by law have been kept by the Organization so far as it appeared from our examination of those books; and
- c) The Organization's statement of financial position and statement of comprehensive income dealt with by this report are in agreement from our examination of those books.

**Place: Chattogram**

**Dated: December 20, 2019**

  
  
**BASU BANERJEE NATH & CO.**  
**Chartered Accountants**

**Chittagong Development Authority**  
**Statement of Financial Position as at June 30, 2019**

	Note	Taka	
		30.06.2019	30.06.2018
<b>Property and Assets:</b>			
<b>A. Current Assets</b>			
Investment (Fixed Deposits)	3.00	1,266,099,325.00	1,236,102,055.00
Staff Loan (House Building)	4.00	1,090,087.88	1,090,087.88
Staff Loan (Computer)	5.00	46,075.00	104,275.00
Stores and Stock	6.00	1,226,248.40	435,300.35
Accounts Receivable	7.00	139,471,205.58	115,651,515.80
Advance Income Tax - CDA	8.00	59,283,816.91	39,890,717.10
Work in Progress	9.00	1,612,061,710.70	1,343,361,692.50
Non Earning Project Deposits	10.00	1,024,383,903.00	429,614,433.00
Cash and Bank Balance	11.00	4,313,533,490.79	3,889,089,390.91
		<b>8,417,195,863.26</b>	<b>7,055,339,467.54</b>
<b>B. Current Liabilities</b>			
Income Tax Payable (Contractors)	12.00	4,206,347.48	43,036,253.86
Earnest Money for allotment of Plot and Flat	13.00	444,881,280.64	403,354,717.64
Rent Advance Security	14.00	4,317,458.61	4,269,167.67
C.P.F Subscription	15.00	11,033,767.01	10,612,612.90
Security Deposit (Contractors)	16.00	1,006,656,691.35	609,647,666.23
Benevolent Fund	17.00	1,751,873.25	1,700,853.25
Earnest Money Deposit (Others)	18.00	5,583,978.31	5,583,978.31
VAT Payable (Contractors)	19.00	4,771,228.44	48,699,183.97
V.S.S Fund	20.00	2,461,581.00	2,197,591.00
Security Deposit (Biponi Bitan)	21.00	136,330,315.96	137,620,120.96
Provision for Liabilities	22.00	1,849,734,217.56	563,890,509.32
		<b>3,471,728,739.61</b>	<b>1,830,612,655.11</b>
<b>C. Working Capital (A-B)</b>			
		<b>4,945,467,123.65</b>	<b>5,224,726,812.43</b>
<b>Non-Current Assets :</b>			
Property, Plant and Equipment (At Cost Less Acc. Dep.)	23.00	62,926,606.70	67,107,900.22
Non Earning Project	24.00	14,659,051,919.73	7,750,831,185.57
Earning Project	25.00	3,740,455.68	3,814,912.21
		<b>14,725,718,982.11</b>	<b>7,821,753,998.00</b>
		<b>19,671,186,105.76</b>	<b>13,046,480,810.43</b>
<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	26.00	14,659,051,919.73	7,750,956,185.57
Liability For Land Acquisition & Stakeholders	27.00	262,352,489.14	3,442,747,441.36
Advance Premium Received	28.00	1,205,468,324.62	1,036,225,332.62
Surplus of Income / (Deficit) Transferred from Statement of Comprehensive Income		1,178,943,287.27	812,354,170.88
		<b>19,671,186,105.76</b>	<b>13,046,480,810.43</b>

NOTE: The annexed notes 01 to 31 including annex 1 to 6 form an integral part of these financial statement.

Signed in terms of our annexed report of even date.

Taher Chamber (Ground Floor)  
10, Agrabad Commercial Area,  
Chattogram -4100  
Dated - Chattogram, December 20, 2019



**BASU BANERJEE NATH & CO.**  
**CHARTERED ACCOUNTANTS**

**Chittagong Development Authority**

**Statement of Comprehensive Income for the year ended on June30, 2019**

	Notes/Annex	Taka	
		30.06.2019	30.06.2018
<b>A. Income :</b>			
Rent Received (C.D.A Building, Annex Building and Others)		12,452,088.72	23,822,814.88
Land Premium	29.00	204,610,529.90	60,240,235.64
Rent Received (Market Account)	<u>Annex-5.1</u>	18,413,882.88	28,538,847.30
Other Income	30.00	485,144,445.33	366,086,034.23
		<u>720,620,646.83</u>	<u>478,687,832.05</u>
<b>B. Expenditure :</b>			
Salary and Allowances		113,827,241.98	117,833,661.16
WASA Bill		415,243.00	256,643.00
Printing and Stationery	6.00	1,802,515.95	1,839,541.30
Travelling Expenses		2,303,639.65	2,249,668.25
Entertainment		414,720.00	390,226.00
Legal Expenses		2,907,983.00	1,856,100.00
Books and Periodicals		177,722.00	92,810.00
Advertisement		5,679,390.00	5,355,355.96
Festival Bonus		14,511,510.00	14,215,371.00
Overtime		2,767,038.88	2,481,463.57
Petrol, Oil and Lubricant		3,709,376.00	4,377,371.30
Social Function / Recreation		600,000.00	-
Welfare		70,000.00	180,000.00
Rest and Recreation Allowance		1,574,280.00	2,420,970.00
Demolition of Unauthorized Construction		-	127,500.00
Pension		8,000,000.00	9,000,000.00
Gratuity		16,778,183.30	30,103,001.37
Land Development Tax		710,158.00	919,615.00
Training Expenses		280,000.00	409,000.00
Bank Charges		2,438,539.00	1,689,283.25
Electric Bill- CDA		5,062,120.00	3,913,812.74
Contribution to National Exchequer		37,500,000.00	37,000,000.00
Security Guard		4,397,442.00	2,495,518.00
Miscellaneous Expenses		339,143.00	413,608.00
Donation and Subscription		-	20,000.00
Contribution of Relief Fund		-	2,000,000.00
Illumination		194,330.00	103,850.00
Annual Milad		-	800,000.00
Telephone & Postage Bill		405,238.00	433,799.00
Audit and Professional Fee		145,500.00	142,500.00
Repair and Maintenance (Building Workshop)		14,819,165.00	21,278,209.59
Repair and Maintenance (Vehicle & CNG Conversion)		2,113,904.00	2,762,396.00
Repair and Maintenance (Machinery)		415,870.00	168,550.00
Repair and Maintenance (Mosque)		242,260.00	241,050.00
Repair and Maintenance (Tools and Equipments)		739,670.00	619,845.00
Maintenance of Completed Project		5,120,814.29	15,772,892.74
Uniform and Liveries		918,807.00	969,045.80
Tiffin Charge		859,963.74	791,512.85
Rent, Rates and Taxes (Vehicle & Municipal)		595,629.00	477,536.00
Group Insurance		-	435,465.00
Consultancy (Survey)		598,614.00	5,846,650.00
Depreciation	<u>Annex-3 &amp; 4</u>	9,135,038.05	10,401,546.82
Gas Bill		-	308,067.00
Repair and Maintenance (Furniture & Fittings)		-	48,180.00
Leave Encashment		677,160.00	842,240.00
Board Member Fee		80,000.00	60,000.00
Honarium		21,000.00	4,000.00
Others / Special Expenses (Business Development)		5,719,458.00	4,898,206.00
		<u>269,068,666.84</u>	<u>309,046,061.70</u>
Surplus / (Deficit) During the year (A-B)		451,551,979.99	169,641,770.35
Less: Income Tax paid / adjusted		(92,493,326.10)	(48,977,053.25)
		<u>359,058,653.89</u>	<u>120,664,717.10</u>
Add-Accumulated Surplus Brought Forward	31.00	819,884,633.38	691,689,453.78
<b>Balance Transferred to Balance Sheet</b>		<u><b>1,178,943,287.27</b></u>	<u><b>812,354,170.88</b></u>

NOTE: The annexed notes 01 to 31 including annex 1 to 6 form an integral part of these financial statement.

Signed in terms of our annexed report of even date.

Taher Chamber (Ground Floor)  
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Dated - Chattogram, December 20, 2019



**BASU BANERJEE NATH & CO.**  
CHARTERED ACCOUNTANTS

**Chittagong Development Authority**  
**Statement of Cash Flows for the year ended June30, 2019**

	Taka	
	30.06.2019	30.06.2018
<b>A. Cash Flows from Operating Activities :</b>		
Excess of Income / (Expenditure) for the year	451,551,979.99	169,641,770.35
Adjustment for :		
Depreciation	9,135,038.05	10,401,546.82
Operating profit / (Loss) during the year	460,687,018.04	180,043,317.17
Change in Net Working Capital :	1,235,977,202.56	(54,774,673.17)
(Increase) / Decrease in Staff Loan (House Building)	-	-
(Increase) / Decrease in Staff Loan (Computer)	58,200.00	(40,210.00)
(Increase) / Decrease in Store and Stocks (at cost)	(790,948.05)	(201,712.70)
(Increase) / Decrease in Accounts Receivable	(23,819,689.78)	(20,355,560.41)
(Increase) / Decrease in Work in progress	(268,700,018.20)	(288,230,605.00)
(Increase) / Decrease in Advance Income Tax	(19,393,099.81)	7,323,849.15
Increase / (Decrease) in Income Tax Payable (Contractors)	(38,829,906.38)	(66,518,329.14)
Increase / (Decrease) in Earnest money for Allotment of Plot	41,526,563.00	(3,844,719.00)
Increase / (Decrease) in Rent Advance Security	48,290.94	(82,903.73)
Increase / (Decrease) in C.P.F Subscription	421,154.11	165,622.81
Increase / (Decrease) in Security Deposit (Contractors)	397,009,025.12	140,478,778.64
Increase / (Decrease) in Benevolent Fund	51,020.00	47,157.00
Increase / (Decrease) in Earnest money Deposit (Others)	-	47,178.00
Increase / (Decrease) in VAT Payable (Contractors)	(43,927,955.53)	(46,392,466.56)
Increase / (Decrease) in V.S.S. Fund	263,990.00	369,250.00
Increase / (Decrease) in Security Deposit (Biponi Bitan)	(1,289,805.00)	1,495,150.00
Increase / (Decrease) in Provision for Liabilities	1,285,843,708.24	269,941,901.02
Contribution to National Exchequer	-	-
Income Tax paid	(92,493,326.10)	(48,977,053.25)
Net Cash used in Operating Activities	1,696,664,220.60	125,268,644.00
<b>B. Cash Flows from Investing Activities :</b>		
Fixed Assets	(4,879,288.00)	(4,362,077.00)
Non-Earning Project (at Cost)	(6,908,220,734.16)	(3,487,778,482.62)
Investment (Fixed Deposits)	(29,997,270.00)	6,852,340.00
Non-Earning Project Deposits	(594,769,470.00)	-
Net Cash used in Investing Activities	(7,537,866,762.16)	(3,485,288,219.62)
<b>C. Cash Flows from Financing Activities :</b>		
Advance Premium received	169,242,992.00	72,727,049.77
Liability For Land Acquisition	(819,222,547.22)	2,667,998,625.24
Grant from Govt. for Non-Earning Project	6,908,095,734.16	3,487,803,482.62
Net Cash generated from Financing Activities	6,258,116,178.94	6,228,529,157.63
<b>D. Net Cash Generated during the year (A+B+C)</b>	416,913,637.38	2,868,509,582.01
<b>E. Adjustment in Surplus of Income over Expenditure</b>	7,530,462.50	-
<b>F. Opening Cash and Bank Balance</b>	3,889,089,390.91	1,020,579,808.90
<b>G. Closing Cash and Bank Balance (D+E+F)</b>	<b>4,313,533,490.79</b>	<b>3,889,089,390.91</b>

NOTE: The annexed notes 01 to 31 including annex 1 to 6 form an integral part of these financial statement.

Signed in terms of our annexed report of even date.

Taker Chamber (Ground Floor)

10, Agrabad Commercial Area,

Chittagong - 4100

Dated: Chittagong, December 20, 2019.



**BASU BANERJEE NATH & CO.**  
**CHARTERED ACCOUNTANTS**

**Chittagong Development Authority**  
**Notes to the financial statements, including a summary of significant accounting policies**  
**for the year ended June 30, 2019**

**1.0 Status of the Organization**

**1.1 Establishment**

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

**1.2 Office Address**

Office Address 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 directors 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. Jahirul Alam Dovash, Chittagong Development Authority, Law 2018	Chairman
2	District Commissioner of Chattogram	Member
3	Mr. Md. Mahmudur Rahman Habib, Assistant Secretary, Ministry of Housing and Public Works.	Member
4	Mr. Md. Mahbubur Rahman , Assistant Secretary, Ministry of Civil Aviation and Tourism.	Member
5	Superintend Eng. (Public Works-1) Representative of Department of Public Works.	Member
6	Managing Director , Chattogram WASA, Chattogram	Member
7	Chief Engineer (East), Bangladesh Railway, Chattogram	Member
8	Chief Engineer, Chittagong Port Authority, Chattogram	Member
9	Mr. Md. Azadur Rahman Mallik , Director, Department of Environment, Chattogram Metropoliton Office, Chattogram	Member
10	Mr. Md. Giyas Uddin, Councillor, 15 No. Bagmoniram Ward, Chattogram City Corporation, Chattogram.	Member
11	Mr. Md. Hasan Murad Biplob, Councillor, 33 No. Firingi Bazar Ward, Chattogram City Corporation, Chattogram.	Member
12	Mr. Mahbubul Alam, President, The Chittagong Chamber of Commerce & Industries.	Member
13	Mr. MD. Jashim Uddin , Upazila Chairman, Mirsharai, Chattogram.	Member
14	Mr. Md. Jashim Uddin Shah	Member
15	Mr. K. B. M. Shahjahan	Member
16	Eng. Ashik Imran	Member
17	Mr. M. R. Azim	Member
18	Mrs. Rumana Nasrin	Member
19	Mrs. Tahera Begum Ferdous, Secretary, Chittagong Development Authority.	Secretary of Members

Chittagong Development Authority

Notes to the financial statements, including a summary of significant accounting policies  
for the year ended June 30, 2019

**15 Appointment of full time members**

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

**2.0 Preparation of financial statements and significant accounting policies**

**2.1 Preparation of financial statements**

**2.1.1 Statement of compliance**

The financial statements have been prepared under historical cost convention and on accrual basis in accordance with generally accepted accounting principles and practice in Bangladesh in compliance with the and 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, 2018 to June 30, 2019.

**2.1.4 Components of the financial statements**

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

**2.1.5 Comparative information**

Comparative information has been provided in accordance with IAS-34 for preparing and presenting the comparative statement of financial position, statement of comprehensive income and statement of cash flows for the year ended 30 June 2018.

**2.1.6 Reporting currency and level of precision**

Local currency 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 indirect method.

Chittagong Development Authority

Notes to the financial statements, including a summary of significant accounting policies  
for the year ended June 30, 2019

**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 1991 and other relevant local laws and rules.

**2.1.9 Approval of accounts**

The Board of Directors has approved these financial statement.

**2.2 Significant accounting policies**

**2.2.1 Principal accounting policies**

Specific accounting policies were selected and applied by the authority's management for significant transactions and events that have a material effect within the framework of 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 acquisition or construction and includes purchase price and other directly attributable cost of bringing the assets to working conditions for its intended use.

**2.2.3 Cash and cash equivalent**

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

**2.2.4 Revenue**

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

**2.2.5 Income Tax Paid /adjusted**

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

**2.2.6 Deferred tax assets and liabilities**

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

**2.2.7 Risk analysis**

The authority's management has overall responsibility for the establishment and oversight the risk management framework. Policies are established to identify and 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.



Chittagong Development Authority

Notes to the financial statements, including a summary of significant accounting policies  
for the year ended June 30, 2019

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.

**2.2.8 Related party transactions**

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

Name of party	Relationship	Nature of transaction	Balance as on 30.06.2019
CDA Girls School & College	Associate Institution	Accounts receivable	75,100,000.00
CDA Public School & College	- DO -	- DO -	23,000,000.00
Shishu Kanon Kindergarten School	- DO -	- DO -	20,546,575.00

**2.2.9 Events occurring after balance sheet date**

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



**Chittagong Development Authority**  
**Notes to the financial statements, including a summary of significant accounting policies**  
**For the year ended June 30, 2019**

**3.00 Investment (Fixed Deposits) : Tk. 1,266,099,325.00**

The above amount represents Fixed Deposits with various Schedule Bank as shown in Annex-1. This includes Fixed Deposits Tk.2,299,325.00 with The ICB Islami Bank Ltd. (Ex-Oriental Bank Ltd.).

**4.00 Staff Loan (House Building) : Tk.1,090,087.88**

This is arrived at as follows :

	Taka	
	30.06.2019	30.06.2018
Opening balance	1,090,087.88	1,090,087.88
Add : Paid during the year	-	-
	1,090,087.88	1,090,087.88
Less : Realised during the year	-	-
	<u>1,090,087.88</u>	<u>1,090,087.88</u>

**5.00 Staff Loan (Computer) : Tk 46,075.00**

This is arrived at as follows :

Opening balance	104,275.00	64,065.00
Add : Paid during the year	-	50,000.00
Add : Interest Receivable	-	118,735.00
	104,275.00	232,800.00
Less : Realised during the year	58,200.00	128,525.00
	<u>46,075.00</u>	<u>104,275.00</u>

**6.00 Stores and Stock : Tk. 1,226,248.40**

This is arrived at as follows :

Opening balance	435,300.35	233,587.65
Add : Purchased during year	2,593,464.00	2,041,254.00
	3,028,764.35	2,274,841.65
Less : Consumption during the year	1,802,515.95	1,839,541.30
	<u>1,226,248.40</u>	<u>435,300.35</u>

**7.00 Accounts Receivable : Tk. 139,471,205.58**

Break up of the amount is given below :

Rent from CDA Building (including Annex Building)	10,595,081.44	16,192,867.34
Water Bill	91,842.28	25,627.05
Rent from Market Account (Annex-5)	6,029,291.09	6,013,421.98
Accrued interest on F.D.R (Note - 30.01)	2,750,940.00	2,706,570.00
CDA Girls School & College	75,100,000.00	46,600,000.00
CDA Public School & College	23,000,000.00	25,000,000.00
Shishu Kanon Kindergarten School	20,546,575.00	17,761,375.00
Electricity Bill Receivable From Employees	1,357,475.77	1,351,654.43
	<u>139,471,205.58</u>	<u>115,651,515.80</u>

**8.00 Advance Income Tax : Tk.59,283,816.91**

Break up of the amount is given below :

Advance Income Tax-Deducted from Bank Interest	42,155,216.71	19,596,132.06
Advance Income Tax - CDA	16,800,000.00	20,000,000.00
Advance Income Tax - Rent	328,800.20	294,585.04
	<u>59,283,816.91</u>	<u>39,890,717.10</u>

**Chittagong Development Authority**  
**Notes to the financial statements, including a summary of significant accounting policies**  
**For the year ended June 30, 2019**

**3.32 Work in Progress : Tk. 1,612,061,710.70**

**Name of Project**

	Taka	
	30.06.2019	30.06.2018
a. Construction of Dormitory and Low cost Flat at Saltgola :		
Opening Balance	483,774,926.50	338,812,993.50
Add : during the year	165,325,295.20	144,961,933.00
	<b>649,100,221.70</b>	<b>483,774,926.50</b>
b. Construction of Kazir Dewry katcha bazar & Apartment Complex :		
Opening Balance	562,372,841.40	562,372,841.40
Add : during the year		
	<b>562,372,841.40</b>	<b>562,372,841.40</b>
c. CDA Square at Nasirabad:		
Opening Balance	130,050,170.60	85,566,219.60
Add : during the year	71,084,358.00	44,483,951.00
	<b>201,134,528.60</b>	<b>130,050,170.60</b>
d. Construction of Apartment Complex at Dewanhat		
Opening Balance	19,785,522.00	19,278,801.00
Add : during the year	32,290,365.00	506,721.00
	<b>52,075,887.00</b>	<b>19,785,522.00</b>
e. Development of Silimpur R/A (East)		
Opening Balance	147,378,232.00	49,100,232.00
Add : during the year	-	98,278,000.00
	<b>147,378,232.00</b>	<b>147,378,232.00</b>
	<b>1,612,061,710.70</b>	<b>1,343,361,692.50</b>

**3.33 Non-Earning Project Deposits : Tk. 1,024,383,903.00**

Banks & Branches Name	Opening Balance (Taka)	Deposit During the Year (Taka)	Encashment (Taka)	Closing Balance (Taka)
Janata Bank Ltd., For. Exc. Br.	368,014,823.00	35,819,090.00		403,833,913.00
Pubali Bank Ltd., CDA Br.	5,300,000.00			5,300,000.00
Pubali Bank Ltd., Ring Road				-
Islami Bank Ltd., Khatungong Br.				-
Shahjalal Islami Bank Ltd., Jubilee Road Br.		10,000,000.00	10,000,000.00	-
Shahjalal Islami Bank Ltd., Wasa Br.		50,000,000.00	50,000,000.00	-
Shahjalal Islami Bank Ltd., Khatungong Br.		10,000,000.00	10,000,000.00	-
Rupali Bank Ltd., Station Road Br.	109,540.00			109,540.00
Rupali Bank Ltd., Andarkilla Br.	12,767,450.00	22,101,000.00		34,868,450.00
Rupali Bank Ltd., Ladies Br.		20,000,000.00	10,000,000.00	10,000,000.00
Rupali Bank Ltd., Tanbazar Br.		10,000,000.00		10,000,000.00
National Bank Ltd., Andarkilla Br.	272,000.00	20,000,000.00	10,000,000.00	10,272,000.00
National Bank Ltd., Chawkbazar Br.		30,000,000.00	10,000,000.00	20,000,000.00
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
NCC Bank Ltd., Andarkilla Br.		50,000,000.00	40,000,000.00	10,000,000.00
NCC Bank Ltd., Mazirhat Br.		10,000,000.00	10,000,000.00	-
WRS Global Bank Ltd., Khatungong Br.		10,000,000.00		10,000,000.00
WRS Bank Ltd., OR Nizam Road Br.		10,000,000.00	10,000,000.00	-
WRS Bank Ltd., Jubilee Road Br.		10,000,000.00		10,000,000.00
Basic Bank Ltd.				-
Uttara Bank Ltd., Nasirabad Br.		20,000,000.00		20,000,000.00
United com. Bank Ltd., OR Nizam Road Br.	3,150,620.00		3,150,620.00	-
United com. Bank Ltd., Kadamtoli Br.		50,000,000.00	40,000,000.00	10,000,000.00
United com. Bank Ltd., Port Br.		20,000,000.00	20,000,000.00	-
United com. Bank Ltd., Dampara Br.		40,000,000.00	30,000,000.00	10,000,000.00
United com. Bank Ltd., Jamal Khan Br.		30,000,000.00	30,000,000.00	-
United com. Bank Ltd., Khatungong Br.		10,000,000.00		10,000,000.00
United com. Bank Ltd., Agrabad Br.		10,000,000.00	10,000,000.00	-
United com. Bank Ltd., Andarkilla Br.		10,000,000.00	10,000,000.00	-
Al-Akash Islami Bank Ltd., Chawkbazar Br.		10,000,000.00		10,000,000.00
Al-Akash Islami Bank Ltd., Muradpur Br.		10,000,000.00		10,000,000.00
Al-Akash Islami Bank Ltd., Station Road Br.		30,000,000.00	30,000,000.00	-
First security Bank Ltd., Andarkilla Br.	10,000,000.00		10,000,000.00	-
First security Bank Ltd., Baddarhat Br.	10,000,000.00		10,000,000.00	-
First security Bank Ltd., Halishahar Br.		10,000,000.00	10,000,000.00	-
First security Bank Ltd., Pahartoli Br.		10,000,000.00	10,000,000.00	-
Standard Bank Ltd., Jubilee Road		30,000,000.00	30,000,000.00	-
Standard Bank Ltd., Jamal Khan Br.		10,000,000.00	10,000,000.00	-
Standard Bank Ltd., Khatungong Br.		10,000,000.00		10,000,000.00
	<b>409,614,433.00</b>	<b>627,920,090.00</b>	<b>423,150,620.00</b>	<b>614,383,903.00</b>



**Chittagong Development Authority**  
**Notes to the financial statements, including a summary of significant accounting policies**  
**For the year ended June 30, 2019**

	Balance B/F	409,614,433.00	627,920,090.00	423,150,620.00	614,383,903.00
	Standard Bank Ltd. Oxygen Br.		10,000,000.00		10,000,000.00
	Standard Bank Ltd. Agrabad Br.		10,000,000.00	10,000,000.00	-
	Southeast Bank Ltd. Agrabad Br.		20,000,000.00	20,000,000.00	-
	Southeast Bank Ltd. Halishahar Br.		10,000,000.00	10,000,000.00	-
	Southeast Bank Ltd. CDA Avenue Br.		10,000,000.00	10,000,000.00	-
	Southeast Bank Ltd. Momin Road Br.		10,000,000.00		10,000,000.00
1001	Mercantile Bank Ltd. Access Road Br.		20,000,000.00	10,000,000.00	10,000,000.00
	Mercantile Bank Ltd. Agrabad Br.		30,000,000.00	20,000,000.00	10,000,000.00
	Mercantile Bank Ltd. O R Nizam Road Br.		10,000,000.00		10,000,000.00
1002	Exim Bank Ltd. Agrabad Br.		20,000,000.00	20,000,000.00	-
	Exim Bank Ltd. CEPZ Br.		10,000,000.00		10,000,000.00
1003	Eastern Bank Ltd., Station Road Br.	10,000,000.00		10,000,000.00	-
	Eastern Bank Ltd., Khulshi Br.		30,000,000.00	20,000,000.00	10,000,000.00
	Eastern Bank Ltd., Jamal Khan Br.		30,000,000.00	20,000,000.00	10,000,000.00
	Eastern Bank Ltd., CEPZ Br.		50,000,000.00	40,000,000.00	10,000,000.00
	Eastern Bank Ltd., Shirajuddola Br.		40,000,000.00	40,000,000.00	-
	Eastern Bank Ltd., New Market Br.		20,000,000.00	20,000,000.00	-
1004	AB Bank Station Road Br.		40,000,000.00	40,000,000.00	-
	AB Bank CDA Avenue Br.		10,000,000.00		10,000,000.00
	AB Bank CDA Momin Road Br.		30,000,000.00	30,000,000.00	-
	AB Bank CDA Jubilee Road Br.		10,000,000.00	10,000,000.00	-
	AB Bank CDA Chawkbazar Br.		10,000,000.00	10,000,000.00	-
	AB Bank CDA Khatungong Br.		10,000,000.00	10,000,000.00	-
	AB Bank CDA Andarkilla Br.		10,000,000.00	10,000,000.00	-
	AB Bank CDA Port Connecting Road Br.		10,000,000.00	10,000,000.00	-
1005	Jamuna Bank Ltd. Andarkilla Br.		40,000,000.00	10,000,000.00	30,000,000.00
1006	Dutch-Bangla Bank Ltd. Khatungong		30,000,000.00	30,000,000.00	-
1007	Union Bank Ltd. Muradpur Br.		30,000,000.00	30,000,000.00	-
1008	Prime Bank Ltd. Laldighi Br.		30,000,000.00		30,000,000.00
	Prime Bank Ltd. Jubilee Road Br.		10,000,000.00		10,000,000.00
1009	Premier Bank Ltd. Kadamtali Br.		10,000,000.00	10,000,000.00	-
	Premier Bank Ltd. Agrabad Br.		20,000,000.00	20,000,000.00	-
	Premier Bank Ltd. Jubilee Road Br.		10,000,000.00		10,000,000.00
	Premier Bank Ltd. CEPZ Br.		10,000,000.00	10,000,000.00	-
	Premier Bank Ltd. Khatungong Br.		10,000,000.00	10,000,000.00	-
1010	Mutual Trust Bank Ltd. Jubilee Road Br.		30,000,000.00	30,000,000.00	-
	Mutual Trust Bank Ltd. Oxygen Br.		20,000,000.00	20,000,000.00	-
	Mutual Trust Bank Ltd. Muradpur Br.		20,000,000.00	10,000,000.00	10,000,000.00
	Mutual Trust Bank Ltd. Kalurghat Br.		10,000,000.00		10,000,000.00
	Mutual Trust Bank Ltd. Khatungong Br.		10,000,000.00		10,000,000.00
1011	FTC Bank Ltd. Agrabad Br.		30,000,000.00	30,000,000.00	-
1012	City Bank Ltd. Kadamtali Br.		10,000,000.00	10,000,000.00	-
	City Bank Ltd. Agrabad Br.		30,000,000.00	20,000,000.00	10,000,000.00
	City Bank Ltd. Jubilee Road Br.		20,000,000.00	20,000,000.00	-
	City Bank Ltd. Chawkbazar Br.		20,000,000.00	10,000,000.00	10,000,000.00
	City Bank Ltd. O R Nizam Road Br.		20,000,000.00	10,000,000.00	10,000,000.00
	City Bank Ltd. Sandartila Br.		10,000,000.00	10,000,000.00	-
1013	Brac Bank Ltd. SK Mujib Br.		60,000,000.00	30,000,000.00	30,000,000.00
	Brac Bank Ltd. Pahartali Br.		20,000,000.00	10,000,000.00	10,000,000.00
	Brac Bank Ltd. Kadamtali Br.		10,000,000.00		10,000,000.00
	Brac Bank Ltd. Momin Road Br.		10,000,000.00		10,000,000.00
	Brac Bank Ltd. KaptiDewri Br.		10,000,000.00	10,000,000.00	-
	Brac Bank Ltd. Muradpur Br.		10,000,000.00	10,000,000.00	-
1014	Madhumoti Bank Ltd. Agrabad Br.		20,000,000.00	20,000,000.00	-
1015	Bank Asia Ltd. Kamal Bazar Br.		20,000,000.00	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. Station Road Br.		10,000,000.00		10,000,000.00
	Bank Asia Ltd. Khatungong Br.		10,000,000.00		10,000,000.00
	Bank Asia Ltd. Strand Road Br.		10,000,000.00	10,000,000.00	-
1016	Small Bank Ltd. Laldighi Br.		20,000,000.00	10,000,000.00	10,000,000.00
1017	State Bank Of India Ctg. Jubilee Br		50,000,000.00	30,000,000.00	20,000,000.00
1018	Trust Bank Ltd. Agrabad Br.		10,000,000.00	10,000,000.00	-
1019	One Bank Ltd. Station Road Br.	10,000,000.00	30,000,000.00	30,000,000.00	10,000,000.00
	One Bank Ltd. CDA Avenue Br.		30,000,000.00	20,000,000.00	10,000,000.00
	One Bank Ltd. Chandgaon Br.		10,000,000.00		10,000,000.00
	One Bank Ltd. Agrabad Br.		10,000,000.00		10,000,000.00
		<u>429,614,433.00</u>	<u>1,877,920,090.00</u>	<u>1,283,150,620.00</u>	<u>1,024,383,903.00</u>



**Chittagong Development Authority**  
**Notes to the financial statements, including a summary of significant accounting policies**  
**For the year ended June 30, 2019**

**Cash and Cash Equivalents : Tk. 4,313,533,490.79**

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. 61-7  
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  
Janata Bank Ltd., Foreign Exchange Branch, A/c. No. 6790/5  
Dhaka Bank Ltd., Islami Branch, Agrabad, STD -180  
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD-63-4  
Dhaka Bank Ltd., CDA Avenue, STD -141  
Pubali Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD- 661  
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

Current Account Deposit :

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

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  
Shangjal 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

Market Account:

Janata Bank Ltd., Bironi Bitan Branch, A/c. No. STD-8385  
Rupali Bank Ltd., Mohila Branch, A/c. No. STD-3220  
Sonali Bank Ltd., Pahartoli Branch, A/c. No. STD-3885  
Agrani Bank Ltd., Sk. Mujib Road Branch, A/c. No. STD-9562  
Sonali Bank Ltd., Bohaddarhat Branch, A/c. No. STD-6087

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

Cash in hand

Taka	
30.06.2019	30.06.2018
3,928,080.10	100,397.10
4,949,857.91	(4,289,697.09)
20,196,303.67	(20,749,315.33)
529,295.95	490,000.95
12,010.86	11,546.86
(25,346,570.68)	156,757.02
10,961,804.21	(12,436,335.29)
995,212.96	965,758.44
1,637,910.88	395,844.79
87,244.06	84,523.06
518,355.61	500,137.33
155,191.99	59,091.99
(27,849,363.10)	(550,474.10)
(4,530,353.00)	439,617.00
527,313.00	510,866.00
1,126,237.84	1,132,470.77
1,183,937.00	(33,775,746.00)
<b>(10,917,530.74)</b>	<b>(66,954,556.50)</b>
<b>(2,907,127.06)</b>	<b>16,939,724.69</b>
<b>(2,907,127.06)</b>	<b>16,939,724.69</b>
200,661.90	197,494.90
10,878,507.15	10,689,699.78
3,304,352.00	3,303,777.00
3,577,500.75	3,527,707.76
5,757,092.10	5,676,794.65
491,802.02	485,466.69
124,534.30	673,961.39
88,401.16	89,551.16
1,217,806.71	1,157,448.36
40,650,523.54	207,399,634.04
7,230,854.27	7,108,234.08
721,524.42	714,293.23
31,301.54	31,336.06
1,280,274,614.33	667,654,386.92
64,442,000.47	8,177,314.85
730,702.79	778,577.79
1,948,363.95	1,922,252.63
414,712,719.48	257,969,637.46
166,551.00	399,345.00
2,378,984.93	2,621,939.92
315,198,713.10	265,307,598.82
64,648,292.42	16,633,955.69
1,966,730,870.57	2,376,964,857.56
8,157,157.61	12,343,724.13
<b>4,193,663,832.49</b>	<b>3,851,828,989.87</b>
3,546,463.79	2,331,594.56
1,323,551.47	1,597,175.03
1,198,981.63	1,860,396.58
1,329,490.25	1,474,790.12
619,318.00	702,321.00
<b>8,017,805.14</b>	<b>7,966,277.29</b>
3,647,642.50	4,098,910.50
18,093,539.50	17,498,948.50
438,640.00	423,413.00
100,453,281.00	51,258,585.00
3,042,807.96	6,028,498.56
<b>125,675,910.96</b>	<b>79,308,355.56</b>
600.00	600.00
<b>4,313,533,490.79</b>	<b>3,889,089,390.91</b>

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



**Chittagong Development Authority**  
**Notes to the financial statements, including a summary of significant accounting policies**  
**For the year ended June 30, 2019**

1028 Income Tax Payable (Contractors) : Tk. 4,206,347.48

This is arrived at as follows :

Opening balance  
Add: Collected during the year

Less: Paid during the year  
Adjustment in respect of earlier year

Taka	
30.06.2019	30.06.2018
43,036,253.86	109,554,583.00
721,888,218.58	230,290,409.57
764,924,472.44	339,844,992.57
760,718,124.96	296,808,738.71
-	-
760,718,124.96	296,808,738.71
4,206,347.48	43,036,253.86

1029 Earnest Money for allotment of Plot and Flat : Tk. 444,881,280.64

This is arrived at as follows :

Opening balance  
Add: Collected during the year  
Ananna R/A  
Kajir Dewry

Less: Paid during the year  
Silimpur Abashik  
Kajir Dewry  
Kolpok Abashik  
Ananya Abashik  
Chandrima Residential Area

Transferred to Land premium A/c (Annex-6)

403,354,717.64	407,199,436.64
42,468,147.00	-
558,416.00	-
-	-
43,026,563.00	-
446,381,280.64	407,199,436.64
-	1,000,000.00
1,500,000.00	1,845,314.00
-	500,000.00
-	499,405.00
-	-
1,500,000.00	3,844,719.00
-	-
444,881,280.64	403,354,717.64

1030 Rent Advance Security : Tk. 4,317,458.61

This is arrived at as follows :

Opening balance  
Add: Collected during the year

Less: Paid during the year

4,269,167.67	4,352,071.40
118,544.21	120,702.60
4,387,711.88	4,472,774.00
70,253.27	203,606.33
4,317,458.61	4,269,167.67

1031 GPF Subscription : Tk. 11,033,767.01

This is arrived at as follows :

Opening balance  
Add: Collected during the year

Less: Paid during the year

10,612,612.90	10,446,990.09
9,137,821.42	8,716,667.31
19,750,434.32	19,163,657.40
8,716,667.31	8,551,044.50
11,033,767.01	10,612,612.90

1032 Security Deposit (Contractors) : Tk. 1,006,656,691.35

This is arrived at as follows :

Opening balance  
Add: Collected during the year

Less: Paid during the year

Particulars (Contractors) security deposits to be ascertained and reconciled.

609,647,666.23	469,168,887.59
490,603,880.12	211,597,024.69
1,100,251,346.35	680,765,912.28
93,594,655.00	71,118,246.05
1,006,656,691.35	609,647,666.23

1033 Sundry Fund : Tk. 1,751,873.25

This is arrived at as follows :

Opening balance  
Add: Collected during the year

Less: Paid during the year

1,700,853.25	1,653,696.25
200,935.00	204,051.17
1,901,788.25	1,857,747.42
149,915.00	156,894.17
1,751,873.25	1,700,853.25



**Chittagong Development Authority**  
**Notes to the financial statements, including a summary of significant accounting policies**  
**For the year ended June 30, 2019**

		Taka	
		30.06.2019	30.06.2018
<b>18.00 Earnest Money Deposit (Others) : Tk. 5,583,978.31</b>			
This is arrived at as follows :			
Opening balance		5,583,978.31	5,536,800.31
Add: Collected during the year		-	47,178.00
		5,583,978.31	5,583,978.31
Less: Paid during the year		-	-
		5,583,978.31	5,583,978.31
Add: Market Account (Annex-5)		-	-
		<u>5,583,978.31</u>	<u>5,583,978.31</u>
<b>19.00 VAT Payable (Contractors) : Tk. 4,771,228.44</b>			
This is arrived at as follows :			
Opening balance		48,699,183.97	95,091,650.53
Add: Collected during the year		721,058,591.69	234,145,285.71
Less: Adjustment in respect of earlier year		-	-
		769,757,775.66	329,236,936.24
Less: Paid during the year		764,986,547.22	280,537,752.27
		<u>4,771,228.44</u>	<u>48,699,183.97</u>
<b>20.00 V.S.S Fund : Tk. 2,461,581.00</b>			
This is arrived at as follows :			
Opening balance		2,197,591.00	1,828,341.00
Add: Collected during the year		9,922,790.00	8,606,300.00
		12,120,381.00	10,434,641.00
Less: Paid during the year		9,658,800.00	8,237,050.00
		<u>2,461,581.00</u>	<u>2,197,591.00</u>
<b>21.00 Security Deposit (Biponi Bitan) : Tk. 136,330,315.96</b>			
This is arrived at as follows :			
Opening balance		137,620,120.96	136,124,970.96
Add: Collected during the year (Biponi Bitan)		92,795.00	1,495,150.00
		137,712,915.96	137,620,120.96
Less: Paid during the year		1,382,600.00	-
		136,330,315.96	137,620,120.96
Add: Market Account (Annex-5)		-	-
		<u>136,330,315.96</u>	<u>137,620,120.96</u>
<b>22.00 Provision for Liabilities : Tk. 1,849,734,217.56</b>			
Break up of the above amount is as follows:			
1. Unspent grant Payable to Government (Note-22.01)		1,478,537,180.27	99,943,814.43
2. Electricity Bill		483,024.00	510,286.75
3. WAKSA Bill		6,383.00	9,847.00
4. Audit Fee		145,500.00	142,500.00
5. Telephone Bill		77,712.00	169,509.00
6. Land Development Tax		1,691,698.00	1,370,941.00
7. Deductible from Salary - (Payable against Gas Bill)		1,251,755.88	743,735.56
8. Government Project Interest Payable		192,963,979.63	153,065,150.63
9. Bill Payable Against Work Done (Annex-2)		18,844,325.00	141,800,975.00
10. Outstanding Liabilities-Market Account (Annex-5)		293,293.00	10,063.00
11. Claimed Insurance		100,000.00	100,000.00
12. Group Insurance Premium		19,542.33	-
13. Liability for Work Against Deposit of Ananya R/A		78,912,483.87	78,912,483.87
14. Unspent Grant Payable to Chittagong College & Mohsin College (Note-22.02)		2,234,711.00	9,815,173.50
15. Unspent Grant Payable to BEPZA: (Note:22.03)		2,626,600.00	5,750,000.00
16. Compensation Payable for DT Road Project		62,542,498.58	62,542,498.58
17. Provision of Ring Road Project		9,003,531.00	9,003,531.00
		<u>1,849,734,217.56</u>	<u>563,890,509.32</u>



Chittagong Development Authority  
Notes to the financial statements, including a summary of significant accounting policies  
For the year ended June 30, 2019

		Taka	
		30.06.2019	30.06.2018
22.01	Unspent Grant Payable to Government : Tk. 1,478,537,180.27		
	Grant Received from Govt. for Non- Earning Project (Note-26.01)	16,137,589,100.00	7,850,900,000.00
	Less: Expense during the year (Note-24.00)	14,659,051,919.73	7,750,831,185.57
		1,478,537,180.27	100,068,814.43
	Less: Adjustment in respect of earlier year	-	125,000.00
		1,478,537,180.27	99,943,814.43
22.02	Unspent Grant Payable to College : Tk. 2,234,711.00		
	(i) Chittagong College:		
	Opening Balance	8,778,806.50	8,778,806.50
	Add: Addition during the year	-	-
		8,778,806.50	8,778,806.50
	Less: Payment during the year	50,000.00	-
		8,728,806.50	8,778,806.50
	Less: Prior year adjustment (Note :31)	7,530,462.50	-
		1,198,344.00	8,778,806.50
Being the adjustment made on "Unspent Grant Payable to Chittagong College" from financial year 2012-2013 to 2018-2019			
	(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	-	-
		1,036,367.00	1,036,367.00
	Total (i+ii)	2,234,711.00	9,815,173.50
22.03	Unspent Grant Payable to BEPZA: Tk. 2,626,600.00		
	This is arrived at as follows :		
	Opening Balance	5,750,000.00	5,750,000.00
	Add: Addition during the year	-	-
		5,750,000.00	5,750,000.00
	Less: Payment during the year	3,123,400.00	-
		2,626,600.00	5,750,000.00
22.04	Non-Current Assets : Tk. 62,926,606.70		
22.05	Written down Value :		
	This is arrived at as follows :		
	Opening balance	232,857,606.29	228,495,529.29
	Add: Addition during the year	4,879,288.00	4,362,077.00
		237,736,894.29	232,857,606.29
	Less: Accumulated depreciation	174,810,287.59	165,749,706.07
		62,926,606.70	67,107,900.22
Details have been shown in Annex - 3			
22.06	Rate of depreciation		
	Name of assets	Rate	
	1. Building	2.5%	2.5%
	2. Machinery / Air Conditioner / Office Equipment / Truck, Car and Light Vehicles / Computer / Generator	10%	10%
	3. Lift	4%	4%
	4. Escalator	2%	2%
	5. Electrical Fittings and Other Assets	6%	6%
	6. Furniture and Fittings	5%	5%



**Chittagong Development Authority**  
**Notes to the financial statements, including a summary of significant accounting policies**  
**For the year ended June 30, 2019**

		Taka	
		30.06.2019	30.06.2018
<b>26.08 Non-Earning Project (at Cost) : Tk. 14,659,051,919.73</b>			
This represents expenditure incurred for non-earning project as below :			
1. Construction of flyover at Muradpur, 2no Gate. GEC		-	1,386,675,000.00
2. Chittagong City Outer Ring Road	2,739,627,376.00		1,535,252,593.91
3. Widening & Improvement of DC Road	-		-
4. Construction of Link Road including Loop Road	848,387,450.00		578,389,701.00
5. Construction of Bakalia Access Road	206,733,697.73		365,000,000.00
6. Elevated Express	4,000,000,000.00		58,550,000.00
7. Komoful River Left Side Project	2,615,529,236.00		2,328,790,458.48
8. Water Logging Project	4,248,774,160.00		1,498,173,432.18
	<u>14,659,051,919.73</u>		<u>7,750,831,185.57</u>
<b>26.09 Earning Project : Tk. 3,740,455.68</b>			
Value of building at written down value has been shown in Annex-4.			
Depreciation has been charged on straight line method at 1% on original cost.			
	<u>3,740,455.68</u>		<u>3,814,912.21</u>
<b>26.10 Grant from Government Utilized for Non- Earning Project : Tk. 14,659,051,919.73</b>			
This is made up as follows :			
Grant Received from Government for Non- Earning Project (Note- 26.01)	16,137,589,100.00		7,850,900,000.00
Less: Unspent grant payable to Government (Note-22.01)	<u>1,478,537,180.27</u>		<u>99,943,814.43</u>
	14,659,051,919.73		7,750,956,185.57
Less: Provision for land acquisition	-		-
	<u>14,659,051,919.73</u>		<u>7,750,956,185.57</u>
<b>26.11 Grant Received from Govt. for Non- Earning Project : Tk. 16,137,589,100.00</b>			
1. Construction of flyover at Muradpur, 2no Gate. GEC	-		1,386,800,000.00
2. Chittagong City Outer Ring Road	3,642,989,000.00		1,552,400,000.00
4. Construction of Link Road including Loop Road	999,967,200.00		587,500,000.00
5. Construction of Bakalia Access Road	249,995,900.00		365,000,000.00
6. Elevated Express	4,000,000,000.00		75,000,000.00
7. Komoful River Left Side Project	2,994,637,000.00		2,384,200,000.00
8. Water Logging Project	<u>4,250,000,000.00</u>		<u>1,500,000,000.00</u>
	<u>16,137,589,100.00</u>		<u>7,850,900,000.00</u>
<b>26.12 Liability For Land Acquisition &amp; Stakeholder: Tk. 2,623,524,894.14</b>			
Break up of the amount is given below:			
Rampga Road Development and Extension	107,755,224.17		110,835,342.97
Less: Expense	-		3,080,118.80
	<u>107,755,224.17</u>		<u>107,755,224.17</u>
Gravelled for Chittagong City Outer Ring Road (RPA)	92,641,668.00		98,944,460.00
Widening & Improvement of Loop Road	120,324,781.46		120,324,781.46
Widening & Improvement of DC Road	9,916,771.57		11,911,003.09
Widening & Improvement of Ring Road	75,081,171.25		447,580,354.64
Construction of flyover at Muradpur, 2no Gate. GEC	76,481,618.00		76,481,618.00
Komoful River Left Side Project	1,880,170,659.69		2,318,450,000.00
Water Logging Project	<u>261,153,000.00</u>		<u>261,300,000.00</u>
	<u>2,623,524,894.14</u>		<u>3,442,747,441.36</u>
<b>26.13 Interest/Premium Received : Tk. 1,205,468,324.62</b>			
Construction of Razi Dewry katcha bazar & Apartment Complex :	276,748,454.37		143,516,260.37
Construction of Dormitory and Low cost Flat at Saltgola	344,472,723.27		328,588,762.27
Renovation & Expansion Bipani Bitan 'A' Block	103,676,752.00		89,375,253.00
Construction of Multi-storied Building Bipani Bitan Block 'B'	235,078,374.98		233,528,036.98
Development of Simpur R/A (East)	<u>243,492,020.00</u>		<u>241,217,020.00</u>
	<u>1,205,468,324.62</u>		<u>1,036,225,332.62</u>



**Chittagong Development Authority**  
**Notes to the financial statements, including a summary of significant accounting policies**  
**For the year ended June 30, 2019**

	Taka	
	30.06.2019	30.06.2018
<b>30.08. Least Premium : Tk. 204,610,529.90</b>		
Income during the year	307,191,982.40	115,641,494.00
Less: Cost during the year	102,581,452.50	55,401,258.36
Surplus/(Deficit) for the year	<u>204,610,529.90</u>	<u>60,240,235.64</u>
Details have been shown in <u>Annex-6</u>		
<b>30.09. Other Income : Tk. 485,144,445.33</b>		
Break up of the amount is given below:		
Interest on Premium	6,576,471.00	-
SIC Fee	17,284,386.33	16,559,933.00
LIC & N.O.C. Fee	12,378,150.00	11,413,871.00
Auction Sale	5,309,858.00	1,209,028.00
Form Sale	6,535,690.00	6,789,895.00
Enrollment Fee	1,974,285.00	847,000.00
Mutation Fee	545,000.00	290,000.00
Transfer Fee	4,658,708.00	96,291,418.00
Renewal Fee	-	41,000.00
Bank Interest	220,316,836.56	51,823,972.05
Bank Interest (Market Account- Annex-5.1)	495,776.84	286,190.56
Interest on F.D.R. (Note- 30.01)	192,092,908.49	121,436,979.28
Miscellaneous Receipts (Note- 30.02)	9,666,378.67	7,764,789.51
Bank Interest (College)	251,720.44	113,527.00
Road Cutting Fee	1,857,042.00	1,231,110.00
Fine	579,515.00	658,500.00
Power of Attorney Fee	2,098,326.00	3,440,960.00
Premium	2,068,393.00	44,812,860.83
House Fee	455,000.00	1,075,000.00
	<u>485,144,445.33</u>	<u>366,086,034.23</u>
<b>30.10. Interest on F.D.R. : Tk. 192,092,908.49</b>		
This is earned at as follows:		
Net Interest withdrawn during the year	170,248,837.67	109,153,217.20
Net Source Tax on FDR	19,671,440.82	13,123,065.03
Bank Charge	2,128,260.00	1,349,227.05
	<u>192,048,538.49</u>	<u>123,625,509.28</u>
Less: Last year's provision	2,706,570.00	4,895,100.00
	<u>189,341,968.49</u>	<u>118,730,409.28</u>
Net Provision during the year (Note- 7)	2,750,940.00	2,706,570.00
	<u>192,092,908.49</u>	<u>121,436,979.28</u>
<b>30.11. Miscellaneous Receipts : Tk. 9,666,378.67</b>		
Break up of the amount is given below:		
House Rent	28,726.00	61,248.36
House Charges and others	22,318.66	23,898.00
Other Miscellaneous Receipts	9,615,334.01	7,679,643.15
	<u>9,666,378.67</u>	<u>7,764,789.51</u>
<b>30.12. Surplus of Income over Expenditure : Tk. 819,884,633.38</b>		
This is earned at as follows:		
Balance - Brought Forward	812,354,170.88	691,689,453.78
Less: Prior Year Adjustment (Note : 22.02)	7,530,462.50	0.00
	<u>819,884,633.38</u>	<u>691,689,453.78</u>



**Annex- 1**

**Chittagong Development Authority**

**Schedule of Investment in Fixed Deposits for the year ended on 30 June 2019**

Sl. No. Bank & Branch Name	Opening Balance Amount ( Taka)	New Investment Amount ( Taka)	Encashment Amount ( Taka)	Closing Balance Amount ( Taka)
1. SBI Bank Ltd., Kali Bari Br.	20,000,000.00	-	-	20,000,000.00
2. FCB Bank Ltd., CDA Br.	20,000,000.00	-	-	20,000,000.00
3. FCB Bank Ltd., College Road Br.	10,000,000.00	-	-	10,000,000.00
4. ICBL Bank Ltd., Khatungonj Br.	2,302,055.00	-	2,730.00	2,299,325.00
5. WBL Bank Ltd., Jubilee Road Br.	40,000,000.00	-	-	40,000,000.00
6. UCB, Jubilee Road Br.	-	10,000,000.00	-	10,000,000.00
7. UCB, Bahaddarhat Br.	10,000,000.00	-	-	10,000,000.00
8. UCB, Khatungonj Br.	20,000,000.00	-	-	20,000,000.00
9. UCB, Arankula Br.	20,000,000.00	-	-	20,000,000.00
10. UCB, Dampara Br.	25,000,000.00	20,000,000.00	-	45,000,000.00
11. UCB, Station Rd Br.	20,000,000.00	-	-	20,000,000.00
12. UCB, Ghroat Bazar Br.	10,000,000.00	-	-	10,000,000.00
13. CDB Bank Ltd., Khatungonj Br.	20,000,000.00	-	-	20,000,000.00
14. CDB Bank Ltd., Jubilee Road Br.	20,000,000.00	-	-	20,000,000.00
15. CDB Bank Ltd., CDA Avenue Br.	30,000,000.00	-	-	30,000,000.00
16. WCB Bank Ltd., Agrabad Br.	70,000,000.00	-	-	70,000,000.00
17. WCB Bank Ltd., Arankula Br.	10,000,000.00	-	-	10,000,000.00
18. First Security Islami Bank Ltd., Sadarghat Br.	10,000,000.00	-	-	10,000,000.00
19. First Security Islami Bank Ltd., Bandartila Br.	10,000,000.00	-	10,000,000.00	-
20. Standard Bank Ltd., Bahaddarhat Br.	40,000,000.00	-	-	40,000,000.00
21. Standard Bank Ltd., CDA Avenue Br.	10,000,000.00	-	-	10,000,000.00
22. Southeast Bank Ltd., Jubilee Br.	10,000,000.00	-	-	10,000,000.00
23. Southeast Bank Ltd., Halishar Br.	10,000,000.00	-	-	10,000,000.00
24. Southeast Bank Ltd., CDA Avenue Br.	20,000,000.00	-	-	20,000,000.00
25. Southeast Bank Ltd., Momin Road Br.	30,000,000.00	-	-	30,000,000.00
26. Mutual Trust Bank Ltd., Khatungonj Br.	40,000,000.00	-	-	40,000,000.00
27. Mutual Trust Bank Ltd., Alankar Mour Br.	10,000,000.00	-	-	10,000,000.00
28. Mutual Trust Bank Ltd., Kalurghat Br.	10,000,000.00	-	-	10,000,000.00
29. Mutual Trust Bank Ltd., Muradpur Br.	10,000,000.00	-	-	10,000,000.00
30. ABL Bank Ltd., Station Road Br.	80,000,000.00	-	-	80,000,000.00
31. ABL Bank Ltd., CDA Avenue Br.	10,000,000.00	-	-	10,000,000.00
32. ABL Bank Ltd., Bahaddarhat Br.	10,000,000.00	-	-	10,000,000.00
33. ABL Bank Ltd., Panchak Br.	10,000,000.00	-	-	10,000,000.00
34. ABL Bank Ltd., Khatungonj Br.	10,000,000.00	-	-	10,000,000.00
35. ABL Bank Ltd., Dewarhat Br.	10,000,000.00	-	-	10,000,000.00
36. ABL Bank Ltd., Pather Hat Br.	30,000,000.00	-	-	30,000,000.00
37. ABL Bank Ltd., Chawkibazar Br.	10,000,000.00	-	-	10,000,000.00
Carried forward	727,302,055.00	30,000,000.00	10,002,730.00	747,299,325.00



**Annex- 1**

**Chittagong Development Authority**

**Schedule of Investment in Fixed Deposits for the year ended on 30 June 2019**

Bank Name & Branch Name	Opening Balance Amount ( Taka)	New Investment Amount ( Taka)	Encashment Amount ( Taka)	Closing Balance Amount ( Taka)
Brought forward	727,302,055.00	30,000,000.00	10,002,730.00	747,299,325.00
01. State Investment Bank Ltd., Jubilee Road Br.	10,000,000.00	-	-	10,000,000.00
02. State Investment Bank Ltd., Agrabad Br.	10,000,000.00	-	-	10,000,000.00
03. State Investment Bank Ltd., Alangkar Br.	10,000,000.00	-	10,000,000.00	0.00
04. State Investment Bank Ltd., Jubilee Road Br.	20,000,000.00	-	-	20,000,000.00
05. State Investment Bank Ltd., Pahartali Br.	10,000,000.00	-	-	10,000,000.00
06. State Investment Bank Ltd., Muradpur Br.	10,000,000.00	-	-	10,000,000.00
07. Jatiya Bank Ltd., Khatunganj Br.	10,000,000.00	-	-	10,000,000.00
08. National Bank Ltd., Anderkilla Br.	10,000,000.00	-	-	10,000,000.00
09. National Bank Ltd., Chakdai Br.	10,000,000.00	-	-	10,000,000.00
10. National Bank Ltd., Khatungong Br.	10,000,000.00	-	-	10,000,000.00
11. POC Bank Ltd., Sk. Mujib Road Br.	5,000,000.00	-	-	5,000,000.00
12. Road Bank Ltd., Anderkilla Br.	100,000,000.00	-	-	100,000,000.00
13. Road Bank Ltd., Ladies Br.	8,800,000.00	-	-	8,800,000.00
14. Road Bank Ltd., Chawkabazar Br.	10,000,000.00	-	-	10,000,000.00
15. Road Bank Ltd., Jubilee Road Br.	10,000,000.00	-	-	10,000,000.00
16. Jatiya Bank Ltd., Ft. Ex Br.	100,000,000.00	-	-	100,000,000.00
17. Jatiya Bank Ltd., New Market Br.	10,000,000.00	-	-	10,000,000.00
18. State Bank Ltd., Shrajuddola Road Br.	10,000,000.00	-	-	10,000,000.00
19. Green Bank Ltd., Ludhiga Br.	20,000,000.00	-	-	20,000,000.00
20. Thakur Bank Ltd., Khatungong Br.	10,000,000.00	-	-	10,000,000.00
21. Hathurani Bank Ltd., Agrabad Br.	50,000,000.00	-	-	50,000,000.00
22. Pioneer Bank Ltd., CEPZ Br.	20,000,000.00	-	-	20,000,000.00
23. Pioneer Bank Ltd., Kadamtal Br.	-	10,000,000.00	-	10,000,000.00
24. City Bank Ltd., Jubilee Road Br.	10,000,000.00	-	-	10,000,000.00
25. State Bank Ltd., Nazimabad Br.	5,000,000.00	-	-	5,000,000.00
26. City Bank Ltd., Jubilee Road Br.	10,000,000.00	-	-	10,000,000.00
27. Trust Bank Ltd., Agrabad Br.	10,000,000.00	-	-	10,000,000.00
28. State Bank Ltd., Kadamtal Br.	-	10,000,000.00	-	10,000,000.00
29. State Investment Bank Ltd., Muradpur Br.	10,000,000.00	-	-	10,000,000.00
<b>Total Balance</b>	<b>1,236,102,055.00</b>	<b>50,000,000.00</b>	<b>20,002,730.00</b>	<b>1,266,099,325.00</b>



Intelligent Development Authority

Schedule of Bills Payable against work done (Note - 33) for the year ended on 30 June 2018

Sr No	Ref No	Name of Work	Contractors Name	Work Order Date	Taka
<b>A. Project - CHA Square</b>					
1	CHA Square / Consultant	Supervision work of CHA Square construction	Eboard of Consultants (Pvt.) Ltd.	1/2/2017	962,025.00
2	CHA Square / Construction	Construction work	M/s TBL Zakir Hosen JB	10/11/2015	10,907,500.00
					<u>11,869,525.00</u>
<b>B. Project- Soltgola Dormitory</b>					
1	Ndb-1/Soltgola/ 600	Construction of 6 storied Building with basement including 20 storied foundation ETC	The Engineers Architects Ltd.	10/12/2017	6,207,000.00
2	PD/Soltgola/Consultant/E-02/Part-1(A)/15	Consultancy bill of Soltgola Dormitory building construction work	M/s Shohidullah	21/03/2013	767,800.00
					<u>6,974,800.00</u>
					<u>18,844,325.00</u>

Gross Total (A+B)



**Statement of Fixed Assets - At cost less depreciation (Taka) for the year ended on 30 June 2019**

Particulars	As on 30.06.2018			Addition during the year			Disposal during the year			Rate %	As on 01.07.2018			Depreciation (Taka)			Written down value as on 30.06.2019 (Taka)
	As on 30.06.2018	As on 30.06.2018	As on 30.06.2018	Addition during the year	Disposal during the year	As on 30.06.2018	Addition during the year	Disposal during the year	As on 30.06.2018		As on 01.07.2018	As on 01.07.2018	As on 01.07.2018	Charged during the year	Disposal during the year	As on 30.06.2019	
Land	818,137.00	-	-	-	-	818,137.00	-	-	0.00	0	0.00	-	-	0.00	-	619,137.00	
Building	8,088,700.00	-	-	-	-	8,088,700.00	-	-	2.5	2.5	3,764,444.15	3,764,444.15	3,764,444.15	80,556.40	-	3,835,100.55	3,145,599.45
Machinery (Installation)	21,346,000.00	-	-	-	-	21,346,000.00	-	-	10	10	17,705,704.08	17,705,704.08	17,705,704.08	355,029.59	-	18,150,733.67	3,195,266.33
Car	5,676,318.00	-	-	-	-	5,676,318.00	-	-	4	4	2,420,079.65	2,420,079.65	2,420,079.65	130,329.53	-	2,550,409.18	3,127,908.82
Escalator	638,388.00	-	-	-	-	638,388.00	-	-	2	2	476,583.10	476,583.10	476,583.10	3,236.10	-	479,819.20	158,568.80
Air Conditioner	1,436,400.00	-	-	-	-	1,436,400.00	-	-	10	10	526,456.05	526,456.05	526,456.05	90,994.40	-	617,450.45	818,949.56
Office Equipment	4,806,363.25	-	-	-	-	4,806,363.25	-	-	10	10	3,794,749.46	3,794,749.46	3,794,749.46	101,161.38	-	3,895,910.84	910,452.41
Electric Fittings	4,975,124.00	-	-	-	-	4,975,124.00	-	-	6	6	4,060,531.51	4,060,531.51	4,060,531.51	54,875.55	-	4,115,407.06	859,716.94
Truck Car and Light Vehicles	80,029,108.00	-	-	-	-	80,029,108.00	-	-	10	10	43,257,155.02	43,257,155.02	43,257,155.02	3,677,195.30	-	46,934,350.32	33,094,757.68
Furniture and Fittings	8,569,488.35	275,100.00	-	275,100.00	-	8,844,588.35	-	-	5	5	4,077,915.46	4,077,915.46	4,077,915.46	238,333.64	-	4,316,249.10	4,528,339.25
Other Assets	160,815.00	-	-	-	-	160,815.00	-	-	6	6	135,074.39	135,074.39	135,074.39	1,544.44	-	136,618.83	24,196.17
Computer	13,580,899.69	4,604,188.00	-	4,604,188.00	-	18,185,087.69	-	-	10	10	5,057,910.70	5,057,910.70	5,057,910.70	1,312,717.70	-	6,370,628.40	11,814,459.29
Generator	2,228,000.00	-	-	-	-	2,228,000.00	-	-	10	10	1,528,829.99	1,528,829.99	1,528,829.99	69,917.00	-	1,598,746.98	629,253.01
<b>As on 30.06.2019</b>	<b>151,048,741.29</b>	<b>4,879,288.00</b>	<b>0.00</b>	<b>4,879,288.00</b>	<b>0.00</b>	<b>155,928,029.29</b>					<b>86,885,433.57</b>	<b>6,115,991.02</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>93,001,424.59</b>	<b>62,926,604.70</b>
<b>As on 30.06.2018</b>	<b>146,686,664.29</b>	<b>4,362,077.00</b>	<b>0.00</b>	<b>4,362,077.00</b>	<b>0.00</b>	<b>151,048,741.29</b>					<b>80,648,786.53</b>	<b>6,236,647.04</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>86,885,433.57</b>	<b>64,163,307.72</b>

**Market Account: (Straight Line Method)**

Particulars	As on 01.07.2018			Addition during the year			Disposal during the year			Rate %	As on 30.06.2019			Depreciation (Taka)			Written down value as on 30.06.2019 (Taka)
	As on 01.07.2018	As on 01.07.2018	As on 01.07.2018	Addition during the year	Disposal during the year	As on 30.06.2019	Addition during the year	Disposal during the year	As on 30.06.2019		As on 30.06.2019	As on 30.06.2019	As on 30.06.2019	Charged during the year	Disposal during the year	As on 30.06.2019	
Building	76,398,464.00	-	-	-	-	76,398,464.00	-	-	5.00	5.00	73,648,611.20	73,648,611.20	73,648,611.20	2,749,851.80	-	76,398,463.00	1.00
Renovation of Market	5,410,401.00	-	-	-	-	5,410,401.00	-	-	5.00	5.00	5,215,661.30	5,215,661.30	5,215,661.30	194,738.70	-	5,410,400.00	1.00
<b>As on 30.06.2019</b>	<b>81,808,865.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>81,808,865.00</b>					<b>78,864,272.50</b>	<b>2,944,590.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>81,808,863.00</b>	<b>2.00</b>
<b>As on 30.06.2018</b>	<b>81,808,865.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>81,808,865.00</b>					<b>74,773,829.25</b>	<b>4,090,443.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>78,864,272.50</b>	<b>2,944,592.50</b>

N: B: For insufficient balance of written down value The Straight Line Method could not be followed during the year against market account.



Annex-4

Chittagong Development Authority

Earning Project - at cost less Depreciation (Note : 26.00) for the year ended on 30 June 2019

Particulars	Cost (Taka)			Rate %	Depreciation (Taka)			Written down value as on 30.06.2019 (Taka)
	As on 01.07.2018	Addition during the year	Disposal during the year		As on 01.07.2018	Charged during the year	Disposal	
C.D.A Building	1,923,185.00	-	0.00	1	1,281,927.35	19,231.85	-	622,025.80
C.D.A Annex Building	5,522,468.00	-	0.00	1	2,348,813.44	55,224.68	-	3,118,429.88
As on 30.06.2019	7,445,653.00	0.00	0.00		3,630,740.79	74,456.53	0.00	3,740,455.68
As on 30.06.2018	7,445,653.00	0.00	0.00		3,556,284.26	74,456.53	0.00	3,814,912.21



Statement of Financial Position

Statement of Financial Position as at 31st March 2020

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977	1976	1975	1974	1973	1972	1971	1970	1969	1968	1967	1966	1965	1964	1963	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950	1949	1948	1947	1946	1945	1944	1943	1942	1941	1940	1939	1938	1937	1936	1935	1934	1933	1932	1931	1930	1929	1928	1927	1926	1925	1924	1923	1922	1921	1920	1919	1918	1917	1916	1915	1914	1913	1912	1911	1910	1909	1908	1907	1906	1905	1904	1903	1902	1901	1900	1899	1898	1897	1896	1895	1894	1893	1892	1891	1890	1889	1888	1887	1886	1885	1884	1883	1882	1881	1880	1879	1878	1877	1876	1875	1874	1873	1872	1871	1870	1869	1868	1867	1866	1865	1864	1863	1862	1861	1860	1859	1858	1857	1856	1855	1854	1853	1852	1851	1850	1849	1848	1847	1846	1845	1844	1843	1842	1841	1840	1839	1838	1837	1836	1835	1834	1833	1832	1831	1830	1829	1828	1827	1826	1825	1824	1823	1822	1821	1820	1819	1818	1817	1816	1815	1814	1813	1812	1811	1810	1809	1808	1807	1806	1805	1804	1803	1802	1801	1800	1799	1798	1797	1796	1795	1794	1793	1792	1791	1790	1789	1788	1787	1786	1785	1784	1783	1782	1781	1780	1779	1778	1777	1776	1775	1774	1773	1772	1771	1770	1769	1768	1767	1766	1765	1764	1763	1762	1761	1760	1759	1758	1757	1756	1755	1754	1753	1752	1751	1750	1749	1748	1747	1746	1745	1744	1743	1742	1741	1740	1739	1738	1737	1736	1735	1734	1733	1732	1731	1730	1729	1728	1727	1726	1725	1724	1723	1722	1721	1720	1719	1718	1717	1716	1715	1714	1713	1712	1711	1710	1709	1708	1707	1706	1705	1704	1703	1702	1701	1700	1699	1698	1697	1696	1695	1694	1693	1692	1691	1690	1689	1688	1687	1686	1685	1684	1683	1682	1681	1680	1679	1678	1677	1676	1675	1674	1673	1672	1671	1670	1669	1668	1667	1666	1665	1664	1663	1662	1661	1660	1659	1658	1657	1656	1655	1654	1653	1652	1651	1650	1649	1648	1647	1646	1645	1644	1643	1642	1641	1640	1639	1638	1637	1636	1635	1634	1633	1632	1631	1630	1629	1628	1627	1626	1625	1624	1623	1622	1621	1620	1619	1618	1617	1616	1615	1614	1613	1612	1611	1610	1609	1608	1607	1606	1605	1604	1603	1602	1601	1600	1599	1598	1597	1596	1595	1594	1593	1592	1591	1590	1589	1588	1587	1586	1585	1584	1583	1582	1581	1580	1579	1578	1577	1576	1575	1574	1573	1572	1571	1570	1569	1568	1567	1566	1565	1564	1563	1562	1561	1560	1559	1558	1557	1556	1555	1554	1553	1552	1551	1550	1549	1548	1547	1546	1545	1544	1543	1542	1541	1540	1539	1538	1537	1536	1535	1534	1533	1532	1531	1530	1529	1528	1527	1526	1525	1524	1523	1522	1521	1520	1519	1518	1517	1516	1515	1514	1513	1512	1511	1510	1509	1508	1507	1506	1505	1504	1503	1502	1501	1500	1499	1498	1497	1496	1495	1494	1493	1492	1491	1490	1489	1488	1487	1486	1485	1484	1483	1482	1481	1480	1479	1478	1477	1476	1475	1474	1473	1472	1471	1470	1469	1468	1467	1466	1465	1464	1463	1462	1461	1460	1459	1458	1457	1456	1455	1454	1453	1452	1451	1450	1449	1448	1447	1446	1445	1444	1443	1442	1441	1440	1439	1438	1437	1436	1435	1434	1433	1432	1431	1430	1429	1428	1427	1426	1425	1424	1423	1422	1421	1420	1419	1418	1417	1416	1415	1414	1413	1412	1411	1410	1409	1408	1407	1406	1405	1404	1403	1402	1401	1400	1399	1398	1397	1396	1395	1394	1393	1392	1391	1390	1389	1388	1387	1386	1385	1384	1383	1382	1381	1380	1379	1378	1377	1376	1375	1374	1373	1372	1371	1370	1369	1368	1367	1366	1365	1364	1363	1362	1361	1360	1359	1358	1357	1356	1355	1354	1353	1352	1351	1350	1349	1348	1347	1346	1345	1344	1343	1342	1341	1340	1339	1338	1337	1336	1335	1334	1333	1332	1331	1330	1329	1328	1327	1326	1325	1324	1323	1322	1321	1320	1319	1318	1317	1316	1315	1314	1313	1312	1311	1310	1309	1308	1307	1306	1305	1304	1303	1302	1301	1300	1299	1298	1297	1296	1295	1294	1293	1292	1291	1290	1289	1288	1287	1286	1285	1284	1283	1282	1281	1280	1279	1278	1277	1276	1275	1274	1273	1272	1271	1270	1269	1268	1267	1266	1265	1264	1263	1262	1261	1260	1259	1258	1257	1256	1255	1254	1253	1252	1251	1250	1249	1248	1247	1246	1245	1244	1243	1242	1241	1240	1239	1238	1237	1236	1235	1234	1233	1232	1231	1230	1229	1228	1227	1226	1225	1224	1223	1222	1221	1220	1219	1218	1217	1216	1215	1214	1213	1212	1211	1210	1209	1208	1207	1206	1205	1204	1203	1202	1201	1200	1199	1198	1197	1196	1195	1194	1193	1192	1191	1190	1189	1188	1187	1186	1185	1184	1183	1182	1181	1180	1179	1178	1177	1176	1175	1174	1173	1172	1171	1170	1169	1168	1167	1166	1165	1164	1163	1162	1161	1160	1159	1158	1157	1156	1155	1154	1153	1152	1151	1150	1149	1148	1147	1146	1145	1144	1143	1142	1141	1140	1139	1138	1137	1136	1135	1134	1133	1132	1131	1130	1129	1128	1127	1126	1125	1124	1123	1122	1121	1120	1119	1118	1117	1116	1115	1114	1113	1112	1111	1110	1109	1108	1107	1106	1105	1104	1103	1102	1101	1100	1099	1098	1097	1096	1095	1094	1093	1092	1091	1090	1089	1088	1087	1086	1085	1084	1083	1082	1081	1080	1079	1078	1077	1076	1075	1074	1073	1072	1071	1070	1069	1068	1067	1066	1065	1064	1063	1062	1061	1060	1059	1058	1057	1056	1055	1054	1053	1052	1051	1050	1049	1048	1047	1046	1045	1044	1043	1042	1041	1040	1039	1038	1037	1036	1035	1034	1033	1032	1031	1030	1029	1028	1027	1026	1025	1024	1023	1022	1021	1020	1019	1018	1017	1016	1015	1014	1013	1012	1011	1010	1009	1008	1007	1006	1005	1004	1003	1002	1001	1000	999	998	997	996	995	994	993	992	991	990	989	988	987	986	985	984	983	982	981	980	979	978	977	976	975	974	973	972	971	970	969	968	967	966	965	964	963	962	961	960	959	958	957	956	955	954	953	952	951	950	949	948	947	946	945	944	943	942	941	940	939	938	937	936	935	934	933	932	931	930	929	928	927	926	925	924	923	922	921	920	919	918	917	916	915	914	913	912	911	910	909	908	907	906	905	904	903	902	901	900	899	898	897	896	895	894	893	892	891	890	889	888	887	886	885	884	883	882	881	880	879	878	877	876	875	874	873	872	871	870	869	868	867	866	865	864	863	862	861	860	859	858	857	856	855	854	853	852	851	850	849	848	847	846	845	844	843	842	841	840	839	838	837	836	835	834	833	832	831	830	829	828	827	826	825	824	823	822	821	820	819	818	817	816	815	814	813	812	811	810	809	808	807	806	805	804	803	802	801	800	799	798	797	796	795	794	793	792	791	790	789	788	787	786	785	784	783	782	781	780	779	778	777	776	775	774	773	772	771	770	769	768	767	766	765	764	763	762	761	760	759	758	757	756	755	754	753	752	751	750	749	748	747	746	745	744	743	742	741	740	739	738	737	736	735	734	733	732	731	730	729	728	727	726	725	724	723	722	721	720	719	718	717	716	715	714	713	712	711	710	709	708	707	706	705	704	703	702	701	700	699	698	697	696	695	694	693	692	691	690	689	688	687	686	685	684	683	682	681	680	679	678	677	676	675	674	673	672	671	670	669	668	667	666	665	664	663	662	661	660	659	658	657	656	655	654	653	652	651	650	649	648	647	646	645	644	643	642	641	640	639	638	637	636	635	634	633	632	631	630	629	628
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Chittagong Harbour Trust Authority

Inclusive of Receipts (Receipts) of Market Account for the year ended on 30 June 2019

Particulars	Bus Stand	Bus Stand W/ Bus	Bus Stand W/ Bus	Patented Market	Kamapull Market	Shilshahar Market	B Bus Terminal	Total
<b>A. Receipts</b>								
Bus Stand	9,717,376.00	1,736,987.00	1,369,704.00	2,206,079.16	2,199,966.72	-	1,181,400.00	18,413,582.88
Transfer Fee & Grants	3,698,458.88	112,000.00	2,226,188.44	1,423,324.78	245,253.28	-	2,796,185.00	9,400,420.18
Bank Interest	206,987.28	-	75,754.00	96,833.00	68,806.56	-	45,416.00	495,776.84
<b>Total</b>	<b>13,624,701.96</b>	<b>1,850,567.00</b>	<b>3,670,656.44</b>	<b>3,726,336.94</b>	<b>2,514,026.56</b>	<b>-</b>	<b>4,023,001.00</b>	<b>28,309,779.90</b>
<b>B. EXPENDITURE</b>								
Salary	3,413,986.44	-	1,159,140.00	1,812,800.00	1,515,220.00	-	1,764,650.00	9,665,796.44
Maintenance	556,650.00	468,000.00	1,575,100.29	35,210.00	24,150.00	-	0.00	2,659,110.29
Telephone Bill	-	-	-	-	-	-	0.00	0.00
Electric Bill	1,015,738.00	645,007.00	53,311.00	120,000.00	20,000.00	-	1,977.00	1,856,033.00
WASA	-	-	-	165,601.00	-	-	0.00	165,601.00
Gas Bill	-	-	-	-	-	-	0.00	0.00
Bank Charge	24,086.73	-	10,076.00	14,525.00	10,320.99	-	4,657.00	63,665.72
Depreciation (5%)	450,303.24	-	500,497.74	260,070.63	216,504.96	260,957.78	1,256,256.15	2,944,590.50
<b>Total</b>	<b>5,460,764.41</b>	<b>1,113,007.00</b>	<b>3,298,125.03</b>	<b>2,408,206.63</b>	<b>1,786,195.95</b>	<b>260,957.78</b>	<b>3,027,540.15</b>	<b>17,354,796.95</b>
Surplus/(Deficit) for the year(A-B)	7,063,937.55	737,550.00	372,531.41	1,318,630.31	727,830.61	(260,957.78)	995,460.85	10,954,982.95
Add :-Brought for Surplus/(Deficit)	158,605,097.74	4,203,614.06	2,801,045.58	13,545,547.30	(378,045.66)	13,148,888.26	9,152,458.62	201,078,605.90
<b>Balance Transferred to Inter Project Current A/C</b>	<b>165,669,035.29</b>	<b>4,941,164.06</b>	<b>3,173,576.99</b>	<b>14,864,177.61</b>	<b>349,784.95</b>	<b>12,887,930.48</b>	<b>10,147,919.47</b>	<b>212,033,588.85</b>



Particulars	2018-19		2017-18		2016-17		2015-16		2014-15		2013-14		2012-13		2011-12		2010-11		2009-10		2008-09		2007-08		2006-07		2005-06		2004-05		2003-04		2002-03		2001-02		2000-01		1999-00		1998-99		1997-98		1996-97		1995-96		1994-95		1993-94		1992-93		1991-92		1990-91		1989-90		1988-89		1987-88		1986-87		1985-86		1984-85		1983-84		1982-83		1981-82		1980-81		1979-80		1978-79		1977-78		1976-77		1975-76		1974-75		1973-74		1972-73		1971-72		1970-71		1969-70		1968-69		1967-68		1966-67		1965-66		1964-65		1963-64		1962-63		1961-62		1960-61		1959-60		1958-59		1957-58		1956-57		1955-56		1954-55		1953-54		1952-53		1951-52		1950-51		1949-50		1948-49		1947-48		1946-47		1945-46		1944-45		1943-44		1942-43		1941-42		1940-41		1939-40		1938-39		1937-38		1936-37		1935-36		1934-35		1933-34		1932-33		1931-32		1930-31		1929-30		1928-29		1927-28		1926-27		1925-26		1924-25		1923-24		1922-23		1921-22		1920-21		1919-20		1918-19		1917-18		1916-17		1915-16		1914-15		1913-14		1912-13		1911-12		1910-11		1909-10		1908-09		1907-08		1906-07		1905-06		1904-05		1903-04		1902-03		1901-02		1900-01		1899-00		1898-99		1897-98		1896-97		1895-96		1894-95		1893-94		1892-93		1891-92		1890-91		1889-90		1888-89		1887-88		1886-87		1885-86		1884-85		1883-84		1882-83		1881-82		1880-81		1879-80		1878-79		1877-78		1876-77		1875-76		1874-75		1873-74		1872-73		1871-72		1870-71		1869-70		1868-69		1867-68		1866-67		1865-66		1864-65		1863-64		1862-63		1861-62		1860-61		1859-60		1858-59		1857-58		1856-57		1855-56		1854-55		1853-54		1852-53		1851-52		1850-51		1849-50		1848-49		1847-48		1846-47		1845-46		1844-45		1843-44		1842-43		1841-42		1840-41		1839-40		1838-39		1837-38		1836-37		1835-36		1834-35		1833-34		1832-33		1831-32		1830-31		1829-30		1828-29		1827-28		1826-27		1825-26		1824-25		1823-24		1822-23		1821-22		1820-21		1819-20		1818-19		1817-18		1816-17		1815-16		1814-15		1813-14		1812-13		1811-12		1810-11		1809-10		1808-09		1807-08		1806-07		1805-06		1804-05		1803-04		1802-03		1801-02		1800-01		1799-00		1798-99		1797-98		1796-97		1795-96		1794-95		1793-94		1792-93		1791-92		1790-91		1789-90		1788-89		1787-88		1786-87		1785-86		1784-85		1783-84		1782-83		1781-82		1780-81		1779-80		1778-79		1777-78		1776-77		1775-76		1774-75		1773-74		1772-73		1771-72		1770-71		1769-70		1768-69		1767-68		1766-67		1765-66		1764-65		1763-64		1762-63		1761-62		1760-61		1759-60		1758-59		1757-58		1756-57		1755-56		1754-55		1753-54		1752-53		1751-52		1750-51		1749-50		1748-49		1747-48		1746-47		1745-46		1744-45		1743-44		1742-43		1741-42		1740-41		1739-40		1738-39		1737-38		1736-37		1735-36		1734-35		1733-34		1732-33		1731-32		1730-31		1729-30		1728-29		1727-28		1726-27		1725-26		1724-25		1723-24		1722-23		1721-22		1720-21		1719-20		1718-19		1717-18		1716-17		1715-16		1714-15		1713-14		1712-13		1711-12		1710-11		1709-10		1708-09		1707-08		1706-07		1705-06		1704-05		1703-04		1702-03		1701-02		1700-01		1699-00		1698-99		1697-98		1696-97		1695-96		1694-95		1693-94		1692-93		1691-92		1690-91		1689-90		1688-89		1687-88		1686-87		1685-86		1684-85		1683-84		1682-83		1681-82		1680-81		1679-80		1678-79		1677-78		1676-77		1675-76		1674-75		1673-74		1672-73		1671-72		1670-71		1669-70		1668-69		1667-68		1666-67		1665-66		1664-65		1663-64		1662-63		1661-62		1660-61		1659-60		1658-59		1657-58		1656-57		1655-56		1654-55		1653-54		1652-53		1651-52		1650-51		1649-50		1648-49		1647-48		1646-47		1645-46		1644-45		1643-44		1642-43		1641-42		1640-41		1639-40		1638-39		1637-38		1636-37		1635-36		1634-35		1633-34		1632-33		1631-32		1630-31		1629-30		1628-29		1627-28		1626-27		1625-26		1624-25		1623-24		1622-23		1621-22		1620-21		1619-20		1618-19		1617-18		1616-17		1615-16		1614-15		1613-14		1612-13		1611-12		1610-11		1609-10		1608-09		1607-08		1606-07		1605-06		1604-05		1603-04		1602-03		1601-02		1600-01		1599-00		1598-99		1597-98		1596-97		1595-96		1594-95		1593-94		1592-93		1591-92		1590-91		1589-90		1588-89		1587-88		1586-87		1585-86		1584-85		1583-84		1582-83		1581-82		1580-81		1579-80		1578-79		1577-78		1576-77		1575-76		1574-75		1573-74		1572-73		1571-72		1570-71		1569-70		1568-69		1567-68		1566-67		1565-66		1564-65		1563-64		1562-63		1561-62		1560-61		1559-60		1558-59		1557-58		1556-57		1555-56		1554-55		1553-54		1552-53		1551-52		1550-51		1549-50		1548-49		1547-48		1546-47		1545-46		1544-45		1543-44		1542-43		1541-42		1540-41		1539-40		1538-39		1537-38		1536-37		1535-36		1534-35		1533-34		1532-33		1531-32		1530-31		1529-30		1528-29		1527-28		1526-27		1525-26		1524-25		1523-24		1522-23		1521-22		1520-21		1519-20		1518-19		1517-18		1516-17		1515-16		1514-15		1513-14		1512-13		1511-12		1510-11		1509-10		1508-09		1507-08		1506-07		1505-06		1504-05		1503-04		1502-03		1501-02		1500-01		1499-00		1498-99		1497-98		1496-97		1495-96		1494-95		1493-94		1492-93		1491-92		1490-91		1489-90		1488-89		1487-88		1486-87		1485-86		1484-85		1483-84		1482-83		1481-82		1480-81		1479-80		1478-79		1477-78		1476-77		1475-76		1474-75		1473-74		1472-73		1471-72		1470-71		1469-70		1468-69		1467-68		1466-67		1465-66		14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**Chittagong City Corporation**

Statement of Financial Position (Balance Sheet) as at 30.06.2019

Particulars	As on		As on		As on		As on	
	30.06.2018	30.06.2019	30.06.2018	30.06.2019	30.06.2018	30.06.2019	30.06.2018	30.06.2019
<b>Assets</b>								
Fixed Assets	84,131.00	84,131.00						
Land	84,131.00	84,131.00						
Buildings	-	-						
Plant and Machinery	-	-						
Investments	-	-						
Current Assets	9,408,179.00	9,408,179.00						
Stocks	-	-						
Debtors	-	-						
Prepaid Expenses	-	-						
Other Current Assets	-	-						
<b>Liabilities</b>								
Capital								
Share Capital	-	-						
Reserves	-	-						
Debt								
Bank Loan	-	-						
Other Loans	-	-						
Trade Payables	-	-						
Other Payables	-	-						
<b>Surplus</b>								
Opening as on 01.07.2018	102,581,452.50	102,581,452.50	102,581,452.50	102,581,452.50	102,581,452.50	102,581,452.50	102,581,452.50	102,581,452.50
During the year	307,191,982.40	307,191,982.40	307,191,982.40	307,191,982.40	307,191,982.40	307,191,982.40	307,191,982.40	307,191,982.40
<b>Total</b>	<b>9,160,610,712.95</b>	<b>9,160,610,712.95</b>	<b>9,160,610,712.95</b>	<b>9,160,610,712.95</b>	<b>9,160,610,712.95</b>	<b>9,160,610,712.95</b>	<b>9,160,610,712.95</b>	<b>9,160,610,712.95</b>

