

**AUDIT REPORT
AND
FINANCIAL STATEMENTS
OF**

**CHITTAGONG DEVELOPMENT AUTHORITY,
CHATTOGRAM.**

FOR THE YEAR ENDED JUNE 30, 2021.

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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, 2021 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, 2021 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 : 03-03-2022




Gobinda Chandra Paul, FCA
Enrolment No : 0282
Partner of
BASU BANERJEE NATH & CO.
CHARTERED ACCOUNTANTS
DVC : 2203030282AS493944

Chittagong Development Authority

Statement of Financial Position as at June 30, 2021

		Note	Taka	
			30.06.2021	30.06.2020
Property and Assets:				
A. Current Assets				
Investment (Fixed Deposits)	3.00		1,276,093,365.00	1,276,096,595.00
Staff Loan (Computer)	4.00		16,975.00	31,525.00
Stores and Stock	5.00		2,184,376.50	1,025,314.50
Accounts Receivable	6.00		154,829,495.23	158,508,147.88
Advance Income Tax - CDA	7.00		73,787,715.54	46,838,467.47
Work in Progress	8.00		2,108,152,700.79	1,858,013,363.70
Non Earning Project Deposits (FDR)	9.00		3,323,747,914.00	1,523,247,914.00
Cash and Bank Balance	10.00		1,977,766,793.79	3,346,706,099.70
			8,916,579,335.85	8,210,467,427.25
B. Current Liabilities				
Income Tax Payable (Contractors)	11.00		4,415,235.00	1,671,880.85
Earnest Money for allotment of Plot and Flat	12.00		504,456,726.64	520,819,853.64
Rent Advance Security	13.00		4,340,712.53	4,360,487.61
C.P.F Subscription	14.00		11,658,158.66	11,439,601.58
Security Deposit (Contractors)	15.00		1,906,174,844.51	982,826,290.65
Benevolent Fund	16.00		1,750,093.85	1,752,993.85
Earnest Money Deposit (Others)	17.00		5,583,978.31	5,583,978.31
VAT Payable (Contractors)	18.00		9,155,068.29	4,873,669.94
V.S.S Fund	19.00		928,591.00	944,741.00
Security Deposit (Markets)	20.00		137,012,966.13	136,330,315.96
Provision for Liabilities	21.00		638,266,173.53	616,240,112.67
			3,223,742,548.45	2,286,843,926.06
C. Working Capital (A-B)				
Non-Current Assets :				
Property, Plant and Equipment (At Cost Less Acc. Dep.)	22.00		66,674,622.32	60,135,120.41
Non Earning Project	23.00		19,657,783,769.71	17,530,984,456.09
Earning Project	24.00		3,591,542.62	3,665,999.15
			19,728,049,934.65	17,594,785,575.65
Total Taka			25,420,886,722.05	23,518,409,076.84
Financed by :				
Liability Against Acquisition of Assets			4,197,680.00	4,197,680.00
Grant from Government Utilized for non earning project	25.00		19,657,783,769.71	17,530,984,456.09
Liability For Land Acquisition & Stakeholders	26.00		2,999,528,572.66	3,509,133,129.61
Advance Premium Received	27.00		1,478,602,503.50	1,322,807,175.50
Surplus of Income / (Deficit) Transferred from Statement of Comprehensive Income			1,280,774,196.18	1,151,286,635.64
Total Taka			25,420,886,722.05	23,518,409,076.84

NOTE: The annexed notes 01 to 30 including annexures 1 to 5 form an integral part of these financial statements.

Accountants

Budget Officer

Finance and Accounts Officer

Secretary

Chairman

Signed in terms of our annexed report of even date.

Taher Chamber (Ground Floor)
10. Agrabad Commercial Area,
Chattogram -4100
Dated - 03-03-2022



Gobinda Chandra Paul
Gobinda Chandra Paul, FCA
Enrolment No.-0282
Partner of
BASU BANERJEE NATH & CO.
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DVC : 2203030282AS493944

BASU BANERJEE NATH & CO.
CHARTERED ACCOUNTANTS

Chittagong Development Authority
Statement of Comprehensive Income for the year ended on June 30, 2021

	Notes/Annex	Taka	
		30.06.2021	30.06.2020
A. Income :			
Rent Received (C.D.A Building, Annex Building and Others)		7,582,508.60	15,917,801.44
Land Premium	28.00	142,402,563.72	140,195,984.87
Rent Received (Market Account)	Annex-4.1	20,133,184.51	18,486,101.88
Other Income	29.00	348,492,694.02	213,386,763.80
		518,610,950.85	387,986,651.99
B. Expenditure :			
Salary and Allowances		116,276,586.63	117,717,714.62
WASA Bill		39,246.00	84,907.72
Printing and Stationery	5.00	1,328,922.00	1,147,055.90
Travelling Expenses		1,133,884.95	2,322,332.94
Entertainment		488,700.00	254,225.00
Legal Expenses		3,424,950.00	2,971,000.00
Books and Periodicals		35,924.00	128,198.00
Advertisement		2,908,436.00	3,335,797.00
Festival Bonus		20,903,707.00	15,274,408.00
Overtime		2,397,078.93	2,660,899.05
Petrol, Oil and Lubricant		3,821,770.00	3,504,352.00
Social Function / Recreation		-	800,000.00
Welfare		60,000.00	250,000.00
Rest and Recreation Allowance		4,780,530.00	114,680.00
Pension		80,000,000.00	60,000,000.00
Land Development Tax		113,100.00	224,400.00
Training Expenses		738,320.00	1,232,115.25
Bank Charges		3,000,457.08	2,151,187.75
Electric Bill- CDA		4,620,672.00	6,825,089.00
Contribution to National Exchequer		41,250,000.00	26,250,000.00
Security Guard		4,377,918.00	4,764,700.00
Miscellaneous Expenses		636,609.00	487,989.00
Contribution of Relief Fund		1,500,000.00	230,695.34
Illumination		257,250.00	211,750.00
Annual Milad		900,000.00	892,018.00
Telephone & Postage Bill		1,111,725.00	512,056.00
Audit and Professional Fee		150,500.00	145,500.00
Repair and Maintenance (Building Workshop)		25,848,838.00	12,059,166.00
Repair and Maintenance (Vehicle & CNG Conversion)		2,394,493.00	2,077,846.00
Repair and Maintenance (Machinery)		75,535.00	484,100.00
Repair and Maintenance (Mosque)		1,007,935.00	2,040,614.00
Repair and Maintenance (Tools and Equipments)		968,496.00	497,140.00
Maintenance of Completed Project		5,407,252.00	3,196,000.00
Uniform and Liveries		1,957,082.00	1,046,916.00
Tiffin Charge		1,344,734.27	1,279,772.82
Rent, Rates and Taxes (Vehicle & Municipal)		224,355.00	179,279.00
Group Insurance		200,000.00	402,500.00
Consultancy (Survey)		1,987,500.00	924,000.00
Depreciation	Annex-2 & 3	6,635,165.62	5,908,052.82
Repair and Maintenance (Furniture & Fittings)		-	24,000.00
Leave Encashment		1,223,820.00	1,212,950.00
Board Member Fee		124,000.00	94,000.00
Honarium		70,000.00	23,000.00
Celebration of National Days		573,192.00	159,250.00
Celebration of Mujib Borsho		3,180,940.00	-
Donation & Subscription Fee		123,000.00	-
Integrity & Innovation		80,340.00	-
Demolition of Unauthorised Construction & Removal of Debris		410,000.00	200,000.00
Others / Special Expenses (Business Development)		924,607.00	779,600.00
		351,017,571.48	287,081,257.21
Surplus / (Deficit) During the year (A-B)		167,593,379.37	100,905,394.78
Less: Income Tax paid / adjusted		(51,838,467.47)	(128,562,046.41)
		115,754,911.90	(27,656,651.63)
Add-Accumulated Surplus Brought Forward	30.00	1,165,019,284.28	1,178,943,287.27
Balance Transferred to Balance Sheet		1,280,774,196.18	1,151,286,635.64

NOTE: The annexed notes 01 to 30 including annexures 1 to 5 form an integral part of these financial statements.

Accountants

Budget Officer

Finance and Accounts Officer

Secretary

Chairman

Signed in terms of our annexed report of even date.

Taher Chamber (Ground Floor)
10, Agrabad Commercial Area,
Chattogram -4100
Dated -03-03-2022



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Chittagong Development Authority

Statement of Cash Flows for the year ended June 30, 2021

	Taka	
	30.06.2021	30.06.2020
01. Cash Flows From Operating Activities:		
Cash receipts from customers & others	522,289,603.50	368,949,709.69
Cash receipts/(paid) to suppliers and employees	262,444,651.90	(1,826,820,796.13)
Cash generated from operation	784,734,255.40	(1,457,871,086.44)
Net cash (used in)/ Provided by Operating activities	784,734,255.40	(1,457,871,086.44)
02. Cash Flows From Investing Activities:		
Addition of Property, Plant & Equipment	(13,100,211.00)	(3,042,110.00)
Non-Earning Project (at Cost)	(2,126,799,313.62)	(2,871,932,536.36)
Investment (Fixed Deposits)	3,230.00	(9,997,270.00)
Non-Earning Project Deposits	(1,800,500,000.00)	(498,864,011.00)
Net cash (used in)/ Provided by Investing activities	(3,940,396,294.62)	(3,383,835,927.36)
03. Cash Flows From Financing Activities:		
Advance Premium received	155,795,328.00	117,338,850.88
Liability For Land Acquisition	(509,604,556.95)	885,608,235.47
Grant from Govt. for Non-Earning Project	2,126,799,313.62	2,871,932,536.36
Net Cash generated from Financing Activities	1,772,990,084.67	3,874,879,622.71
D. Net Increase in cash & cash equivalents (1+2+3)	(1,382,671,954.55)	(966,827,391.09)
E. Adjustment in Surplus of Income over Expenditure	13,732,648.64	-
F. Opening Cash and Bank Balance	3,346,706,099.70	4,313,533,490.79
G. Closing Cash and Bank Balance (D+E+F)	1,977,766,793.79	3,346,706,099.70

NOTE: The annexed notes 01 to 30 including annexures 1 to 5 form an integral part of these financial statements.

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Chittagong Development Authority

**Notes to the financial statements, including a summary of significant accounting policies
for the year ended June 30, 2021**

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 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, Assistant Secretary, Ministry of Housing and Public Works, Dhaka.	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	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, President, 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	Mrs. Tahera Ferdous Begum, Secretary, Chattogram 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, 2021

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.

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 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, 2020 to June 30, 2021.

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 2020.

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.

Chittagong Development Authority

**Notes to the financial statements, including a summary of significant accounting policies
for the year ended June 30, 2021**

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 has approved 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 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 total income using the tax rate enacted and any adjustment to tax payable in respect of the previous year @ 25%.

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, 2021

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

Name of party	Relationship	Nature of transaction	Balance as on 30.06.2021
CDA Girls School & College	Associate Educational Institution	Accounts receivable	82,100,000.00
CDA Public School & College	- DO-	- DO-	22,000,000.00
ShishuKanon Kindergarten School	- DO-	- DO-	23,616,475.00

2.2.9 Events occurring after balance sheet date

Contingencies arising from claim, lawsuit, etc. are recorded when it is probable that a liability has been incurred and the amount can reasonably be measured. But, there are no transaction made between the cut-off dates 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, 2021

3.00 Investment (Fixed Deposits) : Tk. 1,276,093,365.00

The above amount represents Fixed Deposits with various Schedule Bank as shown in **Annex-1**.

4.00 Staff Loan (Computer) : Tk 16,975.00

This is arrived at as follows :

Opening balance

Add : Paid during the year

Add : Interest Receivable

Less : Realised during the year

Taka	
30.06.2021	30.06.2020
31,525.00	46,075.00
-	-
-	-
31,525.00	46,075.00
14,550.00	14,550.00
16,975.00	31,525.00

5.00 Stores and Stock : Tk. 2,184,376.50

This is arrived at as follows :

Opening balance

Add : Purchased during year

Less : Consumption during the year

1,025,314.50	1,226,248.40
2,487,984.00	946,122.00
3,513,298.50	2,172,370.40
1,328,922.00	1,147,055.90
2,184,376.50	1,025,314.50

6.00 Accounts Receivable : Tk.154,829,495.23

Break up of the amount is given below :

Rent from CDA Building (including Annex Building)

Water Bill

Rent from Market Account (**Annex-4**)

Accrued Interest on F.D.R (**Note - 29.01**)

CDA Girls School & College

CDA Public School & College

Shishu Kanon Kindergarten School

Electricity Bill Receivable From Employees

Receivable from A/C 707

Refundable Advance A/C (Water logging project)

Receivable from Loop Road

10,312,479.85	15,454,428.89
155,039.21	133,064.74
11,867,930.17	7,347,932.60
4,492,880.00	4,140,512.88
82,100,000.00	82,600,000.00
22,000,000.00	22,500,000.00
23,616,475.00	22,310,575.00
-	1,357,753.77
-	2,516,880.00
-	147,000.00
284,691.00	-
154,829,495.23	158,508,147.88

7.00 Advance Income Tax : Tk.73,787,715.54

Break up of the amount is given below :

Advance Income Tax-Deducted from Bank Interest

Advance Income Tax - CDA

Advance Income Tax - Rent

28,440,592.02	16,679,408.95
45,000,000.00	29,825,087.00
347,123.52	333,971.52
73,787,715.54	46,838,467.47



Chittagong Development Authority
Notes to the financial statements, including a summary of significant accounting policies
For the year ended June 30, 2021

1.00 Work in Progress : Tk. 2,108,152,700.79

Name of Project

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

Taka	
30.06.2021	30.06.2020
770,734,644.70	649,100,221.70
86,898,282.09	121,634,423.00
857,632,926.79	770,734,644.70
562,372,841.40	562,372,841.40
562,372,841.40	562,372,841.40
304,670,771.60	201,134,528.60
122,170,985.00	103,536,243.00
426,841,756.60	304,670,771.60
72,731,558.00	52,075,887.00
29,624,070.00	20,655,671.00
102,355,628.00	72,731,558.00
147,378,232.00	147,378,232.00
147,378,232.00	147,378,232.00
125,316.00	-
11,446,000.00	125,316.00
11,571,316.00	125,316.00
2,108,152,700.79	1,858,013,363.70

2.00 Non-Earning Project Deposits (FDR) : Tk. 3,323,747,914.00

Banks & Branches Name	Opening Balance (Taka)	Deposit During the Year (Taka)	Encasement (Taka) +	Closing Balance (Taka)
i. Janata Bank Ltd., For. 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.	5,300,000.00	265,500,000.00	-	270,800,000.00
iv. Shahjalal Islami Bank Ltd., Jubilee Road B	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	-	10,000,000.00
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., Taribazar Br.	10,000,000.00	10,000,000.00	-	20,000,000.00
vi. National Bank Ltd., Andarkilla Br.	10,272,000.00	-	-	10,272,000.00
National Bank Ltd., Chawkbazar Br.	30,000,000.00	10,000,000.00	-	40,000,000.00
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
vii. NCC Bank Ltd., Andarkilla Br.	10,000,000.00	-	-	10,000,000.00
viii. NRB Global Bank Ltd., Khatungong Br.	10,000,000.00	-	-	10,000,000.00
NRB Bank Ltd., Mehedibag Br.	10,000,000.00	-	-	10,000,000.00
NRB Global Bank Ltd., Jubilee Road Br.	-	10,000,000.00	-	10,000,000.00
NRB Global Bank Ltd., Agrabad Br.	-	10,000,000.00	-	10,000,000.00
ix. NRSC Bank Ltd., Jubilee Road Br.	10,000,000.00	-	-	10,000,000.00
x. Basic Bank Ltd., Jubilee Road Br.	20,000,000.00	29,000,000.00	-	49,000,000.00
xi. Uttara Bank Ltd., Nasirabad Br.	20,000,000.00	-	-	20,000,000.00
	345,747,914.00	400,500,000.00	-	746,247,914.00



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	Balance B/F	345,747,914.00	400,500,000.00	-	746,247,914.00
xii.	United com. Bank Ltd. OR Nizam Road Br	10,000,000.00	-	10,000,000.00	-
	United com. Bank Ltd. Kadamtoli Br.	30,000,000.00	-	10,000,000.00	20,000,000.00
	United com. Bank Ltd. Dampara Br.	50,000,000.00	-	20,000,000.00	30,000,000.00
	United com. Bank Ltd. Jubilee Road Br.	10,000,000.00	-	10,000,000.00	-
	United com. Bank Ltd. Enayet Bazar Br.	10,000,000.00	-	10,000,000.00	-
	United com. Bank Ltd. Khatungong Br.	30,000,000.00	-	30,000,000.00	-
xiii.	Al-Arafah Islami Bank Ltd. Chawkbazar Br.	10,000,000.00	10,000,000.00	-	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.	10,000,000.00	10,000,000.00	-	20,000,000.00
	Al-Arafah Islami Bank Ltd. Agrabad Br.	-	50,000,000.00	-	50,000,000.00
	First Security Islami Bank Ltd.	-	-	-	-
xiv.	Bahaddarhat Br.	-	10,000,000.00	-	10,000,000.00
	First Security Islami Bank Ltd. Kadamtoli Br.	-	20,000,000.00	-	20,000,000.00
	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
	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	-	-	18,000,000.00
xvi.	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
xvii.	Exim Bank Ltd. CEPZ Br.	20,000,000.00	37,000,000.00	-	57,000,000.00
	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
xviii.	Eastern Bank Ltd., Khulshi Br.	10,000,000.00	-	-	10,000,000.00
	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.	10,000,000.00	-	10,000,000.00	-
	Eastern Bank Ltd., New Market Br.	20,000,000.00	-	10,000,000.00	10,000,000.00
	Eastern Bank Ltd., Agrabad Br.	10,000,000.00	-	10,000,000.00	-
	Eastern Bank Ltd., O R Nizam Road Br.	20,000,000.00	-	20,000,000.00	-
xix.	AB Bank CDA Avenue Br.	10,000,000.00	30,000,000.00	-	40,000,000.00
	AB Bank CDA Momin Road Br.	10,000,000.00	-	-	10,000,000.00
	AB Bank CDA Jubilee Road Br.	10,000,000.00	10,000,000.00	-	20,000,000.00
	AB Bank CDA Andarkilla Br.	20,000,000.00	10,000,000.00	-	30,000,000.00
	AB Bank CDA Port Connecting Road Br.	10,000,000.00	10,000,000.00	-	20,000,000.00
	AB Bank Ltd. Agrabad Br.	10,000,000.00	200,000,000.00	-	210,000,000.00
	AB Bank Ltd. Pahartoli Br.	10,000,000.00	10,000,000.00	-	20,000,000.00
	AB Bank Ltd. Dewanhat Br.	20,000,000.00	20,000,000.00	-	40,000,000.00
	AB Bank Ltd. Station Road Br.	-	130,000,000.00	-	130,000,000.00
	AB Bank Ltd. Kulshi Br.	-	210,000,000.00	-	210,000,000.00
	AB Bank Ltd. Khatungonj Br.	-	10,000,000.00	-	10,000,000.00
xx.	Jamuna Bank Ltd. Andarkilla Br.	30,000,000.00	10,000,000.00	-	40,000,000.00
	Jamuna Bank Ltd. Agrabad Br.	-	19,000,000.00	-	19,000,000.00
xxi.	Union Bank Ltd. Laldighi Br.	10,000,000.00	19,000,000.00	-	29,000,000.00
	Union Bank Ltd. Khatungonj Br.	10,000,000.00	480,000,000.00	-	490,000,000.00
	Union Bank Ltd. Jubilee Road Br.	-	10,000,000.00	-	10,000,000.00
	Union Bank Ltd. OR Nizam Road Br.	-	19,000,000.00	-	19,000,000.00
	Union Bank Ltd. Bandartila Br.	-	10,000,000.00	-	10,000,000.00
xxii.	Prime Bank Ltd. Laldighi Br.	20,000,000.00	-	10,000,000.00	10,000,000.00
	Prime Bank Ltd. Jubilee Road Br.	10,000,000.00	-	-	10,000,000.00
		953,747,914.00	1,774,500,000.00	150,000,000.00	2,578,247,914.00



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Balance B/F	953,747,914.00	1,774,500,000.00	150,000,000.00	2,578,247,914.00
1000 Premier Bank Ltd. Kadamtali Br.	10,000,000.00	38,000,000.00	-	48,000,000.00
1000 Premier Bank Ltd. Agrabad Br.	10,000,000.00	-	-	10,000,000.00
1000 Premier Bank Ltd. Jubilee Road Br.	20,000,000.00	-	-	20,000,000.00
1000 Premier Bank Ltd. Khatungong Br.	10,000,000.00	10,000,000.00	-	20,000,000.00
1000 Premier Bank Ltd. Bahaddarhat Br.	10,000,000.00	-	-	10,000,000.00
1000 Premier Bank Ltd. Pahartoli Br.	10,000,000.00	10,000,000.00	-	20,000,000.00
1000 Mutual Trust Bank Ltd. Oxygen Br.	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
1000 Mutual Trust Bank Ltd. Muradpur Br.	10,000,000.00	-	-	10,000,000.00
1000 Mutual Trust Bank Ltd. Kalurghat Br.	10,000,000.00	-	10,000,000.00	-
1000 Mutual Trust Bank Ltd. Khatungong Br.	10,000,000.00	-	10,000,000.00	-
1000 Mutual Trust Bank Ltd. Jubilee Road Br.	-	10,000,000.00	-	10,000,000.00
1000 IFIC Bank Ltd. CDA Avenue Br.	-	10,000,000.00	-	10,000,000.00
1000 IFIC Bank Ltd. S. K. Mujib Road Br.	10,000,000.00	-	-	10,000,000.00
1000 City Bank Ltd. Kadamtali Br.	10,000,000.00	-	10,000,000.00	-
1000 City Bank Ltd. Agrabad Br.	10,000,000.00	-	10,000,000.00	-
1000 City Bank Ltd. Chawkbazar Br.	10,000,000.00	-	10,000,000.00	-
1000 City Bank Ltd. O. R. Nizam Road Br.	10,000,000.00	-	10,000,000.00	-
1000 City Bank Ltd. Andarkilla Br.	20,000,000.00	-	20,000,000.00	-
1000 Community Bank Ltd. Agrabad Br.	-	10,000,000.00	-	10,000,000.00
1000 Brac Bank Ltd. SK Mujib Br.	50,000,000.00	10,000,000.00	30,000,000.00	30,000,000.00
1000 Brac Bank Ltd. Pahartali Br.	20,000,000.00	-	20,000,000.00	-
1000 Brac Bank Ltd. Kadamtali Br.	30,000,000.00	10,000,000.00	30,000,000.00	10,000,000.00
1000 Brac Bank Ltd. Momin Road Br.	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
1000 Brac Bank Ltd. Bahaddarhat Br.	20,000,000.00	-	-	20,000,000.00
1000 Brac Bank Ltd. Chawkbazar Br.	10,000,000.00	-	10,000,000.00	-
1000 Brac Bank Ltd. CDA Avenue Br.	-	10,000,000.00	-	10,000,000.00
1000 Brac Bank Ltd. Halishahar Br.	-	10,000,000.00	-	10,000,000.00
1000 Brac Bank Ltd. Muradpur Br.	-	10,000,000.00	-	10,000,000.00
1000 Bank Asia Ltd. Kamal Bazar Br.	10,000,000.00	-	-	10,000,000.00
1000 Bank Asia Ltd. SK Mujib Road Br.	10,000,000.00	-	-	10,000,000.00
1000 Bank Asia Ltd. Chaktai Br.	9,500,000.00	-	-	9,500,000.00
1000 Sonali Bank Ltd. Laidighi Br.	10,000,000.00	-	-	10,000,000.00
1000 State Bank Of India Ctg. Jubilee Br.	30,000,000.00	-	-	30,000,000.00
1000 Trust Bank Ltd. Dewanhat Br.	20,000,000.00	-	-	20,000,000.00
1000 Trust Bank Ltd. CDA Avenue Br.	10,000,000.00	-	-	10,000,000.00
1000 One Bank Ltd. Station Road Br.	20,000,000.00	20,000,000.00	-	40,000,000.00
1000 One Bank Ltd. CDA Avenue Br.	20,000,000.00	10,000,000.00	-	30,000,000.00
1000 One Bank Ltd. Chandgaon Br.	20,000,000.00	20,000,000.00	-	40,000,000.00
1000 One Bank Ltd. Jubilee Road Br.	10,000,000.00	19,000,000.00	-	29,000,000.00
1000 One Bank Ltd. Agrabad Br.	10,000,000.00	39,000,000.00	-	49,000,000.00
1000 One Bank Ltd. Halishahar Br.	-	30,000,000.00	-	30,000,000.00
1000 One Bank Ltd. Andarkilla Br.	-	10,000,000.00	-	10,000,000.00
1000 One Bank Ltd. CEPZ Br.	-	10,000,000.00	-	10,000,000.00
1000 Midland Bank Ltd. Agrabad Br.	10,000,000.00	-	-	10,000,000.00
1000 Dhaka Bank, New Market Br.	10,000,000.00	-	-	10,000,000.00
1000 Bangladesh Commerce Bank Ltd. , Agrabad Br.	10,000,000.00	-	-	10,000,000.00
1000 Bangladesh Commerce Bank Ltd. A.K. Khan Moar Br.	10,000,000.00	-	-	10,000,000.00
1000 Bangladesh Commerce Bank Ltd. , Khatungong Br.	-	10,000,000.00	-	10,000,000.00
1000 Social Islami Bank Ltd. , Andarkilla Br.	10,000,000.00	-	-	10,000,000.00
1000 Social Islami Bank Ltd. , Agrabad Br.	10,000,000.00	-	-	10,000,000.00
1000 Social Islami Bank Ltd. , CEPZ Br.	-	10,000,000.00	-	10,000,000.00
1000 South Bangla Agriculture & Commerce Bank Ltd. Jubilee Road Br.	-	10,000,000.00	-	10,000,000.00
1000 Krishi Bank Ltd. Ctg. Corp. Br. Jubilee Rd.	-	20,000,000.00	-	20,000,000.00
	1,523,247,914.00	2,150,500,000.00	350,000,000.00	3,323,747,914.00



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10.00 Cash and Cash Equivalents : Tk. 1,977,766,793.79

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. 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

Taka	
30.06.2021	30.06.2020
903,386.10	2,291,823.10
544,033.91	17,548,627.91
6,440,707.67	(121,546.33)
585,561.95	3,699,130.95
4,885,529.86	(29,969,574.05)
7,901,473.13	8,308,083.52
766,773.03	2,493,277.87
2,242,494.40	3,825,859.90
9,223,920.50	(17,689,752.00)
553,827.00	543,017.00
571,666.03	1,008,245.58
1,023,005.00	3,085,592.00
35,642,378.58	(4,977,214.55)

Current Account Deposit :

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

(1,607,955.47)	19,543,647.74
(1,607,955.47)	19,543,647.74

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

207,507.90	203,420.90
11,193,860.79	11,049,407.82
3,304,352.00	3,304,352.00
3,763,378.57	3,644,415.89
6,060,000.59	5,866,414.67
515,877.90	500,666.03
2,369,434.32	101,849.04
87,021.16	87,711.16
1,374,356.00	1,248,562.12
(2,358,143.43)	(1,858,750.24)
7,161,672.20	6,911,324.36
33,679,318.00	31,059,373.75

Balance B/F

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

33,679,318.00	31,059,373.75
735,148.20	728,097.53
30,996.72	31,419.07
18,180,358.39	1,452,803,944.43
1,051,844.20	271,418,893.46
4,078,737.53	388,152.79
2,129,962.36	1,941,040.24
1,752,322.00	272,483,671.46
175,598.00	166,413.00
2,609,444.96	2,473,856.49
3,313,917.50	1,975,517.35
5,457,698.96	258,041,446.88
8,831,453.17	46,124,998.97
8,399,192.72	8,230,020.61
357,798,032.64	277,798,891.27
72,838,167.64	553,619,890.21
521,062,192.99	3,179,285,627.51

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

1,922,332.41	13,863,575.83
590,987.47	3,249,112.47
1,333,534.15	4,382,405.15
598,923.29	4,588,549.27
947,827.00	4,343,119.00
5,393,604.32	30,426,761.72



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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
Sonal Bank Ltd., Khatungonj Br. A/C No.-11
Sonal 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

1,228,799.25	1,207,708.75
1,017,178.50	18,685,891.50
454,120.00	430,948.00
84,755,372.00	101,783,546.00
327,492.25	318,583.03
39,243,611.00	-
760,679.00	-
508,674,817.79	-
181,578,127.44	-
57,663,773.56	-
67,266,718.00	-
179,163,966.76	-
38,279,852.00	-
153,690,790.03	-
103,170,675.79	-
1,417,275,973.37	122,426,677.28
600.00	600.00
1,977,766,793.79	3,346,706,099.70

Cash in hand

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

11.00 Income Tax Payable (Contractors) : Tk. 4,415,235.00

This is arrived at as follows :

Opening balance
Add: Collected during the year

Less: Paid during the year

Taka	
30.06.2021	30.06.2020
1,671,880.85	4,206,347.48
649,151,558.62	477,610,937.98
650,823,439.47	481,817,285.46
646,408,204.47	480,145,404.61
646,408,204.47	480,145,404.61
4,415,235.00	1,671,880.85

12.00 Earnest Money for allotment of Plot and Flat : Tk. 504,456,726.64

This is arrived at as follows :

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

Less: Paid during the year
Kajir Dewry
CDA Square

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

520,819,853.64	444,881,280.64
2,000,000.00	1,907,636.00
500,000.00	75,000,000.00
2,500,000.00	76,907,636.00
523,319,853.64	521,788,916.64
3,863,127.00	969,063.00
15,000,000.00	-
18,863,127.00	969,063.00
504,456,726.64	520,819,853.64

13.00 Rent Advance Security : Tk. 4,340,712.53

This is arrived at as follows :

Opening balance
Add: Collected during the year

Less: Paid during the year

Taka	
30.06.2021	30.06.2020
4,360,487.61	4,317,458.61
-	67,249.00
4,360,487.61	4,384,707.61
19,775.08	24,220.00
4,340,712.53	4,360,487.61



Chittagong Development Authority
Notes to the financial statements, including a summary of significant accounting policies
For the year ended June 30, 2021

14.00 G.P.F Subscription : Tk. 11,658,158.66

This is arrived at as follows :

Opening balance	11,439,601.58	11,033,767.01
Add: Collected during the year	9,675,421.90	9,543,655.99
	21,115,023.48	20,577,423.00
Less: Paid during the year	9,456,864.82	9,137,821.42
	11,658,158.66	11,439,601.58

15.00 Security Deposit (Contractors) : Tk. 1,906,174,844.51

This is arrived at as follows :

Opening balance	982,826,290.65	1,006,656,691.35
Add: Collected during the year	2,298,888,080.11	495,904,827.81
	3,281,714,370.76	1,502,561,519.16
Less: Paid during the year	1,375,539,526.25	519,735,228.51
	1,906,174,844.51	982,826,290.65

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

16.00 Benevolent Fund : Tk. 1,750,093.85

This is arrived at as follows :

Opening balance	1,752,993.85	1,751,873.25
Add: Collected during the year	193,292.00	200,943.60
	1,946,285.85	1,952,816.85
Less: Paid during the year	196,192.00	199,823.00
	1,750,093.85	1,752,993.85

17.00 Earnest Money Deposit (Others) : Tk. 5,583,978.31

This is arrived at as follows :

Opening balance	5,583,978.31	5,583,978.31
Add: Collected during the year	-	-
	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-4)	-	-
	5,583,978.31	5,583,978.31

18.00 VAT Payable (Contractors) : Tk. 9,155,068.29

This is arrived at as follows :

Opening balance	4,873,669.94	4,771,228.44
Add: Collected during the year	973,926,613.96	705,598,543.29
	978,800,283.90	710,369,771.73
Less: Paid during the year	969,645,215.61	705,496,101.79
	9,155,068.29	4,873,669.94

19.00 V.S.S Fund : Tk. 928,591.00

This is arrived at as follows :

Opening balance	944,741.00	2,461,581.00
Add: Collected during the year	12,700,650.00	11,221,610.00
	13,645,391.00	13,683,191.00
Less: Paid during the year	12,716,800.00	12,738,450.00
	928,591.00	944,741.00



Chittagong Development Authority
Notes to the financial statements, including a summary of significant accounting policies
For the year ended June 30, 2021

20.00 Security Deposit (Markets) : Tk. 137,012,966.13

This is arrived at as follows :

Opening balance
Add: Collected during the year (Biponi Bitan)

Less: Paid during the year

Add: Market Account (Annex-4)

Taka	
30.06.2021	30.06.2020
136,330,315.96	136,330,315.96
-	7,560.00
136,330,315.96	136,337,875.96
-	7,560.00
136,330,315.96	136,330,315.96
682,650.17	-
137,012,966.13	136,330,315.96

21.00 Provision for Liabilities : Tk. 638,266,173.53

Break up of the above amount is as follows:

1. Unspent grant Payable to Government (Note-21.01)	27,454,230.29	20,614,445.48
2. Electricity Bill	259,763.00	1,092,216.00
3. WASA Bill	4,974.00	9,110.00
4. Audit Fee	150,500.00	145,500.00
5. Telephone Bill	665,015.00	72,250.00
6. Land Development Tax	1,578,598.00	1,578,598.00
7. Deductible from Salary - (Payable against Gas Bill)	1,127,016.52	741,672.42
8. Government Project Interest Payable	530,867,540.91	425,365,973.32
9. Bills Payable Against Work Done (Annex-2)	-	60,412,700.00
10. Outstanding Liabilities-Market Account (Annex-4)	166,702.00	339,933.00
11. Group Insurance Premium	47,075.00	1,100.00
12. Liability for Work Against Deposit of Ananya R/A	12,373,983.87	33,272,483.87
13. Unspent Grant Payable to Chittagong College & Mohsin College (Note-21.02)	1,048,101.00	1,048,101.00
14. Legislation Payable of Ring Road	3,196,255.75	-
15. Compensation Payable for DT Road Project	46,736,058.54	62,542,498.58
16. Plantation of Ring Road Project	9,003,531.00	9,003,531.00
17. Liability for Land Acquisition (Hathazari Road Project)	163,035.91	-
18. Liability for Land Acquisition (Pathantuli Road Project)	3,423,792.74	-
	638,266,173.53	616,240,112.67

21.01 Unspent Grant Payable to Government : Tk. 27,454,230.29

Grant Received from Govt. for Non- Earning Project (Note-25.01)
Less: Expense during the year (Note-23.00)

Less: Payable against Land Acquisition

19,685,238,000.00	18,840,602,000.00
19,657,783,769.71	17,530,984,456.09
27,454,230.29	1,309,617,543.91
-	1,289,003,098.43
27,454,230.29	20,614,445.48

21.02 Unspent Grant Payable to College : Tk. 1,048,101.00

i) Chittagong College:

Opening Balance
Add: Addition during the year

Less: Payment during the year

Less: Prior year adjustment (Note :30)

11,734.00	1,198,344.00
-	-
11,734.00	1,198,344.00
-	1,186,610.00
11,734.00	11,734.00
-	-
11,734.00	11,734.00

ii) Mohosin College:

Opening Balance
Add: Addition during the year

Less: Payment during the year

1,036,367.00	1,036,367.00
-	-
1,036,367.00	1,036,367.00
-	-
1,036,367.00	1,036,367.00
1,048,101.00	1,048,101.00

Total (i+ii)



Chittagong Development Authority
Notes to the financial statements, including a summary of significant accounting policies
For the year ended June 30, 2021

22.00 Non-Current Assets : Tk. 66,674,622.32

22.01 Written down Value :

This is arrived at as follows :

Opening balance
Add: Addition during the year

Less: Accumulated depreciation

Details have been shown in Annex - 2

Taka	
30.06.2021	30.06.2020
240,779,004.29	237,736,894.29
13,100,211.00	3,042,110.00
253,879,215.29	240,779,004.29
187,204,592.97	180,643,883.88
66,674,622.32	60,135,120.41

22.02 Rate of depreciation

Name of assets

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

Rate	
2.5%	2.5%
10%	10%
4%	4%
2%	2%
6%	6%
5%	5%

23.00 Non-Earning Project (at Cost) : Tk.19,657,783,769.71

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

1. Chittagong City Outer Ring Road	2,374,520,797.71	1,793,909,906.83
2. Construction of Link Road including Loop Road	-	290,065,670.00
3. Construction of Bakalia Access Road	98,250,000.00	223,134,427.74
4. Elevated Express	6,500,000,000.00	6,230,483,643.00
5. Karnofuli River Left Side Project	3,741,069,640.00	993,414,799.27
6. Water Logging Project	6,943,738,000.00	7,999,976,009.25
7. Master Plan	205,332.00	-
	19,657,783,769.71	17,530,984,456.09

24.00 Earning Project : Tk. 3,591,542.62

Value of building at written down value has been shown in Annex-3.

Depreciation has been charged on straight line method at 1% on original cost.

3,591,542.62	3,665,999.15
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25.00 Grant from Government Utilized for Non- Earning Project : Tk. 19,657,783,769.71

This is made up as follows :

Grant Received from Government for Non- Earning Project (Note- 25.01)
Less: Unspent grant payable to Government (Note-21.01)

19,685,238,000.00	18,840,602,000.00
27,454,230.29	20,614,445.48
19,657,783,769.71	18,819,987,554.52
-	1,289,003,098.43
19,657,783,769.71	17,530,984,456.09

Less: Provision for land acquisition

25.01 Grant Received from Govt. for Non- Earning Project : Tk. 19,685,238,000.00

1. Chittagong City Outer Ring Road	2,400,000,000.00	2,821,092,000.00
2. Construction of Link Road including Loop Road	-	295,010,000.00
3. Construction of Bakalia Access Road	98,250,000.00	469,850,000.00
4. Elevated Express	6,500,000,000.00	6,254,650,000.00
5. Karnofuli River Left Side Project	3,742,500,000.00	1,000,000,000.00
6. Water Logging Project	6,943,738,000.00	8,000,000,000.00
7. Master Plan	750,000.00	-
	19,685,238,000.00	18,840,602,000.00



Chittagong Development Authority
Notes to the financial statements, including a summary of significant accounting policies
For the year ended June 30, 2021

26.00 Liability For Land Acquisition & Stakeholder: Tk. 2,999,528,572.66

Break up of the amount is given below:

Kapasgola Road Development and Extension	110,264,882.24	107,755,224.17
Less: Expense	312,019.77	-
	109,952,862.47	107,755,224.17
Stakeholders for Chittagong City Outer Ring Road (RPA)	73,621,946.00	90,226,946.00
Widening & Improvement of Loop Road	116,853,137.56	120,324,781.46
Widening & Improvement of DC Road	9,967,906.24	9,916,771.57
Widening & Improvement of Ring Road	423,265,264.03	1,024,247,169.17
Construction of flyover at Muradpur, 2no Gate. GEC	60,102,863.21	60,102,863.21
Karnofuli River Left Side Project	1,441,603,660.36	1,831,803,444.77
Water Logging Project	26,287,918.00	-
Elevated Express Way	507,805,855.00	18,040,357.00
Bakalia Access Road	230,067,159.79	246,715,572.26
	2,999,528,572.66	3,509,133,129.61

27.00 Advance Premium Received : Tk. 1,478,602,503.50

	Taka	
	30.06.2021	30.06.2020
Construction of Kazir Dewry Katcha bazar & Apartment Complex :	374,639,726.37	328,395,417.37
Construction of Dormitory and Low cost Flat at Saltgola	430,852,390.90	411,694,559.90
Renovation & Expansion Bipani Bitan 'A' Block	104,520,361.00	104,383,325.00
Construction of Multistoried Building Bipani Bitan Block 'B'	231,439,375.23	234,354,733.23
Development of Silimpur R/A (East)	241,924,082.00	243,979,140.00
Dewanhat	3,109,687.50	-
CDA Square	92,116,880.50	-
	1,478,602,503.50	1,322,807,175.50

28.00 Land Premium : Tk. 142,402,563.72

Income during the year	146,854,683.08	160,307,570.00
Less: Cost during the year	4,452,119.36	20,111,585.13
Surplus/(Deficit) for the year	142,402,563.72	140,195,984.87

Details have been shown in **Annex-5**

29.00 Other Income : Tk. 348,492,694.02

Break up of the amount is given below:

Interest on Premium	13,341,363.00	490,715.00
B/C Fee	20,094,771.00	15,392,540.33
LUC & N.O.C. Fee	12,664,766.00	10,091,530.00
Auction Sale	39,000.00	250,000.00
Form Sale	4,243,430.00	5,024,850.00
Enlistment Fee	900,000.00	1,530,000.00
Mutation Fee	480,000.00	615,000.00
Transfer Fee	6,697,187.00	4,456,934.80
Bank Interest	67,327,182.63	6,543,632.67
Bank Interest (Market Account- Annex-4.1)	1,315,855.86	665,130.82
Interest on F.D.R (Note- 29.01)	208,279,678.60	154,746,328.32
Miscellaneous Receipts (Note-29.02)	4,833,383.22	6,924,290.01
Bank Interest (College)	59,567.14	92,583.30
Road Cutting Fee	2,549,888.57	794,416.55
Fine	3,353,636.00	4,468,400.00
Power of Attorney Fee	1,672,985.00	1,139,912.00
Heva Fee	640,000.00	160,000.00
Cheque cashing (contra)	-	500.00
	348,492,694.02	213,386,763.80



Chittagong Development Authority
Notes to the financial statements, including a summary of significant accounting policies
For the year ended June 30, 2021

29.01 Interest on F.D.R. : Tk. 208,279,678.60

This is arrived at as follows :

Net Interest withdrawn during the year
Add: Source Tax on FDR
Bank Charge

Less: Last year's provision

Add: Provision during the year (Note- 6)

184,785,221.17	135,685,846.72
20,754,698.23	15,807,138.22
2,387,392.08	1,863,770.50
207,927,311.48	153,356,755.44
4,140,512.88	2,750,940.00
203,786,798.60	150,605,815.44
4,492,880.00	4,140,512.88
<u>208,279,678.60</u>	<u>154,746,328.32</u>

29.02 Miscellaneous Receipts : Tk. 4,833,383.22

Break up of the amount is given below:

House Rent
Hire Charges and others
Other Miscellaneous Receipts

29,581.16	29,633.16
28,920.00	27,104.00
4,774,882.06	6,867,552.85
<u>4,833,383.22</u>	<u>6,924,290.01</u>

30.00 Surplus of Income over Expenditure : Tk. 1,165,019,284.28

This is arrived at as follows :

Balance - Brought Forward
Add : Prior Year Adjustment

1,151,286,635.64	1,178,943,287.27
13,732,648.64	-
<u>1,165,019,284.28</u>	<u>1,178,943,287.27</u>

30.01 Prior Year Adjustment : Tk. 13,732,648.64

i) Compensation Payable for DT Road Project
ii) Electricity Bill Receivable from Employees

15,090,680.31	-
(1,358,031.67)	-
<u>13,732,648.64</u>	<u>-</u>



Chittagong Development Authority

Schedule of Investment in Fixed Deposits for the year ended on 30 June, 2021

Sl No	Bank & Branch Name	Opening Balance Amount (Taka)	New Investment Amount (Taka)	Encashment Amount (Taka)	Closing Balance Amount (Taka)
1	Sonali Bank Ltd., Kali Bari Br., 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	70,000,000.00	30,000,000.00	-	100,000,000.00
4	Sonali Bank Ltd., Sadarghat Br., Chittagong	20,000,000.00	-	-	20,000,000.00
5	Pubali Bank Ltd., CDA Br., Chittagong	20,000,000.00	-	-	20,000,000.00
6	ICB Islami Bank Ltd., Khatungonj Br., Chittagong	2,296,595.00	-	3,230.00	2,293,365.00
7	Krishi Bank Ltd., Jubilee Road Br., Chittagong	60,000,000.00	-	-	60,000,000.00
8	Krishi Bank Ltd., Khatungonj Br., Chittagong	20,000,000.00	-	-	20,000,000.00
9	Krishi Bank Ltd., Tea Board Br., Chittagong	20,000,000.00	-	-	20,000,000.00
10	Krishi Bank Ltd., Agrabad Br., Chittagong		10,000,000.00		10,000,000.00
11	UCBL, Jubilee Road Br., Chittagong	10,000,000.00	-	-	10,000,000.00
12	UCBL, Bahaddarhat Br., Chittagong	10,000,000.00	-	-	10,000,000.00
13	UCBL, Khatunganj Br., Chittagong	10,000,000.00	-	-	10,000,000.00
14	UCBL, Anderkilla Br., Chittagong	10,000,000.00	-	-	10,000,000.00
15	UCBL, Dampara Br., Chittagong	40,000,000.00	-	20,000,000.00	20,000,000.00
16	UCBL, Station Rd. Br., Chittagong	10,000,000.00	-	-	10,000,000.00
17	UCBL, Enayat Bazar Br., Chittagong	10,000,000.00	-	-	10,000,000.00
18	EXIM Bank Ltd., Khatungonj Br., Chittagong	10,000,000.00	-	-	10,000,000.00
19	EXIM Bank Ltd., Jubilee Road Br., Chittagong	10,000,000.00	-	-	10,000,000.00
20	EXIM Bank Ltd., CDA Avenue Br., Chittagong	10,000,000.00	-	-	10,000,000.00
21	NCC Bank Ltd., Agrabad Br., Chittagong	50,000,000.00	-	-	50,000,000.00
22	Standard Bank Ltd., Bahaddarhat Br., Chittagong	20,000,000.00	-	-	20,000,000.00
23	Standard Bank Ltd., CDA Avenue Br., Chittagong	10,000,000.00	-	-	10,000,000.00
24	Southeast Bank Ltd., Halishar Br., Chittagong	10,000,000.00	-	-	10,000,000.00
25	Mutual Trust Bank Ltd., Khatunganj Br., Chittagong	40,000,000.00	-	-	40,000,000.00
26	Mutual Trust Bank Ltd., Muradpur Br., Chittagong	10,000,000.00	-	10,000,000.00	0.00
27	Mutual Trust Bank Ltd., Jubilee Road Br., Chittagong	10,000,000.00	-	-	10,000,000.00
28	Mutual Trust Bank Ltd., Oxyzen Road Br., Chittagong	10,000,000.00	-	-	10,000,000.00
29	AB Bank Ltd., Station Road Br., Chittagong	50,000,000.00	-	-	50,000,000.00
30	AB Bank Ltd., CDA Avenue Br., Chittagong	10,000,000.00	-	-	10,000,000.00
31	AB Bank Ltd., Khatungong Br., Chittagong	10,000,000.00	-	-	10,000,000.00
32	AB Bank Ltd., Agrabad Br., Chittagong	10,000,000.00	-	-	10,000,000.00
33	AB Bank Ltd., Andarkilla Br., Chittagong	10,000,000.00	-	-	10,000,000.00
Carried forward		652,296,595.00	40,000,000.00	30,003,230.00	662,293,365.00



Chittagong Development Authority

Schedule of Investment in Fixed Deposits for the year ended on 30 June, 2021

Sl No.	Bank & Branch Name	Opening Balance Amount (Taka)	New Investment Amount (Taka)	Encashment Amount (Taka)	Closing Balance Amount (Taka)
	Brought forward	652,296,595.00	40,000,000.00	30,003,230.00	662,293,365.00
34	Shahjalal Islami Bank Ltd., Jubilee Road Br., Ctg.	10,000,000.00	-	-	10,000,000.00
35	Shahjalal Islami Bank Ltd., Pahartali Br., Chittagong	10,000,000.00	-	-	10,000,000.00
36	Shahjalal Islami Bank Ltd., Muradpur Br., Chittagong	10,000,000.00	-	-	10,000,000.00
37	Shimanto Bank Ltd. Agrabad Br., Chittagong	10,000,000.00	-	-	10,000,000.00
38	Jamuna Bank Ltd., Khatunganj Br., Chittagong	10,000,000.00	-	-	10,000,000.00
39	National Bank Ltd. Anderkilla Br., Chittagong	10,000,000.00	-	-	10,000,000.00
40	National Bank Ltd. Chaktai Br., Chittagong	10,000,000.00	-	-	10,000,000.00
41	National Bank Ltd. Khatungong Br., Chittagong	10,000,000.00	-	-	10,000,000.00
42	Rupali Bank Ltd. O R Nizam Road Br., Chittagong	60,000,000.00	-	-	60,000,000.00
43	Rupali Bank Ltd. Ladies Br., Chittagong	28,800,000.00	-	-	28,800,000.00
44	Rupali Bank Taribazar Br., Chittagong	40,000,000.00	-	-	40,000,000.00
45	Rupali Bank New Market Br., Chittagong	10,000,000.00	-	-	10,000,000.00
46	Basic Bank Jubilee Road Br., Chittagong	30,000,000.00	-	-	30,000,000.00
47	Janata Bank Ltd. Fr. Ex Br., Chittagong	120,000,000.00	-	-	120,000,000.00
48	Janata Bank Ltd. New Market Br., Chittagong	30,000,000.00	-	-	30,000,000.00
49	Janata Bank Ltd. Feringi Bazar Br., Chittagong	20,000,000.00	-	-	20,000,000.00
50	Janata Bank Ltd. Laldighi Br., Chittagong	40,000,000.00	20,000,000.00	-	60,000,000.00
51	Eastern Bank Ltd. Shirajuddolla Road Br., Chittagong	10,000,000.00	-	10,000,000.00	-
52	Eastern Bank Ltd. Jamalkhan Road Br., Chittagong	10,000,000.00	-	10,000,000.00	-
53	Union Bank Ltd., Laldighi Br., Chittagong	10,000,000.00	-	-	10,000,000.00
54	Farmers Bank Ltd. Khatungong Br., Chittagong	10,000,000.00	-	-	10,000,000.00
55	Premier Bank Ltd. CEPZ Br., Chittagong	20,000,000.00	-	-	20,000,000.00
56	Premier Bank Ltd. Kadamtali Br., Chittagong	10,000,000.00	-	-	10,000,000.00
57	City Bank Ltd. Jubilee Road Br., Chittagong	10,000,000.00	-	-	10,000,000.00
58	Uttara Bank Ltd. Nasirabad Br., Chittagong	5,000,000.00	-	-	5,000,000.00
59	One Bank Ltd. Jubilee Road Br., Chittagong	10,000,000.00	-	-	10,000,000.00
60	Trust Bank Ltd. Agrabad Br., Chittagong	10,000,000.00	-	-	10,000,000.00
61	Brac Bank Ltd. Kadamtali Br., Chittagong	10,000,000.00	-	10,000,000.00	-
62	Dhaka Bank Ltd., CDA Avenue Branch, Ctg.	10,000,000.00	-	-	10,000,000.00
63	Agrani Bank Ltd. Sk Mujib Road Br., Chittagong	20,000,000.00	-	-	20,000,000.00
64	Al-Arafah Islami Bank Ltd. Chowkbazar Br., Ctg.	10,000,000.00	-	-	10,000,000.00
65	Al-Arafah Islami Bank Ltd. Muradpur Br., Ctg.	10,000,000.00	-	-	10,000,000.00
	Total Balance	1,276,096,595.00	60,000,000.00	60,003,230.00	1,276,093,365.00

Chittagong Development Authority

Schedule of Fixed Assets - at cost less depreciation (Ref. Note : 22.00) for the year ended on 30 June 2021

Particulars	Cost (Taka)			Rate %	Depreciation (Taka)			Written down value as on 30.06.2021 (Taka)
	As on 01.07.2020	Addition during the year	Disposal during the year		As on 01.07.2020	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	3,913,740.53	76,673.99	-	2,990,285.48
Machinery (Installation)	21,346,000.00	3,641,700.00	-	10	18,470,260.30	651,743.97	-	5,865,695.73
Lift	5,678,318.00	-	-	4	2,675,525.54	120,111.70	-	2,882,680.76
Escalator	638,388.00	-	-	2	482,990.57	3,107.95	-	152,289.48
Air Conditioner	1,772,400.00	369,000.00	-	10	732,945.40	142,845.46	-	1,285,609.14
Office Equipment	4,806,363.25	285,580.00	-	10	3,986,956.08	110,498.72	-	994,488.45
Electric Fittings	4,975,124.00	-	-	6	4,166,990.08	48,488.04	-	759,645.89
Truck Car and Light Vehicles	80,029,108.00	-	-	10	50,243,826.09	2,978,528.19	-	26,806,753.72
Furniture and Fittings	8,910,748.35	536,300.00	-	5	4,545,974.07	245,053.71	-	4,656,020.57
Other Assets	160,815.00	-	-	6	138,070.60	1,364.66	-	21,379.74
Computer	20,825,037.69	3,849,931.00	-	10	7,816,069.33	1,685,889.94	-	15,173,009.43
Generator	2,228,000.00	4,397,700.00	-	10	1,661,672.29	496,402.77	-	4,467,624.94
As on 30.06.2021	158,970,139.29	13,100,211.00	-		98,835,020.88	6,560,709.09	-	66,674,620.32
As on 30.06.2020	155,928,029.29	3,042,110.00	-		93,001,424.59	5,833,596.29	-	60,135,118.41

Market Account:(Straight Line Method)

Particulars	Cost (Taka)			Rate %	Depreciation (Taka)			Written down value as on 30.06.2021 (Taka)
	As on 01.07.2020	Addition during the year	Disposal during the year		As on 01.07.2020	Charged during the year	Disposal during the year	
Building	76,398,464.00	-	-	5.00	76,398,463.00	-	-	1.00
Renovation of Market	5,410,401.00	-	-	5.00	5,410,400.00	-	-	1.00
As on 30.06.2021	81,808,865.00	-	-		81,808,863.00	-	-	2.00
As on 30.06.2020	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.



Chittagong Development Authority

Earning Project - at cost less Depreciation (Note : 24.00) for the year ended on 30 June 2021

Particulars	Cost (Taka)			Rate %	Depreciation (Taka)			Written down value as on 30.06.2021 (Taka)
	As on 01.07.2020	Addition during the year	Disposal during the year		As on 01.07.2020	Charged during the year	Disposal	
C.D.A Building	1,923,185.00	-	0.00	1	1,320,391.05	19,231.85	-	1,339,622.90
C.D.A Annex Building	5,522,468.00	-	0.00	1	2,459,262.80	55,224.68	-	2,514,487.48
As on 30.06.2021	7,445,653.00	0.00	0.00		3,779,653.85	74,456.53	0.00	3,854,110.38
As on 30.06.2020	7,445,653.00	0.00	0.00		3,705,197.32	74,456.53	0.00	3,779,653.85
								3,591,542.62
								3,665,999.15



Chittagong Development Authority
Schedule of Inter Project Current Account for the year ended on 30 June, 2021

Particulars	Bipul Bhan		Bipul Bhan 'B' Block		Kazir Desai		Patwari Market		Kernaphul Market		Shoshkar Market		B Bus Terminal		Total	
	01.07.20	30.06.21	01.07.20	30.06.21	01.07.20	30.06.21	01.07.20	30.06.21	01.07.20	30.06.21	01.07.20	30.06.21	01.07.20	30.06.21	01.07.20	30.06.21
Assets:																
A/C Receivable	2,540,557.86	2,845,935.88	1,538,674.50	7,764,801.50	1,041,622.00	730,332.00	571,478.02	40,834.66	3,78,477.20	120,251.13	-	-	977,123.00	365,975.00	7,347,932.60	11,867,930.17
Building (At Cost)	9,331,366.00	9,331,366.00	-	-	12,974,011.00	12,974,011.00	6,532,992.00	6,532,992.00	5,735,191.00	5,735,191.00	6,931,045.00	6,931,045.00	34,902,259.00	34,902,259.00	78,398,464.00	76,398,464.00
Renovation of Market	3,187,313.00	3,187,313.00	-	-	931,200.00	931,200.00	692,890.00	692,890.00	279,915.00	279,915.00	319,083.00	319,083.00	-	-	5,410,491.00	5,410,491.00
Cash at Bank	13,863,575.53	1,922,332.41	-	-	3,249,112.47	590,967.47	4,382,405.15	1,333,534.15	4,508,549.77	599,923.29	-	-	4,343,119.00	941,827.00	30,426,781.72	5,393,824.32
Total	28,914,812.71	17,278,847.29	1,838,674.50	7,764,801.50	18,198,945.47	16,226,530.47	12,179,346.17	8,898,860.81	16,882,132.47	8,734,386.42	7,250,128.00	7,250,128.00	46,272,601.09	34,218,061.00	119,482,649.32	89,676,994.48
Less : Liabilities																
Earned Money	16,510.00	16,510.00	-	-	3,015.00	3,015.00	11,250.00	11,250.00	13,100.00	13,100.00	-	-	-	-	43,875.00	43,875.00
Accumulated Depreciation	13,620,364.09	13,620,364.09	-	-	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	8,211,248.98	30,377,584.00	30,377,584.00	81,808,862.25	81,808,862.25
Security Deposits	17,570.00	365,797.00	-	-	1,752.00	23,408.00	3,894.00	168,461.28	56,300.00	91,943.89	-	-	-	5,040.00	79,594.00	682,650.17
Outstanding Labours	317,860.00	163,059.00	-	-	27,297.00	0.00	-	-	-	-	-	-	945.00	3,643.00	339,908.00	168,702.00
Surplus (Deficit) of Market Account - Annex 5.1	172,236,367.36	179,871,374.74	6,319,271.08	6,657,826.06	2,197,120.99	3,512,154.99	15,895,448.26	18,935,434.98	1,365,859.56	1,371,864.26	12,887,930.48	12,887,930.48	11,970,399.09	12,645,427.99	222,831,357.67	226,082,015.53
Total	185,210,059.45	184,073,164.83	8,319,271.08	6,657,826.06	16,715,419.38	18,255,820.38	23,981,746.19	27,184,544.19	8,462,462.42	8,595,051.84	21,099,179.46	21,099,179.46	45,343,818.94	45,031,994.99	365,163,616.92	318,784,164.86
Balance carried to Financial Position	(157,283,922.74)	(176,754,187.84)	(4,479,696.56)	906,877.44	1,434,129.39	(2,824,371.91)	(11,782,395.03)	(18,646,682.38)	2,618,670.95	(1,770,770.62)	(13,849,051.46)	(13,849,051.46)	(2,128,427.94)	(6,816,533.89)	(186,520,857.69)	(218,712,705.46)



Chittagong Development Authority

Schedule of Surplus / (Deficit) of Market Account for the year ended on 30 June, 2021

Particulars	Bipani Bitan	Bipani Bitan 'B' Block	Kazir Dewry Bazar	Pahartali Market	Karnaphuli Market	Sholoshahar Market	B.Bus Terminal	Total
A. INCOME								
Rent	10,170,142.00	1,082,557.00	1,817,974.00	2,799,854.72	2,458,192.79	-	1,804,464.00	20,133,184.51
Transfer Fee & Others	2,049,852.00	-	432,555.00	1,812,147.00	383,993.75	-	25,431.00	4,703,978.75
Bank Interest	668,510.43	-	120,586.00	201,471.00	164,642.43	-	160,646.00	1,315,855.86
Total	12,888,504.43	1,082,557.00	2,371,115.00	4,813,472.72	3,006,828.97	-	1,990,541.00	26,153,019.12
B. EXPENDITURE								
Salary	3,187,152.00	-	939,020.00	1,621,840.00	1,304,160.00	-	1,293,110.97	8,345,282.97
Maintenance	878,000.00	543,000.00	0.00	0.00	1,620,200.00	-	-	3,041,200.00
Telephone Bill	-	-	-	-	-	-	-	0.00
Electric Bill	1,121,494.00	-	61,848.00	80,000.00	60,000.00	-	6,338.00	1,329,680.00
Miscellaneous	-	-	-	40,985.00	-	-	-	40,985.00
WASA	-	-	-	-	-	-	-	0.00
Gas Bill	-	-	-	-	-	-	-	0.00
Bank Charge	66,851.05	-	15,213.00	30,621.00	16,484.24	-	16,064.00	145,213.29
Depreciation (5%)	-	-	-	-	-	-	-	-
Total	5,253,497.05	543,000.00	1,016,081.00	1,773,446.00	3,000,824.24	-	1,315,512.97	12,902,361.26
Surplus/(Deficit) for the year(A-B)	7,635,007.38	539,557.00	1,355,034.00	3,040,026.72	6,004.73	-	675,028.03	13,250,657.86
Add :- Brought for Surplus/(Deficit)	172,236,367.36	6,318,271.06	2,157,120.99	15,895,408.26	1,365,859.56	12,887,930.48	11,970,399.96	222,831,357.67
Balance Transferred to Inter Project Current A/C	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

Chittagong Development Authority

Schedule of Land Premium (Residential, Commercial and Industrial Plot) for the year ended on 30 June,2021

Particulars	Cost		Total as on 30.06.2021	Income		Total as on 30.06.2021
	As on 01.07.2020	Addition during the year/ Adjusted		As on 01.07.2020	Received during the year	
Residential Land Development						
Chandgaon R/A (2nd Phase)	19,295,845.62	-	19,295,845.62	146,479,228.00	9,611,480.00	156,090,708.00
Chandrima Residential Area	69,856,573.86	-	69,856,573.86	141,074,911.75	2,705,000.00	143,779,911.75
Construction of Multistoried Building for mid level officers at Mehribag	162,626,862.14	-	162,626,862.14	8,709.36	-	8,709.36
CDA office quarter at Mehribag	19,776,078.00	-	19,776,078.00	410,000.00	-	410,000.00
Katalgonj	3,199,794.00	-	3,199,794.00	29,401,447.24	4,432,206.00	33,833,653.24
CDA Mosque	11,720,873.00	-	11,720,873.00	446,352.95	-	446,352.95
Agrabad	6,034,137.00	-	6,034,137.00	150,263,735.27	2,897,150.00	153,160,885.27
Muradpur (Chandgaon)	43,507,949.00	-	43,507,949.00	138,948,944.66	-	138,948,944.66
Fouzderhat (Silmipur)	139,754,881.00	-	139,754,881.00	188,684,629.21	29,003,905.00	217,688,534.21
Left Bank of Karnafully River	100,145,203.61	-	100,145,203.61	235,074,467.98	2,738,010.00	237,812,477.98
Sholosahar Rehabilitation AREA	429,628.00	-	429,628.00	42,637,594.75	8,297,801.08	50,935,395.83
Ananya R/A	2,136,812.00	-	2,136,812.00	200,219,333.40	0.00	200,219,333.40
Other Pockets Land	-	-	-	112,925,680.42	-	112,925,680.42
Halishahar	-	-	-	777,329.00	-	777,329.00
Colonel Hat	-	-	-	1,292.05	-	1,292.05
Kalpola R/A- 1st Phase & 2nd Phase	2,346,119,150.46	-	2,346,529,100.46	3,905,406,760.79	55,146,925.00	3,960,553,685.79
Development of Anaymna Residential Area (1st phase)	3,770,389,560.72	-	3,770,389,560.72	3,327,201,982.68	-	3,327,201,982.68
Development of Anaymna Residential Area (2nd phase)	11,864,362.04	-	12,163,968.04	-	32,022,206.00	32,022,206.00
Construction of Apartment Complex at Dewanhat	-	-	-	337,468.66	-	337,468.66
Total Taka	6,706,857,710.45	709,556.00	6,707,567,266.45	8,620,239,868.17	146,864,683.08	8,767,154,551.25
Industrial Land Development						
Heavy Industrial Area Kalurghat	7,762,239.00	-	7,762,239.00	50,215,875.50	-	50,215,875.50
Abnaxious Industrial Area Ctg.	2,003,439.00	-	2,003,439.00	7,097,353.00	-	7,097,353.00
Fouzderhat / Saganika Industrial Area	13,568,839.00	-	13,568,839.00	102,390,432.77	-	102,390,432.77
Light Industrial Area, Sholosahar	4,318,019.00	-	4,318,019.00	8,622,046.00	-	8,622,046.00
Mohara Industrial Area	23,541,138.00	-	23,541,138.00	10,935,982.20	-	10,935,982.20
Total Taka	51,193,674.00	-	51,193,674.00	179,261,689.47	-	179,261,689.47
Development of Hill						
D.C. Hill Development	12,133,027.00	-	12,133,027.00	-	-	-
Total Taka	12,133,027.00	-	12,133,027.00	-	-	-



Chittagong Development Authority
Schedule of Land Premium (Residential, Commercial and Industrial Plot) for the year ended on 30 June,2021