

**AUDIT REPORT
AND
FINANCIAL STATEMENTS
OF**

**CHITTAGONG DEVELOPMENT AUTHORITY,
CHATTOGRAM.
FOR THE YEAR ENDED JUNE 30, 2020.**

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Reference No. BBNC/475 /2020-2021

**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, 2020 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, 2020 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: January 14, 2021



Basu Banerjee Nath & Co.
BASU BANERJEE NATH & CO.
CHARTERED ACCOUNTANTS

Chittagong Development Authority
Statement of Financial Position as at June 30, 2020

		Taka	
Note		30.06.2020	30.06.2019
Property and Assets:			
A. Current Assets			
Investment (Fixed Deposits)	3.00	1,276,096,595.00	1,266,099,325.00
Staff Loan (House Building)	4.00	-	1,090,087.88
Staff Loan (Computer)	5.00	31,525.00	46,075.00
Stores and Stock	6.00	1,025,314.50	1,226,248.40
Accounts Receivable	7.00	158,508,147.88	139,471,205.58
Advance Income Tax - CDA	8.00	46,838,467.47	59,283,816.91
Work in Progress	9.00	1,858,013,363.70	1,612,061,710.70
Non Earning Project Deposits	10.00	1,523,247,914.00	1,024,383,903.00
Cash and Bank Balance	11.00	3,346,706,099.70	4,313,533,490.79
		8,210,467,427.25	8,417,195,863.26
B. Current Liabilities			
Income Tax Payable (Contractors)	12.00	1,671,880.85	4,206,347.48
Earnest Money for allotment of Plot and Flat	13.00	520,819,853.64	444,881,280.64
Rent Advance Security	14.00	4,360,487.61	4,317,458.61
C.P.F Subscription	15.00	11,439,601.58	11,033,767.01
Security Deposit (Contractors)	16.00	982,826,290.65	1,006,656,691.35
Benevolent Fund	17.00	1,752,993.85	1,751,873.25
Earnest Money Deposit (Others)	18.00	5,583,978.31	5,583,978.31
VAT Payable (Contractors)	19.00	4,873,669.94	4,771,228.44
V.S.S Fund	20.00	944,741.00	2,461,581.00
Security Deposit (Biponi Bitan)	21.00	136,330,315.96	136,330,315.96
Provision for Liabilities	22.00	616,240,112.67	1,849,734,217.56
		2,286,843,926.06	3,471,728,739.61
C. Working Capital (A-B)			
Non-Current Assets :			
Property, Plant and Equipment (At Cost Less Acc. Dep.)	23.00	5,923,623,501.19	4,945,467,123.65
Non Earning Project	24.00	60,135,120.41	62,926,606.70
Earning Project	25.00	17,530,984,456.09	14,659,051,919.73
		3,665,999.15	3,740,455.68
		17,594,785,575.65	14,725,718,982.11
Total Taka		23,518,409,076.84	19,671,186,105.76
Financed by :			
Liability Against Acquisition of Assets		4,197,680.00	4,197,680.00
Grant from Government Utilized for non earning project	26.00	17,530,984,456.09	14,659,051,919.73
Liability For Land Acquisition & Stakeholders	27.00	3,509,133,129.61	2,623,524,894.14
Advance Premium Received	28.00	1,322,807,175.50	1,205,468,324.62
Surplus of Income / (Deficit) Transferred from Statement of Comprehensive Income		1,151,286,635.64	1,178,943,287.27
Total Taka		23,518,409,076.84	19,671,186,105.76

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

Signed in terms of our annexed report of even date.

Taher Chamber (Ground Floor)
10, Agrabad Commercial Area,
Chattogram -4100
Dated - January 14, 2021.



Basu Banerjee Nath & Co.
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CHARTERED ACCOUNTANTS

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CHARTERED ACCOUNTANTS

Chittagong Development Authority

Statement of Comprehensive Income for the year ended on June 30, 2020

	Notes/Annex	Taka	
		30.06.2020	30.06.2019
A. Income :			
Rent Received (C.D.A Building, Annex Building and Others)		15,917,801.44	12,452,088.72
Land Premium	29.00	140,195,984.87	204,610,529.90
Rent Received (Market Account)	Annex-5.1	18,486,101.88	18,413,582.88
Other Income	30.00	213,386,763.80	485,144,445.33
		387,986,651.99	720,620,646.83
B. Expenditure :			
Salary and Allowances		117,717,714.62	113,827,241.98
WASA Bill		84,907.72	415,243.00
Printing and Stationery	6.00	1,147,055.90	1,802,515.95
Travelling Expenses		2,322,332.94	2,303,639.65
Entertainment		254,225.00	414,720.00
Legal Expenses		2,971,000.00	2,907,983.00
Books and Periodicals		128,198.00	177,722.00
Advertisement		3,335,797.00	5,679,390.00
Festival Bonus		15,274,408.00	14,511,510.00
Overtime		2,660,899.05	2,767,038.88
Petrol, Oil and Lubricant		3,504,352.00	3,709,376.00
Social Function / Recreation		800,000.00	600,000.00
Welfare		250,000.00	70,000.00
Rest and Recreation Allowance		114,680.00	1,574,280.00
Pension		60,000,000.00	8,000,000.00
Gratuity		-	16,778,183.30
Land Development Tax		224,400.00	710,158.00
Training Expenses		1,232,115.25	280,000.00
Bank Charges		2,151,187.75	2,438,539.00
Electric Bill- CDA		6,825,089.00	5,062,120.00
Contribution to National Exchequer		26,250,000.00	37,500,000.00
Security Guard		4,764,700.00	4,397,442.00
Miscellaneous Expenses		487,989.00	339,143.00
Contribution of Relief Fund		230,695.34	-
Illumination		211,750.00	194,330.00
Annual Milad		892,018.00	-
Telephone & Postage Bill		512,056.00	405,238.00
Audit and Professional Fee		145,500.00	145,500.00
Repair and Maintenance (Building Workshop)		12,059,166.00	14,819,165.00
Repair and Maintenance (Vehicle & CNG Conversion)		2,077,846.00	2,113,904.00
Repair and Maintenance (Machinery)		484,100.00	415,870.00
Repair and Maintenance (Mosque)		2,040,614.00	242,260.00
Repair and Maintenance (Tools and Equipments)		497,140.00	739,670.00
Maintenance of Completed Project		3,196,000.00	5,120,814.29
Uniform and Liveries		1,046,916.00	918,807.00
Tiffin Charge		1,279,772.82	859,963.74
Rent, Rates and Taxes (Vehicle & Municipal)		179,279.00	595,629.00
Group Insurance		402,500.00	-
Consultancy (Survey)		924,000.00	598,614.00
Depreciation	Annex-3 & 4	5,908,052.82	9,135,038.05
Repair and Maintenance (Furniture & Fittings)		24,000.00	-
Leave Encashment		1,212,950.00	677,160.00
Board Member Fee		94,000.00	80,000.00
Honarium		23,000.00	21,000.00
Celebration of National Days		159,250.00	-
Illegal Establishment removal		200,000.00	-
Others / Special Expenses (Business Development)		779,600.00	5,719,458.00
		287,081,257.21	269,068,666.84
Surplus / (Deficit) During the year (A-B)		100,905,394.78	451,551,979.99
Less: Income Tax paid / adjusted		(128,562,046.41)	(92,493,326.10)
		(27,656,651.63)	359,058,653.89
Add-Accumulated Surplus Brought Forward	31.00	1,178,943,287.27	819,884,633.38
Balance Transferred to Balance Sheet		1,151,286,635.64	1,178,943,287.27

NOTE: The annexed notes 01 to 31 including annexures 1 to 6 form an integral part of these financial statements.
Signed in terms of our annexed report of even date.

Taher Chamber (Ground Floor)
10, Agrabad Commercial Area,
Chattogram -4100
Dated -January 14, 2021



Basu Banerjee Nath & Co.
BASU BANERJEE NATH & CO.
CHARTERED ACCOUNTANTS

BASU BANERJEE NATH & CO.
CHARTERED ACCOUNTANTS

Chittagong Development Authority

Statement of Cash Flows for the year ended June 30, 2020

	Taka -	
	30.06.2020	30.06.2019
1. Cash Flows From Operating Activities:		
Cash receipts from customers & others	368,949,709.69	696,800,957.05
Cash paid to suppliers and employees	(1,826,820,796.13)	999,863,263.55
Cash generated from operation	(1,457,871,086.44)	1,696,664,220.60
Net cash (used in)/ Provided by Operating activities	(1,457,871,086.44)	1,696,664,220.60
2. Cash Flows From Investing Activities:		
Addition of Property, Plant & Equipment	(3,042,110.00)	(6,908,220,734.16)
Non-Earning Project (at Cost)	(2,871,932,536.36)	(29,997,270.00)
Investment (Fixed Deposits)	(9,997,270.00)	(594,769,470.00)
Non-Earning Project Deposits	(498,864,011.00)	(4,879,288.00)
Net cash (used in)/ Provided by Investing activities	(3,383,835,927.36)	(7,537,866,762.16)
3. Cash Flows From Financing Activities:		
Advance Premium received	117,338,850.88	169,242,992.00
Liability For Land Acquisition	885,608,235.47	(819,222,547.22)
Grant from Govt. for Non-Earning Project	2,871,932,536.36	6,908,095,734.16
Net Cash generated from Financing Activities	3,874,879,622.71	6,258,116,178.94
Net Increase in cash & cash equivalents (1+2+3)	(966,827,391.09)	416,913,637.38
Adjustment in Surplus of Income over Expenditure	-	7,530,462.50
Opening Cash and Bank Balance	4,313,533,490.79	3,889,089,390.91
Closing Cash and Bank Balance (D+E+F)	3,346,706,099.70	4,313,533,490.79

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

Signed in terms of our annexed report of even date.

Inner Chamber (Ground Floor)
Agrabad Commercial Area,
Chittagong - 4100
dated - January 14, 2021.



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, 2020**

10 Status of the Organization

11 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.

12 Office Address

Office Address is situated at CDA Building, Kotwali, Chattogram, Bangladesh.

13 Objective

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

14 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, 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, Upazila Chairman, Mirsharai, Chattogram.	Member
14	Mr. Md. Jashim Uddin Shah	Member
15	Mr. K. B. M. Shahjahan	Member
16	Architecture, 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, 2020**

2.5 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.

2.8 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, 2019 to June 30, 2020.

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 2019.

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, 2020**

2.18 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.

2.19 Approval of accounts

The Board of Directors 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 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, 2020**

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.

228 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 30.06.2020
CDA Girls School & College	Associate Institution	Accounts receivable	82,600,000.00
CDA Public School & College	- DO-	- DO-	22,500,000.00
ShishuKanon Kindergarten School	- DO-	- DO-	22,310,575.00

229 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, 2020

3.00 Investment (Fixed Deposits) : Tk. 1,276,096,595.00

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

4.00 Staff Loan (House Building) : Tk. 0.00

This is arrived at as follows :

Opening balance

Add : Paid during the year

Less : Realised during the year

Taka	
30.06.2020	30.06.2019
1,090,087.88	1,090,087.88
-	-
1,090,087.88	1,090,087.88
1,090,087.88	-
-	1,090,087.88

5.00 Staff Loan (Computer) : Tk 31,525.00

This is arrived at as follows :

Opening balance

Add : Paid during the year

Add : Interest Receivable

Less : Realised during the year

46,075.00	104,275.00
-	-
-	-
46,075.00	104,275.00
14,550.00	58,200.00
31,525.00	46,075.00

6.00 Stores and Stock : Tk. 1,025,314.50

This is arrived at as follows :

Opening balance

Add : Purchased during year

Less : Consumption during the year

1,226,248.40	435,300.35
946,122.00	2,593,464.00
2,172,370.40	3,028,764.35
1,147,055.90	1,802,515.95
1,025,314.50	1,226,248.40

7.00 Accounts Receivable : Tk.158,508,147.88

Break up of the amount is given below :

Rent from CDA Building (including Annex Building)

Water Bill

Rent from Market Account (Annex-5)

Accrued Interest on F.D.R (Note - 30.01)

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)

15,454,428.89	10,595,081.44
133,064.74	91,842.28
7,347,932.60	6,029,291.09
4,140,512.88	2,750,940.00
82,600,000.00	75,100,000.00
22,500,000.00	23,000,000.00
22,310,575.00	20,546,575.00
1,357,753.77	1,357,475.77
2,516,880.00	-
147,000.00	-
158,508,147.88	139,471,205.58

8.00 Advance Income Tax : Tk.46,838,467.47

Break up of the amount is given below :

Advance Income Tax-Deducted from Bank Interest

Advance Income Tax - CDA

Advance Income Tax - Rent

16,679,408.95	42,155,216.71
29,825,087.00	16,800,000.00
333,971.52	328,600.20
46,838,467.47	59,283,816.91



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, 2020

		Taka	
		30.06.2020	30.06.2019
Work in Progress : Tk. 1,858,013,363.70			
Name of Project			
a. Construction of Dormitory and Low cost Flat at Saltgoia :			
Opening Balance	649,100,221.70	483,774,926.50	
Add : during the year	121,634,423.00	165,325,295.20	
	770,734,644.70	649,100,221.70	
b. Construction of Kazir Dewry katcha bazar & Apartment Complex :			
Opening Balance	562,372,841.40	562,372,841.40	
Add : during the year	-	-	
	562,372,841.40	562,372,841.40	
c. CDA Square at Nasirabad:			
Opening Balance	201,134,528.60	130,050,170.60	
Add : during the year	103,536,243.00	71,084,358.00	
	304,670,771.60	201,134,528.60	
d. Construction of Apartment Complex at Dewanhat			
Opening Balance	52,075,887.00	19,785,522.00	
Add : during the year	20,655,671.00	32,290,365.00	
	72,731,558.00	52,075,887.00	
e. Development of Silimpur R/A (East)			
Opening Balance	147,378,232.00	147,378,232.00	
Add : during the year	-	-	
	147,378,232.00	147,378,232.00	
f. Ananna R/A			
Opening Balance	-	-	
Add : during the year	125,316.00	-	
	125,316.00	-	
	1,858,013,363.70	1,612,061,710.70	

Non-Earning Project Deposits : Tk. 1,523,247,914.00

Banks & Branches Name	Opening Balance (Taka)	Deposit During the Year (Taka)	Encashment (Taka)	Closing Balance (Taka)
Janata Bank Ltd., For. Exc. Br.	403,833,913.00		278,635,989.00	125,197,924.00
Pubali Bank Ltd., CDA Br.	5,300,000.00			5,300,000.00
Islami Bank Ltd., Khatungonj Br.	0.00			-
Shahjalal Islami Bank Ltd., Jubilee Road Br.	0.00	10,000,000.00		10,000,000.00
Shahjalal Islami Bank Ltd., Agrabad 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.	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
National Bank Ltd., Andarkilla Br.	10,272,000.00			10,272,000.00
National Bank Ltd., Chawkbazar Br.	20,000,000.00	10,000,000.00		30,000,000.00
National Bank Ltd., CDA Avenue Br.	0.00	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.	10,000,000.00			10,000,000.00
NRB Global Bank Ltd. Khatungong Br.	10,000,000.00			10,000,000.00
NRB Bank Ltd. Mehedibag Br.	0.00	10,000,000.00		10,000,000.00
NRBC Bank Ltd. Jubilee Road Br.	10,000,000.00			10,000,000.00
Basic Bank Ltd. Jubilee Road Br.	0.00	20,000,000.00		20,000,000.00
Uttara Bank Ltd. Nasirabad Br.	20,000,000.00			20,000,000.00
United com. Bank Ltd. OR Nizam Road Br.	0.00	10,000,000.00		10,000,000.00
United com. Bank Ltd. Kadamtoli Br.	10,000,000.00	20,000,000.00		30,000,000.00
United com. Bank Ltd. Dampara Br.	10,000,000.00	40,000,000.00		50,000,000.00
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.	10,000,000.00	20,000,000.00		30,000,000.00
Al-Arafah Islami Bank Ltd. Chawkbazar Br.	10,000,000.00			10,000,000.00
Al-Arafah Islami Bank Ltd. Muradpur Br.	10,000,000.00	10,000,000.00		20,000,000.00
Al-Arafah Islami Bank Ltd. Taribazar Br.	0.00	10,000,000.00		10,000,000.00
Al-Arafah Islami Bank Ltd. Bahaddarhat Br.	0.00	10,000,000.00		10,000,000.00
Al-Arafah Islami Bank Ltd. Station Road Br.	0.00			-
	604,383,903.00	210,000,000.00	278,635,989.00	535,747,914.00



Chittagong Development Authority
Notes to the financial statements, including a summary of significant accounting policies
For the year ended June 30, 2020

Balance B/F	604,383,903.00	210,000,000.00	278,635,989.00	535,747,914.00
First security Bank Ltd. Andarkilla Br.	0.00			-
First security Bank Ltd. Baddarhat Br.	0.00			-
First security Bank Ltd. Haliashahar Br.	0.00			-
First security Bank Ltd. Pahartali Br.	0.00			-
Standard Bank Ltd. Jubilee Road	0.00			-
Standard Bank Ltd. Jamal Khan Br.	0.00			-
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. Haliashahar Br.	0.00	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
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. Khatungong Br.		10,000,000.00		10,000,000.00
Exim Bank Ltd. CEPZ Br.	10,000,000.00	10,000,000.00		20,000,000.00
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
Eastern Bank Ltd. Khulshi Br.	10,000,000.00			10,000,000.00
Eastern Bank Ltd. Jamal Khan Br.	10,000,000.00	10,000,000.00		20,000,000.00
Eastern Bank Ltd. CEPZ Br.	10,000,000.00			10,000,000.00
Eastern Bank Ltd. Shirajuddola Br.	0.00	10,000,000.00		10,000,000.00
Eastern Bank Ltd. New Market Br.	0.00	20,000,000.00		20,000,000.00
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
AB Bank CDA Avenue Br.	10,000,000.00			10,000,000.00
AB Bank CDA Momin Road Br.	0.00	10,000,000.00		10,000,000.00
AB Bank CDA Jubilee Road Br.	0.00	10,000,000.00		10,000,000.00
AB Bank CDA Andarkilla Br.	0.00	20,000,000.00		20,000,000.00
AB Bank CDA Port Connecting Road Br.	0.00	10,000,000.00		10,000,000.00
AB Bank Ltd. Agrabad Br.		10,000,000.00		10,000,000.00
AB Bank Ltd. Pahartoli Br.		10,000,000.00		10,000,000.00
AB Bank Ltd. Dewanhat Br.		20,000,000.00		20,000,000.00
Jamuna Bank Ltd. Andarkilla Br.	30,000,000.00	20,000,000.00	20,000,000.00	30,000,000.00
Dutch-Bangla Bank Ltd. Khatungong	0.00			-
Union Bank Ltd. Laldighi Br.		10,000,000.00		10,000,000.00
Union Bank Ltd. Khatungong Br.		10,000,000.00		10,000,000.00
Prime Bank Ltd. Laldighi Br.	30,000,000.00		10,000,000.00	20,000,000.00
Prime Bank Ltd. Jubilee Road Br.	10,000,000.00			10,000,000.00
Premier Bank Ltd. Kadamtali Br.	0.00	10,000,000.00		10,000,000.00
Premier Bank Ltd. Agrabad Br.	0.00	10,000,000.00		10,000,000.00
Premier Bank Ltd. Jubilee Road Br.	10,000,000.00	10,000,000.00		20,000,000.00
Premier Bank Ltd. Khatungong Br.	0.00	10,000,000.00		10,000,000.00
Premier Bank Ltd. Bahaddarhat Br.		10,000,000.00		10,000,000.00
Premier Bank Ltd. Pahartoli Br.		10,000,000.00		10,000,000.00
Mutual Trust Bank Ltd. Oxygen Br.	0.00	10,000,000.00		10,000,000.00
Mutual Trust Bank Ltd. Muradpur Br.	10,000,000.00			10,000,000.00
Mutual Trust Bank Ltd. Kalurghat Br.	10,000,000.00			10,000,000.00
Mutual Trust Bank Ltd. Khatungong Br.	10,000,000.00			10,000,000.00
IFIC Bank Ltd. Agrabad Br.	0.00			-
IFIC Bank Ltd. S. K. Mujib Road Br.		10,000,000.00		10,000,000.00
City Bank Ltd. Kadamtali Br.	0.00	10,000,000.00		10,000,000.00
City Bank Ltd. Agrabad Br.	10,000,000.00			10,000,000.00
City Bank Ltd. Jubilee Road Br.	0.00			-
City Bank Ltd. Chawkbazar Br.	10,000,000.00			10,000,000.00
City Bank Ltd. O R Nizam Road Br.	10,000,000.00			10,000,000.00
City Bank Ltd. Bandartila Br.	0.00			-
City Bank Ltd. Andarkilla Br.		20,000,000.00		20,000,000.00
Brac Bank Ltd. SK Mujib Br.	30,000,000.00	20,000,000.00		50,000,000.00
Brac Bank Ltd. Pahartali Br.	10,000,000.00	10,000,000.00		20,000,000.00
Brac Bank Ltd. Kadamtali Br.	10,000,000.00	20,000,000.00		30,000,000.00
Brac Bank Ltd. Momin Road Br.	10,000,000.00	10,000,000.00		20,000,000.00
Brac Bank Ltd. Bahaddarhat Br.		20,000,000.00		20,000,000.00
Brac Bank Ltd. Chawkbazar Br.		10,000,000.00		10,000,000.00
	914,383,903.00	678,000,000.00	308,635,989.00	1,283,747,914.00



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Balance B/F	914,383,903.00	678,000,000.00	308,635,989.00	1,283,747,914.00
Bank Asia Ltd. Kamal Bazar Br.	10,000,000.00			10,000,000.00
Bank Asia Ltd. SK Mujib Road Br.	10,000,000.00			10,000,000.00
Bank Asia Ltd. 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. Chaktai Br.		9,500,000.00		9,500,000.00
Sonali Bank Ltd. Laldighi Br.	10,000,000.00			10,000,000.00
State Bank Of India Ctg. Jubilee Br	20,000,000.00	10,000,000.00		30,000,000.00
Trust Bank Ltd. Dewanhat Br.		20,000,000.00		20,000,000.00
Trust Bank Ltd. CDA Avenue Br.		10,000,000.00		10,000,000.00
One Bank Ltd., Station Road Br.	10,000,000.00	10,000,000.00		20,000,000.00
One Bank Ltd., CDA Avenue Br.	10,000,000.00	10,000,000.00		20,000,000.00
One Bank Ltd., Chandgaon Br.	10,000,000.00	10,000,000.00		20,000,000.00
One Bank Ltd., Jubilee Road Br.		10,000,000.00		10,000,000.00
One Bank Ltd., Agrabad Br.	10,000,000.00			10,000,000.00
Midland Bank Ltd., Agrabad Br.		10,000,000.00		10,000,000.00
Dhaka Bank, New Market Br.		10,000,000.00		10,000,000.00
Bangladesh Commerce Bank Ltd., Agrabad Br.		10,000,000.00		10,000,000.00
Bangladesh Commerce Bank Ltd., A.K Khan Moor Br.		10,000,000.00		10,000,000.00
Social Islami Bank Ltd., Andarkilla Br.		10,000,000.00		10,000,000.00
Social Islami Bank Ltd., Agrabad Br.		10,000,000.00		10,000,000.00
	<u>1,024,383,903.00</u>	<u>827,500,000.00</u>	<u>328,635,989.00</u>	<u>1,523,247,914.00</u>

Cash and Cash Equivalents : Tk. 3,346,706,099.70

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

Taka	
30.06.2020	30.06.2019

2,291,823.10	3,928,080.10
17,548,627.91	4,949,857.91
(121,546.33)	20,196,303.67
3,699,130.95	529,295.95
-	12,010.86
(29,969,574.05)	(25,346,570.68)
8,308,083.52	10,961,804.21
-	995,212.96
2,493,277.87	1,637,910.88
-	87,244.06
-	518,355.61
-	155,191.99
3,825,859.90	(27,849,363.10)
(17,689,752.00)	(4,530,353.00)
543,017.00	527,313.00
1,008,245.58	1,126,237.84
3,085,592.00	1,183,937.00
<u>(4,977,214.55)</u>	<u>(10,917,530.74)</u>

Current Account Deposit :

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

19,543,647.74	(2,907,127.06)
<u>19,543,647.74</u>	<u>(2,907,127.06)</u>

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

203,420.90	200,661.90
11,049,407.82	10,878,507.15
3,304,352.00	3,304,352.00
3,644,415.89	3,577,500.75
5,866,414.67	5,757,092.10
500,666.03	491,802.02
101,849.04	124,534.30
87,711.16	88,401.16
1,248,562.12	1,217,806.71
(1,858,750.24)	40,650,523.54
6,911,324.36	7,230,854.27
<u>31,059,373.75</u>	<u>73,522,035.90</u>

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, 2020

Bank BF

Bank Asia Ltd., Anderkilla Branch, A/c No. STD-291
National Bank Ltd., Anderkilla Branch, A/c. No. STD-343
Rural Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD-707
Rural Bank Ltd., C.D.A Branch, Ctg., A/c. No. STD-787
Rural Bank Ltd., Station Road Branch, A/c. No. STD-214
Shanghae Islam Bank Ltd., Jubilee Road Branch, A/c. No. STD-271
Rural Bank Ltd., O.R. Nizam Road Branch, A/c. No. STD-1448
Rural 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
Rural 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

31,059,373.75

73,522,035.90

728,097.53	721,524.42
31,419.07	31,301.54
1,452,803,944.43	1,280,274,614.33
271,418,893.46	64,442,000.47
388,152.79	730,702.79
1,941,040.24	1,948,363.95
272,483,671.46	414,712,719.46
166,413.00	166,551.00
2,473,856.49	2,378,984.93
1,975,517.35	315,198,713.10
258,041,446.88	64,648,292.42
46,124,998.97	1,966,730,870.57
8,230,020.61	8,157,157.61
277,798,891.27	-
553,619,890.21	-
3,179,285,627.51	4,193,663,832.49

Bank Account:

Jamuna Bank Ltd., Biponi Bitan Branch, A/c. No. STD-8385
Rural Bank Ltd., Mohila Branch, A/c. No. STD-3220
Rural Bank Ltd., Pahartoli Branch, A/c. No. STD-3885
Agrani Bank Ltd., Sk. Mujib Road Branch, A/c. No. STD-9562
Rural Bank Ltd., Bohaddarhat Branch, A/c. No. STD-6087

13,863,575.83	3,546,463.79
3,249,112.47	1,323,551.47
4,382,405.15	1,198,981.63
4,588,549.27	1,329,490.25
4,343,119.00	619,318.00
30,426,761.72	8,017,805.14

Other:

NCC Bank Ltd., Jubilee Road Br. A/c. no. STD-1746
Rural Bank Ltd., C.D.A Branch, A/c. no. SND-750
Rural Bank Ltd., Anderkilla Branch, A/c. No. STD-24-1427
Rural Bank Ltd., C.D.A Branch, A/c. no. STD-770
Uttara Bank Ltd., Nasirabad Branch, Ctg., A/c. No. SND-4179

1,207,708.75	3,647,642.50
18,685,891.50	18,093,539.50
430,948.00	438,640.00
101,783,546.00	100,453,281.00
318,583.03	3,042,807.96
122,426,677.28	125,675,910.96
600.00	600.00
3,346,706,099.70	4,313,533,490.79

Cash in hand

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

Bank Income Tax Payable (Contractors) : Tk. 1,671,880.85

This is arrived at as follows :

Opening balance
Add: Collected during the year
Less: Paid during the year

Taka	
30.06.2020	30.06.2019
4,206,347.48	43,036,253.86
477,610,937.98	721,888,218.58
481,817,285.46	764,924,472.44
480,145,404.61	760,718,124.96
480,145,404.61	760,718,124.96
1,671,880.85	4,206,347.48

Bank Money for allotment of Plot and Flat : Tk. 520,819,853.64

This is arrived at as follows :

Opening balance
Add: Collected during the year
Ananya R/A
Kajir Dewry
GDA Square

444,881,280.64 403,354,717.64

-	42,468,147.00
1,907,636.00	558,416.00
75,000,000.00	-
76,907,636.00	43,026,563.00
521,788,916.64	446,381,280.64

Less: Paid during the year
Simpur Abashik
Kajir Dewry
Kutpolok Abashik
Ananya Abashik
Chandrima Residential Area

-	-
969,063.00	1,500,000.00
-	-
-	-
969,063.00	1,500,000.00
520,819,853.64	444,881,280.64

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



Chittagong Development Authority
Notes to the financial statements, including a summary of significant accounting policies
For the year ended June 30, 2020

	Taka	
	30.06.2020	30.06.2019
1000: Rent Advance Security : Tk. 4,360,487.61		
This is arrived at as follows :		
Opening balance	4,317,458.61	4,269,167.67
Add: Collected during the year	67,249.00	118,544.21
	4,384,707.61	4,387,711.88
Less: Paid during the year	24,220.00	70,253.27
	4,360,487.61	4,317,458.61
1001: STMT Subscription : Tk. 11,439,601.58		
This is arrived at as follows :		
Opening balance	11,033,767.01	10,612,612.90
Add: Collected during the year	9,543,655.99	9,137,821.42
	20,577,423.00	19,750,434.32
Less: Paid during the year	9,137,821.42	8,716,667.31
	11,439,601.58	11,033,767.01
1002: Security Deposit (Contractors) : Tk. 982,826,290.65		
This is arrived at as follows :		
Opening balance	1,006,656,691.35	609,647,666.23
Add: Collected during the year	495,904,827.81	490,603,680.12
	1,502,561,519.16	1,100,251,346.35
Less: Paid during the year	519,735,228.51	93,594,655.00
	982,826,290.65	1,006,656,691.35
Partwise (Contractors) security deposits to be ascertained and reconciled.		
1003: Benevolent Fund : Tk. 1,752,993.85		
This is arrived at as follows :		
Opening balance	1,751,873.25	1,700,853.25
Add: Collected during the year	200,943.60	200,935.00
	1,952,816.85	1,901,788.25
Less: Paid during the year	199,823.00	149,915.00
	1,752,993.85	1,751,873.25
1004: 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-5)	-	-
	5,583,978.31	5,583,978.31
1005: WAT Payable (Contractors) : Tk. 4,873,669.94		
This is arrived at as follows :		
Opening balance	4,771,228.44	48,699,183.97
Add: Collected during the year	705,598,543.29	721,058,591.89
	710,369,771.73	769,757,775.66
Less: Paid during the year	705,496,101.79	764,986,547.22
	4,873,669.94	4,771,228.44
1006: W.S.S Fund : Tk. 944,741.00		
This is arrived at as follows :		
Opening balance	2,461,581.00	2,197,591.00
Add: Collected during the year	11,221,610.00	9,922,790.00
	13,683,191.00	12,120,381.00
Less: Paid during the year	12,738,450.00	9,658,800.00
	944,741.00	2,461,581.00

Chittagong Development Authority
Notes to the financial statements, including a summary of significant accounting policies
For the year ended June 30, 2020

		Taka	
		30.06.2020	30.06.2019
22. Security Deposit (Biponi Bitan) : Tk. 136,330,315.96			
This is arrived at as follows :			
Opening balance		136,330,315.96	137,620,120.96
Add: Collected during the year (Biponi Bitan)		7,560.00	92,795.00
Less: Paid during the year		136,337,875.96	137,712,915.96
		7,560.00	1,382,600.00
Add: Market Account (Annex-5)		136,330,315.96	136,330,315.96
		-	-
		<u>136,330,315.96</u>	<u>136,330,315.96</u>
23. Provision for Liabilities : Tk. 616,240,112.67			
Break up of the above amount is as follows:			
(i) Unspent grant Payable to Government (Note-22.01)		20,614,445.48	1,478,537,180.27
(ii) Electricity Bill		1,092,216.00	483,024.00
(iii) WASA Bill		9,110.00	6,383.00
(iv) Audit Fee		145,500.00	145,500.00
(v) Telephone Bill		72,250.00	77,712.00
(vi) Land Development Tax		1,578,598.00	1,691,698.00
(vii) Deductible from Salary - (Payable against Gas Bill)		741,672.42	1,251,755.88
(viii) Government Project Interest Payable		425,365,973.32	192,963,979.63
(ix) Bills Payable Against Work Done (Annex-2)		60,412,700.00	18,844,325.00
(x) Outstanding Liabilities-Market Account (Annex-5)		339,933.00	293,293.00
(xi) Claimed Insurance		-	100,000.00
(xii) Group Insurance Premium		1,100.00	19,542.33
(xiii) Liability for Work Against Deposit of Ananya R/A		33,272,483.87	78,912,483.87
(xiv) Unspent Grant Payable to Chittagong College & Mohsin College (Note-22.02)		1,048,101.00	2,234,711.00
(xv) Unspent Grant Payable to BEPZA: (Note:22.03)		-	2,626,600.00
(xvi) Compensation Payable for DT Road Project		62,542,498.58	62,542,498.58
(xvii) Plantation of Ring Road Project		9,003,531.00	9,003,531.00
		<u>616,240,112.67</u>	<u>1,849,734,217.56</u>
24. Unspent Grant Payable to Government : Tk.20,614,445.48			
Grant Received from Govt. for Non- Earning Project (Note-26.01)		18,840,602,000.00	16,137,589,100.00
Less: Expense during the year (Note-24.00)		17,530,984,456.09	14,659,051,919.73
		1,309,617,543.91	1,478,537,180.27
Less: Payable against Land Acquisition		1,289,003,098.43	-
		<u>20,614,445.48</u>	<u>1,478,537,180.27</u>
25. Unspent Grant Payable to College : Tk. 1,048,101.00			
(i) Chittagong College:			
Opening Balance		1,198,344.00	8,778,806.50
Add: Addition during the year		-	-
Less: Payment during the year		1,198,344.00	8,778,806.50
		1,186,610.00	50,000.00
Less: Prior year adjustment (Note :31)		11,734.00	8,728,806.50
		-	7,530,462.50
		11,734.00	1,198,344.00
(ii) Mohosin College:			
Opening Balance		1,036,367.00	1,036,367.00
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
Total (i+ii)		<u>1,048,101.00</u>	<u>2,234,711.00</u>
26. Unspent Grant Payable to BEPZA: Tk.0.00			
This is arrived at as follows :			
Opening Balance		2,626,600.00	5,750,000.00
Add: Addition during the year		-	-
Less: Payment during the year		2,626,600.00	5,750,000.00
		2,626,600.00	3,123,400.00
		-	<u>2,626,600.00</u>



Chittagong Development Authority
Notes to the financial statements, including a summary of significant accounting policies
For the year ended June 30, 2020

801. Non-Current Assets : Tk. 60,135,120.41

801. Written down Value :

The same is as follows :

Opening balance

Less: Addition during the year

Less: Accumulated depreciation

Details have been shown in Annex - 3

Taka	
30.06.2020	30.06.2019
237,736,894.29	232,857,606.29
3,042,110.00	4,879,288.00
240,779,004.29	237,736,894.29
180,643,883.88	174,810,287.59
<u>60,135,120.41</u>	<u>62,926,606.70</u>

802. 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%

803. Non-Earning Project (at Cost) : Tk.17,530,984,456.09

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

1. Chittagong City Outer Ring Road

2. Construction of Link Road including Loop Road

3. Construction of Bakalia Access Road

4. Elevated Express

5. Kamofuli River Left Side Project

6. Water Logging Project

1,793,909,906.83	2,739,627,376.00
290,065,670.00	848,387,450.00
223,134,427.74	206,733,697.73
6,230,483,643.00	4,000,000,000.00
993,414,799.27	2,615,529,236.00
7,999,976,009.25	4,248,774,160.00
<u>17,530,984,456.09</u>	<u>14,659,051,919.73</u>

804. Earning Project : Tk. 3,665,999.15

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>3,665,999.15</u>	<u>3,740,455.68</u>
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805. Grant from Government Utilized for Non- Earning Project : Tk. 17,530,984,456.09

This is made up as follows :

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

Less: Unspent grant payable to Government (Note-22.01)

Less: Provision for land acquisition

18,840,602,000.00	16,137,589,100.00
20,614,445.48	1,478,537,180.27
18,819,987,554.52	14,659,051,919.73
1,289,003,098.43	-
<u>17,530,984,456.09</u>	<u>14,659,051,919.73</u>

806. Grant Received from Govt. for Non- Earning Project : Tk. 18,840,602,000.00

1. Chittagong City Outer Ring Road

2. Construction of Link Road including Loop Road

3. Construction of Bakalia Access Road

4. Elevated Express

5. Kamofuli River Left Side Project

6. Water Logging Project

2,821,092,000.00	3,642,989,000.00
295,010,000.00	999,967,200.00
469,850,000.00	249,995,900.00
6,254,650,000.00	4,000,000,000.00
1,000,000,000.00	2,994,637,000.00
8,000,000,000.00	4,250,000,000.00
<u>18,840,602,000.00</u>	<u>16,137,589,100.00</u>

807. Liability For Land Acquisition & Stakeholder: Tk. 3,509,133,129.61

Break up of the amount is given below:

Kapaspola Road Development and Extension

Less: Expense

107,755,224.17	107,755,224.17
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-	-
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<u>107,755,224.17</u>	<u>107,755,224.17</u>
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Stakeholders for Chittagong City Outer Ring Road (RPA)

Widening & Improvement of Loop Road

Widening & Improvement of DC Road

Widening & Improvement of Ring Road

Construction of flyover at Muradpur, 2no Gate. GEC

Kamofuli River Left Side Project

Water Logging Project

Elevated Express Way

Bakalia Access Road

90,226,946.00	92,641,668.00
120,324,781.46	120,324,781.46
9,916,771.57	9,916,771.57
1,024,247,169.17	75,081,171.25
60,102,863.21	76,481,618.00
1,831,803,444.77	1,880,170,659.69
-	261,153,000.00
18,040,357.00	-
246,715,572.26	-
<u>3,509,133,129.61</u>	<u>2,623,524,894.14</u>



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, 2020

		Taka	
		30.06.2020 -	30.06.2019
2000	Insurance Premium Received : Tk. 1,322,807,175.50		
	Construction of Kazi Dewry katcha bazar & Apartment Complex :	328,395,417.37	278,748,454.37
	Construction of Dormitory and Low cost Flat at Saltgola	411,694,559.90	344,472,723.27
	Renovation & Expansion Bipani Bitan 'A' Block	104,383,325.00	103,676,752.00
	Construction of Multistored Building Bipani Bitan Block 'B'	234,354,733.23	235,078,374.98
	Development of Silimpur R/A (East)	243,979,140.00	243,492,020.00
		1,322,807,175.50	1,205,468,324.62
2001	Less: Premium : Tk. 140,195,984.87		
	Income during the year	160,307,570.00	307,191,982.40
	Less: Cost during the year	20,111,585.13	102,581,452.50
	Surplus/Deficit for the year	140,195,984.87	204,610,529.90
	Details have been shown in <u>Annex-6</u>		
2002	Other Income : Tk. 213,386,763.80		
	Break up of the amount is given below:		
	Interest on Premium	490,715.00	6,576,471.00
	SDC Fee	15,392,540.33	17,284,386.33
	LIC & N.O.C. Fee	10,091,530.00	12,378,150.00
	Auction Sale	250,000.00	5,309,858.00
	Form Sale	5,024,850.00	6,535,690.00
	Colony Fee	1,530,000.00	1,974,285.00
	Mutation Fee	615,000.00	545,000.00
	Transfer Fee	4,456,934.80	4,658,708.00
	Bank Interest	6,543,632.67	220,316,836.56
	Bank Interest (Market Account- Annex-5.1)	665,130.82	495,776.84
	Interest on F.D.R. (Note- 30.01)	154,746,328.32	192,092,908.49
	Miscellaneous Receipts (Note- 30.02)	6,924,290.01	9,666,378.67
	Bank Interest (College)	92,583.30	251,720.44
	Road Cutting Fee	794,416.55	1,857,042.00
	Fine	4,468,400.00	579,515.00
	Power of Attorney Fee	1,139,912.00	2,098,326.00
	Premium	-	2,068,393.00
	Hand Fee	160,000.00	455,000.00
	Cheque cashing (contra)	500.00	-
		213,386,763.80	485,144,445.33
2003	Interest on F.D.R. : Tk. 154,746,328.32		
	This is arrived at as follows :		
	Net Interest withdrawn during the year	135,685,846.72	170,248,837.67
	Less: Source Tax on FDR	15,807,138.22	19,671,440.82
	Bank Charge	1,863,770.50	2,128,260.00
		153,356,755.44	192,048,538.49
	Less: Last year's provision	2,750,940.00	2,706,570.00
		150,605,815.44	189,341,968.49
	Add: Provision during the year (Note- 7)	4,140,512.88	2,750,940.00
		154,746,328.32	192,092,908.49
2004	Miscellaneous Receipts : Tk. 6,924,290.01		
	Break up of the amount is given below:		
	House Rent	29,633.16	28,726.00
	Hand Charges and others	27,104.00	22,318.66
	Other Miscellaneous Receipts	6,867,552.85	9,615,334.01
		6,924,290.01	9,666,378.67
2005	Surplus of Income over Expenditure : Tk. 1,178,943,287.27		
	This is arrived at as follows :		
	Balance - Brought Forward	1,178,943,287.27	812,354,170.88
	Add: Prior Year Adjustment (Note : 22.02)	-	7,530,462.50
		1,178,943,287.27	819,884,633.38



BASU BANERJEE NATH & CO.
CHARTERED ACCOUNTANTS

Annex- 1

Chittagong Development Authority

Schedule of Investment in Fixed Deposits for the year ended on 30 June, 2020

Bank & Branch Name	Opening Balance Amount (Taka)	New Investment Amount (Taka)	Encashment Amount (Taka)	Closing Balance Amount (Taka)
Bank Ltd., Kali Bari Br.	20,000,000.00	20,000,000.00	-	40,000,000.00
Bank Ltd., Bahaddarhat Br.		20,000,000.00	-	20,000,000.00
Bank Ltd., Khatungonj Br.		70,000,000.00	-	70,000,000.00
Bank Ltd., Sadarghat Br.		20,000,000.00	-	20,000,000.00
Bank Ltd., CDA Br.	20,000,000.00	-	-	20,000,000.00
Bank Ltd., College Road Br.	10,000,000.00	-	10,000,000.00	0.00
Bank Ltd., Khatungonj Br.	2,299,325.00	-	2,730.00	2,296,595.00
Bank Ltd., Jubilee Road Br.	40,000,000.00	20,000,000.00	-	60,000,000.00
Bank Ltd., Khatungonj Br.		20,000,000.00	-	20,000,000.00
Bank Ltd., Tea Board Br.		20,000,000.00	-	20,000,000.00
Bank Ltd., Jubilee Road Br.	10,000,000.00	-	-	10,000,000.00
Bank Ltd., Bahaddarhat Br.	10,000,000.00	-	-	10,000,000.00
Bank Ltd., Khatungonj Br.	20,000,000.00	-	10,000,000.00	10,000,000.00
Bank Ltd., Andarkilla Br.	20,000,000.00	-	10,000,000.00	10,000,000.00
Bank Ltd., Campa Br.	45,000,000.00	20,000,000.00	25,000,000.00	40,000,000.00
Bank Ltd., Station Rd Br.	20,000,000.00	-	10,000,000.00	10,000,000.00
Bank Ltd., Eneyar Bazar Br.	10,000,000.00	-	-	10,000,000.00
Bank Ltd., Khatungonj Br.	20,000,000.00	-	10,000,000.00	10,000,000.00
Bank Ltd., Jubilee Road Br.	20,000,000.00	-	10,000,000.00	10,000,000.00
Bank Ltd., CDA Avenue Br.	30,000,000.00	-	20,000,000.00	10,000,000.00
Bank Ltd., Agrabad Br.	70,000,000.00	-	20,000,000.00	50,000,000.00
Bank Ltd., Andarkilla Br.	10,000,000.00	-	10,000,000.00	0.00
Islami Bank Ltd., Sadarghat Br.	10,000,000.00	-	10,000,000.00	0.00
Bank Ltd., Bahaddarhat Br.	40,000,000.00	-	20,000,000.00	20,000,000.00
Bank Ltd., CDA Avenue Br.	10,000,000.00	-	-	10,000,000.00
Bank Ltd., Jubilee Br.	10,000,000.00	-	10,000,000.00	0.00
Bank Ltd., Halishar Br.	10,000,000.00	-	-	10,000,000.00
Bank Ltd., CDA Avenue Br.	20,000,000.00	-	20,000,000.00	0.00
Bank Ltd., Momin Road Br.	30,000,000.00	-	30,000,000.00	0.00
Trust Bank Ltd., Khatungonj Br.	40,000,000.00	-	-	40,000,000.00
Trust Bank Ltd., Alankar Mour Br.	10,000,000.00	-	10,000,000.00	0.00
Trust Bank Ltd., Kalurghat Br.	10,000,000.00	-	10,000,000.00	0.00
Trust Bank Ltd., Muradpur Br.	10,000,000.00	-	-	10,000,000.00
Trust Bank Ltd., Jubilee Road Br.		10,000,000.00	-	10,000,000.00
Trust Bank Ltd., Oxyzen Road Br.		10,000,000.00	-	10,000,000.00
Bank Ltd., Station Road Br.	80,000,000.00	-	30,000,000.00	50,000,000.00
Bank Ltd., CDA Avenue Br.	10,000,000.00	-	-	10,000,000.00
Bank Ltd., Bahaddarhat Br.	10,000,000.00	-	10,000,000.00	0.00
Bank Ltd., Pahartali Br.	10,000,000.00	-	10,000,000.00	0.00
Bank Ltd., Khatungonj Br.	10,000,000.00	-	-	10,000,000.00
Bank Ltd., Dewanhat Br.	10,000,000.00	-	10,000,000.00	0.00
Bank Ltd., Patir Hat Br.	30,000,000.00	-	30,000,000.00	0.00
Bank Ltd., Agrabad Br.	0.00	10,000,000.00	-	10,000,000.00
Bank Ltd., Andarkilla Br.	0.00	10,000,000.00	-	10,000,000.00
Bank Ltd., Chawkbazar Br.	10,000,000.00	-	10,000,000.00	0.00
Carried forward	747,299,325.00	250,000,000.00	345,002,730.00	652,296,595.00



BASU BANERJEE NATH & CO. CHARTERED ACCOUNTANTS

Annex- 1

Chittagong Development Authority

Schedule of Investment in Fixed Deposits for the year ended on 30 June, 2020

Bank/ Branch Name	Opening Balance Amount (Taka)	New Investment Amount (Taka)	Encashment Amount (Taka)	Closing Balance Amount (Taka)
Brought forward	747,299,325.00	250,000,000.00	345,002,730.00	652,296,595.00
1. State Investment Bank Ltd., Jubilee Road Br.	10,000,000.00	-	10,000,000.00	0.00
2. State Investment Bank Ltd., Agrabad Br.	10,000,000.00	-	10,000,000.00	0.00
3. State Investment Bank Ltd., Alangkar Br.	0.00	-	-	0.00
4. State Investment Bank Ltd., Jubilee Road Br.	20,000,000.00	-	10,000,000.00	10,000,000.00
5. State Investment Bank Ltd., Pahartali Br.	10,000,000.00	-	-	10,000,000.00
6. State Investment Bank Ltd., Muradpur Br.	10,000,000.00	-	-	10,000,000.00
7. State Investment Bank Ltd., Agrabad Br.	-	10,000,000.00	-	10,000,000.00
8. Janata Bank Ltd., Khatunganj Br.	10,000,000.00	-	-	10,000,000.00
9. National Bank Ltd., Anderkilla Br.	10,000,000.00	-	-	10,000,000.00
10. National Bank Ltd., Chaktai Br.	10,000,000.00	-	-	10,000,000.00
11. National Bank Ltd., Khatungong Br.	10,000,000.00	-	-	10,000,000.00
12. NCB Bank Ltd., Sk. Mujib Road Br.	5,000,000.00	-	5,000,000.00	0.00
13. Road Bank Ltd., O R Nizam Road Br.	100,000,000.00	60,000,000.00	100,000,000.00	60,000,000.00
14. Road Bank Ltd., Ladies Br.	8,800,000.00	20,000,000.00	-	28,800,000.00
15. Road Bank Ltd., Chowkbazar Br.	10,000,000.00	-	10,000,000.00	0.00
16. Road Bank Tarabazar Br.	0.00	40,000,000.00	-	40,000,000.00
17. Road Bank New Market Br. Ctg.	0.00	10,000,000.00	-	10,000,000.00
18. Road Bank Jubilee Road Br.	10,000,000.00	20,000,000.00	-	30,000,000.00
19. Janata Bank Ltd., Fr. Ex Br.	100,000,000.00	20,000,000.00	-	120,000,000.00
20. Janata Bank Ltd., New Market Br.	10,000,000.00	20,000,000.00	-	30,000,000.00
21. Janata Bank Ltd., Feringi Bazar Br.	-	20,000,000.00	-	20,000,000.00
22. Janata Bank Ltd., Laidighi Br.	-	40,000,000.00	-	40,000,000.00
23. State Bank Ltd., Shirajuddolla Road Br.	10,000,000.00	-	-	10,000,000.00
24. State Bank Ltd., Jamakhan Road Br.	-	10,000,000.00	-	10,000,000.00
25. State Bank Ltd., Laidighi Br.	20,000,000.00	-	10,000,000.00	10,000,000.00
26. State Bank Ltd., Khatungong Br.	10,000,000.00	-	-	10,000,000.00
27. Mufson Bank Ltd., Agrabad Br.	50,000,000.00	-	50,000,000.00	0.00
28. Pioneer Bank Ltd., CEPZ Br.	20,000,000.00	-	-	20,000,000.00
29. Pioneer Bank Ltd., Kadamtali Br.	10,000,000.00	-	-	10,000,000.00
30. City Bank Ltd., Jubilee Road Br.	10,000,000.00	-	-	10,000,000.00
31. City Bank Ltd., Nasirabad Br.	5,000,000.00	-	-	5,000,000.00
32. City Bank Ltd., Jubilee Road Br.	10,000,000.00	-	-	10,000,000.00
33. Bank Asia Ltd., Stand Road Br.	-	10,000,000.00	10,000,000.00	0.00
34. Trust Bank Ltd., Agrabad Br.	10,000,000.00	-	-	10,000,000.00
35. State Bank Ltd., Kadamtali Br.	10,000,000.00	-	-	10,000,000.00
36. State Bank Ltd., CDA Avenue Branch, Ctg.	-	10,000,000.00	-	10,000,000.00
37. Agni Bank Ltd., Sk. Mujib Road Br.	-	20,000,000.00	-	20,000,000.00
38. Al-Kutub Islami Bank Ltd., Chowkbazar Br.	-	10,000,000.00	-	10,000,000.00
39. Al-Kutub Islami Bank Ltd., Muradpur Br.	10,000,000.00	-	-	10,000,000.00
Total Balance	1,266,099,325.00	570,000,000.00	560,002,730.00	1,276,096,595.00



Chittagong Development Authority

Schedule of Bills Payable against work done (Note - 22) for the year ended on 30 June 2020

Sl. No.	Ref No.	Name of Work	Contractors Name	Work Order Date	Value
A. Project - CDA Square					
1	CDA Square / 26	Construction work at CDA Square	Jamal & Company Ltd		27,314,000.00
					<u>27,314,000.00</u>
B. Project- Soltgola Dormitory					
		Construction of 6 storied Building with basement including 20 storied foundation ETC			
1	Nibi-1/Soltgola/ 600		The Engineers Architects Ltd.	11/16/2017	32,105,000.00
2	NIBI -1/328 (Salgola)	Consultancy bill of Soltgola Dormitory building construction work	M/s Shohidullah	2/17/2020	993,700.00
					<u>33,098,700.00</u>
Gross Total (A+B)					<u><u>60,412,700.00</u></u>



Schedule of Fixed Assets - at cost less depreciation (Ref. Note : 23.00) for the year ended on 30 June 2020

Particulars	Cost (Taka)				Rate %	Depreciation (Taka)				Written down value as on 30.06.2020 (Taka)
	As on 01.07.2019	Addition during the year	Disposal during the year	As on 30.06.2020		As on 01.07.2019	Charged during the year	Disposal during the year	As on 30.06.2020	
Land	619,137.00	-	-	619,137.00	0	0.00	0.00	-	-	619,137.00
Building	6,980,700.00	-	-	6,980,700.00	2.5	3,835,100.55	78,639.99	-	3,913,740.53	3,066,959.47
Machinery (Installation)	21,346,000.00	-	-	21,346,000.00	10	18,150,733.67	319,526.63	-	18,470,260.30	2,875,739.70
Lift	5,678,318.00	-	-	5,678,318.00	4	2,550,409.18	125,116.35	-	2,675,525.54	3,002,792.46
Escalator	638,388.00	-	-	638,388.00	2	479,819.20	3,171.38	-	482,990.57	155,397.43
Air Conditioner	1,436,400.00	336,000.00	-	1,772,400.00	10	617,450.45	115,494.96	-	732,945.40	1,039,454.60
Office Equipment	4,806,363.25	-	-	4,806,363.25	10	3,895,910.84	91,045.24	-	3,986,956.08	819,407.17
Electric Fittings	4,975,124.00	-	-	4,975,124.00	6	4,115,407.06	51,583.02	-	4,166,990.08	808,133.92
Truck Car and Light Vehicles	80,029,108.00	-	-	80,029,108.00	10	46,934,350.32	3,309,475.77	-	50,243,826.09	29,785,281.91
Furniture and Fittings	8,844,588.35	66,160.00	-	8,910,748.35	5	4,316,249.10	229,724.96	-	4,545,974.07	4,364,774.28
Other Assets	160,815.00	-	-	160,815.00	6	136,618.83	1,451.77	-	138,070.60	22,744.40
Computer	18,185,087.69	2,639,950.00	-	20,825,037.69	10	6,370,628.40	1,445,440.93	-	7,816,069.33	13,008,968.36
Generator	2,228,000.00	-	-	2,228,000.00	10	1,598,746.99	62,925.30	-	1,661,672.29	566,327.71
As on 30.06.2020	155,928,029.29	3,042,110.00	0.00	158,970,139.29		93,001,424.59	5,833,596.29	0.00	98,835,020.88	60,135,118.41
As on 30.06.2019	151,048,741.29	4,879,288.00	0.00	155,928,029.29		86,885,433.57	6,115,991.02	0.00	93,001,424.59	62,926,604.70

Market Account:(Straight Line Method)

Particulars	Cost (Taka)				Rate %	Depreciation (Taka)				Written down value as on 30.06.2020 (Taka)
	As on 01.07.2019	Addition during the year	Disposal during the year	As on 30.06.2020		As on 01.07.2019	Charged during the year	Disposal during the year	As on 30.06.2020	
Building	76,398,464.00	-	-	76,398,464.00	5.00	76,398,463.00	0.00	-	76,398,463.00	1.00
Renovation of Market	5,410,401.00	-	-	5,410,401.00	5.00	5,410,400.00	0.00	-	5,410,400.00	1.00
As on 30.06.2020	81,808,865.00	0.00	0.00	81,808,865.00		81,808,863.00	0.00	0.00	81,808,863.00	2.00
As on 30.06.2019	81,808,865.00	0.00	0.00	81,808,865.00		78,864,272.50	2,944,590.50	0.00	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.



BASU BANERJEE NATH & CO.
CHARTERED ACCOUNTANTS

Annex A

Chittagong Development Authority

Earning Project - at cost less Depreciation (Note : 25.00) for the year ended on 30 June 2020

Particulars	Cost (Taka)				Rate %	Depreciation (Taka)				Written down value as on 30.06.2020 (Taka)
	As on 01.07.2020	Addition during the year	Disposal during the year	As on 30.06.2020		As on 01.07.2020	Charged during the year	Disposal	As on 30.06.2020	
C.D.A Building	1,923,185.00	-	0.00	1,923,185.00	1	1,301,159.20	19,231.85	-	1,320,391.05	602,793.95
C.D.A Annex Building	5,522,468.00	-	0.00	5,522,468.00	1	2,404,038.12	55,224.68	-	2,459,262.80	3,063,205.20
As on 30.06.2020	7,445,653.00	0.00	0.00	7,445,653.00		3,705,197.32	74,456.53	0.00	3,779,653.85	3,665,999.15
As on 30.06.2019	7,445,653.00	0.00	0.00	7,445,653.00		3,630,740.79	74,456.53	0.00	3,705,197.32	3,740,455.68



Chittagong Development Authority
Schedule of Total Project Current Account for the year ended on 30 June, 2020

Particulars	Report Date		Report Date '19 Block		Base Money		Faharhat Market		Karnaphuli Market		Shaharhat Market		B. Bus / General		Total	
	01.07.19	30.06.20	01.07.19	30.06.20	01.07.19	30.06.20	01.07.19	30.06.20	01.07.19	30.06.20	01.07.19	30.06.20	01.07.19	30.06.20	01.07.19	30.06.20
Assets:																
A/C Receivable	1,270,973.42	2,540,957.89	2,221,044.10	1,838,674.50	1,151,867.00	1,041,822.00	710,764.89	571,478.02	139,347.68	378,477.20	-	-	536,274.00	977,123.00	8,028,281.00	7,347,832.80
Building (At Cost)	9,323,366.00	9,323,366.00	-	-	12,974,011.00	12,974,011.00	6,532,592.00	6,532,592.00	5,735,191.00	5,735,191.00	8,931,045.00	8,931,045.00	34,902,289.00	34,902,289.00	76,388,494.00	76,388,494.00
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	-	-	5,410,401.00	5,410,401.00
Cash at Bank	3,546,463.79	13,963,575.83	-	-	1,323,551.47	3,249,112.47	1,198,981.63	4,382,405.15	1,329,490.25	4,588,540.27	-	-	-	-	6,017,805.14	30,426,761.72
Total	17,328,116.21	28,914,812.71	2,221,044.10	1,838,674.50	16,286,649.47	18,195,945.47	9,135,228.52	12,179,365.17	7,483,843.93	10,982,122.47	7,250,128.00	7,250,128.00	36,056,851.00	40,322,561.00	86,855,961.23	119,683,589.32
Less : Liabilities																
Earnest Money	16,510.00	16,510.00	-	-	3,015.00	3,015.00	11,250.00	11,250.00	13,100.00	13,100.00	-	-	-	-	43,875.00	43,875.00
Accumulated Depreciation	13,628,364.09	13,628,364.09	-	-	14,512,324.39	14,512,324.39	8,051,197.93	8,051,197.93	7,028,142.86	7,028,142.86	8,211,248.98	8,211,248.98	30,377,564.00	30,377,564.00	81,808,862.25	81,808,862.25
Security Deposits	17,578.00	17,578.00	-	-	1,752.00	1,752.00	3,894.00	3,894.00	56,360.00	56,360.00	-	-	-	-	79,584.00	79,584.00
Outstanding Liabilities	276,954.00	311,786.00	-	-	15,290.00	27,202.00	-	-	-	-	-	-	-	-	293,293.00	339,933.00
Surplus/(Deficit) of Market Account- Annex 5.1	165,969,035.29	172,236,367.36	4,941,164.06	6,318,271.00	3,173,575.99	2,157,120.99	14,864,177.61	15,895,408.26	349,784.95	1,365,859.56	12,887,930.46	12,887,930.46	10,147,919.47	11,970,399.96	212,033,588.85	222,631,357.67
Total	179,508,441.38	186,210,608.48	4,941,164.06	6,318,271.00	17,705,958.38	16,761,414.38	22,930,519.54	23,961,750.19	7,447,287.81	8,483,482.42	21,099,179.46	21,099,179.46	40,526,562.47	42,348,928.96	294,259,203.70	365,103,611.92
Balance carried to Financial Position	(162,280,325.17)	(157,295,792.74)	(2,720,119.96)	(4,479,596.50)	(1,325,308.91)	1,494,531.09	(13,795,291.02)	(11,782,385.02)	36,696.12	2,518,670.05	(13,849,061.46)	(13,849,051.46)	(4,469,701.47)	(2,126,427.96)	(198,403,241.87)	(185,520,852.60)



Chittagong Development Authority

Schedule of Surplus / (Deficit) of Market Account for the year ended on 30 June, 2020

Particulars	Bipani Bitan	Bipani Bitan 'B' Block	Kazir Dewry Bazar	Pahartali Market	Karnaphuli Market	Shukrafahar Market	B Bus Terminal	Total
A. INCOME								
Rent	9,717,276.00	1,738,557.00	1,369,704.00	2,269,019.16	2,199,966.72	-	1,181,879.00	18,486,101.88
Transfer Fee & Others	1,488,086.00	78,000.00	338,212.00	607,056.49	1,105,308.88	-	2,526,894.00	6,143,557.37
Bank Interest	328,397.44	-	71,145.00	98,759.00	86,420.38	-	80,409.00	665,130.82
Total	11,533,759.44	1,816,557.00	1,779,061.00	2,974,834.65	3,391,695.98	-	3,798,882.00	25,294,790.07
B. EXPENDITURE								
Salary	3,243,230.63	-	1,195,740.00	1,741,060.00	1,385,425.33	-	1,476,664.51	9,042,120.47
Maintenance	812,000.00	439,450.00	1,542,850.00	87,730.00	44,900.00	-	484,750.00	3,411,680.00
Telephone Bill	-	-	-	-	-	-	-	0.00
Electric Bill	866,357.00	-	46,482.00	100,000.00	936,654.00	-	6,946.00	1,956,439.00
WASA	-	-	-	-	-	-	-	0.00
Gas Bill	-	-	-	-	-	-	-	0.00
Bank Charge	44,839.74	-	10,445.00	14,814.00	8,642.04	-	8,041.00	86,781.78
Depreciation (5%)	-	-	-	-	-	-	-	-
Total	4,966,427.37	439,450.00	2,795,517.00	1,943,604.00	2,375,621.37	0.00	1,976,401.51	14,497,021.25
Surplus/(Deficit) for the year(A-B)	6,567,332.07	1,377,107.00	(1,016,456.00)	1,031,230.65	1,016,074.61	-	1,822,480.49	10,797,768.82
Add :-Brought for Surplus/(Deficit)	165,669,035.29	4,941,164.06	3,173,576.99	14,864,177.61	349,784.95	12,887,930.48	10,147,919.47	212,033,588.85
Balance Transferred to Inter Project Current A/C	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

Particulars	As on			As on		
	01.07.2019	Additional during the year Adjusted	Total as on 30.06.2020	01.07.2019	Received during the year	Total as on 30.06.2020
Residential Land Development						
Chandgaon R/A (2nd Phase)	19,205,845.82	-	19,205,845.82	136,880,882.00	11,419,630.00	148,299,512.00
Chandrima Residential Area	69,856,573.86	-	69,856,573.86	137,013,708.75	3,081,893.00	140,095,601.75
Construction of Multistoried Building for mid level officers at Mehedibag	162,626,862.14	-	162,626,862.14	8,700.00	-	8,700.00
CDA office quarter at Mehedibag	19,776,078.00	-	19,776,078.00	410,000.00	-	410,000.00
Katalgonj	3,199,794.00	-	3,199,794.00	21,916,774.24	7,484,873.00	29,401,647.24
CDA Mosque	11,720,873.00	-	11,720,873.00	446,352.00	-	446,352.00
Agrabad	6,034,137.00	-	6,034,137.00	138,099,579.27	12,184,188.00	150,283,767.27
Muradpur (Chandgaon)	43,507,949.00	-	43,507,949.00	138,948,944.00	-	138,948,944.00
Fouzderhat (Silimpur)	139,754,881.00	-	139,754,881.00	184,777,935.21	3,006,694.00	187,784,629.21
Left Bank of Kamafully River	100,145,203.61	0.00	100,145,203.61	233,212,167.98	1,882,300.00	235,094,467.98
Sholosahar Rehabilitation AREA	429,628.00	-	429,628.00	5,761,906.75	36,875,688.00	42,637,594.75
Ananya R/A	902,964.00	1,233,848.00	2,136,812.00	152,842,598.40	47,376,735.00	200,219,333.40
Other Pocket's Land	-	-	-	112,925,680.42	-	112,925,680.42
Halishahar	-	-	-	473,201.00	304,128.00	777,329.00
Colonel Hat	-	-	-	1,292.05	-	1,292.05
Kalpolak R/A- 1st Phase & 2nd Phase	2,346,119,150.46	0.00	2,346,119,150.46	3,871,958,963.79	33,447,797.00	3,905,406,760.79
Development of Anaynna 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 Anaynna Residential Area (2nd phase)	11,864,362.04	-	11,864,362.04	-	-	-
Construction of Apartment Complex at Dewanhat	-	-	-	337,468.66	-	337,468.66
Total Taka	6,705,623,862.45	1,233,848.00	6,706,857,710.45	8,461,398,258.17	158,901,610.00	8,620,299,868.17
Industrial Land Development						
Heavy Industrial Area Kalurghat	7,762,239.00	-	7,762,239.00	50,215,875.50	-	50,215,875.50
Abnoxious Industrial Area Ctg.	2,003,439.00	-	2,003,439.00	7,097,353.00	-	7,097,353.00
Fouzderhat / Sagarika 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	10,495,982.20	440,000.00	10,935,982.20
Total Taka	51,193,674.00	-	51,193,674.00	178,821,689.47	440,000.00	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	-	-	-



Particulars	As on 01.07.2019	Amount during the year	Total as on 30.06.2020	As on 01.07.2019	Amount during the year	Total as on 30.06.2020
Commercial Land Development						
Fouzderhat Latifpur Bazar	56,151.00	-	56,151.00			
Bothside of Agrabad Road	2,406,179.00	-	2,406,179.00	3,488,617.00	-	3,488,617.00
Jubilee Road	-	-	-	5,709,112.00	-	5,709,112.00
Pahartali Commercial Area	-	-	-	35,889,237.40	-	35,889,237.40
Kazir Dewri Commercial Area	-	-	-	15,837,294.00	-	15,837,294.00
Sholoshahar Commercial Area	-	-	-	125,208,608.08	-	125,208,608.08
Court Road Commercial Area	-	-	-	3,856,742.00	965,960.00	4,822,702.00
Station Road Commercial Area	-	-	-	75,357.00	-	75,357.00
CDA Avenue Commercial	-	-	-	367,252,915.22	-	367,252,915.22
Kalpolak Commercial Plot	-	-	-	38,241,900.00	-	38,241,900.00
Expansion, Renovation and Maintenance of Road, Market, Junction and Bus Stands Development	276,452,487.23	18,877,737.13	295,330,224.36	620,716.78	-	620,716.78
Renovation & Expansion Bipani Bitan 'A' Block	166,870,491.57	-	166,870,491.57	-	-	-
Construction of Multistoried Building Bipani Bitan Block 'B'	420,620,115.58	-	420,620,115.58	228,579,046.67	-	228,579,046.67
Construction of flyover at Muradpur, 2no Gate. GEC	98,830,926.31	-	98,830,926.31	-	-	-
CDA Area Plan	15,413,000.00	-	15,413,000.00	-	-	-
Detailed Area Plan	5,352,244.60	-	5,352,244.60	-	-	-
Mohal Market	498,498.00	-	498,498.00	-	-	-
Kadamtali junction	63,136,239.00	-	63,136,239.00	-	-	-
Construction of Flyover at Bahaddarhat Junction	1,322,359,655.85	-	1,322,359,655.85	-	-	-
Widening & maintenance of Arakan Road	247,215,639.00	-	247,215,639.00	59,200.00	-	59,200.00
Total Taka	2,619,211,627.14	18,877,737.13	2,638,089,364.27	827,582,747.71	965,960.00	828,548,707.71
Fiat for Sale						
Agrabad and Chandgoan	553,584.00	-	553,584.00	-	-	-
Total Taka	553,584.00	-	553,584.00	-	-	-
Surveying						
Residential purpose of Left Karnafully	1,026,149.00	-	1,026,149.00	-	-	-
East Hathazari	2,650,874.00	-	2,650,874.00	-	-	-
Total Taka	3,677,023.00	-	3,677,023.00	-	-	-
Grand Total Taka	9,392,392,797.59	20,111,585.13	9,412,504,382.72	9,467,802,695.35	160,307,570.00	9,628,110,265.35

Surplus Account

Income			Cost			Surplus		
Opening as on 01.07.2019	During the year	Total as on 30.06.2020	Opening as on 01.07.2019	During the year	Total as on 30.06.2020	Opening as on 01.07.2019	During the year	Total as on 30.06.2020
1	2	3	4	5	6	7	8	9
9,467,802,695.35	160,307,570.00	9,628,110,265.35	9,392,392,797.59	20,111,585.13	9,412,504,382.72	75,409,897.76	140,195,984.87	215,605,882.63

