

PRIVATE & CONFIDENTIAL

**AUDITOR'S REPORT
AND
FINANCIAL STATEMENTS**

**BANGLADESH FISHERIES DEVELOPMENT CORPORATION
(BFDC)
(CONSOLIDATED)**

FOR THE YEAR ENDED 30 JUNE 2013

SUBMITTED JOINTLY BY

ATA KHAN & Co.

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**AUDITOR'S REPORT
OF
Bangladesh Fisheries Development Corporation (BFDC)**

We have audited the accompanying Balance Sheet of **Bangladesh Fisheries Development Corporation (BFDC)** and its units which comprise the consolidated Balance Sheet as at 30 June, 2018 and the consolidated Profit or Loss and other comprehensive Income for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the Financial Statements

Bangladesh Fisheries Development Corporation (BFDC) is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Bangladesh financial reporting standards (BFRS) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Bangladesh Standards on Auditing (BSA). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosure in the consolidated Financial Statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the consolidated Financial Statements, whether due to the fraud or error. In making those risk assessments, the auditors consider internal control relevant to the fund's preparation and fair presentation of the consolidated Financial Statements 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 fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and reasonableness of accounting estimates made by management of the fund, as well as evaluating the overall presentation of the consolidated Financial Statements.

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion:

In our opinion, the financial statements present fairly, in all material respects, the financial position of **Bangladesh Fisheries Development Corporation (BFDC)** as at June 30, 2018 and its financial performance for the year then ended in accordance with Bangladesh Financial Reporting Standards (BFRS) and other applicable laws and regulations.

We also report that;

- a) we have obtained all the information and explanations, 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 **Bangladesh Fisheries Development Corporation (BFDC)**, so far as it appeared from our examination of those books, and
- c) in our opinion, the Statement of Balance Sheet and the Profit & Loss Accounts dealt with by the report are in agreement with the books of account.



ATA KHAN & CO.
Chartered Accountants



HABIB SARWAR BHUIYAN & CO.
Chartered Accountants

Dhaka, August 18, 2019



BANGLADESH FISHERIES DEVELOPMENT CORPORATION (BFDC)
CONSOLIDATED BALANCE SHEET
AS AT 30 JUNE 2018

PARTICULARS	Schedule	AMOUNT IN TK. 2017-2018	AMOUNT IN TK. 2016-2017
PROPERTY AND ASSETS:			
FIXED ASSETS:		913,927,726	911,511,624
Cost of Assets	A-1	1,397,923,849	1,381,083,775
Less: Accumulated Depreciation	A-1	483,996,123	469,572,150
OTHER ASSETS :		42,759,945	40,310,397
Benevolent Fund Trust Board		6,500	6,500
Cash and Cash Equivalents (Gratuity Fund)	A-1	7,243,851	4,794,303
Rehab Cyclone Reconstruction & Dredging	A-1	35,509,594	35,509,594
Profit and Loss Account	A-1	-	-
CURRENT ASSETS:		667,361,007	607,337,698
Stock and Stores	A-1	19,421,295	19,406,860
Bills Receivable	A-1	130,751,980	130,296,984
Sundry Debtors	A-1	84,683,367	74,868,429
Inter-Project Accounts	A-1	7,636,490	6,740,529
Advance, Deposits and Prepayments	A-1	7,927,678	7,066,276
Sub Centre Account	A-1	19,107,152	18,163,024
Stores under Reconciliation	A-1	342,606	342,606
Security Deposits	A-1	401,780	367,570
Fixed Deposits	A-1	303,292,768	237,927,706
Cash and Cash Equivalents	A-1	93,795,891	112,157,714
ACCOUNTS UNDER RECONCILIATION:		221,135,481	219,938,945
Head Office Current Account	A-1	4,174,645,039	1,534,339,690
Project Current Account	L-1	(3,953,509,559)	(1,314,400,745)
FUND IN TRANSIT:		(149,378,589)	(148,851,958)
Head Office Remittance Account	A-1	3,976,963,848	3,714,331,891
Project Revenue Account	L-1	(4,126,342,437)	(3,863,183,849)
TOTAL PROPERTY AND ASSETS		1,695,805,571	1,630,246,707



BANGLADESH FISHERIES DEVELOPMENT CORPORATION (BFDC)
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

AS AT 30 JUNE 2018

PARTICULARS	Schedule	AMOUNT IN TK. 2017-2018	AMOUNT IN TK. 2016-2017
CAPITAL AND LIABILITIES:			
Authorized Capital:			
1,000,000 Shares of Tk. 10/- each		10,000,000	10,000,000
GRANT-IN-AID:			
		448,020,126	454,340,746
Govt. of Bangladesh Grant	L-1	327,557	371,727,540
Foreign Grant	L-1	447,692,569	82,613,206
LONG TERM LOAN:			
		975,057,816	957,865,723
Govt. of Bangladesh Loan	L-1	927,730,816	957,865,723
Foreign Loan	L-1	47,327,000	-
PROFIT OR LOSS ACCOUNTS			
	E-2	18,604,094	8,303,538
CURRENT LIABILITIES:			
		270,564,970	235,972,770
Liabilities for other Finance	L-1	184,137,360	152,493,568
BMRE	L-1	19,630,190	19,630,190
Capital Income For Adjustment	L-1	16,786,558	17,375,631
Accounts Payable	L-1	12,975,249	12,465,632
Sundry Creditors	L-1	12,424,158	7,304,649
Security at Earnest Money	L-1	9,411,600	8,283,370
Govt. tax Payable & Provision	L-1	2,503,123	4,587,484
Advance Rent Received	L-1	5,000,000	5,000,000
Inter-Project Account	L-1	4,732,367	4,732,367
Directorate of Fisheries	L-1	1,297,387	1,297,387
Gratuity Payable	L-1	363,061	363,061
Liabilities for Expenses	L-1	1,178,917	2,314,431
DSL and Depreciation Fund	L-1	125,000	125,000
PROVISION FOR CAPITAL EXPENDITURE :			
		(16,441,435)	(26,236,070)
For Outstanding	A-1	(6,265,435)	(6,265,434)
For Expenses	A-1	(10,176,000)	(19,970,636)
TOTAL CAPITAL AND LIABILITIES			
		1,695,805,571	1,630,246,707

The accompanying notes form an integral part of these financial statements

Ata Khan

ATA KHAN & CO.
Chartered Accountants

Dated: Dhaka,
18 August 2019

Signed as per report of even date.

Habib Sarwar Bhuiyan
HABIB SARWAR BHUIYAN & CO.
Chartered Accountants



BANGLADESH FISHERIES DEVELOPMENT CORPORATION (BFDC)
CONSOLIDATED PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2018

PARTICULARS	Schedule	AMOUNT IN TK. 2017-2018	AMOUNT IN TK. 2016-2017
A. Operating Income:		312,141,737	300,719,444
Toll, Royalty & Collection	I-1	156,201,033	150,339,512
Miscellaneous Income	I-1	11,967,100	10,604,743
Sale of Fish	I-1	25,398,798	32,773,996
House Rent & Office Rent	I-1	23,013,549	14,726,213
Interest Received	I-1	17,040,383	18,595,307
Sale of Freezing Storage	I-1	14,874,316	12,351,508
Lease Rent	I-1	10,949,745	16,671,214
Sale of Ice	I-1	9,108,241	6,757,416
Berthing Crushing Charge	I-1	9,019,891	1,896,925
Other Income	I-1	24,806,113	30,316,249
Sale of water	I-1	7,085,386	4,433,640
Slipway Rent	I-1	2,677,180	1,252,720
B. Operating Expenditure:		259,325,812	280,259,486
Salary and Allowances	E-2	138,562,428	157,769,779
Purchase of Fresh Fish	E-2	23,158,179	38,277,302
Direct Labour	E-2	-	552,197
CPF Contribution	E-2	21,246,708	23,839,805
Travel & Conveyance	E-2	1,335,776	1,496,981
Repairs and Maintenance	E-2	6,489,391	6,065,048
Administrative Expenses	E-2	37,450,588	38,903,447
Rent, Rates & Taxes	E-2	6,092,727	4,647,792
Power and Fuel	E-2	21,709,815	2,743,392
Other Expenses	E-2	1,027,892	4,863,517
Bank Charge & Commission	E-2	418,534	418,841
Selling and Distribution Expenses	E-2	1,833,775	681,385
C. Stock Adjustment		(17,679)	15,812
Opening Stock	E-2	736,953	752,765
Less: Closing Stock	I-1	754,632	736,953
D. Operating Profit & Loss : (A-B-C)		52,833,604	20,444,146
E. Add: Non-Operating Income	I-1	6,320,620	6,320,620
F. Total Profit & Loss for the year (D+E)		59,154,224	26,764,766



PARTICULARS	Schedule	AMOUNT IN TK. 2017-2018	AMOUNT IN TK. 2016-2017
G. Less: Non-Operating Expenses :		116,182,930	120,666,442
Depreciation	E-2	14,423,970	14,392,452
Gratuity Paid	E-2	59,966,160	65,329,140
Head Office Overhead	E-2	41,792,800	40,944,850
H. Net Profit & Loss for the year (F-G)		(57,028,706)	(93,901,676)
I. Add : Non-Operating Income :		67,329,262	60,807,145
Overhead Charges	I-2	41,792,800	40,945,650
Gratuity Income	I-2	18,423,270	19,118,991
Prior year's Adjustment	E-2	7,113,192	742,504
Consolidated Profit & Loss Current Year (H+I)		10,300,556	(33,094,531)
Add: Consolidated profit/Loss Transferred from Previous year		8,303,538	41,398,069
Consolidated Profit & Loss Transferred to Balance Sheet	E-2	18,604,094	8,303,538

The accompanying notes form an integral part of these financial statements

Ata Khan

ATA KHAN & CO.
Chartered Accountants

Dated: Dhaka,
18 August 2019

Signed as per report of even date.

Habib Sarwar Bhuiyan

HABIB SARWAR BHUIYAN & CO.
Chartered Accountants

BANGLADESH FISHERIES DEVELOPMENT CORPORATION
NOTES TO THE FINANCIAL POSITION
FOR THE YEAR ENDED 30 JUNE 2018

NOTES	PARTICULARS	Amount (In Taka)	
		2017-2018	2016-2017
01.00	FIXED ASSETS :	913,927,726	911,511,624
	Project-wise break-up is shown in Schedule-A/1.		
	Cost of Assets	1,397,923,849	1,381,083,775
	Less: Accumulated Depreciation	483,996,123	469,572,150
02.00	OTHER ASSETS :	42,759,945	40,310,397
	Project-wise break-up is shown in Schedule-A/1.		
	Benevolent Fund Trust Board	6,500	6,500
	Cash and Bank Balance (Gratuity Fund)	7,243,851	4,794,303
	Rehab Cyclone Reconstruction & Dredging	35,509,594	35,509,594
	Profit and Loss Account	-	-
	This represents capital expenditure incurred by Fish Harbour, Chittagong. As the project is under construction the entire expenditure should be capitalized in due course.		
03.00	CURRENT ASSETS :	667,361,007	607,337,698
	Project-wise break-up is shown in Schedule-A/1.		
	Fixed Deposits	303,292,768	237,927,706
	Bills Receivable	130,751,980	130,296,984
	Sundry Debtors	84,683,367	74,868,429
	Cash and Cash Equivalents	93,795,891	112,157,714
	Stock and Stores	19,421,295	19,406,860
	Inter-Project Accounts	7,636,490	6,740,529
	Advance, Deposits and Prepayments	7,927,678	7,066,276
	Sub Centre Account	19,107,152	18,163,024
	Stores under Reconciliation	342,606	342,606
	Security Deposits	401,780	367,570
04.00	PROFIT AND LOSS ACCOUNT:	18,604,094	8,303,538
	This amount has arrived as under:		
	Consolidated Profit & Loss Current Year (H+I)	10,300,556	(33,094,531)
	Add: Consolidated Loss Transferred from Previous	8,303,538	41,398,069
05.00	ACCOUNTS UNDER RECONCILIATION:	221,135,481	219,938,945
	This amount has arrived as under:		
	Head Office Current Account	4,174,645,039	1,534,339,690
	Project Current Account	(3,953,509,559)	(1,314,400,745)
	The above balance represents the difference between the total amount remitted by the Head Office to different projects as per Head Office record and the Head Office Current Account balances shown by the projects in their accounts. The balance has been reconciled subsequently. Project wise break-up is shown in Schedule-A/1.		
06.00	FUND IN TRANSIT:	(149,378,589)	(148,851,958)
	This amount has arrived as under:		
	Head Office Remittance Account	3,976,963,848	3,714,331,891
	Project Revenue Account	(4,126,342,437)	(3,863,183,849)



NOTES	PARTICULARS	Amount (In Taka)	
		2017-2018	2016-2017
07.00	AUTHORIZED CAPITAL:	100,000,000	100,000,000

The authorized capital of the corporation is divided into 10,000,000 ordinary shares of Tk. 10@ to be subscribed by the Government of Bangladesh. The amount has taken and valued by the management as per prescribed by Government Policy.

08.00	GRANT-IN-AID:	448,020,126	454,340,746
	Govt. of Bangladesh Grant	327,557	371,727,540
	Foreign Grant	447,692,569	82,613,206

The above amount represent local and foreign Government Loan. Projects-wise break-up is shown in Schedule-L/1.

09.00	LONG TERM LOAN:	975,057,816	957,865,723
	Govt. of Bangladesh Loan	927,730,816	957,865,723
	Foreign Loan	47,327,000	-

10.00	CURRENT LIABILITIES:	270,564,970	235,972,770
	Liabilities for other Finance	184,137,360	152,493,568
	BMRE	19,630,190	19,630,190
	Capital Income For Adjustment	16,786,558	17,375,631
	Accounts Payable	12,975,249	12,465,632
	Sundry Creditors	12,424,158	7,304,649
	Security at Earnest Money	9,411,600	8,283,370
	Govt. tax Payable & Provision	2,503,123	4,587,484
	Advance Received Rent	5,000,000	5,000,000
	Inter-Project Account	4,732,367	4,732,367
	Directorate of Fisheries	1,297,387	1,297,387
	Gratuity Payable	363,061	363,061
	Liabilities for Expenses	1,178,917	2,314,431
	DSL and Depreciation Fund	125,000	125,000

11.00	HEAD OFFICE RECONCILIATION ACCOUNTS:	4,174,645,039	1,534,339,690
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Sl.No.	Name of the Unit	Total Cost	Total Cost
01	Bangladesh Fisheries Development Corporation, Head Office	4,174,645,039	1,534,339,690
02	Fish Landing & Whole Sale Fish Market BFDC, Pathorghata	-	-
03	Fish Processing & Marketing Centre BFDC, Pagla, Narayanganj	-	-
04	Fish Landing & Whole Sale Fish Market BFDC, Barisal	-	-
05	Fish Processing & Marketing Centre BFDC, Mongla, Bagerhat	-	-
06	Dhaka Mohanagar Jalashay Unit BFDC, Dhaka	-	-
07	Fish Landing & Whole Sale Fish Market BFDC, Khulna	-	-
08	Fish Landing & Whole Sale Fish Market BFDC, Rajshahi	-	-
09	Kaptai Lake Fisheries Development & Marketing Centre	-	-
10	Fish Harbour, Chittagong	-	-
11	Fish Processing & Marketing Centre BFDC, Cox's Bazar	-	-
12	Fish Landing & Whole Sale Fish Market BFDC, Cox's Bazar	-	-
13	Trawler Fleet, Chittagong	-	-
14	Facilities Centre, Monohorkhali, Chittagong	-	-
15	Fish Landing & Whole Sale Fish Market BFDC, Daborghata	-	-



BANGLADESH FISHERIES DEVELOPMENT CORPORATION (BFDC)
STATEMENT OF PROPERTY AND ASSETS
AS ON 30 JUNE 2018

Sl. No	Name of the Units	Fixed Assets					Current Assets					SCHEDULE-A/1
		Total Cost	Accumulated Depreciation	Written Down Value	Rehab Cyclone Reconstruct & Dredging	Stock & Stores	Stores under Reconciliation	Sundry Debtors	Bills Receivable	Fixed Deposits	Cash and Cash Equivalents	
01	Bangladesh Fisheries Development Corporation, Head Office	113,681,202	18,774,289	94,906,913	-	188,267	-	-	-	222,822,529	23,364,363	
02	Fish Landing & Whole Sale Fish Market BFDC, Pathorghata	42,447,012	16,702,892	25,744,120	-	240,246	-	-	-	1,180,000	12,804,648	
03	Fish Processing & Marketing Centre BFDC, Pagla, Narayanganj	68,179,998	45,200,686	22,979,312	-	566,365	-	-	-	25,210,797	345,005	
04	Fish Landing & Whole Sale Fish Market BFDC, Bansal	24,852,670	12,523,015	12,329,655	-	-	-	-	-	777,326	309,152	
05	Fish Processing & Marketing Centre BFDC, Mongla, Bagerhat	58,523,857	25,608,646	32,915,211	-	2,346,112	-	-	-	5,959,547	7,254,468	
06	Dhaka Mohanagar Jalashay Unit BFDC, Dhaka	265,078	198,385	66,693	-	-	-	-	-	-	-	
07	Fish Landing & Whole Sale Fish Market BFDC, Khulna	11,931,525	8,329,188	3,602,337	-	-	-	-	-	17,641,259	1,061,476	
08	Fish Processing & Marketing Centre BFDC, Rajshahi	2,644,177	1,632,692	1,011,485	-	-	-	-	-	106,037	3,404,754	
09	Kaptai Lake Fisheries Development & Marketing Centre	119,414,884	38,184,748	81,230,136	-	991,879	-	-	-	152,256	29,754	
10	Fish Harbour, Chittagong	186,518,388	111,505,711	75,012,677	35,509,594	996,267	-	-	-	26,184,850	13,423,370	
11	Fish Processing & Marketing Centre BFDC, Cox's Bazar	48,234,604	11,659,042	36,575,561	-	231,492	-	-	-	67,388,107	18,639,579	
12	Fish Landing & Whole Sale Fish Market BFDC, Cox's Bazar	41,157,354	10,638,693	30,518,661	-	155,966	-	-	-	635,384	1,408,741	
13	Trawler Fleet, Chittagong	151,919,871	110,890,882	41,028,989	-	10,134,680	-	-	-	783,865	3,487,018	
14	Facilities Centre, Monohorkhali, Chittagong	502,320,872	69,801,832	432,519,040	-	3,570,021	-	-	-	79,923,892	3,523,907	
15	Fish Landing & Whole Sale Fish Market BFDC, Daborghata	25,832,357	2,345,421	23,486,936	-	-	-	-	-	273,864	4,738,337	
Total		1,397,923,849	483,996,123	913,927,726	35,509,594	19,421,295	342,606	84,683,367	130,751,980	303,292,768	93,795,891	



BANGLADESH FISHERIES DEVELOPMENT CORPORATION (BFDC)
STATEMENT OF PROPERTY AND ASSETS
AS ON 30 JUNE 2018

Sl. No	Name of the Units	Current Assets										SCHEDULE-A/1	
		H/O. Current Account	Inter Project Accounts	Advance, Deposit & Prepayment	Cash at Bank (Gratuity)	BMRE	Security Deposit	Profit and Loss Account	Sub Centre Account	Provision for Capital Expenses	Head Office Remittance Account		
01	Bangladesh Fisheries Development Corporation, Head Office	4,174,645,039	-	4,980,868	7,243,851	-	-	-	-	-	-	-	-
02	Fish Landing & Whole Sale Fish Market BFDC, Pathorghata	-	50,000	41,646	-	-	84,210	-	-	6,265,435	-	175,515,456	-
03	Fish Processing & Marketing Centre BFDC, Pagla, Narayanganj	-	-	1,416,412	-	-	236,570	-	-	-	-	278,271,080	-
04	Fish Landing & Whole Sale Fish Market BFDC, Bansal	-	178,002	105,667	-	-	-	-	-	-	-	60,643,883	-
05	Fish Processing & Marketing Centre BFDC, Mongla, Bagerhat	-	-	22,500	-	-	-	-	-	-	-	116,740,556	-
06	Dhaka Mohanagar Jalashay Unit BFDC, Dhaka	-	-	20,833	-	-	-	-	-	-	-	101,701,860	-
07	Fish Landing & Whole Sale Fish Market BFDC, Khulna	-	500	1,370	-	-	-	-	-	-	-	93,609,718	-
08	Fish Processing & Marketing Centre BFDC, Rajshahi	-	-	45,122	-	-	-	-	-	-	-	22,249,277	-
09	Kaptai Lake Fisheries Development & Marketing Centre	-	-	40,792	-	-	-	-	-	-	-	1,359,160,834	-
10	Fish Harbour, Chittagong	-	7,075,610	1,018,546	-	-	-	-	-	291,052	-	1,041,629,073	-
11	Fish Processing & Marketing Centre BFDC, Cox's Bazar	-	-	17,306	-	-	-	-	-	-	-	189,943,815	-
12	Fish Landing & Whole Sale Fish Market BFDC, Cox's Bazar	-	-	17,890	-	-	-	-	-	-	-	185,263,853	-
13	Trawler Fleet, Chittagong	-	327,887	198,725	-	-	-	-	-	-	-	291,505,655	-
14	Facilities Centre, Monohorkhali, Chittagong	-	4,491	-	-	-	-	-	-	-	-	58,921,009	-
15	Fish Landing & Whole Sale Fish Market BFDC, Daborghata	-	-	-	-	-	81,000	-	-	-	-	1,807,779	-
	Total	4,174,645,039	7,636,490	7,927,678	7,243,851	-	401,780	-	19,107,152	16,441,435	-	3,976,963,848	



BANGLADESH FISHERIES DEVELOPMENT CORPORATION (BFDC)
STATEMENT OF CAPITAL AND LIABILITIES
AS ON 30 JUNE 2018

Sl. No.	Name of the Units	Grant in Aid		Long Term Loan		Directorate of Fisheries	Sundry Creditors	Capital Income For Adjustment	Account Payable	Liabilities for expenses	SCHEDULE-L/1 Project Revenue Account
		Local	Foreign	Local	Foreign						
01	Bangladesh Fisheries Development Corporation, Head Office	165,057	-	497,087,457	-	-	257,997	-	-	1,174,047	4,126,342,437
02	Fish Landing & Whole Sale Fish Market BFDC, Pathorghata	-	2,144,730	5,788,000	-	-	-	-	-	-	-
03	Fish Processing & Marketing Centre BFDC, Pagla, Narayanganj	-	-	36,872,000	31,280,000	-	2,335,668	-	-	-	-
04	Fish Landing & Whole Sale Fish Market BFDC, Barisal	-	-	3,400,000	13,900,000	-	-	-	-	-	-
05	Fish Processing & Marketing Centre BFDC, Mongla, Bagerhat	-	-	39,891,625	-	-	350	-	-	-	-
06	Dhaka Mohanagar Jalashay Unit BFDC, Dhaka	-	-	-	-	-	-	-	-	-	-
07	Fish Landing & Whole Sale Fish Market BFDC, Khulina	-	-	2,700,000	-	-	-	-	-	-	-
08	Fish Processing & Marketing Centre BFDC, Rajshahi	-	-	-	-	234,286	-	-	-	4,870	-
09	Kaptai Lake Fisheries Development & Marketing Centre	162,500	805,000	11,232,969	-	1,063,101	-	-	373,318	-	-
0	Fish Harbour, Chittagong	-	22,786,319	223,105,919	-	-	912,877	16,675,631	8,468,817	-	-
1	Fish Processing & Marketing Centre BFDC, Cox's Bazar	-	2,930,000	3,486,074	1,731,000	-	723,921	-	-	-	-
2	Fish Landing & Whole Sale Fish Market BFDC, Cox's Bazar	-	-	2295000	416,000	-	1,937,442	110,927	-	-	-
3	Trawler Fleet, Chittagong	-	52,287,000	1,467,500	-	-	1,673,321	-	4,133,114	-	-
4	Facilities Centre, Monohorkhali, Chittagong	-	366,739,520	68,056,900	-	-	4,582,582	-	-	-	-
5	Fish Landing & Whole Sale Fish Market BFDC, Daborghata	-	-	32,347,371	-	-	-	-	-	-	-
	Total	327,557	447,692,569	927,730,816	47,327,000	1,297,387	12,424,158	16,786,558	12,975,249	1,178,917	4,126,342,437



BANGLADESH FISHERIES DEVELOPMENT CORPORATION (BFDC)
STATEMENT OF CAPITAL AND LIABILITIES
AS ON 30 JUNE 2018

Sl. No.	Name of the Units	Liabilities For Other Finance	DSL and Depreciation Fund	Inter Project Account	BMRE	Advance Received Rent	Project/ Head Current Account	Govt. tax Payable & Provision	Security at Earnest Money	Gratuity Payable	SCHEDULE-L/1 Total
01	Bangladesh Fisheries Development Corporation, Head Office	177,665,495	-	-	-	-	-	(3,021,240)	-	363,061	4,800,034,311
02	Fish Landing & Whole Sale Fish Market BFDC, Pathorghata	642,714	-	-	19,630,190	-	169,768,759	-	2,128,706	-	200,103,099
03	Fish Processing & Marketing Centre BFDC, Pagla, Narayanganj	3,315,891	-	2,161,906	-	-	383,739,756	-	745,077	-	460,450,299
04	Fish Landing & Whole Sale Fish Market BFDC, Bansal	747,912	-	-	-	-	86,446,389	-	65,560	-	104,559,861
05	Fish Processing & Marketing Centre BFDC, Mongla, Bagerhat	1,610,246	-	-	-	-	195,417,849	-	-	-	236,920,070
06	Dhaka Mohanagar Jalashay Unit BFDC, Dhaka	105,672	-	-	-	-	62,118,609	-	1,600,000	-	63,824,281
07	Fish Landing & Whole Sale Fish Market BFDC, Khulna	22,608	-	-	-	-	95,031,097	-	235,480	-	97,989,185
08	Fish Processing & Marketing Centre BFDC, Rajshahi	26,822	-	-	-	-	36,268,988	-	17,463	-	36,552,429
09	Kaptai Lake Fisheries Development & Marketing Centre	-	-	-	-	-	993,629,783	-	526,352	-	1,007,793,023
10	Fish Harbour, Chittagong	-	125,000	-	-	-	984,834,141	5,524,363	-	-	1,262,433,067
11	Fish Processing & Marketing Centre BFDC, Cox's Bazar	-	-	-	-	-	245,086,699	-	652,934	-	254,610,628
12	Fish Landing & Whole Sale Fish Market BFDC, Cox's Bazar	-	-	89,638	-	-	204,283,445	-	3,409,028	-	212,541,480
13	Trawler Fleet, Chittagong	-	-	-	-	5,000,000	421,369,269	-	31,000	-	485,961,204
14	Facilities Centre, Monohorkhali, Chittagong	-	-	2,480,823	-	-	73,834,403	-	-	-	515,694,228
15	Fish Landing & Whole Sale Fish Market BFDC, Daborghata	-	-	-	-	-	1,680,371	-	-	-	34,027,742
	Total	184,137,360	125,000	4,732,367	19,630,190	5,000,000	3,953,509,559	2,503,123	9,411,600	363,061	9,773,494,907



BANGLADESH FISHERIES DEVELOPMENT CORPORATION (BFDC)
STATEMENT OF PROFIT AND LOSS ACCOUNT (INCOME)
FOR THE YEAR ENDED 30 JUNE 2018

Sl. No.	Name of the Units	Head Office Overhead Charges	Interest Received	Closing Stock of Store	Non-Operating Income	Sale of Fish	Sale of Ice	Sale of Water	Berthing Crushing Charge	SCHEDULE-1/1 Toll & Royalty Collection
01	Bangladesh Fisheries Development Corporation, Head Office	41,792,800	12,519,450	188,267	-	-	-	-	-	-
02	Fish Landing & Whole Sale Fish Market BFDC, Pathorghata	-	426,609	-	169,100	23,250	-	40,170	-	20,305,532
03	Fish Processing & Marketing Centre BFDC, Pagla, Narayanganj	-	39,647	566,365	-	25,374,132	-	-	-	-
04	Fish Landing & Whole Sale Fish Market BFDC, Barisal	-	-	-	-	-	-	-	-	-
05	Fish Processing & Marketing Centre BFDC, Mongla, Bagerhat	-	51,076	-	-	-	-	6,393,975	3,150	-
06	Dhaka Mohanagar Jalashay Unit BFDC, Dhaka	-	212,719	-	-	-	-	-	-	-
07	Fish Landing & Whole Sale Fish Market BFDC, Khulina	-	-	-	-	-	-	-	-	-
08	Fish Processing & Marketing Centre BFDC, Rajshahi	-	-	-	-	-	-	-	-	5,244,315
09	Kaptai Lake Fisheries Development & Marketing Centre	-	-	-	-	-	-	-	-	-
10	Fish Harbour, Chittagong	-	3,621,740	-	1,326,000	-	4,393,525	-	-	124,250,429
11	Fish Processing & Marketing Centre BFDC, Cox's Bazar	-	-	-	-	1,416	15,320	651,241	9,016,741	1,115,530
12	Fish Landing & Whole Sale Fish Market BFDC, Cox's Bazar	-	-	-	-	-	-	-	-	-
13	Trawler Fleet, Chittagong	-	-	-	-	-	4,699,396	-	-	5,285,227
14	Facilities Centre, Monohorkhali, Chittagong	-	25,202	-	-	-	-	-	-	-
15	Fish Landing & Whole Sale Fish Market BFDC, Daborghata	-	143,940	-	4,825,520	-	-	-	-	-
	Total	41,792,800	17,040,383	754,632	6,320,620	25,398,798	9,108,241	7,085,386	9,019,891	156,201,033



BANGLADESH FISHERIES DEVELOPMENT CORPORATION (BFDC)
STATEMENT OF PROFIT AND LOSS ACCOUNT (INCOME)
FOR THE YEAR ENDED 30 JUNE 2018

Sl. No.	Name of the Units	Overhead Charges (Project)	Lease Rent & Permit Charge	Slipway Rent	Sale of Freezing Storage	Miscellaneous income	House Rent / Office Rent / Ghat Rent	Other Income	Gratuity Income	SCHEDULE-I/1 Total Income (Taka)
01	Bangladesh Fisheries Development Corporation, Head Office	-	-	-	-	1,749,868	14,050,558	1,136,787	18,423,270	89,861,000
02	Fish Landing & Whole Sale Fish Market BFDC, Pathorghata	-	-	-	-	242,847	250,308	209,057	-	21,666,873
03	Fish Processing & Marketing Centre BFDC, Pagla, Narayanganj	-	615,000	-	-	89,613	-	(52,321)	-	26,632,436
04	Fish Landing & Whole Sale Fish Market BFDC, Barisal	-	579,659	-	-	7,500	-	39,151	-	629,460
05	Fish Processing & Marketing Centre BFDC, Mongla, Bagerhat	-	108,667	-	-	340,425	1,326,229	870,730	-	9,091,102
06	Dhaka Mohanagar Jalashay Unit BFDC, Dhaka	-	-	-	-	1,568,750	-	-	-	1,781,469
07	Fish Landing & Whole Sale Fish Market BFDC, Khulna	-	169,050	-	-	239,216	363,632	-	-	6,016,213
08	Fish Processing & Marketing Centre BFDC, Rajshahi	-	-	-	-	-	-	-	-	-
09	Kaptai Lake Fisheries Development & Marketing Centre	-	2,028,013	-	-	-	-	-	-	-
10	Fish Harbour, Chittagong	-	-	-	-	2,991,688	-	-	-	133,663,655
11	Fish Processing & Marketing Centre BFDC, Cox's Bazar	-	-	2,677,180	6,876,969	3,401,599	7,022,822	19,293,582	-	55,018,724
12	Fish Landing & Whole Sale Fish Market BFDC, Cox's Bazar	-	57,707	-	7,997,347	221,334	-	759,127	-	9,036,932
13	Trawler Fleet, Chittagong	-	1,844,138	-	-	1,052,660	-	-	-	12,881,421
14	Facilities Centre, Monohorkhali, Chittagong	-	5,547,511	-	-	-	-	-	-	5,572,713
15	Fish Landing & Whole Sale Fish Market BFDC, Daborghata	-	-	-	-	61,600	-	2,550,000	-	7,581,060
	Total	-	10,949,745	2,677,180	14,874,316	11,967,100	23,013,549	24,806,113	18,423,270	379,433,059



BANGLADESH FISHERIES DEVELOPMENT CORPORATION (BFDC)
STATEMENT OF PROFIT AND LOSS ACCOUNT (EXPENDITURE)
FOR THE YEAR ENDED 30 JUNE 2018

Sl. No.	Name of the Units	Other Expense	Purchase of Fish	Direct Labour	Travel & Conveyance	Power and Fuel	Repair and Maintenance	Administrative Expenses	Salary, Bonus & Overtime	Selling and Distribution	SCHEDULE-E/2 Opening Stock of Store
01	Bangladesh Fisheries Development Corporation, Head Office	915,082	-	-	538,208	2,299,064	1,074,960	12,810,597	42,845,811	193,598	170,588
02	Fish Landing & Whole Sale Fish Market BFDC, Pathorghata	4,951	-	-	91,601	344,812	378,449	292,210	8,111,159	166,500	-
03	Fish Processing & Marketing Centre BFDC, Pagla, Narayanganj	-	23,158,179	-	22,167	58,305	80,086	75,295	4,032,751	101,100	566,365
04	Fish Landing & Whole Sale Fish Market BFDC, Bansal	-	-	-	7,318	164,501	30,452	12,072	1,675,468	-	-
05	Fish Processing & Marketing Centre BFDC, Mongla, Bagerhat	6,880	-	-	41,560	883,248	155,328	123,513	3,554,382	4,800	-
06	Dhaka Mohanagar Jalashay Unit BFDC, Dhaka	7,556	-	-	9,763	-	345	27,098	1,087,701	46,230	-
07	Fish Landing & Whole Sale Fish Market BFDC, Khulna	-	-	-	34,104	102,780	118,876	249,452	2,881,822	4,790	-
08	Fish Processing & Marketing Centre BFDC, Rajshahi	-	-	-	-	-	-	-	-	-	-
09	Kaptai Lake Fisheries Development & Marketing Centre	32,474	-	-	309,990	3,197,598	1,401,386	16,536,619	30,165,768	382,173	-
10	Fish Harbour, Chittagong	10,212	-	-	176,646	7,934,022	1,149,258	6,128,334	30,894,420	825,810	-
11	Fish Processing & Marketing Centre BFDC, Cox's Bazar	20,367	-	-	40,451	2,209,355	515,670	798,039	4,358,741	35,878	-
12	Fish Landing & Whole Sale Fish Market BFDC, Cox's Bazar	10,750	-	-	52,410	4,516,129	488,279	234,876	5,682,614	6,200	-
13	Trawler Fleet, Chittagong	2,000	-	-	180	-	1,091,667	149,696	2,252,555	3,600	-
14	Facilities Centre, Monohorkhali, Chittagong	17,620	-	-	11,378	-	4,635	12,787	1,019,236	63,096	-
15	Fish Landing & Whole Sale Fish Market BFDC, Daborghata	-	-	-	-	-	-	-	-	-	-
Total		1,027,892	23,158,179	-	1,335,776	21,709,815	6,489,391	37,450,588	138,562,428	1,833,775	736,953



BANGLADESH FISHERIES DEVELOPMENT CORPORATION (BFDC)
STATEMENT OF PROFIT AND LOSS ACCOUNT (EXPENDITURE)
FOR THE YEAR ENDED 30 JUNE 2018

Sl. No.	Name of the Units	Operating Profit and Loss A/C	Prior Year Adjustment	Balance As Per Last Account	Depreciation	Head Office Overhead	Accumulated Profit and Loss	Bank Charge & Commission	Rent, Rates & Taxes & Legal Exp.	CPF Contribution	Gratuity Paid	SCHEDULE-E/2 Total (Taka)
01	Bangladesh Fisheries Development Corporation, Head Office	(34,538,944)	-	(235,103,270)	2,490,177	-	(271,882,481)	20,947	1,975,988	1,338,032	59,966,160	126,469,623
02	Fish Landing & Whole Sale Fish Market BFDC, Pathorghata	8,868,318	-	21,958,408	591,745	3,186,000	27,218,081	91,031	427,395	2,721,347	-	16,407,200
03	Fish Processing & Marketing Centre BFDC, Pagla, Narayanganj	(1,777,198)	-	(128,960,768)	537,141	149,650	(131,424,759)	13,826	156,365	145,195	-	28,530,060
04	Fish Landing & Whole Sale Fish Market BFDC, Barisal	(1,319,631)	-	(28,045,585)	282,704	60,700	(29,708,620)	660	-	58,620	-	2,292,495
05	Fish Processing & Marketing Centre BFDC, Mongla, Bagerhat	3,876,257	-	(73,700,775)	69,239	454,550	(70,348,307)	13,279	-	431,855	-	5,738,634
06	Dhaka Mohanagar Jalashay Unit BFDC, Dhaka	546,059	-	41,927,751	6,660	267,300	42,199,850	1,230	-	55,487	-	1,509,370
07	Fish Landing & Whole Sale Fish Market BFDC, Khulna	2,401,260	-	18,674,001	97,071	601,400	20,376,790	9,910	70,505	142,714	-	4,313,424
08	Fish Processing & Marketing Centre BFDC, Rajshahi	-	-	(13,216,791)	-	-	(13,216,791)	-	-	-	-	-
09	Kaptai Lake Fisheries Development & Marketing Centre	66,039,242	20,390	428,727,229	1,858,388	26,715,000	466,213,473	105,381	2,557,807	12,935,217	-	96,197,801
10	Fish Harbour, Chittagong	3,408,973	223,530	65,834,828	2,096,073	8,086,950	60,610,309	129,778	564,267	2,471,004	-	60,466,774
11	Fish Processing & Marketing Centre BFDC, Cox's Bazar	674,829	7,332,872	(29,473,195)	782,647	903,400	(23,151,541)	5,789	76,250	301,562	-	10,048,149
12	Fish Landing & Whole Sale Fish Market BFDC, Cox's Bazar	1,156,175	(463,600)	13,102,351	839,405	1,235,300	11,720,223	10,991	218,500	504,495	-	13,799,949
13	Trawler Fleet, Chittagong	1,955,620	-	(60,179,878)	970,911	122,300	(59,317,469)	14,171	-	103,224	-	4,710,304
14	Facilities Centre, Monohorkhai, Chittagong	1,542,641	-	(4,590,059)	3,801,808	10,250	(2,033,956)	1,541	44,650	37,956	-	5,024,957
15	Fish Landing & Whole Sale Fish Market BFDC, Daborghata	-	-	(8,650,708)	-	-	(8,650,708)	-	-	-	-	-
	Total	52,833,604	7,113,192	8,303,538	14,423,970	41,792,800	18,604,094	418,534	6,092,727	21,246,708	59,966,160	375,508,742

