

**Auditors' Report and Audited Consolidated
Financial Statements
of
Bangladesh Fisheries Development Corporation (BFDC)
As at and for the year ended 30 June 2023**

Auditors:

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INDEPENDENT AUDITORS' REPORT

TO THE CHAIRMAN
BANGLADESH FISHERIES DEVELOPMENT CORPORATION (BFDC)

Report on the Audit of the Consolidated Financial Statements

Adverse Opinion

We have audited the consolidated financial statements of **Bangladesh Fisheries Development Corporation (BFDC)**, which comprise the consolidated statement of financial position as at 30 June 2023, and the consolidated statement of profit or loss and other comprehensive income and the consolidated 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, because of the significance of the matter discussed in the Basis for Adverse Opinion section of our report, the accompanying consolidated the financial statements present fairly except Basis for Adverse Opinion the consolidated financial position of **Bangladesh Fisheries Development Corporation (BFDC)** as at 30 June 2023, and its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for Adverse Opinion

1. In Note 1 to the financial statements, due to the unavailability of the corporation's fixed asset register, we could not perform the physical verification of assets amounting to BDT 1,283,704,084. In addition, the Corporation did not depreciate some assets during the year and depreciated the assets acquired during the year for the full year irrespective of the date of purchase, which is not in accordance with paragraph 55 of IAS-16. Except BFDC Head Office.
2. In the financial statements regarding Rehab Cyclone Reconstruction (note 2), Sundry debtors (Sch-D), Stock Under reconciliation (note 6), BDT 15,045,995, BDT 64,639,023, BDT 342,606 respectively have been carried forward to a long period of time. The corporation has not measured any 'expected credit loss (ECL)' for the receivables which is in violation of IFRS 9: Financial Instruments.
3. We were unable to obtain sufficient and appropriate evidence regarding Stock & Stores (Sch-C), Advance Deposit and Prepayments (Sch-E), Sub-Centre Account (note 3), Bills Receivable (note 4), Inter Project Account (Sch-I), Other current Asset (Sch-R), Long Term Loan (Sch -L), Govt. Loan (note 7), Grant in Aid (note 8), Foreign Donation (Sch-M), Directorate of Fisheries (note 9), Provision for Land Development Tax (note 10), Govt. Tax (note 11), Inter Project Account (Sch-J), Other Non-Current Liabilities (Sch-S), Sundry Creditors (Sch-N), BMRI (Sch-O), Liabilities for Expenses (note 12), Liabilities For Other Finance (Sch- Q), Bill Payable (note 13), Advance Lease Rent (note 14), Accounts Payable (note 15), Other Current Liabilities (Sch-T) amounting to BDT 17,664,701, BDT 6,813,862, BDT 23,816,986, BDT 216,710,759, BDT 7,975,448, BDT 36,573,669, BDT 918,539,487, BDT 654,085,786, BDT 364,298,296, BDT 1,299,230, BDT 1,063,101, BDT 2,657,905, BDT 1,908,000, BDT 4,642,729, BDT 13,200,538, BDT 8,929,793, BDT 19,630,190, BDT 486,755, BDT 46,052,807, BDT 1,673,321 BDT 5,000,000, BDT 38,434,700, BDT (757,271) respectively.



4. The financial statements show gratuity fund income amounting to BDT 49,476,931 which did not meet the criteria for revenue recognition. As a result, income is overstated & liabilities are understated.

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

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

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

Those charged with governance are responsible for overseeing the Corporation financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 exercised professional judgment and maintained professional skepticism throughout the audit. We also:

- Identified and assessed the risks of material misstatement of consolidated the financial statements, whether due to fraud or error, designed and performed audit procedures responsive to those risks, and obtained 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.
- Obtained 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 Corporation internal control.
- Evaluated the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Concluded on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Corporation ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in consolidated 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 corporation to cease to continue as a going concern.
- Evaluated the overall presentation, structure and content of the financial statements, including the disclosures, and whether consolidated the financial statements represent the underlying transactions and event in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the corporation to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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.



Md. Abdus Satter Sarkar, FCA
Partner
ICAB Enrolment No: 1522
Mahfel Huq & Co.
Chartered Accountants
DVC: 2412311522AS699214



Dipok Kumar Roy, FCA
Partner
ICAB Enrolment No: 1334
Basu Banerjee Nath & Co.
Chartered Accountants
DVC: 2412301334AS580711

Place: Dhaka
Date: 29-December-2024



Bangladesh Fisheries Development Corporation
Consolidated Statement of Financial Position
As at 30 June 2023

Particulars	Notes	Amount in Taka	
		30-Jun-23	30-Jun-22
A. Non-Current Assets			
Property, Plant & Equipment	1.00	1,378,381,741	1,395,520,038
Rehab Cyclone Reconstruction	2.00	15,045,995	15,045,995
Sub-Total		1,393,427,736	1,410,566,033
B. Current Asset			
Stock & Stores	Sch-C	25,588,740	32,515,305
Sundry Debtors	Sch-D	82,716,037	80,969,386
Advance Deposit and Prepayments	Sch-E	8,036,798	7,206,238
Security Deposit Paid	Sch-F	401,780	401,780
Investment in FDR	Sch-G	499,601,328	443,380,018
Cash & Bank Balance	Sch-H	204,227,718	174,361,108
Sub-Centre Account	3.00	23,816,986	18,873,727
Bills Receivable	4.00	216,710,759	185,173,419
Benevolent Fund Trust	5.00	6,500	6,500
Stock Under reconciliation	6.00	342,606	342,606
Head Office Remittance Account	7.00	66,304,314	10,458,190,532
Inter Project Account	Sch-I	14,573,007	12,809,002
Other current Asset	Sch-R	46,749,669	46,749,669
Sub-Total		1,189,076,242	11,460,979,291
Total Assets (A+B)		2,582,503,979	12,871,545,324
C. Retained Earnings	18.00	422,034,764	307,577,355
D. Non-Current Liabilities			
Head Office Current account	Sch-K	-	10,392,550,495
Long Term Loan	Sch-L	929,250,148	951,486,858
Government Loan	8.00	654,085,786	654,085,786
Grant in Aid	9.00	364,298,296	370,449,816
Foreign Donation	Sch-M	1,299,230	1,468,330
Directorate of Fisheries	10.00	1,063,101	1,297,387
Provision for Land Development Tax	11.00	2,657,905	2,657,905
Government Tax	12.00	1,908,000	1,908,000
Inter Project Account	Sch-J	5,438,301	4,762,730
Other Non-Current Liabilities	Sch-S	13,200,538	13,900,538
Sub-Total		1,973,201,305	12,394,567,845



Particulars	Notes	Amount in Taka	
		30-Jun-23	30-Jun-22
E. Current Liabilities			
Sundry Creditors	Sch-N	11,273,578	11,787,836
BMRI	Sch-O	19,630,190	19,630,190
Security Receipt	Sch-P	14,034,503	12,763,857
Liabilities for Expenses	13.00	1,970,149	1,395,306
Liabilities For Other Finance	Sch-Q	97,282,641	95,464,364
Bill Payable	14.00	1,673,321	1,673,321
Advance Lease Rent	15.00	5,000,000	5,000,000
Accounts Payable	16.00	38,434,700	23,499,758
DSL and Depreciation Fund	17.00	125,000	125,000
Deduction of security deposite	19.00	-	222,518
Other Current Liabilities	Sch-T	(2,156,172)	(2,162,027)
Sub-Total		187,267,910	169,400,123
Total Liabilities & Equity (C+D+E)		2,582,503,979	12,871,545,324

The annexed notes form an integral part of these financial statements.



Assistant Controller of Accounts

Singed in terms of our separate reports of even date annexed.



Controller of Accounts



Md. Abdus Satter Sarkar, FCA

Partner

ICAB Enrolment No: 1522

Mahfel Huq & Co.

Chartered Accountants

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Dipok Kumar Roy, FCA

Partner

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Basu Banerjee Nath & Co.

Chartered Accountants

DVC: 2412301334AS580711



Bangladesh Fisheries Development Corporation
Consolidated Statement of Profit or Loss & Other Comprehensive Income
For the year ended 30 June 2023

Particulars	Amount in Taka	
	30-Jun-23	30-Jun-22
A. Income		
Gross profit (Transfer from Trading Accounts)	183,257,650	168,941,477
Miscellaneous income	22,039,123	24,405,829
Interest Income	31,575,738	28,264,417
Electricity Bill	1,610,146	1,061,765
Dock Charge	716,900	741,000
Rent & Lease	26,543,554	26,297,417
Income from Residence Rent	1,210,080	1,214,350
Income from Godown & Rest House & Aroth Ghor	3,067,184	2,701,123
Overhead Charges	63,774,677	57,378,596
Fish Sale (Ponds)	24,000	48,000
Closing Stock	64,351	99,647
Gratuaty income	49,476,931	50,232,464
Office Rent income(Kawran Bazar)	12,432,139	10,665,541
Water Bill Income	398,195	451,926
House Rent	546,458	492,357
Rest House Rent	75,800	67,100
Royalty Toll & Commission	2,084,570	1,779,110
Ice production	1,602,220	1,619,540
Transport lodingunloding	131,600	143,130
Himaon charge	36,000	33,734
Store Charge	23,395	-
Fish Pakajing	382,550	189,850
Net & Net Materials Repairs	-	16,800
Rent of Residential Building	18,200	-
Sub-Total	401,091,461	376,845,174
B. Expenditure		
Salary and Allowance	89,891,994	84,317,471
Overtime Allowance	986,760	971,974
CPF & Contribution	2,865,429	2,677,080
Festival Bonus	8,893,780	6,863,270
Traveling & Coneyance	1,619,662	1,921,119
Postage, Telegram and Telephone	452,454	519,374
Printing & Stationary	1,043,747	905,313
Books & Periodical	95,901	66,538
Liveries allowance	256,855	286,802
Opening Stock	99,647	122,373
Remuneration of M.O	276,000	280,500
Repair & Maintenance	10,629,148	10,071,299
Gratuity	69,023,120	73,666,250
Rent Rates and Tax	8,059,458	7,505,293
Leave surrender pay	5,548,587	5,486,707
Sources Tax	5,434,406	2,834,579
Legal Expense	388,880	462,740
Entertainment	543,503	863,802



Particulars	Amount in Taka	
	30-Jun-23	30-Jun-22
Electricity Exp.	5,429,375	3,329,910
Water Bill	657,846	622,886
Tree Plantation	646,767	649,926
Rest & recreation exp.	398,530	161,920
Bank Charge	126,542	269,824
Sports	314,004	1,500
First aid	-	4,000
Profit paid to government	1,000,000	500,000
Rest & Recreation Allowance	319,071	133,653
Innovation expense	322,800	99,878
Pahela Baishakh Bonus	477,128	427,752
Fuel, Oil & Lubricant	1,546,595	1,768,151
Seminar & workshop	371,217	370,760
Honouriam allowance	276,200	179,700
BFDC Benevolent Fund	1,508,000	-
License Fee	149,946	148,473
Land Development Tax	79,699	3,566
Audit Fee	20,000	200,000
Car Repair	475,494	1,028,729
Expense against employee Recruitment	139,378	2,653,617
Advertisement & Publicity	416,486	442,707
Fair & Exhibition	307,441	206,296
Car fitness & Tax token	-	34,069
Head Office Overhead	63,710,458	57,400,715
Depreciation	28,230,615	29,320,380
Office/ Rest House Rent	46,000	25,000
Dress	1,052	-
New year Allowance	287,654	254,600
Electric Expenses	458,794	354,712
Cultural Expense	47,839	16,265
Small Tool	35,538	29,369
Remuneration	94,500	98,000
Allocation for pleasure	4,000	3,731
NIS	58,040	50,936
Retail Machinery	3,053	9,430
Ice plant Maintenance	45,068	15,419
Gas & Camical	67,660	39,496
Municipal Tax	15,000	15,000
Net salary paid	2,653	463,955
Net Bill paid	-	137,706
Net Festival Bonus paid	8,204	112,050
Medical Service	14,900	-
Honorium	11,200	-
Clothing & Apparel	4,053	-
Integrity	3,999	-
loss for seling ice crash machine	1,610	-
Sudachar	4,995	-
Taxes and fees	500,000	-
Retail Instrucments	2,150	-
Tiffin	21,822	-
Repair and Maintenance (Office)	49,464	-



Particulars	Amount in Taka	
	30-Jun-23	30-Jun-22
Sub-Total	314,822,171	301,406,564
C. Operational Profit/Loss (A-B)	86,269,290	75,438,610
Add: Non Operating Income	6,320,620	6,320,620
Add: Prior Year adjustment	-	-
Add: Profit & Loss App. A/C	-	3,112
Sub-Total	92,589,910	81,762,342
Add: Last year balance	329,444,854	247,682,512
Sub-Total	422,034,764	329,444,854
Retained Earnings of Fish Processing & Marketing Centre, Rajshahi	-	(13,216,791)
Retained Earnings of Fish Landing & Whole Sale Fish Market, Daborghata	-	(8,650,708)
Total	422,034,764	307,577,355

The annexed notes form an integral part of these financial statements.

Assistant Controller of Accounts

Controller of Accounts

Singed in terms of our separate reports of even date annexed.

Md. Abdus Satter Sarkar, FCA
Partner
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Place: Dhaka
Date: 29-December-2024



Unit Wise Profit & Loss A/C (COLUMNAR FORM)
For Consolidated Profit & Loss A/C
For the year ended 30 June 2023

Particulars	Fish Processing & Marketing Centre, Pagla, Narayanganj		Fish Landing and Wholesale Fish Market, Khulna		Fish Processing & Marketing Centre, Digraj, Mongla, Bagerhat		Fish Landing & Whole Sale Fish Market, Pathargata, Barguna	
	30-Jun-23	30-Jun-22	30-Jun-23	30-Jun-22	30-Jun-23	30-Jun-22	30-Jun-23	30-Jun-22
A. Income								
Gross profit	18,935,615	4,450,759	2,136,684	1,919,381	4,583,653	4,168,784	19,912,750	14,522,287
Miscellaneous income	177,981	16,751	1,446,780	1,177,594	490,660	1,190,516	213,290	357,280
Revenue	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	90,798	56,897	321,974	236,910
Electricity Bill	-	-	33,377	-	-	-	168,375	131,358
Dock Charge	-	-	-	-	-	-	16,900	41,000
Rent & Lease	-	-	-	-	138,500	135,100	-	-
Income from Residence Rent	-	-	-	-	1,210,080	1,214,350	-	-
Income from Godown & Rest House & Aroth Chor	-	-	-	-	16,384	14,400	123,700	128,950
Overhead Charges	-	-	-	-	-	-	24,000	48,000
Fish Sale (Ponds)	-	-	-	-	-	-	-	-
Closing Stock	-	-	-	-	-	-	-	-
Gratuaty income	-	-	-	-	-	-	-	-
Office Rent income(Kawran Bazar)	-	-	-	-	-	-	-	-
BFDC Fish Market	-	-	-	-	-	-	-	-
Income From Fisheries Bitan	-	-	-	-	-	-	-	-
Received against employee Recruitment	-	-	-	-	-	-	-	-
Water Bill Income	-	-	-	-	-	-	-	-
Service Book Re-sale	-	-	-	-	-	-	-	-
House Rent	-	-	472,558	439,257	-	-	73,900	53,100
Rest House Rent	-	-	-	-	-	-	11,400	14,400
Bathing Charge	-	-	-	-	-	-	-	-
Royalty Toll & Commission	-	-	-	-	-	-	-	-
Ice production	-	-	-	-	-	-	-	-
Transport loading/unloading	-	-	-	-	-	-	-	-
Himaon charge	-	-	-	-	-	-	-	-
Store Charge	-	-	-	-	-	-	-	-
Fish Pakajing	-	-	-	-	-	-	-	-
Net & Net Materials Repairs	-	-	-	-	-	-	-	-
Rent of Residential Building	-	-	-	-	-	-	-	-
Sub-Total	19,113,596	4,467,510	4,089,399	3,536,232	6,530,075	6,780,047	20,866,289	15,533,285



Unit Wise Profit & Loss A/C (COLLINAR FORM)
For Consolidated Profit & Loss A/C

For the year ended 30 June 2023

Particulars	Fish Landing & Wholesale Fish Market, Barishal		Parehat Fish Landing Center, Parehat, Projpur.		Bangladesh Fisheries Development Corporation, Head Office		Mohanganj Fish Landing Centre	
	30-Jun-23	30-Jun-22	30-Jun-23	30-Jun-22	30-Jun-23	30-Jun-22	30-Jun-23	30-Jun-22
A. Income	Amount in Taka		Amount in Taka		Amount in Taka		Amount in Taka	
Gross profit	(125,516)	(90,839)						
Miscellaneous income	15,000				1,607,762	6,280	266,761	78,850
Revenue								
Interest Income	94,050	60,011			25,639,438	24,226,236	20,184	18,204
Electricity Bill	9,300	5,400			1,207,181	784,577	157,443	135,314
Deck Charge								
Rent & Lease	2,060,025	2,191,275						
Income from Residence Rent								
Income from Godown & Rest House & Aroth Ghor							2,755,000	2,544,773
Overhead Charges					63,774,677	57,378,596		
Fish Sale (Ponds)								
Closing Stock					64,351	99,647		
Gratuaty income					49,476,931	50,232,464		
Office Rent income(Kawran Bazar)					12,432,139	10,665,541		
BFDC Fish Market								
Income From Fisheries Bitan								
Received against employee Recruitment								
Water Bill Income					398,195	451,926		
Service Book Re-sale								
House Rent								
Rest House Rent							16,200	14,600
Bathing Charge								
Royalty Toll & Commission								
Ice production							1,602,220	1,619,540
Transport loading/unloading							131,600	143,130
Hmaon charge							36,000	33,734
Store Charge							23,395	
Fish Pakaging							382,550	189,850
Net & Net Materials Repairs								
	2,052,859	2,165,847	-	-	154,600,674	143,845,267	5,391,353	4,777,995



Unit Wise Profit & Loss A/C (COLUMNAR FORM)
For Consolidated Profit & Loss A/C

For the year ended 30 June 2023

Particulars	Alipur Fish Landing Centre		Mohipur Fish Landing Centre		Ramgati Fish Landing Centre		Bhairab Fish Landing Center, Bharab Kishoreganj		Sub-Total	
	30-Jun-23	30-Jun-22	30-Jun-22	30-Jun-23	30-Jun-23	30-Jun-22	30-Jun-23	30-Jun-22	30-Jun-23	30-Jun-22
A. Income										
Gross profit	702,412	403,262		87,700		94,721			45,239,124	25,556,055
Miscellaneous income	51,850	6,600		8,000		4,069		17,000	4,301,456	2,862,940
Revenue										
Interest Income	65,700	3,418	1,059	2,477					26,233,203	24,604,152
Electricity Bill	4,224		12,300	5,116	17,946				1,610,146	1,061,765
Dock Charge									16,900	41,000
Rent & Lease									2,198,525	2,326,375
Income from Residence Rent									1,210,080	1,214,350
Income from Godown & Rest House & Aroth Ghor					172,100	13,000			3,067,184	2,701,123
Overhead Charges									63,774,677	57,378,596
Fish Sale (Ponds)									24,000	48,000
Closing Stock									64,351	99,647
Gratuity income									49,476,931	50,232,464
Office Rent income(Kawran Bazar)									12,432,139	10,665,541
BFDK Fish Market										
Income From Fisheries Bitan										
Received against employee										
Recruitment										
Water Bill Income									398,195	451,926
Service Book Re-sale										
House Rent										
Rest House Rent									546,458	492,357
Bathing Charge									27,600	29,000
Royalty Toll & Commission										
Ice production										
Transport loading/unloading									1,602,220	1,619,540
Himaon charge									131,600	143,130
Store Charge									36,000	33,734
Fish Pakajing									23,395	
Net & Net Materials Repairs									382,550	189,850
										16,800
					18,200					18,200
Sub-Total	824,186	413,280	(864,476)	103,293	210,979	128,590	17,000	212,814,934	181,768,346	



Unit Wise Profit & Loss A/C (COLUMNAR FORM)
For Consolidated Profit & Loss A/C
For the year ended 30 June 2023

Particulars	KAPTAI LAKE FISHERIES DEVELOPMENT AND MARKETING CENTRE		Fish Landing and Wholesale Market, Cox's Bazar		FISH LANDING PRESERVATION AND DISTRIBUTION CENTRE, MONOHORKHALLI, CHITTAGONG	
	30-Jun-23	30-Jun-22	30-Jun-23	30-Jun-22	30-Jun-23	30-Jun-22
A. Income						
Gross profit	85,401,224	91,253,888	6,116,681	6,372,178	(100,348)	417,136
Miscellaneous income	3,946,858	3,662,653	1,912,648	1,226,195	48,000	150,700
Revenue						
Interest income					176,756	177,146
Electricity Bill						
Dock Charge						
Rent & Lease	1,655,650	1,732,167				
Income from Residence Rent						
Income from Godown & Rest House & Aroth Ghor						
Overhead Charges						
Fish Sale (Ponds)						
Closing Stock						
Gratuaty income						
Office Rent income(Karwan Bazar)						
BFDC Fish Market						
Income From Fisheries Bitan						
Received against employee Recruitment						
Water Bill Income						
Service Book Re-sale						
House Rent						
Rest House Rent						
Bathing Charge						
Royalty Toll & Commission						
Multichannel Slipway income						
Multichannel Slipway Rent						
Sub-Total	91,003,732	96,648,708	8,079,379	7,598,373	124,408	744,982
B. Expenditure						
Salary and Allowance	12,018,903	12,054,047	2,800,794	2,255,067	317,700	305,350
Overtime Allowance	300,000	199,323	40,000	18,950		
CPF & Contribution	320,770	354,025	61,903	99,652		
Festival Bonus	1,339,850	1,017,610	330,720	195,450		
Traveling & Conveyance	132,352	144,381	72,278	69,564	8,235	9,838
Postage, Telegram and Telephone	44,896	39,811	13,560	11,902		
Printing & Stationary	125,347	196,961	62,415	64,768		
Books & Periodical	13,791	9,592	9,530	4,856		
Liveries allowance	30,500	22,040		2,000		
Opening Stock						
BFDC Fish Market						
Remuneration of M O						



Repair & Maintenance	757,700	857,643	239,732	65,903	1,401	818
Gratuity	20,000,000	19,200,000	900,000	900,000		
Rent Rates and Tax	5,787,620	5,621,132	178,870	138,500		
Leave surrender pay						
Sources Tax					14,292	
Legal Expense	-	23,100		14,391	5,000	14,800
Entertainment	54,358	74,224	14,990			1,310
Electricity Exp.						
Water Bill						
Tree Plantation	2,529	1,165	4,838			
Rest & recreation exp.	53,080					
Bank Charge	7,000	110,727	22,213	10,905	763	824
Sports	9,510	1,500				
First aid						
Unexpended expenses						
Profit paid to government						
Group insurance						
Rest & Recreation Allowance						
Innovation expense						
Pabela Baishakh Bonus						
Foreigns training exp.						
Fuel, Oil & Lubricant	264,838	321,049				
Seminar & workshop						
Honourarium allowance						
BFDC Benevolent Fund						
License Fee				5,750		
Revenue stamp						
Land Development Tax						
Audit Fee						
Fish Culture						
Car Repair						
BFDC Kalyan Fund Expenses						
Award pay						
Expense against employee Recruitment						
Advertisement & Publicity	25,359	107,823	22,856	23,218		
Fair & Exhibition			1,665	720		
Car fitness & Tax token						
Head Office Overhead	24,254,364	24,977,087	1,583,275	1,517,462	26,238	56,892
Loss for selling old Polton						
Depreciation	2,369,411	2,448,682	1,034,756	910,150	3,464,866	3,525,760
Office/ Rest House Rent	46,000	25,000				
Dress						
New year Allowance	94,352	95,388	27,794	19,798		
Electric Expenses	284,108	241,077	174,686	113,635		
Fitness Relaxation Allowance						
Cultural Expense						
Small Tool						
Remuneration	46,500	50,000	48,000	48,000		
Consultancy Fee						



**Unit Wise Profit & Loss A/C (COLUMNAR FORM)
For Consolidated Profit & Loss A/C
For the year ended 30 June 2023**

Particulars	Sunamgouj Fish Landing Center, Sunamgouj		TRAWLER FLEET, CHITTAGONG		FISH HARBOUR, CHITTAGONG		FISH PROCESSING AND MARKETING CENTER, COX'S BAZAR		Sub-Total	
	Amount in Taka		Amount in Taka		Amount in Taka		Amount in Taka		Sub-Total	
	30-Jun-23	30-Jun-22	30-Jun-23	30-Jun-22	30-Jun-23	30-Jun-22	30-Jun-23	30-Jun-22	30-Jun-23	30-Jun-22
A. Income										
Gross profit										
Miscellaneous income			235,000	290,498	44,175,775	45,758,906	2,425,194	(416,686)	138,018,526	143,385,422
Revenue					11,588,438	16,211,712	6,722	1,131	17,737,666	21,542,889
Interest Income			376,409		4,753,896	3,304,772	35,474	30,889	5,342,535	3,512,807
Electricity Bill										
Dock Charge					700,000	700,000			700,000	700,000
Rent & Lease			12,970,955	13,863,672	9,643,912	8,300,010	74,512	75,193	24,345,029	23,971,042
Income from Residence Rent										
Income from Godown & Rest House & Aroth Ghor										
Overhead Charges										
Fish Sale (Ponds)										
Closing Stock										
Gratuisty income										
Office Rent income(Kawran Bazar)										
BFDC Fish Market										
Income From Fisheries Bitan										
Received against employee Recruitment										
Water Bill Income										
Service Book Re-sale										
House Rent										
Rest House Rent							48,200	38,100	48,200	38,100
Bathing Charge										
Royalty Toll & Commission					2,084,570	1,779,110			2,084,570	1,779,110
Multichannel Slipway income										
Multichannel Slipway Rent			13,582,365	14,154,170	72,946,591	76,054,510	2,590,102	(271,373)	188,276,527	194,929,370
B. Expenditure										
Salary and Allowance	190,001		1,608,188	1,536,252	16,823,441	15,833,832	1,380,823	1,094,188	35,139,850	33,078,736
Overtime Allowance					280,000	270,000	7,975		627,975	488,273
CPF & Contribution			70,700	84,852	485,196	477,423	24,612	18,596	963,181	1,034,548
Festival Bonus	30,770		263,160	165,700	1,755,570	1,167,360			3,720,070	2,546,120
Traveling & Conveyance	20,923		2,650	1,910	246,524	226,579	19,985	33,476	502,947	485,748
Postage, Telegram and Telephone	360			3,030	66,170	72,700	15,949	11,949	140,935	136,362
Printing & Stationary	4,440				120,023	124,782	6,164	13,182	318,389	402,723
Books & Periodical					9,974	4,505		3,896	37,575	22,849
Livrenies allowance			2,210	2,400	16,418	88,877			49,128	115,317
Opening Stock										
BFDC Fish Market										
Remuneration of M O					96,000	96,000	48,000	40,500	144,000	136,500



Repair & Maintenance	39,617	4,936,137	4,866,617	2,489,335	2,412,783	68,226	44,524	8,552,168	8,376,723
Gratuity		3,500,000	3,500,000	5,500,000	7,055,710			29,900,000	30,655,710
Rent Rates and Tax				499,930	479,930	173,350		6,639,770	6,239,562
Leave surrender pay									
Sources Tax		17,171	11,995	323,263	330,413			354,726	342,408
Legal Expense		13,000	1,500	6,000	77,730			24,000	117,130
Entertainment	8,820	1,050	2,082	97,448	148,737	4,998	9,376	181,664	250,120
Electricity Exp.	1,150			101,400	192,444			102,550	192,444
Water Bill									
Tree Plantation				14,674	39,406	1,210		23,251	40,571
Rest & recreation exp.						15,980		69,060	
Bank Charge		15,118	6,728			9,117	6,750	54,211	135,934
Sports						4,989		14,499	1,500
First aid							4,000		4,000
Unexpended expenses									
Profit paid to government									
Group insurance									
Rest & Recreation Allowance				133,540	26,300	131,210	57,960	264,750	84,260
Innovation expense									
Pahela Baisakh Bonus									
Foreigns training exp.									
Fuel, Oil & Lubricant				377,586	412,980			642,424	734,029
Seminar & workshop									
Honourarium allowance				33,000	13,000			33,000	13,000
BFDC Benevolent Fund									
License Fee		33,580	16,790	112,916	122,483			146,496	145,023
Revenue stamp									
Land Development Tax									
Audit Fee									
Fish Culture									
Car Repair									
BFDC Kailyan Fund Expenses									
Award pay									
Expense against employee Recruitment									
Advertisement & Publicity		88,229		125,190	197,776			261,634	328,817
Fair & Exhibition					4,945			1,665	5,665
Car fitness & Tax token									
Head Office Overhead		679,118	707,709	30,526,581	25,120,789	783,315	423,820	57,852,891	52,803,759
Loss for selling old Polton									
Depreciation		766,761	805,775	14,883,360	15,005,806	138,135	824,153	22,657,289	23,520,326
Office/ Rest House Rent								46,000	25,000
Dress								1,052	
New year Allowance		17,828	16,976	125,120	116,500	10,152	5,938	275,246	254,600
Electric Expenses								458,794	354,712
Fitness Relaxation Allowance									
Cultural Expense				47,839	16,265			47,839	16,265
Small Tool				35,538	29,369			35,538	29,369
Remuneration								94,500	98,000
Consultancy Fee									



Bangladesh Fisheries Development Corporation
Consolidated Statement of Trading Accounts
For the year ended 30 June 2023

Particulars	Amount in Taka	
	30-Jun-23	30-Jun-22
A. Revenue Income:		
Sale of Fish (Mobile)	30,219,766	28,669,126
Lease Rent of Ice Factory	300,000	810,000
Office Rent/Arotghor Rent	23,728,086	8,849,248
Commission for Sale (Mobile)	-	176,591
Royalty Toll and Commission	149,174,057	31,823,249
Lease of Ghat	177,503	177,503
Sale of Water	7,489,176	6,523,576
Income from pond	624,400	511,200
Electricity Bill Realisation	593,036	595,789
Ice Sales	8,977,282	122,339,421
Storing Charge	7,737,872	7,670,834
Freezing Charge	11,494,298	4,771,047
Slipway Rent	379,776	2,529,561
Bathing Charge	18,414,316	20,275,632
Income from 3rd Party	86,679,130	76,185,329
Income Received from Labor bill	845,409	339,745
Multichannel Slipwaya income	51,801,634	20,516,250
Multichannel Slipwaya Rent	3,508,800	7,636,960
Rest House and Godwon Rent	38,100	-
Sub-Total	402,182,641	340,401,061
C. Less: Cost of Production		
Mobile Fish	27,430,288	25,551,014
Sub-Total	27,430,288	25,551,014
Total (A-B)	374,752,353	314,850,047
D. Operating Expenses		
Salary and Allowance	44,018,871	40,464,789
CPF Contribution	1,049,852	1,019,491
Festival Bonus	4,141,990	3,004,050
Traveling & Conveyance	421,649	337,305
Office rent	84,000	51,000
Pond Expense	10,000	13,500
Transport Cost	39,400	13,125
Electricity Expense	1,772,360	1,568,647
Recreation Allowance	207,470	84,600
New year allowance	289,954	279,326
Liveries allowance	39,434	106,235
Overtime Allowance	1,658,726	1,372,178
License Renewal Fee	17,825	17,825
Fuel & Lubricant	2,653,532	1,658,326
Bank Charge	219,530	150,954
Spare parts	25,153	68,637
Fish culture	183,186	177,505
First aid	14,110	6,962
Fisheries	39,448	29,478
Repair and Maintenance	4,224,557	3,584,083
Lease Of Ghat	111,600	110,400



Particulars	Amount in Taka	
	30-Jun-23	30-Jun-22
Rest & Entertainment Allowance	171,713	111,351
Clothing & Apparel	1,200	1,000
Car Repair	94,120	132,774
Gas & chemicals	858,405	792,004
Loading & unloading	3,800	2,850
Cost of fishing	8,367,822	7,737,956
Water charges	24,384	24,625
Preservation of the fisheries resource of lake	1,128,140	969,992
Workshop Operating Cost	57,621,175	37,429,037
Electric Expense	23,134,513	24,439,242
Quality Test of Water & Fish	2,875	25,875
Labor Bill	634,974	257,708
Dress	40,607	36,021
Preservation of Pond	363,930	447,925
Multichannel Operatint Cost	35,678,945	17,925,952
Sales Promotion	3,999	-
River base rent	1,455,843	1,455,842
Trasport Expensese	653,270	-
Licence Fee	5,750	-
Sharnti Entertainment Allowance	23,780	-
Sales Promotion	2,811	-
Sub-Total	191,494,703	145,908,570
Trading Profit/Loss (Transferred to Profit & Loss A/C)	183,257,650	168,941,477

The annexed notes form an integral part of these financial statements.

Assistant Controller of Accounts

মোঃ আব্দুল হাকী
সহঃ হিসাব নিয়ন্ত্রক
বাংলাদেশ মৎস্য উন্নয়ন কর্পোরেশন
ঢাকা।

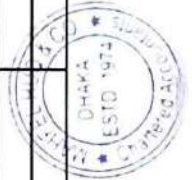
Controller of Accounts

মোঃ বাজিবুল আলম
হিসাব নিয়ন্ত্রক
বাংলাদেশ মৎস্য উন্নয়ন কর্পোরেশন
ঢাকা।



For Consolidated Trading Account
For the year ended 30 June 2023

Particulars	KAPTAI LAKE FISHERIES DEVELOPMENT AND MARKETING CENTRE		Fish Landing and Wholesale Market, Cox's Bazar		FISH LANDING PRESERVATION AND DISTRIBUTION CENTRE, MONOHORKHALI, CHITTAGONG	
	Amount in Taka		Amount in Taka		Amount in Taka	
	30-Jun-23	30-Jun-22	30-Jun-23	30-Jun-22	30-Jun-23	30-Jun-22
A. Revenue Income:						
Sale of Fish (Mobile)						
Lease Rent of Ice Factory					300,000	810,000
Office Rent/Arotghor Rent			2,280,760	2,213,148		
Commission for Sale (Mobile)						
Royalty Toll and Commission	112,530,996	2,611,990	7,067,180	6,478,112		
Lease of Ghat						
Sale of Water						
Income from pond						
Electricity Bill						
Ice Sales	3,170,885	116,878,626	4,604,617	5,257,145		
Permit Charge						
Storing Charge						
Freezing Charge						
Slipway Rent						
Bathing Charge						
Income from 3rd Party						
Income Received from Labor bill						
Multichannel Slipwaya income						
Multichannel Slipwaya Rent						
Total	115,701,881	119,490,616	13,952,557	13,948,405	300,000	810,000
C. Less: Cost of Production						
Mobile Fish						



Sub-Total	115,701,881	119,490,616	13,952,557	13,948,405	300,000	810,000
Total (A-B)						
D. Operating Expenses						
Salary and Allowance	13,344,488	12,523,005	2,902,770	2,841,335	341,808	337,280
CPF Contribution	357,839	380,609			17,916	17,052
Festival Bonus	1,228,300	855,440	281,920	224,390	35,840	34,120
Traveling & Conveyance	164,509	179,229	16,389	14,270		
Office rent						
Pond Expense						
Transport Cost						
Electricity Expense						
Recreation Allowance						
New year allowance	83,660	78,124	16,352	23,680	3,584	3,412
Liveries allowance						
Overtime Allowance	999,917	900,000	79,710	39,966		
License Renewal Fee						
Fuel & Lubricant	1,043,187	964,305	79,466	61,921		
Bank Charge						
Spare parts	-	25,401	5,000	4,536		
Fish culture						
First aid						
Fisheries						
Repair and Maintenance	911,732	1,021,269	599,254	443,562		
Lease Of Ghat						
Rest & Entertainment Allowance	66,110	-	84,043	111,351	1,200	1,000
Clothing & Apparel						
Car Repair						
Fatigue Entertainment Allowance						
Gas & chemicals	145,200	149,001	169,916	168,873		
Loading & unloading	-	200				
Cost of fishing	8,367,822	7,737,956				
Water charges	14,034	12,825				



Preservation of the fisheries resource of lake	1,128,140	969,992				
Plant & Machinery						
Fitness Relaxation Allowance						
Workshop Operating Cost						
Electric Expense	2,043,884	1,961,526	3,567,024	3,638,643		
Quality Test of Water & Fish						
Insurance						
Labor Bill						
Dress	33,405	29,921	4,502	3,700		
Fish Cultivation in Net						
Preservation of Pond	363,930	447,925				
Multichannel Operatint Cost						
Sales Promotion						
River base rent						
Trasport Expnese	4,500					
Licence Fee			5,750			
Shamti Entertainment Allowance			23,780			
Sub-Total	30,300,657	28,236,728	7,835,876	7,576,227	400,348	392,864
Trading Profit/Loss (Transferred to Profit & Loss A/C)	85,401,224	91,253,888	6,116,681	6,372,178	(100,348)	417,136



For Consolidated Trading Account
For the year ended 30 June 2023

Particulars	FISH HARBOUR, CHITTAGONG		FISH PROCESSING AND MARKETING CENTER, COX'S BAZAR		Sub-Total	
	Amount in Taka		Amount in Taka			
	30-Jun-23	30-Jun-22	30-Jun-23	30-Jun-22	30-Jun-23	30-Jun-22
A. Revenue Income:						
Sale of Fish (Mobile)						
Lease Rent of Ice Factory					300,000	810,000
Office Rent/Arotghor Rent					2,280,760	2,213,148
Commission for Sale (Mobile)					-	-
Royalty Toll and Commission					119,598,176	9,090,102
Lease of Ghat					-	-
Sale of Water	2,111,412	1,626,480			2,111,412	1,626,480
Income from pond					-	-
Electricity Bill			21,731	20,912	21,731	20,912
Ice Sales					7,775,502	122,135,771
Permit Charge					-	-
Storing Charge	7,737,872	7,670,834			7,737,872	7,670,834
Freezing Charge	4,037,217	1,036,673	7,457,081	3,734,374	11,494,298	4,771,047
Slipway Rent	379,776	2,529,561			379,776	2,529,561
Bathing Charge	18,414,316	20,275,632			18,414,316	20,275,632
Income from 3rd Party	86,679,130	76,185,329			86,679,130	76,185,329
Income Received from Labor bill			845,409	339,745	845,409	339,745
Multichannel Slipwaya income	51,801,634	20,516,250			51,801,634	20,516,250
Multichannel Slipwaya Rent	3,508,800	7,636,960			3,508,800	7,636,960
Total	174,670,157	137,477,719	8,324,221	4,095,031	312,948,816	275,821,771
C. Less: Cost of Production						
Mobile Fish						



Sub-Total		174,670,157	137,477,719	8,324,221	4,095,031	312,948,816	275,821,771
D. Operating Expenses							
Salary and Allowance		14,597,561	13,563,487	1,279,564	1,632,438	32,466,191	30,897,545
CPF Contribution		423,650	382,047		5,652	799,405	785,360
Festival Bonus		1,474,460	994,840	135,050	139,120	3,155,570	2,247,910
Traveling & Conveyance		133,055	46,550	9,975	22,601	323,928	262,650
Office rent							
Pond Expense							
Transport Cost		38,250	9,950	1,150	1,250	39,400	11,200
Electricity Expense							
Recreation Allowance		136,730	50,180			136,730	50,180
New year allowance		103,290	100,132	9,110	6,730	215,996	212,078
Liveries allowance		21,956	75,885			21,956	75,885
Overtime Allowance		380,000	300,000	24,865	14,963	1,484,492	1,254,929
License Renewal Fee				14,375	14,375	14,375	14,375
Fuel & Lubricant		1,233,520	476,600	115,936	131,018	2,472,109	1,633,844
Bank Charge		117,065	99,193			117,065	99,193
Spare parts					15,816	5,000	45,753
Fish culture							
First aid		9,934	5,993			9,934	5,993
Fisheries							
Repair and Maintenance		1,484,556	1,167,552	544,987	549,691	3,540,529	3,182,074
Lease Of Ghat							
Rest & Entertainment Allowance				21,560		171,713	111,351
Clothing & Apparel						1,200	1,000
Car Repair							
Fatigue Entertainment Allowance							
Gas & chemicals		249,075	368,673	246,699	105,457	810,890	792,004
Loading & unloading		3,800	2,650			3,800	2,850
Cost of fishing						8,367,822	7,737,956
Water charges				10,350	11,800	24,384	24,625



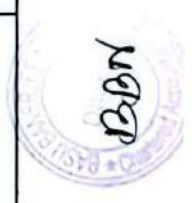
Preservation of the fisheries resource of lake						1,128,140	969,992
Plant & Machinery						-	-
Fitness Relaxation Allowance						-	-
Workshop Operating Cost	57,621,175	37,429,037				57,621,175	37,429,037
Electric Expense	15,328,642	17,238,375	2,194,963		1,600,698	23,134,513	24,439,242
Quality Test of Water & Fish	2,875	25,875				2,875	25,875
Insurance						-	-
Labor Bill			634,974		257,708	634,974	257,708
Dress			2,700		2,400	40,607	36,021
Fish Cultivation in Net						-	-
Preservation of Pond						363,930	447,925
Multichannel Operatint Cost	35,678,945	17,925,952				35,678,945	17,925,952
Sales Promotion			3,999			3,999	-
River base rent	1,455,843	1,455,842				1,455,843	1,455,842
Rest & Recreation			648,770			653,270	
						5,750	
						23,780	
	130,494,382	91,718,813	5,899,027		4,511,717	174,930,290	132,436,349
	44,175,775	45,758,906	2,425,194		(416,686)	138,018,526	143,385,422



For Consolidated Trading Account

For the year ended 30 June 2023

Particulars	Fish Processing & Marketing Centre, Pagla, Narayanganj		Fish Landing and Wholesale Fish Market, Khulina		Fish Processing & Marketing Centre, Digraji, Mongla, Bagerhat		Fish Landing & Whole Sale Fish Market, Pathargata, Barguna	
	30-Jun-23	30-Jun-22	30-Jun-23	30-Jun-22	30-Jun-23	30-Jun-22	30-Jun-23	30-Jun-22
A. Revenue Income:								
Sale of Fish (Mobile)	30,219,766	28,669,126						
Lease Rent of Ice Factory								
Office Rent/Arotghor Rent	21,099,326	6,456,100						
Commission for Sale (Mobile)	-	176,591						
Royalty Toll and Commission			2,663,981	2,485,143			25,296,495	19,545,899
Lease of Ghat			177,503	177,503				
Sale of Water					5,309,514	4,834,046	60,100	58,550
Income from pond					624,400	511,200		
Electricity Bill					571,305	574,877		
Ice Sales								
Permit Charge								
Godighor/storing charge								
Total	51,319,092	35,301,817	2,841,484	2,662,646	6,505,219	5,920,123	25,356,595	19,604,449
B. Less: Cost of Production								
Mobile Fish	27,430,288	25,551,014						
	27,430,288	25,551,014						
Sub-Total	23,888,804	9,750,803	2,841,484	2,662,646	6,505,219	5,920,123	25,356,595	19,604,449
C. Operating Expenses								
Salary and Allowance	4,518,407	4,729,134	468,770	549,560	396,384	378,408	3,608,214	3,510,785
CPF Contribution	58,090	73,894	11,880	11,316			105,067	140,887
Festival Bonus	243,270	288,020	35,100	32,360	66,070	41,600	406,320	335,670
Traveling & Conveyance	4,250	17,060	3,560	3,110	100		59,126	54,485
Office rent							84,000	51,000
Pond Expense							10,000	13,500
Transport Cost								1,925



Electricity Expense	18,375	25,537				1,209,021	1,106,723	330,361	370,168
Recreation Allowance								21,650	34,420
New year allowance	15,360	29,912	2,378		2,264	4,476	4,262	29,180	30,810
Liveries allowance	1,317	3,713				1,200	1,200	12,457	25,237
Overtime Allowance			20,171		22,526	9,858	4,972	119,218	89,751
License Renewal Fee								3,450	3,450
Fuel & Lubricant			7,326		753			47,957	23,729
Bank Charge								102,465	51,761
Spare parts						1,361	8,747	18,792	14,137
Fish culture						183,186	177,505		
First aid								4,176	969
Fisheries								39,448	29,478
Repair and Maintenance			41,204		10,976	49,910	27,922	441,964	300,000
Lease Of Ghat			111,600		110,400				
Rest & Entertainment Allowance									
Clothing & Apparel									
Car Repair	94,120	132,774							
Fatigue Entertainment Allowance									
Chemical and Gas									
Sales Promotion			2,811						
Sub-Total	4,953,189	5,300,044	704,800	743,265	1,921,566	1,751,339	5,443,845	5,082,162	14,522,287
Trading Profit/Loss (Transferred to Profit & Loss A/C)	18,935,615	4,450,759	2,136,684	1,919,381	4,583,653	4,168,784	19,912,750		



For Consolidated Trading Account

For the year ended 30 June 2023

Particulars	Fish Landing & Wholesale Fish Market, Barishal		Alipur Fish Landing Centre		Mohipur Fish Landing Centre		Ramgati Fish Landing Centre		Sub-Total	
	Amount in Taka		Amount in Taka		Amount in Taka		Amount in Taka			
	30-Jun-23	30-Jun-22	30-Jun-23	30-Jun-22	30-Jun-23	30-Jun-22	30-Jun-23	30-Jun-22	30-Jun-23	30-Jun-22
A. Revenue Income:										
Sale of Fish (Mobile)										
Lease Rent of Ice Factory										
Office Rent/Arotghor Rent			348,000	180,000						
Commission for Sale (Mobile)										
Royalty Toll and Commission			734,760	530,076	41,400		839,245	172,029	29,575,881	22,733,147
Lease of Ghat										
Sale of Water							8,150	4,500	5,377,764	4,897,096
Income from pond									624,400	511,200
Electricity Bill									571,305	574,877
Ice Sales			892,260	73,560	38,220	87,700	271,300	42,390	1,201,780	203,650
Permit Charge										
Godighor/storing charge										
Rest House and Godwon Rent					38,100					
Total	-	-	1,975,020	783,636	117,720	87,700	1,118,695	218,919	89,233,825	64,579,290
B. Less: Cost of Production										
Mobile Fish										
Sub-Total	-	-	-	-	-	-	-	-	27,430,288	25,551,014
Total (A-B)			1,975,020	783,636	117,720	87,700	1,118,695	218,919	61,803,537	39,028,276
C. Operating Expenses										
Salary and Allowance			1,043,891	315,780	788,636		728,378	83,577	11,552,680	9,567,244
CPF Contribution			35,768	3,682	12,198		27,444	4,352	250,447	234,131
Festival Bonus			67,980	32,360	94,180		73,500	26,130	986,420	756,140
Traveling & Conveyance					18,976		11,709		97,721	74,655
Office rent									84,000	51,000
Pond Expense									10,000	13,500
Transport Cost									-	1,925



Electricity Expense	78,212	66,219					136,391		1,772,360	1,568,647
Recreation Allowance			10,780		25,260		13,050		70,740	34,420
New year allowance			6,798		8,416		7,350		73,958	67,248
Liveries allowance							2,504	200	17,478	30,350
Overtime Allowance			24,987						174,234	117,249
License Renewal Fee									3,450	3,450
Fuel & Lubricant			13,975		25,475		86,690		181,423	24,482
Bank Charge									102,465	51,761
Spare parts									20,153	22,884
Fish culture									183,186	177,505
First aid									4,176	969
Fisheries									39,448	29,478
Repair and Maintenance	47,304	24,620	43,328	28,552			60,318	9,939	684,028	402,009
Lease Of Ghat									111,600	110,400
Rest & Entertainment Allowance									-	-
Clothing & Apparel									-	-
Car Repair									94,120	132,774
Fatigue Entertainment Allowance									-	-
Chemical and Gas			25,101		22,414				47,515	
Sales Promotion									2,811	
Sub-Total	125,516	90,839	1,272,608	380,374	995,555	-	1,147,334	124,198	16,564,413	13,472,221
Trading Profit/Loss (Transferred to Profit & Loss A/C)	(125,516)	(90,839)	702,412	403,262	(877,835)	87,700	(28,639)	94,721	45,239,124	25,556,055



Bangladesh Fisheries Development Corporation
Consolidated Statement of Cash Flows
The year ended 30 June 2023

Particulars	Amount in Taka	
	30-Jun-23	30-Jun-22
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit/ Loss	92,589,910	81,762,342
Depreciation	28,879,385	29,320,380
loss on Disposal fixed assets	1,610	140,000
Closed Fish Landing & Whole Sale Fish Market, Daborghata	21,867,499	-
Increase/Decrease in Stock of Stores and Spares	6,926,565	(7,876,488)
Increase/Decrease in Sundry Debtors	(1,746,651)	(5,229,488)
Increase/Decrease in Advance Deposit and Prepayments	(830,561)	(237,273)
Increase/Decrease in Sub-Centre Account	(4,943,259)	11,598,221
Increase/Decrease in Bills Receivable	(31,476,135)	(30,995,891)
Increase/Decrease in Liabilities for Expenses	574,843	811,722
Increase/Decrease in Other Current Liabilities	5,855	3,585
Increase/Decrease in Accounts Payable	14,934,942	7,017,037
Increase/Decrease in Liabilities For Other Non Current Liabilities	(700,000)	(700,000)
Increase/Decrease in Deduction of security deposit	(222,518)	222,518
Increase/Decrease in Inter Project Account-Asset Account	(1,764,005)	(3,500,000)
Increase/Decrease in Inter Project Account-Liability Account	675,571	30,363
Increase/Decrease in Sundry Creditors	(514,258)	(780,872)
Increase/Decrease in Security Receipt	1,270,646	1,804,516
Increase/Decrease Directorate of Fisheries	(234,286)	-
Increase/Decrease Sundry Creditors	(514,258)	-
Increase/Decrease Deduction of security deposite	(222,518)	-
Increase/Decrease in Liabilities For Other Finance	1,818,277	21,922,135
NET CASH PROVIDED BY OPERATING ACTIVITIES	126,376,654	105,312,807
B.CASH FLOW FROM INVESTING ACTIVITIES:		
Addition of fixed assets	(11,749,719)	(38,293,305)
Sale od fixed assets	7,021	-
Increase/Decrease in FDR	(56,221,310)	(25,415,400)
NET CASH USED IN INVESTING ACTIVITIES	(67,964,008)	(63,708,705)
C.CASH FLOW FROM FINANCING ACTIVITIES		
Increase/Decrease in Govt. Loan	-	-
Increase/Decrease in Grant in Aid	(6,151,520)	(6,151,520)
Increase/Decrease in Long Term Loan	(22,236,710)	(600,000)
Increase/Decrease Inter Project Account	675,571	-
Increase/Decrease in Foreign Donation	(169,100)	(169,100)
Increase/Decrease in Head Office Remittance Account	10,391,886,218	(611,614,251)
Increase/Decrease in Head Office Current account	(10,392,550,495)	612,745,075
NET CASH USED IN FINANCING ACTIVITIES	(28,546,036)	(5,789,796)
D. NET CASHINFLOW/OUTFLOW (A+B+C)	29,866,610	35,814,307
E.CASH & BANK BALANCES AT THE BEGINNING OF THE YEAR	174,361,108	138,546,801
E.CASH & BANK BALANCES AT THE END OF THE YEAR(E+D)	204,227,718	174,361,108

Assistant Controller of Accounts

মোঃ আব্দুল শাকী
সহ হিসাব নিয়ন্ত্রক
বাংলাদেশ মৎস্য উন্নয়ন কর্পোরেশন
ঢাকা।



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Controller of Accounts

মোঃ রাজিবুল আলম
হিসাব নিয়ন্ত্রক
বাংলাদেশ মৎস্য উন্নয়ন কর্পোরেশন
ঢাকা।



Bangladesh Fisheries Development Corporation
Notes to the Accounts
For Consolidated Financial Position
As at for the year ended June 30 2023

Sl. No.	Particulars	Amount in Taka	
		30-Jun-23	30-Jun-22
1.00	Property, Plant & Equipment		
	Opening Balance	1,967,241,467	1,929,088,162
	Add: Addition during the year	11,749,719	38,293,305
	Less Disposal during the year	15,200	140,000
	Sub-Total	1,978,975,986	1,967,241,467
	Less: Accumulated depreciation as on June 30, 2023	600,594,245	571,721,429
	Balance as on 30.06.2023	1,378,381,741	1,395,520,038
2.00	Rehab Cyclone Reconstruction		
	Fish Harbour, Chittagong	15,045,995	15,045,995
	Balance as on 30.06.2023	15,045,995	15,045,995
3.00	Sub-Centre Account		
	Kaptai Lake Fisheries Development & Marketing Centre, Rangamati	23,525,934	18,582,675
	Fish Harbour, Chittagong	291,052	291,052
	Balance as on 30.06.2023	23,816,986	18,873,727
4.00	Bills Receivable		
	Fish Landing Preservation and Distribution Centre, Monohorkhali, Chittagong	536,568	536,568
	Trawler Fleet, Chittagong	79,050,694	87,360,237
	Fish Harbour, Chittagong	137,123,496	97,276,614
	Balance as on 30.06.2023	216,710,759	185,173,419
5.00	Benevolent Fund Trust		
	Fish Harbour, Chittagong	6,500	6,500
	Balance as on 30.06.2023	6,500	6,500
6.00	Stock Under reconciliation		
	Fish Processing & Marketing Centre, Cox's Bazar	342,606	342,606
	Balance as on 30.06.2023	342,606	342,606
7.00	Head Office Remittance Account		
	Head office pay to Units (Schedule-B)	11,057,437,167	10,458,190,532
	Received from Units (Schedule-K)	10,991,132,853	-
	Balance as on 30.06.2023	66,304,314	10,458,190,532
8.00	Govt. Loan		
	Bangladesh Fisheries Development Corporation, Head Office	654,085,786	654,085,786
	Balance as on 30.06.2023	654,085,786	654,085,786
9.00	Grant in Aid		
	Bangladesh Fisheries Development Corporation, Head Office	165,057	165,057
	Kaptai Lake Fisheries Development & Marketing Centre (Foreign)	805,000	805,000
	Kaptai Lake Fisheries Development & Marketing Centre (local)	162,500	162,500
	Fish Landing Preservation and Distribution Centre, Monohorkhali, Chittagong	342,611,920	347,437,440
	Trawler Fleet, Chittagong (Foreign)	1,467,500	1,467,500
	Fish Harbour, Chittagong (Foreign)	16,156,319	17,482,319
	Fish Processing & Marketing Centre, Cox's Bazar (Foreign)	2,930,000	2,930,000
	Balance as on 30.06.2023	364,298,296	370,449,816



Sl. No.	Particulars	Amount in Taka	
		30-Jun-23	30-Jun-22
10.00	Directorate of Fisheries		
	Kaptai Lake Fisheries Development & Marketing Centre	1,063,101	1,063,101
	Fish Processing and Marketing Center, Rajshahi	-	234,286
	Balance as on 30.06.2023	1,063,101	1,297,387
11.00	Provision for Land Development Tax		
	Fish Harbour, Chittagong	2,657,905	2,657,905
	Balance as on 30.06.2023	2,657,905	2,657,905
12.00	Govt. Tax		
	Fish Harbour, Chittagong	1,908,000	1,908,000
	Balance as on 30.06.2023	1,908,000	1,908,000
13.00	Liabilities for Expenses		
	Bangladesh Fisheries Development Corporation, Head Office	1,483,394	1,118,477
	Fish Processing and Marketing Center, Rajshahi	-	4,870
	Mohanganj Fish Landing Centre	486,755	271,959
	Balance as on 30.06.2023	1,970,149	1,395,306
14.00	Bill Payable		
	Trawler Fleet, Chittagong	1,673,321	1,673,321
	Balance as on 30.06.2023	1,673,321	1,673,321
15.00	Advance Lease Rent		
	Trawler Fleet, Chittagong	5,000,000	5,000,000
	Balance as on 30.06.2023	5,000,000	5,000,000
16.00	Accounts Payable		
	Fish Harbour, Chittagong	37,592,580	20,956,637
	Kaptai Lake Fisheries Development & Marketing Centre	842,120	2,537,810
	Alipur Fish Landing Centre, Patuakhali	-	5,311
	Balance as on 30.06.2023	38,434,700	23,499,758
17.00	DSL and Depreciation Fund		
	Fish Harbour, Chittagong	125,000	125,000
	Balance as on 30.06.2023	125,000	125,000
18.00	Retained Earnings		
	Opening balance (Except Closed Units)	329,444,854	247,682,512
	Add: Operational Profit/Loss	86,269,290	75,438,610
	Add: Non Operating Income	6,320,620	6,320,620
	Add: Prior Year adjustment	-	-
	Add: Profit & Loss App. A/C	-	3,112
		422,034,764	329,444,854
	Retained Earnings of Fish Processing & Marketing Centre, Rajshahi	-	(13,216,791)
	Fish Landing & Whole Sale Fish Market, Daborghata	-	(8,650,708)
	Balance as on 30.06.2023	422,034,764	307,577,355
19.00	Deduction of security deposit		
	Kaptai Lake Fisheries Development & Marketing Centre	-	222,518
	Balance as on 30.06.2023	-	222,518



Bangladesh Fisheries Development Corporation
Schedule of Property, Plant & Equipment
For the year ended 30 June 2023

Schedule-A

Particulars	Cost			Disposal During the Year	Balance as on 30.06.2023	Depreciation			Written down value as on 30.06.2023	
	Balance as on 01.07.2022	Addition during the year				Balance as on 01.07.2022	Charge during the year	Adjustment During the year		Balance as on 30.06.2023
Fish Processing And Marketing Center, Pagla, Narayanganj	68,759,478	-	-	-	68,759,478	47,270,995	487,767	-	47,758,762	21,000,716
Fish Landing and Wholesale Fish Market, Khulna	15,866,075	2,849	15,200	-	15,853,724	8,564,742	172,979	6,569	8,731,152	7,122,572
Fish Processing & Marketing Centre, Digraji, Mongla, Bagerhat	59,674,514	198,345	-	-	59,872,859	25,887,676	103,001	-	25,990,677	33,882,182
Fish Landing & Whole Sale Fish Market, Pathargata, Barguna	50,059,943	579,391	-	-	50,639,334	19,170,992	714,240	-	19,885,233	30,754,101
Fish Landing & Wholesale Fish Market, Barishal	26,402,832	180,236	-	-	26,586,068	13,293,332	304,721	-	13,598,053	12,988,015
Dhaka Mahanagar Jalayshay Unit	265,078	-	-	-	265,078	219,288	-	-	219,288	45,790
Bangladesh Fisheries Development Corporation, Head Office	130,716,077	649,845	-	-	131,365,922	32,897,647	3,790,617	-	36,688,265	94,677,657
Fish Landing and Wholesale Market, Cox's Bazar	51,090,821	1,264,963	-	-	52,355,784	14,100,795	1,034,756	-	15,135,550	37,220,234
Kaptan Lake Fisheries Development & Marketing Centre	153,845,509	215,000	-	-	154,060,509	46,919,802	2,369,411	-	49,289,213	104,771,296
Fish Harbour, Chittagong	675,778,601	8,124,907	-	-	683,903,508	145,908,069	14,883,360	-	160,791,429	523,112,079
Fish Processing & Marketing Centre, Cox's Bazar	52,904,447	-	-	-	52,904,447	14,869,038	786,905	-	15,655,943	37,248,504
Trawler Fleet, Chittagong	152,039,186	-	-	-	152,039,186	114,351,117	766,761	-	115,117,878	36,921,308
Fish Landing Preservation and Distribution Centre, Monohorkhali, Chittagong	501,359,372	-	-	-	501,359,372	84,289,821	3,464,866	-	87,754,687	413,604,685
Fish Processing and Marketing Center, Rajshahi	2,644,177	-	-	-	2,644,177	1,632,692	-	-	1,632,692	1,011,485
Fish Processing and Wholesale Fish Market BFDC, Daborghata	25,832,357	-	-	-	25,832,357	2,345,421	-	-	2,345,421	23,486,936
Parerhat Fish Landing Center	-	-	-	-	-	-	-	-	-	-
Mohanganj Fish Landing Centre, Mohanganj, Netrakona	-	199,225	-	-	199,225	-	-	-	-	199,225
Alipur Fish Landing Centre, Patuakhali	-	111,328	-	-	111,328	-	-	-	-	111,328
Mohupur Fish Landing Centre	-	223,630	-	-	223,630	-	-	-	-	223,630
Ramgati Fish Landing Center	-	-	-	-	-	-	-	-	-	-
Bharab Fish Landing Centre	-	-	-	-	-	-	-	-	-	-
Sunamgonj Fish Landing Center	-	-	-	-	-	-	-	-	-	-
Total as on June 30, 2023	1,967,241,467	11,749,719	15,200	15,200	1,978,975,986	571,721,429	28,879,385	6,569	600,594,245	1,378,381,741



Bangladesh Fisheries Development Corporation
Schedule of Head office pay to Units
For the year ended 30 June 2023

Schedule-B

Unit Name	Balance as on 01/07/2022	Addition during the year	Adjustment during the year	Balance as on 30/06/2023
Fish Processing & Marketing Centre, Pagla, Narayanganj	310,182,564	8,542,553	-	318,725,117
Fish Landing and Wholesale Fish Market, Khulna	112,956,134	3,324,143	-	116,280,277
Fish Processing & Marketing Centre, Digraj, Mongla, Bagherhat	153,230,465	8,489,407	-	161,719,872
Fish Landing & Whole Sale Fish Market, Pathargata, Barguna	255,313,758	20,831,241	-	276,144,999
Fish Landing & Wholesale Fish Market, Barishal.	66,116,017	1,577,051	-	67,693,068
Dhaka Mahanagar Jalayshay Unit	103,804,673	-	-	103,804,673
Bangladesh Fisheries Development Corporation, Head Office (Current A/C)	5,301,739,425	405,502,695	110,735,670	5,896,506,450
Fish Landing and Wholesale Market, Cox's Bazar	246,364,352	13,514,570	-	259,878,922
Kaptai Lake Fisheries Development & Marketing Centre	1,901,567,545	124,303,090	-	2,025,870,635
Fish Harbour, Chittagong	1,372,189,675	99,339,073	-	1,471,528,748
Fish Processing & Marketing Centre, Cox's Bazar	220,320,859	6,634,233	-	226,955,092
Trawler Fleet, Chittagong	315,269,920	8,525,708	-	323,795,628
Fish Landing Preservation and Distribution Centre, Monohorkhali, Chittagong	63,566,238	642,052	-	64,208,290
Fish Processing and Marketing Center, Raishahi	22,249,277	-	-	22,249,277
Fish Landing & Wholesale Fish Market BFDC, Daborphata	1,807,779	-	-	1,807,779
Mohanganj Fish Landing Centre	10,589,502	5,585,557	-	16,175,059
Alipur Fish Landing Centre, Patuakhali	760,588	1,822,208	-	2,582,796
Mohipur Fish Landing Centre	67,256	70,838	-	138,094
Rangaii Fish Landing Center	77,505	1,277,887	-	1,355,392
Bhairab Fish Landing Center, Bhairab Kishoreganj	17,000	-	-	17,000
Total	10,458,190,532	709,982,306	110,735,670	11,087,437,167



Bangladesh Fisheries Development Corporation

Schedule of Stock & Stores

For the year ended 30 June 2023

Schedule-C

Unit Name	Balance as on 01/07/2022	Addition during the year	Adjustment during the year	Balance as on 30/06/2023
Fish Processing & Marketing Centre, Pagla, Narayanganj	566,365	-	-	566,365
Fish Landing and Wholesale Fish Market, Khulna	-	-	-	-
Fish Processing & Marketing Centre, Digraj, Mongla, Bagerhat	2,279,272	-	-	2,279,272
Fish Landing & Whole Sale Fish Market, Pathargata, Barguna	240,246	-	-	240,246
Fish Landing & Wholesale Fish Market, Barishal.	-	-	-	-
Bangladesh Fisheries Development Corporation, Head Office	99,647	-	35,296	64,351
Fish Landing and Wholesale Market, Cox's Bazar	155,966	-	-	155,966
Kaptai Lake Fisheries Development & Marketing Centre, RANGAMATI	696,605	-	-	696,605
Fish Harbour, Chittagong	14,750,957	-	6,891,269	7,859,688
Fish Processing & Marketing Centre, Cox's Bazar	21,547	-	-	21,547
Trawler Fleet, Chittagong	10,134,680	-	-	10,134,680
Fish Landing Preservation and Distribution Centre, Monohorkhali, Chittagong	3,570,021	-	-	3,570,021
Parashat Fish Landing Center	-	-	-	-
Mohanganj Fish Landing Centre, Mohanganj, Netrakona	-	-	-	-
Alipur Fish Landing Centre, Patuakhali	-	-	-	-
Muhipur Fish Landing Centre	-	-	-	-
Ramgati Fish Landing Center	-	-	-	-
Total	32,515,305	-	6,926,565	25,588,740



Bangladesh Fisheries Development Corporation
Schedule of Sundry debtors
For the year ended 30 June 2023

Schedule-D

Unit Name	Balance as on 01/07/2022	Balance as on 30/06/2023
Fish Processing & Marketing Centre, Pagla, Narayanganj	26,071,839	26,071,839
Fish Landing and Wholesale Fish Market, Khulna	18,060,114	18,363,509
Fish Processing & Marketing Centre, Digraj, Mongla, Bagerhat	5,580,560	5,699,018
Fish Landing & Whole Sale Fish Market, Pathargata, Barguna	7,065,461	7,953,959
Fish Landing & Wholesale Fish Market, Barishal.	777,326	777,326
Dhaka Mahanagar Jalayshay Unit	-	-
Bangladesh Fisheries Development Corporation, Head Office	-	-
Fish Landing and Wholesale Market, Cox's Bazar	954,650	1,351,515
Kaptai Lake Fisheries Development & Marketing Centre	4,736,454	3,477,295
Fish Harbour, Chittagong	16,390,214	16,390,214
Fish Processing & Marketing Centre , Cox's Bazar	1,058,637	2,336,430
Trawler Fleet, Chittagong	-	-
Fish Landing Preservation and Distribution Centre, Monohorkhali, Chittagong	273,864	273,864
Fish Landing & Wholesale Fish Market BFDC, Daborghata	-	-
Mohanganj Fish Landing Centre ,Mohanganj, Netrakona.	-	-
Alipur Fish Landing Centre, Patuakhali	268	268
Mohipur Fish Landing Centre	-	20,800
Ramgati Fish Landing Center	-	-
Total	80,969,386	82,716,037



Bangladesh Fisheries Development Corporation
Schedule of Advance Deposit and Prepayments
For the year ended 30 June 2023

Schedule-E

Unit Name	Balance as on 01/07/2022	Balance as on 30/06/2023
Fish Processing & Marketing Centre, Pagla, Narayanganj	1,048,250	1,048,250
Fish Landing and Wholesale Fish Market, Khulna	-	-
Fish Processing & Marketing Centre, Digraj, Mongla, Bagerhat	15,000	15,000
Fish Landing & Whole Sale Fish Market, Pathargata, Barguna	12,914	6,914
Fish Landing & Wholesale Fish Market, Barishal.	105,667	105,667
Dhaka Mahanagar Jalayshay Unit	86,460	86,460
Bangladesh Fisheries Development Corporation, Head Office	5,003,495	5,800,408
Fish Landing and Wholesale Market, Cox's Bazar	36,682	34,127
Kaptai Lake Fisheries Development & Marketing Centre, Rangamati	66,292	66,292
Fish Harbour, Chittagong	537,601	564,627
Fish Processing & Marketing Centre, Cox's Bazar	17,847	23,931
Trawler Fleet, Chittagong	230,000	225,000
Fish Landing Preservation and Distribution Centre, Monohorkhali, Chittagong	-	-
Fish Processing and Marketing Center, Rajshahi	45,122	45,122
Fish Landing & Wholesale Fish Market BFDC, Daborghata	-	-
Mohanganj Fish Landing Centre, Mohanganj, Netrakona.	700	-
Alipur Fish Landing Centre, Patuakhali	-	-
Mohipur Fish Landing Centre	207	15,000
Ramgati Fish Landing Center	-	-
Total	7,206,238	8,036,798



Bangladesh Fisheries Development Corporation
Schedule of Security Deposit Paid
For the year ended 30 June 2023

Schedule-F

Unit Name	Balance as on 01/07/2022	Balance as on 30/06/2023
Fish Processing & Marketing Centre, Pagla, Narayanganj	236,570	236,570
Fish Landing and Wholesale Fish Market, Khulna	-	-
Fish Processing & Marketing Centre, Digraj, Mongla, Bagerhat	-	-
Fish Landing & Whole Sale Fish Market, Pathargata, Barguna	84,210	84,210
Fish Landing & Wholesale Fish Market, Barishal.	-	-
Dhaka Mahanagar Jalayshay Unit	-	-
Bangladesh Fisheries Development Corporation, Head Office	-	-
Fish Landing and Wholesale Market, Cox's Bazar	-	-
Kaptai Lake Fisheries Development & Marketing Centre ,Rangamati	-	-
Fish Harbour, Chittagong	-	-
Fish Processing & Marketing Centre , Cox's Bazar	-	-
Trawler Fleet, Chittagong	-	-
Fish Landing Preservation and Distribution Centre, Monohorkhali, Chittagong	-	-
Fish Landing & Wholesale Fish Market BFDC, Daborghata	81,000	81,000
Total	401,780	401,780



Bangladesh Fisheries Development Corporation

Schedule of Investment in FDR

For the year ended 30 June 2023

Unit Name	Balance as on 01/07/2022	Addition During the year	Less: Encashment	Balance as on 30/06/2023
Fish Processing & Marketing Centre, Pagla, Narayanganj	-			-
Fish Landing and Wholesale Fish Market, Khulna	126,173	6,000		132,173
Fish Processing & Marketing Centre, Digraj, Mongla, Bagerhat	1,589,970	43,459		1,633,429
Fish Landing & Whole Sale Fish Market, Pathargata, Barguna	1,794,859	-		1,794,859
Fish Landing & Wholesale Fish Market, Barishal.	668,064	40,084.00		708,148
Dhaka Mahanagar Jalayshay Unit	2,695,833			2,695,833
Bangladesh Fisheries Development Corporation, Head Office	356,667,120	186254625.7	134521538.5	408,400,206
Fish Landing and Wholesale Market, Cox's Bazar	-			-
Kaptai Lake Fisheries Development & Marketing Centre, Rangamati	-			-
Fish Harbour, Chittagong	74,550,375	4,118,365		78,668,740
Fish Processing & Marketing Centre, Cox's Bazar	-			-
Trawler Fleet, Chittagong	5,287,624	280,315		5,567,939
Fish Landing Preservation and Distribution Centre, Monohorkhali, Chittagong	-			-
Fish Landing & Wholesale Fish Market BFDC, Daborghata	-			-
Mohanganj Fish Landing Centre, Mohanganj, Netrakona.	-			-
Alipur Fish Landing Centre, Patuakhali	-			-
Mohipur Fish Landing Centre	-			-
Ramgati Fish Landing Center	-			-
Total	443,380,018	190,742,849	134,521,538	499,601,328

Schedule-G



Bangladesh Fisheries Development Corporation
Schedule of Cash & Bank Balance
For the year ended 30 June 2023

Schedule-II

Unit Name	Balance as on 01/07/2022	Balance as on 30/06/2023
Fish Processing & Marketing Centre, Pagla, Narayanganj	2,081,183	6,344,643
Fish Landing and Wholesale Fish Market, Khulna	4,954,911	5,980,559
Fish Processing & Marketing Centre, Digraj, Mongla, Bagerhat	6,359,711	7,003,442
Fish Landing & Whole Sale Fish Market, Pathargata, Barguna	11,459,639	13,431,895
Fish Landing & Wholesale Fish Market, Barishal.	1,948,174	2,367,315
Dhaka Mahanagar Jalayshay Unit	19,269	-
Bangladesh Fisheries Development Corporation, Head Office	79,115,077	98,777,247
Fish Landing and Wholesale Market, Cox's Bazar	11,401,195	11,358,077
Kaptai Lake Fisheries Development & Marketing Centre	21,585,763	12,742,255
Fish Harbour, Chittagong	21,548,921	23,542,355
Fish Processing & Marketing Centre, Cox's Bazar	910,181	864,870
Trawler Fleet, Chittagong	4,867,284	12,991,791
Fish Landing Preservation and Distribution Centre, Monohorkhali,	6,827,871	6,621,061
Fish Processing and Marketing Center, Rajshahi	29,754	-
Fish Landing & Wholesale Fish Market BFDC, Daborghata	1,319	-
Mohanganj Fish Landing Centre	600,279	663,594
Alipur Fish Landing Centre, Patuakhali	35,606	412,071
Mohipur Fish Landing Centre	34,655	295,927
Ramgati Fish Landing Center	580,314	830,614
Total	174,361,108	204,227,718



Bangladesh Fisheries Development Corporation
Schedule of Inter Project Account (Asset Account)
For the year ended 30 June 2023

Schedule-I

Unit Name	Balance as on 01/07/2022	Balance as on 30/06/2023
Fish Landing and Wholesale Fish Market, Khulna	500	500
Fish Landing & Whole Sale Fish Market, Pathargata, Barguna	-	-
Fish Landing & Wholesale Fish Market, Barishal.	178,002	178,002
Dhaka Mahanagar Jalayshay Unit	-	-
Bangladesh Fisheries Development Corporation, Head Office	-	-
Fish Landing and Wholesale Market, Cox's Bazar	12,304	15,000
Kaptai Lake Fisheries Development & Marketing Centre	356,124	356,124
Fish Harbour, Chittagong	11,954,800	13,716,109
Fish Processing & Marketing Centre , Cox's Bazar	-	-
Trawler Fleet, Chittagong	302,781	302,781
Fish Landing Preservation and Distribution Centre, Monohorkhali, Chittagong	4,491	4,491
Fish Landing & Wholesale Fish Market BFDC, Daborghata	-	-
Alipur Fish Landing Centre, Patuakhali	-	-
Mohipur Fish Landing Centre	-	-
Ramgati Fish Landing Center	-	-
Total	12,809,002	14,573,007

Bangladesh Fisheries Development Corporation
Schedule of Inter Project Account (Liability Account)
For the year ended 30 June 2023

Schedule-J

Unit Name	Balance as on 01/07/2022	Balance as on 30/06/2023
Fish Processing & Marketing Centre, Pagla, Narayanganj	2,161,906	2,161,906
Dhaka Mahanagar Jalayshay Unit	-	-
Bangladesh Fisheries Development Corporation, Head Office	-	-
Fish Landing and Wholesale Market, Cox's Bazar	89,638	590,838
Kaptai Lake Fisheries Development & Marketing Centre	-	-
Fish Landing Preservation and Distribution Centre, Monohorkhali, Chittagong	2,480,823	2,480,823
Ramgati Fish Landing Center	30,363	204,734
Total	4,762,730	5,438,301



Bangladesh Fisheries Development Corporation

Schedule of Received from Units

For the year ended 30 June 2023

Unit Name	Balance as on 01/07/2022	Prior Year Adjustment	Addition during the year	Adjustment during the year	Balance as on 30/06/2023
Fish Processing & Marketing Centre, Pagla, Narayanganj	425,010,745	-		1,533,849	423,476,896
Fish Landing and Wholesale Fish Market, Khulna	116,423,661	-	3,803,559	-	120,227,220
Fish Processing & Marketing Centre, Digraj, Mongla, Bagerhat	222,672,709	-	6,441,989	-	229,114,698
Fish Landing & Whole Sale Fish Market, Pathargata, Barguna	243,337,534	-	22,303,732	-	265,641,266
Fish Landing & Wholesale Fish Market, Barishal.	93,887,648	-	1,790,880	-	95,678,528
Dhaka Mahanagar Jalayshay Unit	65,141,680	-		-	65,141,680
Bangladesh Fisheries Development Corporation, Head Office (Revenue A/C)	5,311,719,022	-	304,711,245	-	5,616,430,266
Fish Landing and Wholesale Market, Cox's Bazar	267,216,311	-	13,375,986	-	280,592,297
Kaptai Lake Fisheries Development & Marketing Centre	1,405,053,071	-	96,698,898	-	1,501,751,969
Fish Harbour, Chittagong	1,383,272,111	-	119,885,869	-	1,503,157,980
Fish Processing & Marketing Centre, Cox's Bazar	282,992,161	-	8,129,107	-	291,121,268
Trawler Fleet, Chittagong	447,363,474	-	6,306,055	-	453,669,529
Fish Landing Preservation and Distribution Centre, Monohorkhali, Chittagong	77,894,684	-	673,290	-	78,567,974
Fish Processing and Marketing Center, Rajshahi	36,268,988	-		-	36,268,988
Fish Landing & Wholesale Fish Market BFDC, Daborghata	1,680,371	-		-	1,680,371
Mohanganj Fish Landing Centre	10,628,302	5,590,807		-	16,219,109
Alipur Fish Landing Centre, Patuakhali	1,264,750	-	3,581,431	-	4,846,181
Mohipur Fish Landing Centre	161,143	-	2,352,305	-	2,513,448
Ramgati Fish Landing Center	275,785	2,602,837		-	2,878,622
Bhairab Fish Landing Center, Bharab Kishoreganj	286,345	-	1,214,438	-	1,500,783
Parerhat Fish Landing Center	-	-	357,698	-	357,698
Sunamgonj Fish Landing Center			296,081		296,081
Total	10,392,550,495	8,193,644	591,922,563	1,533,849	10,991,132,853



Bangladesh Fisheries Development Corporation
Schedule of Long Term Loan
For the year ended 30 June 2023

Schedule-L

Unit Name	Balance as on 01/07/2022	Balance as on 30/06/2023
Fish Processing & Marketing Centre, Pagla, Narayanganj	68,152,000	68,152,000
Fish Landing and Wholesale Fish Market, Khulna	2,700,000	2,700,000
Fish Processing & Marketing Centre, Digraj, Mongla, Bagerhat	39,891,625	39,891,625
Fish Landing & Whole Sale Fish Market, Pathargata, Barguna	4,788,000	4,788,000
Fish Landing & Wholesale Fish Market, Barishal.	17,300,000	17,300,000
Dhaka Mahanagar Jalayshay Unit	-	-
Bangladesh Fisheries Development Corporation, Head Office	-	-
Fish Landing and Wholesale Market, Cox's Bazar	2,711,000	2,711,000
Kaptai Lake Fisheries Development & Marketing Centre	10,732,969	10,132,969
Fish Harbour, Chittagong	647,302,919	647,302,919
Fish Processing & Marketing Centre, Cox's Bazar	5,217,074	5,217,074
Trawler Fleet, Chittagong	52,287,000	52,287,000
Fish Landing Preservation and Distribution Centre, Monohorkhali, Chittagong	68,056,900	68,056,900
Fish Landing & Wholesale Fish Market BFDC, Daborghata	32,347,371	10,710,661
Total	951,486,858	929,250,148



Bangladesh Fisheries Development Corporation

Schedule of Foreign Donation

For the year ended 30 June 2023

					Schedule-M
Unit Name	Balance as on 01/07/2022	Addition during the year	Adjustment during the year	Balance as on 30/06/2023	
Fish Processing & Marketing Centre, Pagla, Narayanganj	-	-	-	-	
Fish Landing and Wholesale Fish Market, Khulna	-	-	-	-	
Fish Processing & Marketing Centre, Digraj, Mongla, Bagerhat	-	-	-	-	
Fish Landing & Whole Sale Fish Market, Pathargata, Barguna	1,468,330	-	169,100	1,299,230	
Fish Landing & Wholesale Fish Market, Barishal.	-	-	-	-	
Dhaka Mahanagar Jalayshay Unit	-	-	-	-	
Bangladesh Fisheries Development Corporation, Head Office	-	-	-	-	
Fish Landing and Wholesale Market, Cox's Bazar	-	-	-	-	
Kaptai Lake Fisheries Development & Marketing Centre	-	-	-	-	
Fish Harbour, Chittagong	-	-	-	-	
Fish Processing & Marketing Centre, Cox's Bazar	-	-	-	-	
Trawler Fleet, Chittagong	-	-	-	-	
Fish Landing Preservation and Distribution Centre, Monohorkhali, Chittagong	-	-	-	-	
Fish Landing & Wholesale Fish Market BFDC, Daborghata	-	-	-	-	
Alipur Fish Landing Centre, Patuakhali	-	-	-	-	
Mohipur Fish Landing Centre	-	-	-	-	
Ramgati Fish Landing Center	-	-	-	-	
Total	1,468,330	-	169,100	1,299,230	



Bangladesh Fisheries Development Corporation
Schedule of Sundry Creditors
For the year ended 30 June 2023

Schedule-N

Unit Name	Balance as on 01/07/2022	Balance as on 30/06/2023
Fish Processing & Marketing Centre, Pagla, Narayanganj	2,335,668	2,335,668
Fish Landing and Wholesale Fish Market, Khulna	-	
Fish Processing & Marketing Centre, Digraj, Mongla, Bagerhat	-	
Fish Landing & Whole Sale Fish Market, Pathargata, Barguna	-	
Fish Landing & Wholesale Fish Market, Barishal.	-	
Dhaka Mahanagar Jalayshay Unit	1,050,000	1,050,000
Bangladesh Fisheries Development Corporation, Head Office	-	
Fish Landing and Wholesale Market, Cox's Bazar	2,197,460	2,479,326
Kaptai Lake Fisheries Development & Marketing Centre	-	
Fish Harbour, Chittagong	912,877	912,877
Fish Processing & Marketing Centre, Cox's Bazar	1,063,826	304,032
Trawler Fleet, Chittagong	-	
Fish Landing Preservation and Distribution Centre, Monohorkhali, Chittagong	4,058,279	4,069,451
Fish Landing & Wholesale Fish Market BFDC, Daborghata	-	
Alipur Fish Landing Centre, Patuakhali	-	
Mohipur Fish Landing Centre	-	
Ramgati Fish Landing Center	169,726	122,224
Total	11,787,836	11,273,578



Bangladesh Fisheries Development Corporation

Schedule of BMRI

For the year ended 30 June 2023

Unit Name	Balance as on 01/07/2022	Addition during the year	Adjustment during the year	Balance as on 30/06/2023
Fish Processing & Marketing Centre, Pagla, Narayanganj	-	-	-	-
Fish Landing and Wholesale Fish Market, Khulna	-	-	-	-
Fish Processing & Marketing Centre, Digraj, Mongla, Bagerhat	-	-	-	-
Fish Landing & Whole Sale Fish Market, Pathargata, Barguna	19,630,190	-	-	19,630,190
Fish Landing & Wholesale Fish Market, Barishal.	-	-	-	-
Dhaka Mahanagar Jalayshay Unit	-	-	-	-
Bangladesh Fisheries Development Corporation, Head Office	-	-	-	-
Fish Landing and Wholesale Market, Cox's Bazar	-	-	-	-
Kaptai Lake Fisheries Development & Marketing Centre	-	-	-	-
Fish Harbour, Chittagong	-	-	-	-
Fish Processing & Marketing Centre, Cox's Bazar	-	-	-	-
Trawler Fleet, Chittagong	-	-	-	-
Fish Landing Preservation and Distribution Centre, Monohorkhali, Chittagong	-	-	-	-
Fish Landing & Wholesale Fish Market BFDC, Daborghata	-	-	-	-
Alipur Fish Landing Centre, Patuakhali	-	-	-	-
Mohipur Fish Landing Centre	-	-	-	-
Ramgati Fish Landing Center	-	-	-	-
Total	19,630,190	-	-	19,630,190

Schedule-O



Bangladesh Fisheries Development Corporation
Schedule of Security Receipt
For the year ended 30 June 2023

Schedule-P

Unit Name	Balance as on 01/07/2022	Balance as on 30/06/2023
Fish Processing & Marketing Centre, Pagla, Narayanganj	745,077	745,077
Fish Landing and Wholesale Fish Market, Khulna	251,219	261,731
Fish Processing & Marketing Centre, Digraj, Mongla, Bagerhat	2,062,400	3,207,400
Fish Landing & Whole Sale Fish Market, Pathargata, Barguna	4,085,825	4,225,825
Fish Landing & Wholesale Fish Market, Barishal.	65,560	65,560
Dhaka Mahanagar Jalayshay Unit	-	-
Bangladesh Fisheries Development Corporation, Head Office	-	-
Fish Landing and Wholesale Market, Cox's Bazar	3,449,214	3,016,026
Kaptai Lake Fisheries Development & Marketing Centre	933,165	1,306,050
Fish Harbour, Chittagong	-	-
Fish Processing & Marketing Centre, Cox's Bazar	922,934	902,934
Trawler Fleet, Chittagong	31,000	31,000
Fish Landing Preservation and Distribution Centre, Monohorkhali, Chittagong	-	-
Fish Processing and Marketing Center, Rajshahi	17,463	-
Fish Landing & Wholesale Fish Market BFDC, Daborghata	-	-
Alipur Fish Landing Centre, Patuakhali	-	-
Mohipur Fish Landing Centre	-	-
Ramgati Fish Landing Center	200,000	272,900
Total 22	12,763,857	14,034,503



Bangladesh Fisheries Development Corporation
Schedule of Liabilities For Other Finance
For the year ended 30 June 2023

Schedule-Q

Unit Name	Balance as on 01/07/2022	Balance as on 30/06/2023
Fish Processing & Marketing Centre, Pagla, Narayanganj	3,605,898	3,513,476
Fish Landing and Wholesale Fish Market, Khulna	59,958	73,699
Fish Processing & Marketing Centre, Digraj, Mongla, Bagerhat	123,138	55,419
Fish Landing & Whole Sale Fish Market, Pathargata, Barguna	5,487,113	605,634
Fish Landing & Wholesale Fish Market, Barishal.	881,934	787,957
Dhaka Mahanagar Jalayshay Unit	152,259	
Bangladesh Fisheries Development Corporation, Head Office	81,035,758	87,939,862
Fish Landing and Wholesale Market, Cox's Bazar	-	-
Kaptai Lake Fisheries Development & Marketing Centre	-	-
Fish Harbour, Chittagong	-	-
Fish Processing & Marketing Centre, Cox's Bazar	-	-
Trawler Fleet, Chittagong	4,091,484	4,094,811
Fish Landing Preservation and Distribution Centre, Monohorkhali, Chittagong	-	-
Fish Processing and Marketing Center, Rajshahi	26,822	26,822
Fish Landing & Wholesale Fish Market BFDC, Daborghata	-	-
Mohanganj Fish Landing Centre	-	-
Alipur Fish Landing Centre, Patuakhali	-	126,134
Mohipur Fish Landing Centre	-	58,827
Ramgati Fish Landing Center	-	-
Total	95,464,364	97,282,641



Bangladesh Fisheries Development Corporation

Schedule of Other current Asset
For the year ended 30 June 2023

Schedule-R

Unit Name	Balance as on 01/07/2022	Addition during the year	Adjustment during the year	Balance as on 30/06/2023
Loan Paid to Head office (Fish Landing & Whole Sale Fish Market, Pathargata, Barguna)	50,000			50,000
Provision for Outstanding(Fish Landing & Whole Sale Fish Market, Pathargata, Barguna)	6,265,434			6,265,434
Provision For Capital Expenditure BFDC-Asset Account(Fish Landing and Wholesale Market, Cox's Bazar)	10,176,000		-	10,176,000
Basin Draging & Rehabilitation Project(Fish Harbour, Chittagong)	20,463,599			20,463,599
Provision for Accounts Receivable(Fish Harbour, Chittagong)	9,794,636			9,794,636
Total	46,749,669	-	-	46,749,669



Bangladesh Fisheries Development Corporation

Schedule of Other current liabilities

For the year ended 30 June 2023

Schedule-T

Unit Name	Balance as on 01/07/2022	Addition during the year	Adjustment during the year	Balance as on 30/06/2023
Provision for Outstanding Liabilities(Bangladesh Fisheries Development Corporation, Head Office)	(3,021,240)	-	-	(3,021,240)
Other Current Liabilities(Bangladesh Fisheries Development Corporation, Head Office)	309,311	5,855	-	315,166
Gratuity Adjustment Account((Bangladesh Fisheries Development Corporation, Head Office)	363,061	-	-	363,061
Provision For Capital Expenditure BFDC-Liability Account(Fish Landing and Wholesale Market, Cox's Bazar)	110,927	-	-	110,927
Trade Creditor(Fish Processing & Marketing Centre , Cox's Bazar)	75,914	-	-	75,914
Total	(2,162,027)	5,855	-	(2,156,172)

