



**Ministry of Local Government, Rural Development &
Cooperatives
Local Government Division
Local Government Engineering Department**

Guidelines for Preparation and Publication of Annual Administrative Report

**Project Coordination Office
City Governance Project (CGP)**

January 2018



**Assisted by
Japan International Cooperation Agency-JICA
and
Urban Management Unit, LGED**

Table of Contents

1. Introduction	1
2. Justification	1
3. Relevant Issues of ICGIAP	1
4. Objectives	2
4.1.1 About the organization	2
4.1.2 Transparency	2
4.1.3 Accountability	2
4.1.4 Achievement.....	3
5. Indicators 3	
6. Relevant Organization, Stakeholders and their role	3
6.1 Standing Committees	3
6.2 All departments of the CC.....	3
6.3 Auditor	3
7. Necessary Task and Procedure	4
7.1 Task-1: Compilation of General Information	4
7.1.1 Introduction and Background of the City Corporation.....	4
7.1.2 Manpower and Capacity Development	4
7.1.3 Services and Facilities.....	5
7.1.4 Schedule of charges.....	5
7.2 Task-2; Planning activities	5
7.3 Task-3; Compilation of Public Services achieved in the year.....	5
7.3.1 Compilation of the function achieved of the standing committee.....	5
7.3.2 Compilation of functions of other committees and units	5
7.3.3 Compilation of public services.....	5
7.3.4 Development Activities	5
7.4 Task-4: Compilation of Financial Status	6
7.4.1 Financial Statement	6
7.4.2 Auditor's Report (Year under report)	6
7.4.3 Balance sheet.....	6
7.4.4 Revenue account	6
7.4.5 Statement of sources and application of fund.....	6
7.5 Task-5: Accounting Status	6
7.6 Procedure.....	7
7.6.1 Preparation of reports about the organization by the Secretary.....	7
7.6.2 Collection of annual performance report from all departments of the CC.....	7
7.6.3 Summarize reports by secretary for audit.....	8
7.6.4 Approval of the Annual Administrative Report along with the auditor's report	8

7.6.5	Publication of the Annual Administrative Report	8
7.6.6	Submission of the Summary of the Administrative Report to the Government.....	8
8.	Implementation Schedule	8
8.1	Preparation of draft Annual Administrative Report by the Secretary.....	8
8.2	Appointment of Auditor	8
8.3	Submission of report by the Auditor	8
8.4	Approval of the draft Annual Administrative Report	8
8.5	Publication of Annual Administrative Report	9
8.6	Submission of the summary of the Annual Administrative Report to the Government.....	9
8.7	Implementation Chart.....	9
9.	Cost Implementation.....	9
9.1	Budget provision	9
9.1.1	Auditor's fees	9
9.1.2	Logistics and finance.....	9
Annex I	Sample Administrative Structure.....	1
Annex II	Sample of List of Top Management	1
Annex III	Sample of Fiscal Statement	1
Annex IV	Sample of Auditor's Report.....	2
	Annex V	3
	Annex VI	4
Annex VII	Sample of Statement of Sources and Application of Fund.....	5
Annex VIII	Implementation Schedule for Annual Administrative Report	6
	Annex-ix: Sample Annual Budget format for Publication of Administrative Report.....	7

1. Introduction

Rapid urbanization accelerated by industry led economic growth has been taking place in Bangladesh. Potential of economic growth in urban area is worthy of notice. There are 335 Local Government Institutions which cover 8% of total geographical area of Bangladesh and 30% of total population, while it accounts for 60% of total national growth. On the other hand, negative impact caused by the dramatic change in urban area is observed. It is because the functions of municipalities and city corporations prescribed in Local Government (Pourashava) Act 2009 and Local Government (City Corporation) Act 2009 which are very relevant to the demand of city dwellers and urban development are not implemented in an appropriate manner. In order to improve the public services provided by urban local governments, several urban development projects are/were implemented by LGD and LGED with financial assistance of different development partners and government own fund. Based on the experiences gained through implemented projects, effective activities for improvement of urban governance have been formulated as a program, and well accepted. The urban governance improvement programs have been implemented to ensure good governance of those urban local government institutions namely Paurashava for equal, social harmony and planned development. Initiating urban governance improvement, LGD and LGED with financial support of JICA commenced a project named City Government Project (CGP) in 5 City Corporations.

A guideline has been prepared on Annual Administrative Report that will be used in its preparation.

2. Justification

Annual Administrative report is a statement of facts which reflects the organization as a whole in brief specifying basic information, vision, mission, powers and functions. The Administrative report of an organization needs to be prepared annually to streamline the functions and assess the accountability of the organization. The functions of the city corporation are very much peoples oriented. A statement of facts in the form of annual report is prepared annually to record the progress of functions and accountability of the city corporation. It gives a thorough picture of the organization in short and improves the knowledge of the people's representatives in various dimensions and also provide a guideline about their role as a functionary of the city corporation. Annual Administrative report needs to be prepared as it reflects a comparative picture of the yearly functions of the organization under report. It helps to determine the annual index of development of the City Corporation. Hence, preparation of Annual Administrative report of the City Corporation is very much justified considering the administrative and development aspects of the city corporation with a view to render better services to the citizens living within the jurisdiction of the city corporation.

The guideline describes contents and procedure of the report writing. The contents are basically recommendation, therefore CC can decide the contents based on their ideas.

3. Relevant Issues of ICGIAP

Areas/activities: Annual administrative report prepared and published (Clause 43, CC Act)

Rationale for Preparing Annual Administrative Report (AAR):	In order to ensure transparency and accountability on CC provided services, ARC shall prepare an Annual Administrative Report as per LGD outline by September each year.
Tasks:	Task 1: Prepare annual report along with general description, brief budget, development activities, existing manpower and updated basic data Task 2: Compile functions achieved yearly in each department, standing committees, other committees and units Task 3: Summarize target functions to be achieved next year
Action by:	Mayor, CEO, Head of the Department
Criteria for 1 st performance Review:	Annual administrative report is prepared in each CC and approved by City Parisad
Criteria for 2 nd performance Review:	Annual administrative report is prepared in each CC and approved by City Parisad

4. Objectives

4.1.1 About the organization

Annual Administrative report gives a through picture of the organization. It reflects the origin, structure and functions of the organization.

City Corporation is a statutory organization which is responsible to provide improved urban facilities to the citizens living within its jurisdictions. It is a Local Government Institution which functions according to Local Government (City Corporation) Act, 2009 under the Local Government Division (LGD) of the Ministry of Local Government, Rural Development and Co-operatives MLGRD&C. This is the only urban governance institution in the district headquarter, which consists of a body of elected representatives who participate in every functions of the institution (City Corporation). Their participation in every function of the institution has been provided in the Local Government (City Corporation) Act, 2009. The necessity and objective of writing Annual Administrative report has been provided in Section 43 and Section 91 of the LG (CC) Act. 2009.

4.1.2 Transparency

Annual Administrative report of the City Corporation needs to be prepared to understand easily about the organizational structure of the City Corporation, its functions and services given to the citizens. The statement of facts given in the Annual Administrative report ensures transparency of the City Corporation's activities. Citizens can be aware about the activities of the CC and have the scope to suggest their views for betterment of the CC.

4.1.3 Accountability

Annual Administrative Report gives a clear picture of the development works and the actual performance of the functions. It gives a statement of income and expenditure of the CC, both in revenue and development sectors. The financial discipline is maintained out of providing the statement of income and expenditure in the Annual Administrative report. The regularity in both financial and development sector is maintained by reflecting statement of facts in Annual

Administrative Report. Hence, the accountability of the CC is assured through publishing the Annual Administrative Report.

4.1.4 Achievement

Preparation of Annual Administrative Report is time consuming task. The whole picture of the City Corporation reflects through this report. The planning of the City Corporation considering the past, present and future needs to be assessed carefully. The functions of the previous years, present year and the notional functions of the following year need to be recorded properly. A comparative study is required to be made in writing this report. The achievement of the activities of the CC can thus be determined after making the chronological comparative study of the work done in the preceding years and that of the immediate past year. Hence, determination of achievement of the total functions of the CC is very important factor which needs to be reflected in preparing the Annual Administrative Report. It will help the CC to take appropriate steps for development in the subsequent years.

5. Indicators

1st PR: Annual Administrative report is prepared in each City Corporation and approved by the City Parishad.

2nd PR: Annual Administrative report is prepared in each City Corporation and approved by the City Parishad.

6. Relevant Organization, Stakeholders and their role

6.1 Standing Committees

The roles of Standing Committees of the CC are very important in writing the Annual Administrative Report. The each standing committee reviews and gives comments on relevant part of draft Annual Administrative Report. Apart from the review, each standing committee will put their activities and achievements. Recording of the yearly activities and achievement of the standing committees will also bring the discipline and accountability of the standing committee. The standing committees will also feel encouraged if its activities and achievements are recorded in the annual report.

6.2 All departments of the CC

The Annual Administrative Report will take into account the context of the activities of all the departments and the sections working under each department. Hence, the activities of each section shall be highlighted in the Annual Administrative Report. Every department sets the annual indicator of the activities of every sections working under it, so that the change can be observed in each year in the annual report. The recording of the activities of each section will bring the discipline and accountability of each section and department.

6.3 Auditor

The role of auditor is a vital factor to streamline the activities of the CC. The auditor gives a clear picture of the assets and financial position of the CC. The auditor also record the status of the manpower and performances of the CC. Auditors reports also brings discipline and help to correct the irregularities, if any, of the CC activities. Hence, incorporation of auditor's report in the annual administrative report of the CC is inevitable.

7. Necessary Task and Procedure

7.1 Task-1: Compilation of General Information

Annual Administered Report of the City Corporation is prepared according to section-43 and sec-91 of the Local Government (City Corporation) Act, 2009 in order to be transparent and accountable to the citizen.

Annual administrative report should be prepared along with general description stating the composition of the CC, its administrative structure, manpower with training facilities, implemented activities on service delivery, implemented development activities, revenue income and expenditure, brief budget and updated basic data.

7.1.1 Introduction and Background of the City Corporation

- a) Mayor may write introduction giving a summary of the achievements in service delivery, important events in the year and future planning.
- b) A short descriptions stating basic data, such as, population, area of CC's jurisdiction, literacy rate, brief historical background, geographical features (including major agriculture, industries and services, transportation and inter-link with other major cities), vision, mission and commitment needs to be given.
- c) The roles of the standing committees are described shortly.
- d) The names of the standing committees and the names of the chairman and members of each standing committee may be incorporated in the report.
- e) The administrative structure in the form of organogram may be placed in the report (**Annex I**)
- f) The name and designation of the management of the CC i.e., Mayor, Chief Executive officer, all departmental heads and all sectional heads are mentioned in the report. The responsibilities of each departments and sections may be given after the designation of each officer (**Annex II**). This will facilitate the citizens, national agencies and other private sector agencies to obtain the service delivery easily.
- g) Powers and functions of the CC need to be described shortly.

7.1.2 Manpower and Capacity Development

(1) Man power:

City Corporation needs to give statistics of existing manpower against the approved organizational structure. CC needs to state the steps taken to fill up the vacant posts. Since ARC will produce administrative reform plan which includes strategy for manpower increase, it can be reflected on the description briefly.

(2) Capacity Development

Capacity development of the employees of the CC is a very important factor to increase the efficiency of the CC. Budget provision should be provided for this purpose. A short description of the role of Capacity Development Unit for the purpose of training may be given in the annual report. The number of persons trained in the year under report and the number of persons waiting for training in the following year under the initiative of the CDU of the CC may be mentioned in the report. Incorporation of a list of persons trained every year will enrich the annual report.

7.1.3 Services and Facilities

The services and facilities provided by the CC for the year should be stated in brief. Inclusion of item wise statement of services and facilities provided by the CC in the report will help the citizens to obtain relevant services.

7.1.4 Schedule of charges

Item wise schedule of charges of the facilities provided by the CC may be given in the annual report. For example, license fees for various categories, water tariff, rent for road roller and other equipment, land transfer fees, succession certificates, fees for road cutting etc.

7.2 Task-2; Planning activities

Summarize target activities achieved in the current year

A summary of target activities to be achieved in the following year needs to be given in the report in brief. Item wise description of such activities in brief will give a clear guideline of the work to do for the next year.

Task-3; Compilation of Public Services achieved in the year

The activities of each department need to be assessed yearly. So, the functions achieved yearly by each department requires to be compiled stating a short item wise description of activities of each department. Compilation of the same will give a clear picture of the functions achieved yearly. This will also help to determine the achievement of the functions of the CC according to the indicator set in each section.

7.2.1 Compilation of the function achieved of the standing committee

Standing committees are formed with group of councilors who are elected representatives. CC officials are added as member- secretary in ICGIAP. Each standing committee is supposed to prepare annual report. The member- secretary will make summary of their activities for the Annual Administrative Report.

7.2.2 Compilation of functions of other committees and units

The functions achieved yearly by other committees and units need to be compiled giving short descriptions of functions achieved to determine the indicator of its respective functions achieved yearly.

7.2.3 Compilation of public services

Every department is supposed to prepare brief summary of their services. It is preferable to compile the same in a visualized form, such as by table, graph and pictures. The volume of report should be of 2-3 pages. If there are any events apart from routine job, the department focus on a separate para. Kaizen activities can be also focused. It can give good impression on the improvement of public services.

7.2.4 Development Activities

The development activities implemented in the year under different projects need to be reflected in the report. The projects include GOB funded projects, foreign aided projects and the CC's own funded projects.

7.3 Task-4: Compilation of Financial Status

7.3.1 Financial Statement

Five year financial summary information will give a clear comparative picture of the CC. It will help the CC for its subsequent planning for development. A sample of financial statement has been shown in **Annex-3**

7.3.2 Auditor's Report (Year under report)

A Short description of the auditor's report of the year under report may be given as a preamble. A sample report has been shown in **Annex-4**.

7.3.3 Balance sheet

Balance sheet as on 30 June of the financial year under report may be given. A sample of the same has been shown in **Annex -5**.

7.3.4 Revenue account

Revenue accounts for the year ended 30th June (year under report) are given in the report. A sample of the statement on Revenue Account has been shown in **Annex-6**.

7.3.5 Statement of sources and application of fund

Statement of sources and application of funds for the year ended 30th June (year under report) are given in the report. A sample of such statement has been shown in **Annex-7**.

7.4 Task-5: Accounting Status

Accounting status

- i. These accounts have to be prepared in accordance with historic cost convention as modified by the certain fixed assets and corresponding long term foreign currency loans,
- ii. Fixed Assets
These are stated at cost and/ or revaluation and include proportionate interest on foreign currency loans.
- iii. Depreciation
 - a) This is to be charged on all fixed assets with the exception of freehold land and capital work-in-progress so as to write off the fixed assets over their expected useful lives.
 - b) No depreciation needs to be charged on addition and deletion of fixed assets during the year and for the purpose of depreciation calculation; revaluation surplus or deficit has not been affected in the year of such revaluation.
 - c) The rate needs to be given on items which have been consistently applied year to year.
- iv. Investment cost
This represents FDR maturing on different dates maintained with different scheduled banks for a period of two years.
- v. Stores and store-in-transit
 - (a) Stores are valued at average cost and store-in-transit at cost consistently.
 - (b) According to the consistent practice of the corporation the value of the closing stock of medicines, printing and stationery are not considered in the accounts as these are items are charged out of procurement.

vi. Debtors, Advances, Deposits and pre-payments

No provision for debts specially considered irrecoverable to be made but a general provision of Taka-----to be made during the year.

vii. Pension fund

The pension scheme or unfunded pension scheme and payment thereof need to be recorded.

viii. Interest Income/Expenses

Interest receivable on investment has to be consistently pro-rated amongst provisions, reserves and fund and inappropriate surplus at the ratio of their opening balances and the remaining balance has to be transferred to capital fund. Interest payable on long term loans has to be provided as per respective loan agreements

ix. Foreign currency translation.

Long term foreign currency loans have to be converted in local currency (Taka) in accordance with the rate of exchange ruling at the balance sheet date and the corresponding fixed assets also have to be revalued following the same principle.

x. General

The figures have to be rounded off to the nearest taka and last year's figures and phrases have to be re-arranged, where necessary.

Three year financial ratio analysis

Financial ratio	2012-13 (sample)	2013-14 (sample)	2014-15(sample)
1. Capital structure & liquidity ratios			
(a) Debt equity ratios			
(b) Current ratio			
(c) Quick ratio			
2. Productivity ratio			
(a) Turnover of total assets (times)			
(b) Turnover of working capital			

7.5 Procedure

7.5.1 Preparation of reports about the organization by the Secretary

Secretary of the CC will initially prepare report about the organization for the year under report. He will arrange for preparing the "Message of the Mayor" and placing the same in the first page of the annual report. Secretary needs to prepare the general description along with the composition of the CC, its administrative structure in the form of organogram, manpower with training facilities and powers and functions of the CC as laid down in the LG (CC) Act 2009. Secretary needs to give the name and designation of the officers of each department and sections giving a brief description of their responsibilities in a line or two.

7.5.2 Collection of annual performance report from all departments of the CC

Secretary needs to initiate collection of annual performance report from each department and sections working under each department for the year ending 30th June of the year under report. On receipt of the same, secretary needs to compile about the implemented activities, revenue income and expenditure, brief budget and updated basic data of the year under report.

7.5.3 Summarize reports by secretary for audit

After compilation of the draft annual report by the secretary, the same needs to be kept ready for audit.

7.5.4 Approval of the Annual Administrative Report along with the auditor's report

The secretary will require to prepare the draft of the Annual Administrative Report in consultation with Chief Executive officer and finally, with Mayor along with the auditor's report. The Annual Administrative Report along with the auditor's report needs to be finally approved in the City Corporation meeting by 30th August of the following financial year of the year under report.

7.5.5 Publication of the Annual Administrative Report

The secretary needs to arrange publication of the report on approval of the Mayor by the 30th September of the next financial year of the year under report otherwise the government may suspend grant in favour of the defaulting city corporation [Sec-43 of the LG (CC) Act, 2009].

7.5.6 Submission of the Summary of the Administrative Report to the Government

The Secretary needs to prepare a summary of the Annual Administrative report and arrange to send the same to the Local Government Division of the government by 31st December every year on obtaining approval of the Mayor, as indicated in Sec. 43 of the LG (CC) Act, 2009.

8. Implementation Schedule

8.1 Preparation of draft Annual Administrative Report by the Secretary

The Secretary needs to prepare the draft report after collecting the information from all the departments and sections by July 30 (Next financial year of the year under report).

8.2 Appointment of Auditor

The appointment of auditor for the purpose of audit about the financial position and other relevant issues of the CC require to be completed by July 15th (next financial year of the year under report)

8.3 Submission of report by the Auditor

The auditor will submit their final audit report to the Mayor by August 15th of the following financial year.

8.4 Approval of the draft Annual Administrative Report

The draft Annual Administrative Report needs to be approved in the City Council meeting by August 30 of the following financial year of the year under report.

8.5 Publication of Annual Administrative Report

The final approved version of the Annual Administrative Report of the financial year under report needs to be published by the CC within September 30 of the following financial year otherwise the government may suspend the grant for the defaulting city corporation.

8.6 Submission of the summary of the Annual Administrative Report to the Government

The Secretary needs to prepare the summary of the Annual Administrative Report and arrange to submit the same to the Local Government Division of the Government on taking approval of the Mayor by December 30th (next financial year of the year under report) for placing the same to the relevant parliamentary standing committee of the Local Government Division [Sec.43 (3) & (4) of the LG (CC) Act,2009].

8.7 Implementation Chart

Implementation Chart indicating the schedule of implementation has been prepared which may be seen in **Annex -8**.

9. Cost Implementation

9.1 Budget provision

The budget provision needs to be provided by the CC for preparation of the Annual Administrative report. (Annex-9).

9.1.1 Auditor's fees

The provision for auditor's fees for preparation of audit report and incorporation of the same in the Annual report may be kept in the budget.

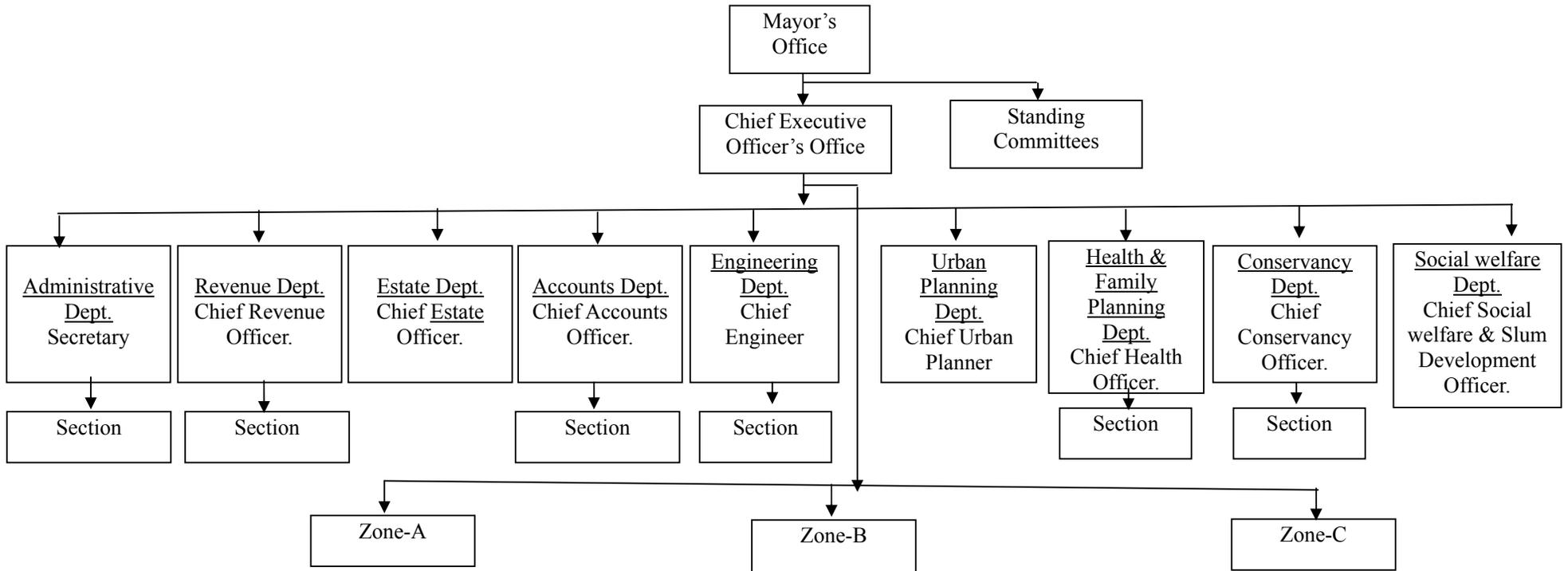
9.1.2 Logistics and finance

The provision for providing necessary logistics and finance may also be kept in the budget for final publication of Annual Administrative report.

Annex I Sample Administrative Structure

XXX City Corporation

Administrative Structure



NB. 1. Department (Dept.) and Section may be decreased or increased according to necessity and availability of fund.
 2. Zone may be increased or decreased according to necessity and availability of fund.

**Annex II Sample of List of Top Management
XXX City Corporation
Management**

(As on publication date)

Mayor	:	Mr.....
Chief Executive Officer	:	Mr.
Administrative Department		
Name	:	Mr.
Designation	:	Secretary
Responsible for		
Revenue Department		
Name	:	Mr.
Designation	:	Chief Revenue Officer
Responsible for		
Estate Department		
Name	:	Mr.
Designation	:	Chief Estate Officer
Responsible for		
Accounts Department		
Name	:	Mr.
Designation	:	Chief Accounts Officer
Responsible for		
Engineering Department		
Name	:	Mr.
Designation	:	Chief Engineer
Responsible for		
Urban Planning Department		
Name	:	Mr.
Designation	:	Chief Urban Planner
Responsible for		
Health and Family Planning Department		
Name	:	Mr.
Designation	:	Chief Health Officer
Responsible for		
Conservancy Department		
Name	:	Mr.
Designation	:	Chief Conservancy Officer
Responsible for		
Social Welfare Department		
Name	:	Mr.
Designation	:	Chief Social Welfare & Slum Development Officer
Responsible for		

**Annex III Sample of Fiscal Statement
(Sample)**

-----**City Corporation**

Financial Statements
Five Year Financial Summary Information
Income and Expenditure:

	2010-11	2011-12	2012-13	2013-14	2014-15
REVENUE INCOME					
1. HOLDING TAX					
2. FEES					
3. TOLLS AND RATES					
4. RENT ON LAND AND BUILDING					
5. OTHER REVENUE					
TOTAL INCOME					
EXPENDITURE					
1. OPERATING EXPENSES					
2. ADMINISTRATIVE AND GENERAL EXPENSES					
TOTAL EXPENSES					
NET SURPLUS					

Annex IV Sample of Auditor's Report

Auditor's Report to -----City Corporation

Context

We have examined the annexed Balance Sheet of the -----City Corporation as on 30th June, 2015 and the related Revenue Account and Statement of Sources and applications of fund for the year then ended together with notes in previous page. Our examination was carried out in accordance with the generally accepted auditing standards and included such tests of accounting records and other auditing procedures as we have considered necessary in the circumstances. We report that:

- (a) We have obtained all information and explanations which we have required.
- (b) In our opinion, the accounts, subject to our observations in the long form report under a separate cover addressed to the Mayor., The-----City Corporation exhibit a true and a fair view of the state of affairs of the Corporation as on 30th June, 2015 and the result of its operation and sources and application of Funds for the year then ended.
- (c) The books of accounts have been kept properly by the Corporation for the year under report.

Dated----/-----/-----

Sd.
Chartered Accountants

Annex V

(Sample)

Balance sheet as on 30th June, 2015

	2015 Taka	2014 Taka
1. Fixed Assets		
Operating Assets (At cost Revaluation)		
Capital Work in progress		
Deferred Expenditure		
Investment at Cost		
Accrued interest on Investment		
2. Current Assets		
Stores		
Stores-in-transit		
Debtors		
Advances, deposits and pre-payments cash and bank balances		
3. Less: Current liabilities		
Creditors and accruals		
Net Current Assets		
Capital employed		
4. Financed by		
Long term Loans		
Previous Account		
5. Equity and Funds		
Reserve and Fund		
Capital fund		
Grant		
Inappropriate Surplus		

Sd/- officer

Chartered Accountants

Sd/- Chairman

Chartered Accountants

Annex VI

Sample of Revenue Account Report

Revenue Account: Revenue Account for the year ended 30th June, 2015

	2015	2014
	Taka	Taka
1. Income		
Holding Taxes		
Fees		
Tolls and rates		
Rent on land and building		
Other revenues		
2. Expenditure		
Operating expenses		
Administration and general expenses		
3. Net surplus from operation		
Add: Interest Income		
4. Net surplus		
Add: Inappropriate Surplus brought forward		
Prior Years adjustment–net Debit /Credit		
5. Net Surplus Available for appropriations		
Less: Transfer to Capital Fund		
Transfer to Sinking Fund		
Inappropriate Surplus Carried forward to Balance Sheet		

Sd/- officer

Chartered Accountants

Sd/- Chairman

Chartered Accountants

Annex VII Sample of Statement of Sources and Application of Fund

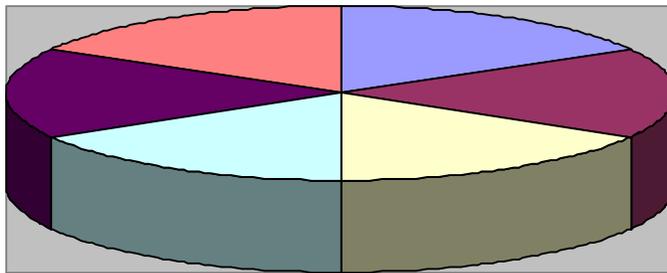
Statement of sources and application of funds for the year ended 30th June, 2015

	2015 Taka	2014 2015 Taka
Sources of fund		
Net Surplus		
Prior years Adjustment		
Adjustment surplus		
Add: Adjustment of item not involving movement of fund:		
Depreciation and other provisions		
Interest accrued on Long Term Loans		
Total fund generated		
Add: Fund from other sources:		
Long term loans.		
Interest earned on equity and funds		
Deletion and disposal of fixed Assets		
 Application of Fund		
Replacement of fixed Assets		
Capital work in progress		
Payment of long term loans		
Payment of interest on loans		
Fixed deposits		
Deferred expenditure		
 Increases/ (Decreases)		
In working capital		
Increases/Decreases in Working Capital		
Stores		
Stores-in-Transit		
Debtors		
Accrued Interest on deposits		
Advances, deposits and prepayments		
Cash and Bank Balances		
Creditors and accruals		

Annex VIII Implementation Schedule for Annual Administrative Report

(Sample)

-----City Corporation



- Preparation of draft-7/30/2014
- Appointment of Auditor-7/15/2015
- Submission of report by the Auditor-8/15/2015
- Approval draft-8/30/2015
- publication -9/30/2015
- Submission of the Summary to the Government-12/30/2015

Annex-ix: Sample Annual Budget format for Publication of Administrative Report

Annual Budget
Publication of Annual Administrative Report
2015-2016

SL. No.	Activities	Activities detail	Unit Cost	Total Amount(Tk.)	Annual Cost (Tk.)
1.	Publication of Annual Administrative Report	Publication 1000 copies AAR	200/-	1000X200	200000
Annual Budget					200000