



**ASUNAFO SOUTH DISTRICT
ASSEMBLY**

2024 ANNUAL PROGRESS REPORT

ON THE

**IMPLEMENTATION OF THE AGENDA
FOR JOBS II: CREATING PROSPERITY
AND EQUAL OPPORTUNITY FOR
ALL, 2023-2025**

**PREPARED BY
DISTRICT PLANNING CO-ORDINATING UNIT
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TABLE OF CONTENTS

ACKNOWLEDGEMENT	v
LIST OF ABBREVIATIONS	v
EXECUTIVE SUMMARY	v
CHAPTER ONE	8
GENERAL INTRODUCTION	8
1.1 Introduction	8
1.2 Purpose of the M&E for the listed period	8
1.3 Processes Involved in Conducting M&E	9
1.4 Summary of Achievement of the Implementation of the IMTEP: 2021-2023	10
1.4.1 Details on Annual Action Plan Implementation	10
1.4.2 Progress of the IMTEP Implementation	11
1.4.3 Challenges Encountered in the Implementation of the IMTEP including M&E	11
CHAPTER TWO	16
MONITORING AND EVALUATION ACTIVITIES REPORT	16
2.0 Introduction	16
2.1 Programme and Project Status for the year 2024	19
2.1.1 Project Roster	19
2.1.2 Analysis of Total Number of Active Projects	18
2.1.3 Distribution of Physical Projects among Departments of the Assembly	17
2.1.4 Project Age Analysis	18
2.1.5 Summary of Land Acquisition and Vestment	19
2.1.6 Repair and Maintenance of Existing Infrastructure	20
2.1.7 Programme Budget	21
2.1.8 Update on Funding Sources and Disbursement	20
2.1.9 Update on Revenue Status	20
2.1.10 Update on Disbursement of Expenditure	20
2.1.11 Capex Budget Performance Analysis, 2024	29
2.1.12 CAPEX budget allocation and implementation for active projects	30
2.1.13 Estimated Cost and Cost overruns of Active Projects	31
2.1.14 Comprehensive CAPEX View for year end MYB Overview, 2023-2024	40
2.1.15 Capital coverage spent on active projects	40
2.2 Update on Indicators and Targets	40
2.2.1 Overall Performance Indicators	40
2.2.1.1 Economic Development	40
2.2.1.2 Social Development	40
2.2.1.3 Environment, Infrastructure & Urban Settlement	40
2.2.1.4 Implementation, Governance, Monitoring, and Evaluation	40
2.2.1.5 Emergency Planning and Preparedness	40
2.2.1.6 Governance, Compliance and Public Accountability	40
2.3 Update on Critical Development and Priority Issues	40

1.4.1 Ghana School Feeding Programme	56
1.4.2 Captives Grant	57
1.4.3 National Health Insurance Scheme	57
1.4.4 (re)trained Employment Against Poverty (REAP)	58
1.4.5 Free Senior High School Programme	58
1.4.6 Ghana Productive Safety Net Project (GPSNP)	58
1.5 Staff Strength, Capacity Development, and Logistical Analysis of PMRE's	59
1.6 Diagnostic Contextual	68
1.7 Participatory Monitoring and Evaluation (PMRE) Contextual	71
CHAPTER THREE	74
THE WAY FORWARD	74
3.0 Introduction	74
3.1 The Way Forward	74
3.1.1 Key Issues Addressed	74
3.1.2 Key Issues Yet to Be Addressed	75
3.2 Recommendations	75
3.4 Conclusion	76
Annex 1a: Project Register for the Year	88
Annex 1b: Programme Register	88
Annex 2: Update on Core and Thematic Specific Performance Indicators	88
Annex 3: Approved Annual Action Plan, 2024	140
Annex 4: Gallery of Some Development Projects	151
List of Figures	
Figure 1: Net enrollment rate by education level	44
Figure 2: Percentage of Road Network in Good condition	51
Figure 3: Road Condition Mile in the District	52
List of Tables	
Table 1.1a: Details on the Annual Action Plan Implemented by Development Commission	15
Table 1.1b: Progress of LGP and DSDDF implementation	17
Table 2.1a: Total Number of Active Projects	17
Table 2.1b: Distribution of Physical Projects by Department of the Authority	18
Table 2.1c: Project Age Analysis	18
Table 2.1d: Summary of Land Acquisitions and Encumbrance	20
Table 2.1e: Success and Shortcomings of existing interventions	21
Table 2.2a: Update on Revenue Sources	27
Table 2.2b: Detailed update on RF performance, 2024	28
Table 2.2c: Update on Expenditure	31
Table 2.2d: Fiscal Budget Performance Analysis, 2024	31

Table 2.1: Capex Budget Allocation and Implementation by Active Projects	37
Table 2.2: Estimated cost and cost variance of Active Projects	38
Table 2.2a: Cumulative Capex, from forecast and MTRG forecasts, 2021-2027	38
Table 2.2b: Amount of Capital development on Active Projects	41
Table 2.3: Update on Critical Development and Pending Issues in 2024	59
Table 2.14: Draft Through of 2024/25	62
Table 2.15: Capacity Development	63
Table 2.16: Logistic Analysis	67
Table 2.17: Update on Evaluation Contract	68
Table 2.18: Update On Policy/Quality Monitoring and Evaluation Team: Draft	71

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LIST OF ABBREVIATIONS

AAP	Annual Action Plan
APR	Annual Progress Report
ASDA	Asstt. South District Assembly
ASDAM	Asstt. South District Manager (House/Memo)
CD	Child Safety Department
CAPIX	Capital Expenses
CF	Common Fund
DAIF	District Assembly Common Fund
DAIF-RPL	District Assembly Common Fund - Responsive Public Grant
DMIDP	District Medium Term Development Plan
DPLU	District Planning Co-ordinating Unit
FD	Planning for Food and Job
PWD	Persons With Disability
PMME	Participatory Monitoring and Evaluation
BCC	Regional Coordinating Council
RPLU	Regional Planning Co-ordinating Unit
SIAP	Service Improvement Action Plan
WASH	Water Sanitation and Hygiene
NDCP	National Development Planning Commission
GF	Internally Generated funds
CCPSP	Chama Chama Project Bid + Project

EXECUTIVE SUMMARY

Section 2, Sub-section (2) of the National Development Planning (Systems) Act, 1994 (Act 486), mandates District Planning Authorities to initiate and coordinate the planning and implementation of District Development Plans, programmes and projects. Additionally, Sub-section (3) directs MMMA to monitor and evaluate the development policies, programmes and projects in the district in a manner prescribed by the National Development Planning Commission (NDPC) and ensure that the development planning functions are carried out in consultation with the relevant structures and the local communities. It is on this basis that the District Planning Coordinating Unit (DPCU) has prepared the 2024 Annual Progress Report with an overall objective of assessing the implementation status of the policies and initiatives outlined in its 2023-2025 District Medium Term Development Plan and the 2024 Annual Action Plan under the national theme, *An Agenda for Jobs, Growth, Prosperity and Equity* (AGPE) for 2024. The assessment was based on seven development dimensions namely: Economic, Social, Environment, Infrastructure, and Urban Settlements; Governance, Corruption, and Public Accountability; Emergency Planning and Response; and Implementation, Coordination, Monitoring, and Evaluation.

The report is presented in three chapters, with the first providing a general introduction, the second detailing the Monitoring and Evaluation activities undertaken, and the third on concluding findings on key issues addressed, those yet to be addressed, and recommendations for the improvement of Monitoring and Evaluation activities in the District. It also considered key performance indicators over the medium term (2023-2025), by evaluating the status of targets for 2024, which would inform future annual budgets, planning and monitoring and evaluation arrangements.

The performance of the Assembly in the implementation of programmes/physical activities showed significant improvement in 2024 with the Departments of the Assembly carrying out their routine activities despite challenges such as other resource constraints. The assessment of the projects and programmes captured in the 2023 Annual Action Plan and the DMTDP (2023-2025) indicates an implementation level of 81.9% for the 2024 AAP and an overall implementation of level of 60.6% of the DMTDP (2023-2025) policy document. The total revenue exceeded its target by 12% as a result of an increase in CCC income and improvement in the volume of DACT and DACT BHI. However, Internal Generated funds also took a nosedive, with the Assembly generating only 50% of the targeted from this source. Total expenditure amounted to GH¢ 1,798,170,986 exceeding of the budgeted expenditure of the year, 2024 by 7%.

The performance of the District with respect to the core performance and district specific indicators were encouraging and suggest that the District was on track towards achieving its medium-term goals of ensuring equal opportunity for all, building a prosperous society, safeguarding the natural environment, and creating a resilient, built environment and last but not the least, sustaining a stable, united, and safe society.

Data collected from reports of relevant departments and units indicated that some critical development and poverty eradication interventions implemented in the District in 2019 with the exception of Planting for Food and Jobs were continued during the year under review. These included the National Health Insurance Scheme (NHIS), the Ghana School Feeding Programme (GSFP), the Livelihood Empowerment Against Poverty (LEAP) and the Capitation Grant Programme, Urban Productive Safety Net Project (UPSNP) and among others. It was obvious from the data that most of the poverty eradication interventions are creating the needed impact and as such need to be expanded to cover more vulnerable people. Other critical issues relating and logistics suggest that the Assembly is highly under staff and logistically constrained to operate at an optimal level.

In all the District was able to address some key issues including poor road networks, inadequate logistics/roads, low productivity in staple crop production, poor infrastructure and lack of logistics for effective functioning of some departments, inadequate representation of women in local elections and governance processes. Also, the issue of bad water in feeder roads, narrow tax base, deterioration and scarce the regulation were partially addressed. However, issues such as granting of licenses and fee fixing remained, inadequate logistics to the DPTU, operation and management issues on water facilities, high staff attrition rate, valuation of properties, limited access to credit by SMEs, and Farmers, low application of science and technology in Agriculture, inadequate extension service, poor sanitation and waste management are yet to be addressed.

CHAPTER ONE GENERAL INTRODUCTION

1.1 Introduction

Section 2, sub-section III of the National Development Planning Commission (NDPC) Act, 1991 (Act 483) directs Monitoring and Evaluation Division (MEDD) to monitor and evaluate development policies, programmes and projects within the district in a manner prescribed by the National Development Planning Commission.

Additionally, Regulation 19 of the National Development Planning (System) Regulation, 2010 (Legislative Instrument 2010 (L1 2233) requires Ministries, Departments, and Agencies (MDAs) as well as Metropolitan, Municipal, and District Assemblies to submit their Quarterly- and Annual Progress Reports to the commission. These reports detail progress made on the implementation of programmes and projects outlined in their respective District Action Plans (DAPs), which are extracted from their Medium-Term Development Plan for 2021-2025. Consequently, these reports fulfil the legal provisions outlined above.

This report is the first of a series of Annual Progress Reports (APRs) compiled to track the performance of the District Medium-Term Development Plan (DMTDP: 2021-2025), which serves as a blueprint for the district's accelerated development.

The Annual Progress Report (APR) measured progress made in the execution of planned activities for the year 2024. It also assessed progress toward achieving core performance and district-specific indicators adopted to measure the status of implementation of the District Medium-Term Development Plan (DMTDP: 2021-2025). Additionally, it identified challenges encountered during year implementation to enable the Assembly to reconsider strategies for achieving objectives and goals for the period, with the aim of improving subsequent performance.

The Departments of the Assembly, Civil Society Organisations, District Subscribers, Agencies, and private sector providing services or working within the District had their annual progress reports reviewed and standardized and compiled into the District Annual Progress Report. This report also checked the district's performance in relation to the National Development Planning Commission's core performance indicators and the District-specific indicators at the end of the year 2024.

1.2 Purpose of the M&E for the stated period

Monitoring and Evaluation activities conducted were to assess and provide information on the level of implementation of planned programmes and projects outlined in the 2021 Annual Action Plan and District Medium-Term Development Plan (2021-2025).

Specifically, the objectives of the M&E were included the following:

- To assess the level of implementation of the 2024 Comprehensive Annual Action Plan.
- To assess the financial performance of the Assembly toward plan implementation for the year 2024.

- To monitor progress towards the attainment of core performance and literacy goals, indicators and output;
- To assess the nature of critical development and poverty issues being implemented in the District;
- To identify challenges that are likely to affect the implementation of the Plan; and
- To make the recommendations for addressing any shortcomings that may be identified during the assessment of the program.

1.5 Process Involved in Preparing HED

Preparing the 2012 Annual Progress Report as a matter of fact is as crucial as its content. Consequently, it is imperative to adhere to the well established processes outlined in the necessary regulations by the National Development Planning Commission for report preparation. The following details outline the processes involved in the preparation of this single annual information document for the year 2012 on the state of the District Medium Term Development Plan 2012-2015.

The Monitoring and Evaluation (M&E) process within the Annual South District Assembly was conducted in a participatory manner, involving various stakeholders such as Department heads, community members, Development Officers, NGOs, Traditional Authorities, Districts Consultants, Project beneficiaries, and others. This inclusive approach assured that the results accurately reflected the progress of departments of the Assembly and sub-ordinate Annual Action Plans. Key components of this process included:

- a. **Data Collection:** As part of the process, the Planning Unit in collaboration with the core group developed a simple questionnaire, tables, and interview schedules to gather data from key stakeholders, and update books in the District to primary data. Notable among the data collection was the WASH survey level monitoring which was undertaken in November 2011 to ascertain the level of WASH services in the communities, health, and educational institutions. Trained (IT) staff were selected from the Education, Health, Works, and Central Administrative departments and trained on the data collection questionnaire using the mWave survey application. Also the training questionnaires were deployed to the houses on their mobile phones to collect data from the relevant stakeholders. Aside from this, data was collated from the annual reports of the various departments on specific items such as the district wide case indicators, specific district case indicators, critical poverty issues, child protection metrics and the status of implementation of the 2012 Annual Action Plan of the various departments and units of the Assembly.
- b. **Monitoring and Reporting of physical projects:** The Annual South District Assembly undertook monitoring of programmes and projects after each DPCI meeting. The monitoring was conducted by members of the DPCI, service providers, and other invited persons. The review process for monitoring included representation of the traditional authorities of the beneficiary community, the Assembly Member of the project/programme area, Civil Society Organizations, Unit-Committee Members, Division Leaders, and representatives from People

living with disability, women groups and vulnerable groups. Concerns of Members concerning projects were addressed by contractors and consultants. This was done to guide the attainment of the project's objectives. Additionally, information from the physical inspection of programmes and projects implemented and evaluations conducted were added to the secondary data gathered. This information was used to update the programme and project reports.

4. **Data Validation and Review Meetings:** The DPCT organized data validation and review meetings with department heads and representatives from non-governmental agencies following the completion of final reports by the user group. Comments and feedback from these validation meetings were either incorporated into the final report and reports submitted to the NDCP and ICT departments.
4. **News Brief and Stakeholder Consultative Meetings:** Stakeholder representatives and Development Partners attended news brief meetings to discuss the status of the Annual Action Plan Implementation and quarterly Annual Progress Reports, which included feedback from stakeholders for report refinement.
4. **Publication of M&E Reports:** The finalized printed copies of the APR were distributed to the departments and units of the Assembly while a soft copy is posted or uploaded onto the Assembly's website for the general public.

1.1 Successes of Achievements of the Implementation of the WDFP (2021-2023)

The Assembly South District has prepared a 4-year rolling Medium-Term Development Plan (2021-2023 GMDTFP, 2022-2023) with guidelines from the National Development Planning Commission to guide its development efforts. This version of the report focuses on a snapshot of projects made and achievement of the Assembly and its Development Partners/Institutions towards the implementation of the projects and programmes outlined in the 2021 Annual Action Plan of the 2021-2023 GMDTFP. This year is the third of a series of reports that is prepared to assess the implementation of the plan, prepared under national framework, *Agenda for Jobs II: Creating Prosperity and Equal Opportunities for All, 2021-2022*.

The status of implementation of the District Medium-Term Development Plan (GMDTFP) 2021-2023 is assessed in two parts. The first part provides detailed information on the 2021 Annual Action Plan (AAP) implemented under the *Development Initiatives and Departments of the Assembly* while the second part presents an analysis of the overall progression of the GMDTFP implemented by the end of the year.

1.1.1 Health as Annual Action Plan Implementation

Table 1.1a shows the proportion of programmes and projects implemented in the AAP by Development Initiatives. From the table, it can be noticed that fifty-two (52) activities were planned under Economic Development, one hundred and fifty-one (151) under Social Development, fifty-four (54) under the Environment, Infrastructure, and Spatial Settlement, and fifty-eight (58) under Governance, corruption, and Public Accountability development.

discussions, twenty (20) under Emergency Planning and Preparedness and Five (5) under Implementation, Coordination, Monitoring and Evaluation.

Social Development performed better with 47% of implementation as compared to the other development dimensions. This was followed by Governance, Corruption and Public Accountability, which recorded 17%. Environment, Infrastructure and Human Settlement 12% and Economic Development recorded 14%, while Emergency Planning and Preparedness and Implementation, Coordination, Monitoring and Evaluation recorded 16 and 26 respectively.

Based on the outcome of the first year cumulative performance of the DMTEP 2021-2023, the Assembly envisage that at the end of the four year planned period it would make a significant progress in achieving the adopted policy objectives under the various development dimensions, especially under the Social development policy, objective enhancing activities and equitable access to, and participation in quality educational at all levels, ensuring affordable, equitable, timely accessible and Universal Health Coverage (UHC), improving access to safe and reliable water supply services for all and enhancing access to hospital and reliable environmental sanitation services. Ensuring effective child protection and family welfare system and strengthening social protection, especially for children, women, persons with disability, and the elderly policy objective.

Table 1.1a Details on the Annual Action Plan Implemented by Development Dimension

no	Development Dimension	Baseline	2021		2022		2023	
		2021	Plan	Exec.	Plan	Exec.	Plan	Exec.
1	Economic Development	79	27	46	37	32	32	46
2	Social Development	46	17	38	84	61	111	177
3	Environment, Infrastructure & Human Settlements	31	34	0	41	12	18	47
4	Governance, Corruption, and Public Accountability	22	32	28	46	41	48	42
5	Emergency Planning and Preparedness	-	4	5	10	11	23	25
6	Implementation, Coordination, Monitoring and Evaluation	-	1	2	16	43	40	4
	Total	128	175	149	237	208	308	361

1.4.2 Progress of the DMTEP Approval

The 2024 Annual Action Plan (AAP) was drawn from the District Medium Term Development Plan with indicative budget for implementation. Projects and programmes that had started and were ongoing were prioritized and added as rollovers from the previous year.

In the year under review, a total of three hundred and forty (343) programmes and projects were planned and approved by the General Assembly for implementation with the support of the Departments and Units of the Secretary, Agencies, Civil Society Organizations, NGOs, and other stakeholders. Of the approved activities, a total number of two hundred and eighty-one (281)

activities, representing 82.7% have either been completed or commenced and are at various stages of completion whilst 17.4 percent were yet to start at the end of the year. 31 percent of the activities have been completed, and 22 percent are ongoing. The projects that were not initiated were both physical projects and conceptual programmes, which ran across the development dimensions. Table 1 presents the proportion of AAF and EMTRF implemented in 2024.

From Table 3, the Assembly demonstrated a significant improvement in project implementation compared to the previous and the base year. The percentage of fully implemented projects increased to 30.6% from 41.2% in 2022 and showed a decrease of 11.4% in 2023. This significant increase was a result of reporting on lesser projects and programmes which were not directly funded by the Assembly for the year 2024, which were not previously reported. Ongoing projects decreased to 32.0% from 11% in 2023, 17.6% in 2022 and 39.35% in 2021, and projects not yet implemented increased from 17.0% from 1.8% in 2023 and a further increase to 8.35% in 2024 to 8.3%. This accomplishment was made possible by the commencement of various sectors of the Assembly and positive project management systems.

Despite these successes, the Assembly could have performed even better if budgetary funds were released on time and contractors/suppliers adhered to project timelines. The global economic downturn also had an impact on project implementation, with contractors/suppliers submitting claims for variations in contracts were due to high inflation on prices of goods and services. Also, the delay in the release of funds, especially for K.P and delay in the release of EMTRF contributed to the inability of the Assembly to fully implement all its activities planned. To address these challenges, the Office Planning Coordinating Unit (OPCU) has implemented cost control measures through grant writing to support the implementation of its programs and projects. Plans are also to advance by the OPCU budgeting strategies to increase K.P contribution to fund projects.

Table 1. Proportion of the AAF and EMTRF implemented

Indicators	Baseline	Actual	Target	Actual	Target	Actual
	2021	2022	2023	2023	2024	2024
1. Proportion of the annual action plans implemented by the end of the year						
a. Percentage completed	41.6	92	100	91	100	82.7
b. Percentage of ongoing interventions	12.4	76.5	100	81.2	100	96.6
c. Percentage of interventions abandoned	0	0	0	0	0	0
d. Percentage of interventions yet to start	45.9	9.1	0	1.80	0	17.2
2. Proportion of the overall medium-term development plan implemented						
	45.7	16	70	47.2	75	48.6

1.1 Challenges encountered in the implementation of the STRDP including PMAI

Despite the achievements recorded, implementing the plan was not without challenges. The five challenges encountered included the following:

- Inadequate budget allocated for the implementation of planned activities due to low Internal Revenue Mobilization due to the reintroduction of Property tax collection to GRA in line with the Government's Annual Budget Statement. The Assembly has not to resolve the issue of revenue from this important revenue base.
- Inadequate legislation, especially a stand-by vehicle for effective monitoring and evaluation activities. The IPCT must often have to battle with other units in the Central Administration and Departments over the use of vehicles to undertake critical monitoring exercises of programmes and projects. As a result, the Unit is not well-equipped to effectively perform its mandate as required under the law.
- Data reliability: release of funds from the central government. This resulted in the Assembly's inability to fully initiate and implement planned programmes and projects, especially those funded by the District Assemblies (Common Fund Revenues Transfer Fund (CMFTRF)) and the District Assemblies (Common Fund (DMCF)).
- Weak M & TI capacity among the Departments: is still a challenge to the activities of the IPCT.
- Variation in data on indicators, especially education and health provided by the Departments: after validation and official publications of DMIS and EMIS data by the sector agencies.

CHAPTER TWO MONITORING AND EVALUATION ACTIVITIES REPORT

2.0 Introduction

This chapter generally presents information on monitoring and evaluation activities conducted in the period under review. Specifically, the chapter outlines updates on programs and project status, leading status of the Assembly and their disbursements for the year 2024. It also presents updates on the milestones and targets set out in the 2021 - 2025 DRDP under Assembly Authority. It presents an update on critical development and poverty issues and provides information on evaluations conducted, their findings, and recommendations. The concluding section presents the participatory monitoring and evaluation approaches used and the results.

The chapter also provides information and updates on the status of implementation of projects and programmes for the year including repairs and maintenance of infrastructure, funding sources and disbursements, indicators and targets, and critical development and poverty issues. It concludes with Evaluation, Financial and Participatory M&E contribution to the District.

2.1 Programmes and Project Status for the year 2024

Every year, the Assam South District Assembly undertakes various programmes and projects aimed at improving the well-being of citizens and reducing development across the district. As part of the 2024 Annual Progress Report preparation, it was important to take a closer look at these programmes, activities and projects—not just to assess what has been done, but how the activities are spread across sectors, how they have been taken, and how many physical projects are still active.

This analysis, among other things, is to help the District understand how resources are being used, which sectors are getting the most attention, and whether implementation functions as intended. It also suggests better planning and decision-making in the future. The analysis of the programmes and project status for 2024 were in two phases, the first phase looked at broadly the total number of programmes in the 2024 Annual Action Plan vs a) what has been implemented. It further gives a summary of programmes and projects by development dimensions and its implications to the policy objectives being pursued. The second aspect focused on the project register, total number of active projects still, distribution of physical projects by departments, project age analysis, summary of total acquisition expenditure, repair and maintenance of existing infrastructure and programmes or activity register.

The district's 2024 Annual Action Plan contained 180 projects and activities carefully drawn from all the 2021-2025 DMTEP development dimensions. Out of the 180 activities, 57 account the Economic Development Dimension, 111 under Social Development, 34 under Infrastructure, and Human Settlement, 08 under Governance, Corruption and Public Accountability, 17 under Emergency Planning and Preparedness, and 18 under Implementation, Coordination, Monitoring, and Evaluation. These activities were targeted at putting the spirit of the eight-point framework achieving its medium-term goal of creating prosperity and equal opportunities for all under the second phase of the Government's agenda for 100 days.

2.2.2 Project Register

The Karama South District's project register as of December 2016 is presented in Annex 1a. The project register has been updated to reflect the status of the development projects implemented by the Assembly and its development partners with view aimed at improving the wellbeing of the citizens.

From the register, it is observed that a total of projects across the various development dimensions have been updated. For the year under review, there were total of 314 physical projects that were initiated or implemented by different partners in the District. 146 of the 314 projects, 17 are awarded from the Department of Health, 4 from the Infrastructure for Poverty Eradication Project (IPEP), 1 from the Office of the Administrator of Rural Health, 19 from the District Assembly Creative Fund (DACF), 9 from the Social Development Goal Factor Fund (DAFC-FGF), 1 from the Japan International Cooperation Agency (JICA) and 1 from the Ghana National Gas Company (GNGC), 11 from Gofford, 10 from DACF Secretariat, 1 from World Bank, 13 DACF Secretariat, 1 from SF -DFEC Fund for International Development, 1 from Unicef, 1 from UNICEF, 1 from Water Network, Project Map, Catholic Relief Services, Action Against Rural Poverty and Agenda 111.

With respect to the cost of the projects, the total cost of all projects amounts to GH¢14,261,192.38. Out of the total amount, GH¢ 11,558,879.36 representing approximately 81% has been paid to the various contractors as work done leaving a balance of GH¢ 2,702,313.02. It is interesting to note that out of the total of subprojects cost, GH¢1,485,391.17 are projects from DFEC Fund for International Development (DF), Ghana Gas Company, the Japanese International Cooperation Agency (JICA) and Infrastructure for Poverty Eradication Programme (IPEP), Gofford, DACF Secretariat, World Bank, DACF Secretariat, Unicef, Safe Water Network, project Map, Catholic Relief Services, Ghana first, Action Against Rural Poverty and Agenda 111 which were not directly awarded by the Assembly as such not included but in the Assembly's budget for the year under review but conditional part of the composite annual action plan of the Assembly.

The District Assembly awarded and controlled or managed only 72.1% of the total cost of projects representing GH¢1,517,190.38 is awarded under Out of the amount, GH¢1,317,312.06 representing 87% have been paid as work done leaving GH¢200,878.32 remaining. The corresponding work completed on projects directly awarded by the District Assembly is 49 out of 238.

In percentage terms with respect to project status, approximately 30.0% of the projects are fully completed with 77.4% awarded has yet to start. Projects at various stages of completion constitute 31.7% of total projects affecting the large outstanding balance.

Eighty-four (84) out of the 314 projects are classified under the Social Development dimension with the goal of ensuring equal opportunities for all, especially in the areas of health and education. The construction of classroom blocks is to help fulfill the district's objective of enhancing equitable access to, and participation in quality education at all levels. In the same

also, the continuation of CDFP (approved as final) solutions is provided toward the objective of ensuring accessibility and quality Universal Health Coverage for all in the Kamukuzi Health District.

It can also be realized that 17 out of the 50 projects under the Environment, Infrastructure and Human settlement dimension are road infrastructure. The district's 2022/23 medium term development plan has as a top priority road infrastructure objective of improving efficiency and effectiveness of road transport infrastructure and services, and it is with this objective that a number of infrastructure projects are ongoing across the district. The goal of the road is to help build a strong and resilient local economy with very reliable transport systems to convey and deliver goods and services.

2.2.2 Analysis of Total Number of Active Projects

Having a deeper understanding of the total number of active projects is very important as it gives the District a perspective view of the Assembly's development efforts in the year. This includes projects that are ongoing, newly started, near completion, or even stalled. The analysis helps the District to track progress in project implementation, support accountability in how public resources are being used, and highlight any backlog of uncompleted projects that may require prioritization and resource allocation.

It can be observed from Table 7.1 that the total number of active projects in the district increased significantly from 13 in 2021 to 38 in 2023 over the three-year period, with a total of 58 project names when rollovers and new projects are combined. Social development projects saw the highest rise, jumping from 12 in 2022 to 44 in 2023, representing the Assembly's strong focus on education, health, and other human centered interventions. The economic development dimension, however, remained very low, with only 1 project each in 2022 and 2023, before rising to 2 in 2024. Environment and infrastructure also saw some growth, but no projects were recorded under Emergency or RMI (Information, Communication, Monitoring and Evaluation).

The above observation suggests that the Kamukuzi Health District Assembly is making considerable efforts on improving social infrastructure, possibly addressing community needs or challenges such as schools, health centers, and basic services. However, the relatively low investment in economic development dimension work needs to be noted as it may limit the potential to foster opportunities for income generation, employment, and private sector development and growth. Also, the total absence of emergency-related projects may suggest a gap in disaster preparedness, which is dangerous in the face of rising climate-related risks or public health emergencies.

To ensure broad development, the Assembly needs to start introducing more economic and livelihood-related projects, such as skills centers, markets, and rural income infrastructure. It is also important to plan for emergency preparedness infrastructure and response systems. A more balanced sectoral spread will not only ensure the district develops holistically, but also its sustainability and resilience.

Table 2.14: Total Number of Active Projects

Development Dimension	Physical projects in the District						Total
	Bill over projects (from previous years)			Approved new projects introduced in the year			
	2012	2013	2014	2013	2014	2014	
Economic Development	1	1	2	8	0	1	6
Social Development	11	40	42	7	11	26	131
Environment Infrastructure Human Settlement	8	7	1	11	11	18	31
Governance: Corruption Police Accountability	1	7	6	0	0	0	17
Emergency	0	0	0	0	0	0	0
KMSE	8	2	1	8	0	2	9
Total	38	71	78	34	22	39	204

2.1.3 Distribution of Physical Projects among Departments of the Assembly

This aspect of the project and programme maps looks at how physical projects are distributed among the various departments delivering infrastructure services to towns such as Health, Education, Water and Sanitation, Roads, Agriculture, Energy and among others. This is to help the Assembly know areas which areas are being prioritised, identify or reveal gaps in investment and help address current and department imbalances for any vote to the District. It's also to ensure that no critical department is left behind in the District development efforts and reduce future resource allocation.

From Table 2.15 one would notice that the education department received the highest share of physical projects of 30, representing 60% of the total physical projects. This was followed by Health 23 (37%) and Works 20 (33%). The Agriculture department saw a modest 5 (8%) projects, while Central Administration had 1 (2%). Not to surprising, departments such as Social Welfare and Community Development, Trade, Physical Planning, Birth and Health Statistics, Disaster Management, and among others all recorded zero physical projects. The may be due to the nature of services that is being controlled by the departments. The situation where just a few departments benefit from projects allocation at the Assembly may reflect the resource priorities of the District for the period under review.

While it is important to invest in sectors such as education and health given that they directly impact human development, this pattern may inadvertently neglect equally vital sectors that address social protection, local economic empowerment, water and sanitation, and disaster risk reduction. For instance, the absence of projects under Social Welfare and Environmental Health could mean that vulnerable groups and public hygiene issues are not getting enough attention. Similarly, the zero investment in allocation for Trade and Tourism may suggest missed opportunities in promoting local enterprise and revenue generation.

Going forward, it is recommended that the Assembly should aim for a more inclusive approach to project planning and budgeting. Departments with no current projects should be encouraged for their development needs and involved in the project formulation stage. The interdepartmental

collaborative that must needs to be strengthened and promoted in the projects out across sectors. For example, combining social welfare and health is often practice projects in agriculture and trade is market development.

Table 1.10: Distribution of Physical Projects among Departments of the Assembly

Department	No. of projects		Total	Collaborating with
	Before	New		
Class Administration	7	8	15	Regional Coordinating Council, Class Education Service, Class Health Service, Participatory Pattern
Education	7	9	16	Class Administration, Development Pattern
Health	10	8	18	Class Administration, Development Pattern
Market	8	14	22	Class Administration, Development Pattern
Welfare	3	10	13	Class Administration, Class Education Service, Class Health Service
Total	32	47	79	

1.1.4 Project Age Analysis

Under the project Age Analysis, the Assembly through the EPWT examined how long projects have been running, from the time they were initiated to their present status. This is meant to assess the speed of implementation and identify any projects that may be delayed or dragging. This exercise is not only to identify long-standing projects that need special intervention but also promote transparency and improve future scheduling and effective project planning.

From Table 1.11, it can be deduced that the age analysis of ongoing subprojects shows that some take time in the pipeline for over a decade without completion. Two subprojects have been pending for between 11 and 14 years, while 5 subprojects are between 10 and 11 years old. The average completion rate across all projects is calculated as can be observed, with newer subprojects generally showing better performance, with subprojects less than 3 years old show an average completion rate of over 70%, while older ones, especially those 6 to 30 years old, have lower rates. It is sad to see that some old subprojects even have completion rates as low as 30%.

This clearly points or suggests serious challenges in project execution, including time overruns and possibly financial mismanagement or weak contractor performance. Delays in project delivery reduce the value and usefulness of public investments. They may also lead to cost escalations, especially with the increasing rate of building materials which are mostly imported into the country and when re-occupancy is considered. Uncommenced projects or benefits from these projects may be a challenge in the Assembly's ability to deliver on its promise, and this may have implications for the future.

To address this, the Assembly needs to introduce a robust project monitoring system to track projects in real-time and flag delays early and address strictly in the Public Financial

Management (Public Investment Management) Regulations, 2010 (PIMR) which requires MDA's to prepare Public Investment Plans and secure a seal of quality from the NCC for projects which are deemed viable and above-cost with clear budgets for inclusion in the Portfolio of projects and subsequent spreading on the GFMS. Priority should be placed on completing viable, viable projects before launching new ones. In addition, a review of contract selection and performance management practices should be undertaken to ensure only competent and accountable contractors are engaged in future work.

Table 1.1: Project Age Analysis

Project age	No. of Projects	Total cost (in million)	Total contracts	Completion Rate		
				Average Completion (%)	Number (%)	Cost (%)
Projects that are 0 years old	0	0	0	0	0	0
Projects that are 0 year old less than 3 years	2	10	0	11	0	0
Projects that are 3 years old less than 4 years	4	5	0	114	0	0
Projects that are 4 years old less than 5 years	2	5	0	14	0	0
Projects that are 5 years old less than 6 years	4	7	0	19	0	0
Projects that 6 years old less than 7 years	2	5	0	30	0	0
Projects that 7 years old less than 8 years	1	5	0	21	0	0
Projects that are 8 years old less than 9 years	1	5	0	11	0	0
Projects that are 9 years old less than 10 years	11	1	0	11	0	0
Projects that are 10 years old less than 11 years	4	2	0	11	0	0
Projects that are 11 years old less than 12 years	4	1	0	0	0	0
Projects that are 1 year old less than 2 years	11	0	0	11	0	0
Projects that are 2 years old less than 3 years	11	0	0	11	0	0
Total projects	46	55	0			

3.2.2 Summary of Land Acquisition and Realization

Every physical project requires land for execution. It is therefore important to assess whether land acquired by the various physical subprojects was properly acquired from the right people and whether were there any transactions that might or have been made by the Assembly. This is to ensure that it is no land litigation on subprojects or subprojects to fulfil their purpose. It is therefore pleasing to observe from Table 1.1 that all project lands were acquired through traditional activities, mostly at no cost or for a small token. This method of acquisition was successful across all sectors such as education, health, agriculture, water, and administration. In every case,

the land use map is undeveloped, which eliminated the need for maintenance. This approach has clearly allowed the Assembly to avoid complications such as compensation, displacement, or acquisition.

While the strategy is cost-effective and socially beneficial, it may not be sustainable in the long run. As the district continues to develop and land becomes more contested, the Assembly may face difficulties in securing large undeveloped plots, especially near urbanizing areas. Also, without a formalized land acquisition and documentation process, there is the risk of future disputes or loss of control over acquired lands.

It is therefore recommended that the Assembly start formalizing its land acquisition processes by developing a land bank in collaboration with traditional authorities and the Land Commission. It may also opt to place a clear maintenance policy framework in anticipation of later scenarios where projects might affect occupied areas. Also, strengthening the Physical Planning Department to undertake early planning in urban, peri-urban and urbanizing areas to help reduce project delays and conflicts related to land use in the future.

Table 3.10: Summary of Land Acquisition and Beneficiaries

Sub-sector	Total number of projects	How much land acquired for the projects	Beneficiaries examples
Urban Administration	1	Land was acquired by the District Assembly through the traditional authorities without fees or at least for just a token	All land acquired for these projects were rights of use entitled on land and therefore do not require maintenance.
Agriculture	8	Land was acquired by the District Assembly through the traditional authorities without fees or at least for just a token	All land acquired for these projects were rights of use entitled on land and therefore does not require maintenance.
Education	29	Land was acquired by the District Assembly through the traditional authorities without fees or at least for just a token	All land acquired for these projects were rights of use entitled on land and therefore do not require maintenance.
Health	22	Land was acquired by the District Assembly through the traditional authorities without fees or at least for just a token	All land acquired for these projects were rights of use entitled on land and therefore do not require maintenance.
Works	28	Land was acquired by the District Assembly through the traditional authorities without fees or at least for just a token	All land acquired for these projects were rights of use entitled on land and therefore do not require maintenance.

3.3.4 Repair and Maintenance of Existing Infrastructure

As part of the update to projects and programmes for the year 2023, MNDAs were required to provide a detailed financial analysis on repairs and maintenance of their existing infrastructure. This is primarily to indicate MNDAs' commitment to not just constructing new physical infrastructure but also making provisions for its operation and long-term maintenance.

In response to this, the planning unit carefully analysed the Assembly's operation and maintenance plan for 2023 to assess the extent of implementation. It could be seen from the O&M plan that, the total physical projects or activities were 22 of which 17 are classified as routine repair and maintenance and 5 major. Various repair and maintenance projects were undertaken during the year 2023, covering a wide range of assets and infrastructure, including educational facilities, healthcare centres, staff quarters, road networks, and water supply systems. From Table 1.6a, it could be observed that the Assembly budgeted an amount of GHS 2,470,841.15 for the repair and maintenance which represented 17.3 percent of the total investment budget for the year. However, the actual expenditure incurred is only GHS 1,046,114.02 which constitutes merely 4% of the allowance of budget. The performance may be due to inadequate financial resources which limited the Assembly from undertaking some critical maintenance or repairs. To address this, the Assembly needs to identify sustainable revenue sources and show a high level of commitment to subsequent operation and maintenance plan.

Table 1.6a: Repair and Maintenance of Existing Infrastructure

Work/Infrastructure	Location	Type of Investment	Estimated Cost	Actual Expenditure	Gap	Percentage %	Recommendation
Renovation of P/W 4.100 (Agonafo Road)	Kakame Molokwa Wasey	Paving Masonry Electric Works, Etc. Painting	122,341.00	122,341.00	0.00	100.00%	Finalised project and make adequate budget allocation and commitment to completion.
Developing and planting of 2000m. Kakame road	Kakame	Planting (4000)	26,700.00	26,700.00	0.00	100.00%	
Supply of fencing material for Community based project	Kakame	Material Cost of contractor (100000)	19,811.68	19,811.68	0.00	100.00%	Finalising the implementation of the project
Construction of 1700m compound wall construction of 4-unit KVP of Agonafo	Agonafo	Paving Masonry Electric Works, Etc. Painting	192,211.20	192,211.20	0.00	100.00%	Finalise the project and make adequate budget allocation and commitment.

Recreation of the IT center Applying Tutor of Software	Software	Printing, Material Library Work, Ac writing	17,121.00	17,121.00	0.00	17,121.00	With proper budget allocation and commitment to the project
Construction DPA, KIP to maintain the system	Software	Printing, Material Library Work, Ac writing	1000.00	1000.00	0.00	1000.00	Project completed
Rehabilitation of 1.000 displays Tutor Library Material Library Ac writing	Software	Printing, Material Library Work, Ac writing	10,000.00	10,000.00	0.00	10,000.00	Creating a long-term plan for regular maintenance and upgrading of digital tools in the library
Rehabilitation of Architecture and Material	Software	Printing, Material Library Work, Ac writing	1,000.00	1,000.00	0.00	1,000.00	
Rehabilitation of Library, Library Material	Software	Printing, Material Library Work, Ac writing	11,000.00	11,000.00	0.00	11,000.00	
Maintenance of The system in Open and Access to the system	Software	Printing, Material Library Work, Ac writing	1,000.00	1,000.00	0.00	1,000.00	
Maintenance and rehabilitation of The system	Software	Printing, Material Library Work, Ac writing	10,000.00	10,000.00	0.00	10,000.00	Strengthening a community- based maintenance system through regular engagement of user community
Rehabilitation and	Software	Printing, Material Library Work, Ac writing	1,000.00	1,000.00	0.00	1,000.00	

acknowledged 7% transfer	% of 1.21 appropr in						
Maintenance of Street Lights	Kulachi	Manure and equipment in of road side	60,000.00	60,000.00	0.00	0.00	
Relaying of 2.5km kulachi - completed	Kulachi Taru, Kulachi Taru, Suyyap Suyyap	Kulachi	170,000.00	170,000.00	0.00	170,000.00	relaying & lay with of repair maintenance and upgrading in kulachi in the district
Leasing relaying and planting of Agave Kulachi	Agave in Kulachi	Kulachi	24,700.00	24,700.00	0.00	24,700.00	
Installation of District Facilities District and J.M.M	Project	Kulachi	60,000.00	60,000.00	0.00	70,000.00	
Monthly and other other	Subsidy	Project and Project	70,000.00	70,000.00	0.00	70,000.00	
Total			1,014,000.00	1,014,000.00	0.00	1,000,000.00	

1.1.1 Progress Report

The district's progress report as of the end of December 2020 can be found in Annex 10. The report has been updated to reflect the status of the Assembly's development programmes aimed at achieving the district's goals and objectives. From this report, it is observed that most of the programmes across various development dimensions have been updated. Out of the programmes, 11 are under the Economic Development dimension, 21 under Social Development, 29 under Governance, Infrastructure, and Human Settlement, 23 under Governance, Corruption, and Public Accountability, 13 under Emergency Planning and Preparedness, and 7 under Implementation, Coordination, Monitoring, and Evaluation.

Regarding funding sources for the various activities, 9.7% were funded by the EOP, 51.6% by ENCF and ECF, 11.1% by DACT, ECF, and State support with 11.6% from the DACT. The remaining 12.2% did not involve direct funds from the Assembly, 11.7%.

Linking the activities undertaken this year to the statement of District goals and objectives, progress under the Economic development dimension have contributed to supporting employment and MSME development and also industrial and artisanal agriculture

production. Here, over 60% of the activities were targeted at agricultural development, as it is the sector that employs the majority of the labour force in the district. These programmes were essentially designed to increase agriculture productivity and income levels of beneficiary farmers. The remaining 40% of the Economic Development activities focused on entrepreneurship culture among the youth. The key year was marked by the establishment of the Economy Advisory Centre where their activities such as skill training, basic records keeping workshops, and business registration and formalisation processes contributed significantly to the fulfilment of the objective of developing entrepreneurship and MSMEs in the district. In effect, the District in the area of Economic Development through its programmes achieved its primary goal of building a prosperous society.

Under the social development policy dimension, the IT activities undertaken included livelihood empowerment programs, quality and accessible education and healthcare programs, and water and sanitation improvement programs. The livelihood empowerment programs have helped reduce income disparities within and across socioeconomic groups such as PWGs, upland, aged, women and children in the district through the implementation of LEAD financial support to PNTs, and employment skills to women and PWDs among others. Programs under education have also helped promote the objective of inclusive education and strengthen school management systems through effective monitoring and supervision and provision of teaching and learning materials.

In the district's quest to ensure accessible and quality universal health coverage for all, it embarked activities such as health education and outreach programmes, diarrhoeal immunisation of district residents to track down possible disease outbreaks, and monitoring and reporting health delivery gaps. In achieving the objective of enhancing access to improved and affordable reproductive and contraceptive services, the district under the supervision of the Environmental Health and Sanitation Unit embarked on a host of sanitation and hygiene activities including regular disciplinary inspections, evaluation of water sites, personal and menstrual hygiene workshops for school and community and creation of food vendors among others. The net effect of all the activities carried out under the social development dimension helped towards the achievement of the medium-term goal of creating equal opportunities for all.

Environment, Infrastructure, and Human Settlement saw the implementation of IT activities in the programmes register. These activities are mainly climate change interventions and spatial planning and development programs. The district during the year under review continued with the replication of the National Rural Mapping and Digital Addressing exercise at the district level, developed three local plans, held 11 Technical and Spatial Planning committee meetings, and implemented climate change mitigation activities to help attain the medium-term dimensional goal of safeguarding the natural environment and securing a resilient built environment. The climate change activity implemented was geared towards addressing the policy objective of reducing climate change vulnerability in the Kamukou South District, while the spatial planning and development activities on the other hand also contributed towards addressing the objective of promoting sustainable socially equitable development of human settlements.

Programmes under Governance, Corruption, and Public Accountability implemented in the year under review were 22. These programmes covered capacity building at the District Assembly, capacity building workshops for staff, and the strengthening of sub-district structures. The policy objectives that have been directly achieved by the implementation of these programs include: deepening political, financial, and administrative decentralisation; deepening transparency and public accountability; and enhancing capacity for policy formulation and coordination. These consequently have contributed to the attainment of the adopted medium-term goal of establishing a stable, united, and just society.

The emergency Funding and Response development dimension witnessed the implementation of 15 programmes. These programmes were spearheaded by the district's District Disaster Management Organisation (DDMO) and the District Directorate of the Ghana Health Service. The objectives of the programmes implemented were to: promote proactive planning and implementation for disaster prevention and mitigation; and enhance the surveillance system and build response capacity to prevent, detect, contain, and respond to epidemics. The district, so far, has made little headway in the implementation of the four-year development plan to amount to achieving the set goal and objectives under this dimension.

Under Implementation, Coordination, Monitoring, and Evaluation, 3 activities were carried out in the year under review. The activities include the preparation of the 2024 Annual Action Plan, quarterly monitoring of projects, organization of quarterly DPCS meetings, organization of budget review meetings, and the preparation and submission of MAE reports. These activities are aimed at to ensure adherence to the implementation of the district's 2023 Annual Action Plan drawn from the 2023-2025 medium-term development plan. The effective implementation of this dimension has improved the delivery of development outcomes at all levels.

In conclusion, the 144 programmes implemented across all developed dimensions in the year under review have been very effective in the attainment of the goal of the agenda for jobs & policy framework.

2.1.1 Update on Funding Sources and Performance

2.1.1.1 Update on Revenue Sources

Total revenue and grants received at the end of December 2024 amounted to GHS 11,961,127.58 higher than the targeted revenue and grants for the period by 13%. This figure shows an increase of 34% over 2023 and 157% over the base year (2021). This modest performance is attributed to the increase in COG salaries and improvement in DACTF receipts, which put together contribute over 70% of the Assembly's revenue. The release of the UNICEF-IFUG allocation for 2021 and 2022 in the year, which also accounted for nearly 13% of the targeted revenue for the year.

A cursory look at the performance in Table 2.2a indicates that out of the total secured revenue, COG salaries constituted 23% while UNICEF contributed 15%. Internally Generated funds accounted for a meagre of 3% whereas MBCT provided 1%. The Ghana Cocoa Board (GCB)-

proportionate grant transfer accounted nearly 7% Revenue from (State Protection Salary, Air Project, GoC department transfer, EXAMING, DACT MBIM, and PWD CF) all together constituted 4.2% of total revenue.

Revenue from DMT accounted to (Rs 1,24,111.11) of total revenue representing 18% of the estimated revenue base for the year 2021. Though it recorded a positive growth of over 13% over the base year of 2021, it witnessed a 2.5% growth over the actual revenue for the previous year 2020. This high performance by 2021 may be attributed to improvements in the quantity volume of the District Development (Revenue Fund).

Steadily Granted Fund (SGF) amounted to (Rs 40,031.76) at the end of December 2021. This SGF performance is the worst so far within the period. It is sad to note that the SGF accumulation for 2021 only constituted just 2% of the total revenue at the end of the fiscal year. The identified as 80% may be derive a number of factors including: Government policy of making property tax collection as a final part, which was not realized in the year, poor property taxpayer's literacy, Inadequate system like vehicles, motorbikes, and incentives to increase staff, Inadequate capacity in providing public-private partnership ventures, Inadequate accountability to the citizens, Delay in payment of taxes by citizens, Political interference, inability to fully support the revenue mobilization software (Taxes) spearheaded by the G.O under the Govt's proposition upon the Assembly's revenue mobilization strategy for 2021 and poor access to access to the value market caused by the ill effect led to the disruption of economic activities in nearby districts market caused leading to substantial revenue loss to the locality.

Although the initial result is weaker the attainment of the policy objective of steadily improved local performance and accountability, it is highly expected the strengthening the implementation of the Revenue Improvement Action Plan (RIAP) can significantly improve the Assembly's economic performance in subsequent years.

1. **Introduction**
 2. **Methodology**
 3. **Results**
 4. **Discussion**
 5. **Conclusion**

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 2. **Methodology**
 3. **Results**
 4. **Discussion**
 5. **Conclusion**

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 2. **Methodology**
 3. **Results**
 4. **Discussion**
 5. **Conclusion**

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 3. **Results**
 4. **Discussion**
 5. **Conclusion**

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 2. **Methodology**
 3. **Results**
 4. **Discussion**
 5. **Conclusion**

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 2. **Methodology**
 3. **Results**
 4. **Discussion**
 5. **Conclusion**

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 2. **Methodology**
 3. **Results**
 4. **Discussion**
 5. **Conclusion**

1. **Introduction**
 2. **Methodology**
 3. **Results**
 4. **Discussion**
 5. **Conclusion**

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 2. **Methodology**
 3. **Results**
 4. **Discussion**
 5. **Conclusion**

a. Analysis of KGF Performance

Normally, General Funds are crucial for every local government. Therefore, there was the need to conduct an analysis to understand the overall performance of these funds. The objective was to identify areas of high and low performance in fund contribution and to propose strategic measures to improve the low performing areas. This will help bridge the gaps between target and actual contributions, thus facilitating the district's development.

Total actual KGF accumulation for the year stood at 69,423.36 representing 56% of the approved target for the year 2024. Comparatively, this figure represents still short of the previous year performance by 39%. Its performance against the base year (2021) equally decreases by 13%. To say the least is the worst performance of the Assembly since it means there are numerous and drastic measures need to be put in place to overhaul such weak performance in the subsequent years to come.

From Table 1.2b, it can be observed that revenue items, that for 2 years is a real Ugandan consistently have been the leading contributor to KGF. It is emerging as the strength of the District and care must be taken to sustain and strengthen the revenue base. For instance, in 2023 it contributed 33%, and in 2024 it contributed 34%. Despite this it fell short of the approved target by 24% and further decreased by 4% when compared to the previous year (figure of 32.31%). Key areas of local economic development need to be taken seriously in the District. Encouraging and strengthening the District Business Advisory Centre can contribute significantly to the establishment of businesses and improve access to grants and capacity building initiatives of government and development partners. Continuous public and community engagement consultation programmes for SMEs on the need to register businesses needs to be pursued.

Trade, essentially, recorded the second highest with 27% of the total KGF. This represents a 6% shortfall to its target, a 1% short over the previous year (2023), and a 174% increase over the base year (2021). This area need to be a strong source of revenue, but the potential needs of the Assembly is to strengthen its prosecution powers and start prosecuting defaulters and permit taking in action to the bylaws of the Assembly.

Land and Royalties recorded the third highest contributing 19% to the total KGF. This represents 21% of the approved revenue target for the year, a 71% decrease over the 2022 figure, and a further decrease by 76% over the base year (2021). The cause of this abysmal performance needs to be investigated and necessary action taken to overhaul this negative performance in future.

Table 1.2b: Detailed split-up on KGF performance, 2024

REVENUE ITEM	Baseline 2021	Actual 2022	Actual 2023	Target 2024	Actual 2024
Rent	40,027.00	14,229.62	26,720.00	74,200.00	32,223.00
Land & Royalties	230,125.80	179,271.81	202,271.96	401,000.00	96,272.00
Rest of Land	112,277.00	141,641.21	6,368.00	2,100.00	19,322.00
Taxation	14,780.00	14,248.00	20,780.00	80,071.00	61,111.20
Fee	22,865.00	20,233.00	43,420.00	194,028.74	42,119.00
Fines, Penalties & Forfeits	7.30	5,520.00	1,670.00	1,000.00	100
Misc.	1,290.20	-	21,081.00	0.00	41,200.00
TOTAL	477,372.30	424,660.64	499,901.96	541,731.74	444,131.96

1.1.1 Capital or Total actual Expenditure

Total expenditure savings for the year under review (2021) stood at QM 11,294,354 with Compraventura contributing 39%, Goods and Service expenditure from 28% and capital expenditure accounting for only 34% of the actual expenditure for the year. The latter subject for the year indicates a 1.23% increase over the approved expenditure for the year 2021. Comparatively, the figure suggests that there was an increase of 32% in expenditure in 2021 as compared to 2020 and a further increase of over 145% as against the base year (2021). Despite this, the District recorded a surplus of QM 666,811,000 for the fiscal year.

A detailed analysis of the Assembly expenditure for the year indicates that Employees' compensation expenditure remained the leading contributors to the Assembly's total expenditure with an average of about 46% over the past three years. From Table 1.1.1, it could be observed that compensation grew about 46% over the previous year and 23% as against the baseline figure of QM2,451,064,000. It again showed an increase of almost 72% of the approved expenditure target in 2021. This may be attributed to the set postings of staff for the year under review, promotions and the increase in governmental workers' salaries.

Next, expenditure on Goods and Services amounted to QM 1,611,133,000 representing just 29% of the total actual expenditure for the period under review. Though this expenditure has recorded the second highest expenditure within the period, it witnesses an increase of 9% over the approved expenditure for the year 2021. Actual Goods and Service Expenditure since 2021 has consistently witnessed an increase. For instance, in 2022 it increased by 34% over the base year (2021) while in 2023 it went up by just 14% over the 2022 figure. In the year under review (2024) it recorded about 29% increase over the previous year (2023) (figure of QM 2,491,718,511). The District Road Improvement Programme, Solid waste management, Travel and Transport and General expenditure were prominent within the fiscal year, and this accounted for the increase in the expenditure under Goods and Services item.

The last expenditure is capital expenditure (Capex) which recorded an amount of QM 1,229,376,650 representing just 19% of the total expenditure for the year 2024, making it the second highest recorded expenditure since 2021. It witnessed a huge shortfall of 60% of its target of QM 3,084,703,622 and was outlaid by 29% when compared to the base year 2021. However, it recorded an astronomical increase of 667% over the previous year. Investment in road development, health, education, security and water and sanitation were significant under the expenditure item.

1.1.2 Capex Budget Performance Analysis 2024

Having a fair idea about the Budget Performance on Capital Expenditure (Capex) is crucial as it gives policymakers the information of capital expenditure movements in achieving medium-term development goals and objectives. To this end, the Institute for District Economic Research conducted the Capex Budget Performance analysis to help the District identify areas of inefficiency, capture resource allocation, and make data-driven decisions to maximize the value of the capital expenditures outlined in the Medium-Term Development Plan.

From Table 2.10 it can be evident that the District's capital expenditure (CAPEX) for the 2014 fiscal year shows significant disparities between projected allocations and actual spending. A total uncommitted CAPEX estimate of C\$417,000,000.00 was forecasted. However, due to insufficient budget allocations in the District, this estimate was revised downwards to a more pragmatic committed figure of C\$45,564,910.00, which was subsequently utilized for capital projects.

The CAPEX budget performance further suggests a significant variance between the revised amount and the actual expenditure incurred. Out of the C\$45,564,910.00 allocated for capital projects, only C\$1,829,330.00 was utilized, resulting in an unutilized balance of C\$43,735,580.00. This substantial under-utilization of funds suggests challenges in the initiation and timely execution of planned capital projects. The reason is attributed to the difficulty in SACT releases in the District, which are a minimal of 0% of the allocation. This income constraint has implications for the achievement of the Assembly's developmental goals and objectives and further affects the provision of critical infrastructure and facilities within the district.

To address these challenges, the Assembly must prioritize exploring alternative financing mechanisms or public-private partnerships (where applicable) to augment resource availability for capital projects.

2.2.4 CAPEX Budget Allocation and Implementation for Active Projects

Table 2.2a presents a detailed overview of the capital expenditure (CAPEX) budget allocation and implementation for active infrastructure and development projects undertaken by the Assembly. The multi-year CAPEX forecast forward highlights the Assembly's commitment to long-term capital investments, with a total medium-term plan estimate of 4,127,841.56. This substantial budget allocation underscores the importance placed on developing and improving critical infrastructure and facilities.

The annual estimates provided for 2024 and 2025 suggest a strategic approach to capital expenditure planning, enabling the District to prioritize and allocate resources effectively over multiple years. The approved forecast expenditure for 2024 stands at C\$64,700.00, indicating a significant investment in capital projects for the current year. However, it can be observed from Table 2.2b that there are vast discrepancies between the approved forecast expenditure (4,304,703.00) and the actual expenditure (1,870,330.00) for 2024. This has implications for budgetary adjustments and resource reallocation in subsequent years where the Assembly has to plan to ensure timely project completion and achieve value for money.

The diverse range of projects covered by the Assembly, including educational facilities, public infrastructure, and community development initiatives, indicates a strategic approach to addressing the critical needs of the communities served by the District. However, the varying completion percentages and time overruns across projects highlight potential challenges in project management and execution, necessitating a review of planning, procurement, and implementation processes. The construction of classroom blocks, staff facilities, police stations, and GIS compounds suggests a focus on enhancing access to education, public safety, and health care services within the communities served by the District.

Table 1: Summary of Key Findings									
Category	Item 1	Item 2	Item 3	Item 4	Item 5	Item 6	Item 7	Item 8	Item 9
Section A
Section B
Section C
Section D
Section E
Section F
Section G
Section H
Section I
Section J

Table 2: Detailed Data Analysis									
Group	Variable 1	Variable 2	Variable 3	Variable 4	Variable 5	Variable 6	Variable 7	Variable 8	Variable 9
Group 1
Group 2
Group 3
Group 4
Group 5
Group 6
Group 7
Group 8
Group 9
Group 10

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Year	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
Population	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Urban	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40	40
Rural	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60
Male	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Female	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50	50
Age 0-14	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Age 15-64	65	65	65	65	65	65	65	65	65	65	65	65	65	65	65	65	65	65	65	65	65	65
Age 65+	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
Population Growth	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Urban Growth	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Rural Growth	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Male Growth	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Female Growth	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Age 0-14 Growth	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Age 15-64 Growth	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Age 65+ Growth	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

11/11/2024

Unit 1: Introduction to Business and Entrepreneurship

The first section of the unit, 'Introduction to Business', provides a comprehensive overview of the business environment. It covers the various components of an organization, including its structure, culture, and operations. This foundational knowledge is crucial for understanding the role of business in society and the economy.

Following this, the unit delves into the concept of entrepreneurship. It defines what it means to be an entrepreneur and explores the key characteristics and skills that are essential for success. The text discusses the challenges faced by entrepreneurs and offers practical advice on how to overcome them.

The final part of the unit focuses on the business plan. It explains why a well-crafted business plan is vital for the success of any venture. The text provides a detailed guide to the various sections of a business plan, from the executive summary to the financial projections, and offers tips on how to write each section effectively.

1. The first part of the document is a title page.

2. The second part is the introduction.

3. The third part is the main body of the text.

4. The fourth part is the conclusion.

5. The fifth part is the references.

6. The sixth part is the appendix.

7. The seventh part is the bibliography.

8. The eighth part is the index.

9. The ninth part is the glossary.

10. The tenth part is the list of figures.

11. The eleventh part is the list of tables.

12. The twelfth part is the list of abbreviations.

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2.1.2 Cumulative CAPX above forward and MTR Forecasts, 2015-2027

Assessing cumulative capital expenditure through forward view is the Medium Term Budget Framework 2020-2027 in project management is essential, as it helps track the remaining year-to-year cumulative capital projects. The reason that subprojects stay within their allocated budget and subproject funds are made available for their completion in the coming years, helping to prevent overruns and keep projects on track.

In Table 2.2g, one would realize that CAPX shows forward of GH¢1,077,076.96 in 2024 exceeded the Medium Term Budget Framework (MTBF) ceiling of GH¢5,033,000.00 by GH¢3,955,923.04. This over-commitment has the potential to put pressure on subsequent year budgets and clearly shows that the Assembly is financially overcommitted. It also indicates the risk that ongoing projects might not due to funding gaps unless prudent measures are put in place to reallocate additional funds or seek partnerships to complete subprojects to get value for money.

Table 2.2g Cumulative CAPX above forward and MTR Forecasts, 2015-2027

Item	Amount
Capital Expenditure	GH¢1,077,076.96
MTBF Ceiling	GH¢5,033,000.00
Variance	GH¢3,955,923.04

Source: MTBF and PF, Budget and Finance, 2024

2.1.3 Capital savings given to active projects

The section provides an overview of the amount of capital savings allocated to active projects in the 2020-2027 composite budget. It details the current funding distribution, key financial commitments, and any notable variances against planned expenditures. By analyzing these figures, the Assembly is able to assess budget utilization, identify potential risks, and ensure that resources are being deployed effectively to support project success.

Table 2.2h presents information on the amount of capital savings spent on active projects. It can be noticed that the total capital savings allocation is GH¢47,914,711.61. Only GH¢4,175,771.57 was spent on new projects and GH¢43,738,940.04 on existing projects totaling GH¢48,914,711.61. This represents just over 8% utilization. A closer look at the data also suggests that 71% of the total capital expenditure went into the educational sector. This was followed by the library sector which accounted for only 3%. Other sectors, including Local Government and Roads, have large allocations but almost no disbursement. This may reflect procurement delays, implementation bottlenecks, or weak project readiness. Education and Health received the most amount but still fall short of full disbursement.

Table 1.7b: Amount of capital outlays spent on active projects

Sector	Capital outlays amount	Amount spent on follow-up projects	Amount spent on new projects
Health	58,627.25	86,881.85	
Education	1,602,251.30	125,659.16	828,792.98
Energy	275,341.88		333,267.97
Road	550,296.67		18,388.88
Local Government	689,328.11		0.00
Water and Sanitation	281,966.12	83,888.88	1,491,888.88
Total	2,968,786.65	300,500.88	1,375,770.32

Source: 2023 Financial Statement, Amhara Health Bureau.

2.1.1.3. Indicators, Indicators and Targets

Performance indicators are used to track progress, identify areas for improvement, and make informed decisions. The Amhara South District currently in progress of the District Medium-Term Development Plan (2022-2025) adopted a total of 108 indicators. These performance indicators were collectively agreed and defined upon by National Development Planning Commission in collaboration with Regional Planning Co-ordinating Units and Metropolitan, Sub-city and District Assembly's. Out of this number, there are 22 core indicators from the national level, 33 District-specific indicators, and 27 Integrated Social Services Indicators (ISS).

In terms of Sectoral areas, Social Development has the highest number of indicators (44), followed by Economic Development (17), Environment, Infrastructure and Storage Sub-sector (6), Governance, Corruption and Public Accountability (6), Emergency Planning and Preparedness (1), and Representation, Coordination, Monitoring and Evaluation (7). Annex 2.1 presents details of the indicators's performance levels according to the development dimensions.

2.2. District Performance Indicators

2.2.1. Economic Development

This section provides a detailed trend analysis of Economic Development indicators from 2021 to 2024, as tracked in the District Medium-Term Development Plan (2022-2025). It covers performance in agriculture production and productivity, job creation, access to agricultural technologies, flagship programmes implementation, services coverage, industrial development, and resource mobilization. The analysis integrates insights on key programmes, milestones, challenges faced, and corresponding policy recommendations.

a. Agricultural Production and Productivity

Agricultural output over the four years demonstrated a mixture of progress and setbacks. Crop such as maize, rice, and pulse registered notable increases from 2021 to 2023, followed by slight declines in 2024. For instance, maize production rose from 209881 in 2021 to 225441 MT in 2023, before dipping slightly to 211881 in 2024, falling short of the 300000MT target. Similarly, rice output peaked at 1,121 881 in 2022 but declined to 1,160 000 MT in 2024.

Cassava production dropped sharply from 48,760 MT in 2022 to 23,430 MT in 2024. Other crops such as plantain and cocoyam also recorded significant declines in 2024, mirroring earlier

years. On the other hand, livestock production, particularly of cattle, sheep, and poultry, showed consistent increases, with cattle production jumping from 1,000 in 2021 to 1,340 in 2024, exceeding the target of 1,000.

These fluctuations highlight the vulnerability of crop production to climate, input availability, and support services. Continued investment in sustainable farming practices and farmer support is necessary to improve resilience and meet targets.

4. Floating Programme and Extension Services

The Floating 'Washing for Food and Jobs' (WFF) programme continued to support farmers, though the number of beneficiaries remained at 5,000 between 2022 and 2024, below earlier years. The number of extension officers dropped from 10 in 2022 to just 9 in 2024, contributing to a diminished extension effort at farmer rate of 1,388 in 2024, well below the target of 1,000.

Farmer mobility and logistical support continued to contract, as only 9 Agricultural Extension Agents (AEAs) had access to motorbikes. Furthermore, the number of Farmer Based Organizations (FBOs) without extension services dropped from 23 in 2023 to just 4 in 2024, indicating a decline in community-level capacity building. Strengthening extension services is vital for promoting productivity-enhancing practices.

4.1. Access to Agriculture Technologies and ICM

There was a notable reduction in the number of farmers accessing various agricultural technologies and Good Agricultural Practices (GAP) in 2024. For example, farmer handling farm waste technologies fell from 5,000 in 2023 to 1,000 in 2024. Similar patterns were observed across other crops, including rice, cassava, and sorghum.

Adoption of gender-sensitive and climate-smart agricultural technologies also declined significantly. Climate-smart practices were accessed by only one farmer in 2024, and gendered technology use dropped to 153 beneficiaries from 420 in the previous year. These trends suggest gaps in technology dissemination, training, and follow-up by extension agents.

4.2. Post-Harvest Losses

Post-harvest losses, especially for cereals, remain a persistent challenge. After improvements in 2022 and 2023, losses rose to 11.3% in 2024, above the target of 11%. Rice post-harvest losses, however, decreased to 14.5%, meeting the target of 14.5%.

This increase in maize losses highlights the need to intensify efforts in post-harvest storage, provision of tarpaulins, and rehabilitation of drying and storage facilities. The district should consider supporting community-level storage initiatives and farmer cooperatives.

4.3. Animal Development and Job Creation

The district made solid progress in promoting rural industrial development and job creation. In 2024, one agricultural-based industry was established, meeting the target, but no new services or industrial enterprises were registered, falling short of targets.

Job creation performance was better in agriculture, with 1,115 jobs created, exceeding the target of 500. This was boosted by recruitments into the Ghana Productive Safety Net Project (GPSNF

7) and the Cocoa Rehabilitation Project. However, the district recorded only 17 new jobs in industry and 46 in services, both under their respective targets of 50. This shortfall is attributed to limited access to funding and logistical challenges faced by the Business Advisory Centre (BAC), including the lack of a dedicated vehicle to facilitate outreach.

The Assembly should support the BAC with logistics and transportation to improve qualification and integrate development across communities.



Beneficiaries of the Ghana Productive Safety Net Project, 2021.

1.2.2.1 Internally Generated Income (IGI)

The IGI growth trend was erratic. After a strong rebound of 29.25% in 2021, the district experienced a sharp dip to -28.17% in 2022, significantly below the target of 11.76%. Two main factors contributed to this downturn: the inability to fully operationalize the ID-Res system in district-wide areas, and the government's decision to increase property rates collected to a third part, disrupting households' control and efficiency. To reverse this decline, it is recommended that the ID-Res system be fully operationalized and that local governments be empowered to collect property rates directly. Enhancing staff capacity, digitizing collection processes, and increasing taxpayer education can also improve compliance and increase revenues.

1.2.2.2 Social Development

This section of the Annual Progress Report (APR) evaluates the district's performance under the "Social Development" domain area of the Medium-Term Development Policy Framework (MTDF), 2022-2025. The analysis covers education, health, youth development, and social protection indicators. It shows an performance against targets and implies implications for final development planning. The relevant national and district-level development objectives pursued under this domain area include: ensuring access to quality, equitable and inclusive education at all levels; improve health service delivery and outcomes; Promote youth development and employability; and strengthen social protection and child welfare systems.

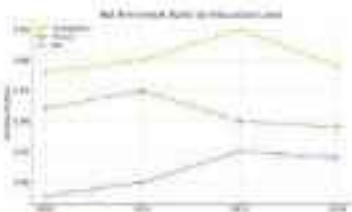
1.2.2.2.1 Education Indicators

This trend analysis examines key education indicators, including net enrollment ratio, gender parity index, completion rate, pass rate, and pupil-teacher ratio. The data reveals areas of

improvement and success, highlighting the need for targeted interventions to achieve education goals.

The Net Enrolment Ratio (NER), which tracks the percentage of children of school age enrolled at the appropriate level, displayed varied outcomes across the education ladder. At the Kindergarten level, enrollment rose steadily from 0.18 in 2021 to 0.45 in 2023, reflecting consistent improvement in early childhood access. However, this progress was not sustained in 2024, as the rate dropped to 0.27, slightly below the target of 0.50. For Primary education, the trend was less encouraging. The rate declined from 0.11 in 2021 to 0.09 in 2024, missing the target of 0.30. On a more positive note, Junior High School (JHS) NER improved from 0.777 in 2021 to 0.81 in 2024, nearly reaching the target of 0.8. These patterns suggest that while the district has made strides in appropriate education access, sustained efforts are needed to retain children, especially in early grades. Figure 1 shows the Net Enrolment Ratio levels by education level in the District.

Figure 1: Net Enrolment Ratio by Educational Level



The Dropout Rate (DPR), which measures grade failure in school enrolled, tracked rates of growing disparities. At the Kindergarten level, the DPR climbed to 0.85 in 2021, indicating more children dropping out of school. However, this rate dropped to 0.67 in 2024, suggesting a movement in parity. At the Primary level, the DPR stabilized at 0.90 between 2021 and 2024, missing the target and pointing to continued access. In contrast, SHS DPR fell slightly from 0.84 to 0.81, and Senior High School (SHS) DPR experienced a significant drop from 0.92 to 0.63, highlighting a worrying trend in secondary education. These disparities can be attributed to financial stress, early marriages, and household economic pressures, all of which disproportionately affect girls' education.

When examining the **Completion Rate**, the district posted strong results at the lower levels. Kindergarten and Primary completion rates remained above 90%, demonstrating commendable retention. At the SHS level, the rate improved from 77% in 2021 to 80.9% in 2024, while SHS completion jumped from 75% to 87% over the same period, exceeding the target of 87%. These achievements suggest that, once enrolled, many students are able to stay through to the end of their cycles, although transition into higher levels remains a challenge.

The Public Health Service (PHS) has also improved to 89.7% in 2024 before dropping to 89% in 2025, still a strong showing and close to the 90% target. In contrast, SHS performance declined from 88.3% in 2022 to 87% in 2023, indicating the need for targeted strategic interventions and better preparation at this level.

Finally, the **High-Service Rate** provides insights into classroom conditions and instructional quality. Kindergarten classes became more crowded, with the rate worsening from 75 in 2022 to 79 in 2024, well above the recommended limit. However, Primary and SHS rates improved significantly, reaching 17 and 11, respectively, in 2023, surpassing their targets. The rate remained fully within the SHS limit, ending at 71 in 2024, just above the desired figure of 70.

In summary, the district has made notable gains in PHS enrollment, primary and SHS completion, and learner teacher ratios in basic education. Nonetheless, it faces challenges in sustaining Kindergarten and Primary enrollment, ensuring exemplary grade gaps at higher levels, and addressing overcrowding in early grades. Addressing these concerns requires a multi-pronged approach: improving infrastructure, strengthening pre-child education initiatives, training well-trained teachers, and ensuring economic barriers that keep children, especially girls, out of school.

3. Social Services

The district's health sector performance over the 2021-2024 period reveals a mix of success and areas requiring strategic interventions. Key indicators point to improvements in maternal and child health, maternal service delivery, and disease prevention, although logistical and human resource challenges continue to hinder universal access and equitable health outcomes.

The proportion of Institutional Community-Based Health Promoting Services (ICBPHS) cases presents a contrasting picture. While a substantial improvement was recorded in 2022 with 71.9% of ICBPHS cases reported functional, this sharply declined to just 17% in 2024 against a modest target of 17%. Five main concerns in the proportion of ICBPHS cases with permanent structures, which dropped significantly from 17% in 2022 to just 6.1% in 2024. This decline threatens service continuity, especially in remote communities. Challenges such as lack of trained Community Health Officers (CHOs), poor accessibility during rainy seasons, and inadequate systems were cited as key barriers. Thus, the use of the Digital Institutional Cooperation Agency (DICA) dashboard to monitor functionality exposed many loopholes that disqualified parts of the facilities. To address these, the district would prioritize infrastructure investment, provide incentives for health workers and promote, and strengthen public outreach services.

Health facility functionality is often measured by the number of Clinics and hospitals consistently meeting 80% functionality. Health centers remained unchanged at 10% from 2021 through 2022, dropping to 30% in 2024. Inconspicuously, polyclinics were fully functional (100%) by 2024 for the first time. These trends reflect a degree of maturation in facility-based service delivery, though gaps in health center availability underscore the need for targeted support to lower the barrier.

In terms of health outcomes, the **institutional maternal ratio** sets a definitive requirement, from 1.8% in 2022 to over institutional maternal deaths in 2024, surpassing the target of 1.25% (10,000). This achievement suggests improvements in skilled delivery, antenatal care, and timely referral

systems. Similarly, maternal care fidelity rates declined sharply. Third-trimester fidelity fell from 100% in 2021 to 60.9% in 2024. For under-five children and women aged 15-49, fidelity rates remained at 0% in 2024, missing all targets. These results are indicative of the success of health control efforts, including prevention programs, surveillance, and improved case management.

However, *maternal malnutrition* revealed concerning developments. While underweight prevalence remained low at 1.9% in 2024 and wasting was reported at 0% throughout the period, stunting prevalence rose alarmingly from 0% in 2021 to 35.6% in 2024, exceeding the target of 15% by a wide margin. This suggests a rising burden of chronic malnutrition, which may reflect long-term deficiencies in maternal health, food security, or child feeding practices. The district seeks to expand nutritional education, provide maternal dietary support, and reinforce growth monitoring and nutrition services.

Family planning and reproductive health services showed relatively stable results. The family planning acceptance rate stood at 71.3% in 2024, exceeding the 60% target but falling slightly short of the 2021 level of 79.5%. The modernity-to-acceptance or fertility age (MFA) ratio improved incrementally from 1.056 in 2021 to 1.403 in 2024, surpassing the target of 1.000. This reflects success in reaching and using services across the district, particularly in underserved CHPS zones.

Immunisation indicators showed strong performance. The district recorded 100% coverage for Penta 3 and 70.1% for Measles-Rubella 2, both exceeding their respective targets. This achievement may be due to catch-up campaigns and improved outreach coverage. The Percentage of Mothers To Child Transmission (PMTCT) of HIV also showed positive results, with testing coverage returning to 80% in 2024. TB case notification, however, remained below target, rising to 41.5% against a target of 50%, signalling the need for increased active case finding and community mobilization.



Immunisation service campaign in rural Anangba health zone.

Further, the prevalence of diabetes identified by trained health workers declined to 30.7% in 2024, down from 10% in 2022 and below the target. This drop may reflect successful case finding

year, particularly in rural areas. Strengthening service availability and critical systems is essential to reverse this trend.

Finally, **WASH access remains** consistent with 6% in 2023, and ARI coverage rose to 10%, meeting the plan target. The post-outbreak coverage was also very high at 91% in 2021, up from 54% in 2020, which indicates improved follow-up service delivery and practices.

In conclusion, the district's health sector has made significant strides in reducing maternal mortality, enhancing immunization coverage, and controlling malaria. However, attention must now shift toward addressing the existing risks, including unmet NHP commitments, and expanding reproductive health access. Strengthening the health workforce, especially in underserved areas, and integrating nutrition, WASH, and family planning into broader national efforts will be key to ensuring comprehensive and equitable health outcomes.

C. Water, Sanitation, and Hygiene (WASH) Services

Access to safe water, improved sanitation, and hygiene services is critical to public health and income-growth. The district's performance from 2021 to 2024 shows steady gains in water access, but sanitation remains a major challenge, particularly in rural areas.

The **coverage of the population with unimproved access to household water** improved steadily from 55% in 2021 to 67% in 2024, exceeding the target of 60%. The unimproved water use is both urban and rural areas. Urban water access remained strong, reaching 88% by 2024, while rural areas remained low: 44% in 2021 to 71% in 2024, just below the 75% target. This progress reflects the successful implementation of the Annual Work WASH Master Plan and complementary outreach programs, including food vendor promotion, HNP activities in schools, and intensified hygiene education.



Despite progress in water access, the rate of safely managed drinking water services remains low. At the district level, only 5% of the population used safely managed water in 2024, below the 12% target. Urban areas reached 11.7%, but rural communities had 0% coverage throughout the reporting period. This gap indicates that while some people are accessing water, the proximity

quality, and sustainability of these sources may be inadequate. Addressing water treatment, storage, and continuity of supply is essential to bridge the gap.

In terms of basic water services, the district performed better, rising from 42% in 2021 to 52% in 2023, exceeding the 50% target. Urban areas reached 80%, while rural coverage stood at 70%. These numbers are encouraging and show that basic access has expanded, even if higher-tier safety-oriented services are lacking.

Overall, the picture is far too encouraging. The proportion of the population with access to improved sanitation services remained. At the district level, it declined slightly from 59% in 2021 to 48.7% in 2023, falling to meet the 50% target. Urban areas reached 80%, a slight increase from their 2021 peak of 84%. Rural areas remain critically underserved, with only 20% of the population accessing improved sanitation in 2023, well below the 50% target. This stark urban-rural divide highlights inequities in service delivery.

Major worrying is the high and growing use of unimproved sanitation services. This rate rose sharply from 33.7% in 2020, exceeding the target of 50%, to 46% in 2023, up from 40.9% in 2021, indicating worsening conditions. Open defecation, though reduced from 67% in 2021 to 18.8% in 2023, remains a concern in specific communities, suggesting the need for targeted community-led sanitation efforts.

The availability of household and by-product facilities as a health and health care service also lagged. In 2024, only 30% of schools had adequate handwashing facilities and 27% had drinking water access, far below the 80% target. Similarly, only 56% of health facilities had hygiene infrastructure, and just 1.7% had basic sanitation services, a drop from previous years. These deficiencies compromise infection control and basic dignity in service delivery points.

Despite these gaps, community access to basic drinking water services increased significantly. The number of newly constructed water systems, including 10 boreholes and 7 drilled mechanical systems (EMT) in 2023, contributed to this growth. However, piped systems remained low, with only one system constructed in 2023. To make impact, there is a need for increased investment in deeper water infrastructure.

The district's WASH sector is further constrained by inadequate refuse collection rates, lack of a dump leaker for waste transportation, and no liquid waste disposal site. These infrastructural bottlenecks continue to hinder efforts to create a clean and healthy environment, especially in expanding peri-urban areas.

It is necessary, while the district has made strong gains in water access and reduction of open defecation, sanitation service quality and infrastructure remain critically weak, particularly in rural and institutional settings. It is imperative that the Assembly strengthens partnerships with WCDs and central government for capital investments, technical hygiene promotion, technical consultation, and prioritizes the provision of permanent facilities (e.g. CDF compounds and basic schools). A sustained multi-sectoral approach is essential to ensure no community is left behind in WASH access.

11 Child Protection, Child Welfare, and Social Welfare

Strong social fabric is reinforced by effective protection mechanisms for vulnerable groups and comprehensive regulation of all actors. The district's performance in child protection and civil registration from 2021 to 2024 remains ongoing efforts in community outreach and sensitization, though significant gaps persist.

In the area of child protection, **incidence of reported sexual abuse** has increased over the years, as indicated that numbers may be improving, even as social issues persist. Child labor cases rose from zero in 2021 to 41 in 2022, that slightly to 33 in 2024, surpassing the year's target of 20. Other forms of abuse, including neglect (3 cases), emotional abuse (2 cases), and early marriage (1 case) were also recorded in 2024. While no cases of child trafficking, sexual abuse, or female genital mutilation were reported, the rise in certain abuse categories suggests either improved case reporting or increasing vulnerability of children to specific communities.

These issues were addressed through public education, family case work, and sensitization efforts led by the Department of Social Welfare. However, challenges such as the unwillingness of victims to report incidents remain a major barrier to effective protection. Many cases likely go unreported due to fear of stigma or lack of trust in formal systems. To improve outcomes, the district must intensify community-based sensitization, involve traditional and religious leaders, and invest in confidential and accessible reporting mechanisms.

On the civil registration front, there was steady improvement in **total registration**. Registered births among males rose from 1,281 in 2021 to 1,189 in 2024, while female registration fluctuated, peaking at 1,178 in 2022 before declining to 1,044 in 2024. These figures reflect consistent engagement with stakeholders, women, and outreach teams. Key activities included community-based registration drives, stakeholder meetings, and sensitization on the legal importance of registering births and deaths.

Death registration, however, remains relatively low, especially among younger age groups. For instance, between 2021 and 2024, no deaths were registered for children aged 0-9 in 2021 and 2024, and only a few deaths were captured in the 10-29 age groups. The highest numbers were reported in the 60+ category, which recorded 21 total deaths (23 males, 11 female) in 2024. This data indicates that cultural practices and logistical challenges continue to hamper complete death reporting, particularly among younger demographics.

Barriers to civil registration include inadequate funding, low work satisfaction volunteer registers, and logistical limitations such as lack of transport or equipment. Furthermore, families may be unaware that registering a death is a legal requirement, particularly when burials take place on private land or within family compounds.

To address these issues, the district should establish closer collaboration with hospitals and morgues, where deaths are best recorded. Chiefs and traditional leaders, members of family committees, should be trained to encourage families to register all deaths prior to burial. Investing in mobile registration units and training village witnesses can also improve coverage, especially in hard-to-reach communities.

In conclusion, while both registration is steadily improving and efforts in child protection are ongoing, further progress depends on sustained public awareness, improved collaboration among

agencies, and targeted support to social welfare systems. Closing the registration and protection gaps will enhance policy planning, support vulnerable populations, and build a more inclusive and responsive social development system.

2. Integrated Social Services (ISS) Performance

The Anzote health district, as one of the pilot areas under the Government of Ghana and UNICEF's Integrated Social Services (ISS) initiative, has made steady progress in implementing child protection, family welfare, and social protective activities between 2021 and 2024. The ISS framework aims to foster intersectoral collaboration among departments such as Social Welfare and Community Development (SWCD), the National Health Insurance Scheme (NHIS), Ghana Health Service (GHS), and others to provide a coordinated response to the needs of vulnerable populations, particularly children and families.

2.1 Training and Capacity Building

The district has consistently conducted training activities to strengthen the implementation of the Integrated Social Services Operating Procedures (ISSOPs). From four trainings held in 2022, there was a slight dip in 2023, but the district met its target of four trainings again in 2024. These training sessions were complemented by community sensitization campaigns, reaching 20 schools and 17 communities and equipping 1,381 individuals (314 females and 779 males). Despite these efforts, the proportion of communities trained in child protection and family welfare decreased from 7 in 2022 to 4 in 2024, below the target of 7. This decline may be attributed to resource constraints, logistical challenges, and limited staff mobility, which have hampered in-service capacity building efforts.

2.2 Child Protection and Social Welfare Delivery

Child protection interventions presented mixed results. The number of child violence cases involving formal social services remained relatively stable, with 8 cases reported in 2023 against a target of 8. Notably, the number of children reaching social work services rose slightly from 2,287 in 2022 to 1,941 in 2024, although it fell short of the 3,000 target. This suggests a modest expansion in reach, but highlights challenges in reaching up to most or all children in need.

A noteworthy success was observed in public awareness and outreach efforts. The number of individuals reached with child protection and Sexual and Gender-Based Violence (SGBV) information grew from 170 in 2022 to an impressive 1,381 in 2024, surpassing the target of 700. This growth reflects stronger community engagement and effective use of public sensitization strategies.

Other interventions, such as the Civilized Engagement Against Poverty (CEAP) programme, also showed improved performance. The number of CEAP household members registered under NHIS increased from 10 in 2022 to 76 in 2024, ensuring health access for vulnerable households. Furthermore, 609 households with vulnerable girls benefited from CEAP, maintaining the gains made in previous years.

2.3 Coordination and Referral Mechanisms

Coordination between service providers, while partially effective, faced some inconsistencies. The number of referrals from GHS declined from 13 in 2022 to only 2 in 2024, indicating either a dip in reporting or systemic issues in referral processes. However, a positive aspect was the

100% follow-up rate for all children assessed in 2023, maintaining the standard set in 2021 and 2022. The consistent timing of LEAP household data between the SWCD, WASH, and DHS also enhanced a functioning international data sharing mechanism.

Scaling up NCCs in Residential Homes for Children (RHCs) were trained, proficient, or engaged in the rehabilitation process throughout the period under review. This gap addresses a lack of partnering development with associated actors in the delivery of social services, an area that needs attention to facilitate the service best and health sustainability.

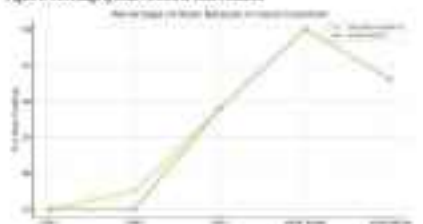
Another area of concern is the rate of case placement of children into foster care since 2022, despite the indicator's importance in the child protection continuum. Similarly, no jobs were created under prevention and care services in 2023, and only 34 were reached in 2024 against a target of 1,000. These gaps suggest bottlenecks in programming, outreach, or resource situation.

3.1.1.4 Environment, Infrastructure & Human Settlement

The Environment, Infrastructure, and Human Settlements Development Division examines the baseline, annual targets, and actual performances of indicators recorded from 2023 through 2024.

The percentage of the road network in good condition increased steadily from 22% in 2021 to 39% in 2023, with a marginal decline to 37% in 2024 against a target of 50%. Under roads followed the same trend, indicating progress in road improvement efforts. Challenges such as delayed execution of road contracts hindered full target achievement. It is recommended that funds for road implementation be released on time to improve contractor responsiveness. Figure 2 shows the the percentage of roads in good condition in the District.

Figure 2. Percentage of Road Network in Good Condition



The composition of road conditions has seen minimal improvements between 2021 and 2024. Roads in good condition remained static at 34.9 km until 2023, increasing to 38 km in 2024, a positive development. However, the length of roads in fair and poor condition saw no major improvements, with poor roads only reducing slightly from 118 km to 114 km as indicated in Figure 3 below. This reflects slow progress in road rehabilitation and upgrading, which may affect transport efficiency and accessibility. It urges the push for timely contract execution and

Figure 3. Road condition MI in the District



Overall coverage: is the district improved from 45% in 2021 to 45% in 2024, though it fell slightly short of the NCI target of 60%. The urban areas consistently maintained full coverage (100%) throughout the period. Road coverage increased from 57% to 87%, showing notable progress, although still falling short of the 87% target. Challenges such as standing water in some areas and frequent pothole damage were cited. Continued road rehabilitation projects and regular maintenance are essential to close the coverage gap and ensure reliability.

Violence coverage: remained at zero or very low levels throughout the period. Disturbance cases dropped to zero by 2024, a notable success. However, domestic violence emerged with 7 cases reported in 2024. Challenges include the reluctance of citizens to report crimes, especially sensitive ones like domestic violence and harassment. Enforcement capacity and community engagement may also be limited. Recommendations include continued community sensitization, strengthening community-police partnerships, and providing support services for survivors of domestic violence and sexual abuse.

The police-station ratio worsened in 2021 but has gradually improved, reaching 1:1132 in 2024, narrowly missing the 1:1000 target. While still above the ideal level, the improvement signals better personnel deployment and treatment of officers. Challenges include inadequate logistics and staffing. Recommendations include allocating for more police postings, better logistical support, and investing in community-based crime prevention.

2.1.1.4 Recommendations, Governance, Monitoring, and Evaluation

The effective execution of development strategies relies heavily on strong implementation systems, coordinated planning, and robust monitoring and evaluation mechanisms. One of the key indicators used to assess performance in this area is the percentage of the Annual Action Plan (AAP) implementation, a proxy for how well planned activities translate into tangible development outcomes.

From 2021 to 2024, the district demonstrated relatively consistent and commendable implementation of its annual action plan. In 2022, 91.5% of planned activities were carried out, slightly increasing to 92% in 2023. This trend reflects a high level of departmental commitment and adherence to planned targets. In 2024, the district aimed for 100% implementation, a goal for aspirational target. The actual performance reached 92%, which, while falling short of the target, still reflects a strong implementation rate, demonstrating an improvement over previous years and indicative of incremental gains in institutional commitment and performance tracking.

This steady increase in performance is attributed to key practices adopted by the Assembly, including strict compliance with spending provisions laid in approved budget files and the effective monitoring and evaluation (M&E) of departmental activities. These measures ensured that resources were channeled into priority areas and that departments remained aligned with broader development goals.

However, progress was constrained by systemic challenges. Chief among these was the lack of a dedicated official vehicle for M&E functions. Without reliable transportation, it was difficult for M&E teams to conduct routine field visits, gather inputs, and provide real-time feedback. Furthermore, delays in the release of funds, particularly from the District Assembly Common Fund (DACF), slowed the execution of key projects, especially those with time-sensitive deliverables. These issues point to structural limitations in both budgetary and fiscal flows, which need to be addressed to achieve full implementation capacity.

2.2.2.3 Disaster Planning and Preparedness

Emergency planning and preparedness are critical components of disaster-resilient systems, enabling timely responses to disasters and minimizing harm to lives, livelihoods, and infrastructure. The National Earthquake Disaster Action Plan (NEDAP) assesses disaster risk across the country through the number of communities affected by various types of disasters: building, flood, wind/hurricane, and tsunami risk.

From 2022 to 2024, the district demonstrated overall performance regarding disaster occurrence and response. In 2022, there were no recorded disaster events across any category, which may reflect a truly successful year of gaps in reporting and monitoring systems. In 2023, disaster occurrences began to surface. Notably, 5 communities were affected by building, 7 by floods, 4 by wind/hurricanes, and 1 by a tsunami hit. By 2024, however, the situation improved considerably in certain areas—no communities were affected by building or flood, despite higher targets (21 and 20 communities, respectively). However, 1 community was impacted by wind/hurricanes, and 1 community experienced a tsunami hit, marking 2024 as the first category.

This performance reflects positively on the district's early warning and public awareness interventions. The National Disaster Management Organization (NDMCO), in collaboration with local authorities, undertook community engagement activities, field assessments, and public education campaigns aimed at reducing the risk of fire, earthquakes and increasing community awareness on climate-sensitive disaster patterns. The absence of building and flood-related incidents in 2024, despite previous cases, suggests these initiatives were effective in raising community preparedness and in reducing losses suffered locally.

Nonetheless, the occurrence of unauthorised damage and recurring domestic law requests that responsibilities proved, especially with regard to climate-induced and structural risks. These kinds of disaster cases require both pre-emptive physical planning (i.e., proper building, fire management, housing resilience) and emergency relief logistics, areas where the District continues to face significant challenges.

Key challenges cited by the emergency response teams include the lack of adequate means of transportation for crew coordination, which hinders their ability to reach affected or high-risk communities quickly. Additionally, limited routing plans on excessive burden on a few individuals, reducing the efficiency of emergency response operations. The shortage of logistics vehicles slowed relief and crowd levels further hampers coordinated monitoring and response activities. Overall, access to relief items for affected communities remains a major gap, as evidenced when aid is slow without timely or sufficient support.

3.1.1 Governance, Organizational Public Accountability

This section presents a detailed trend analysis of the indicators adopted under the Governance, Corruption, and Public Accountability development dimension of the District Medium Term Development Plan (2021-2025). The analysis covers trends from 2021 to 2024, and it highlights progress, challenges, and practical policy recommendations to strengthen governance performance at the district level.

1. Spatial Development and Planning activities

Progress in spatial planning and regulatory compliance has been mixed over the period. While the preparation and implementation of local plans improved notably, the district failed to meet its 2024 target for Spatial Development Frameworks and Structural Plans. In 2024, only 2 communities implemented local plans out of a target of 16. Additionally, building permit approvals registered a five-year low in both 2023 and 2024, far below the reported thirty-five.

The main barriers to both limited collaboration from traditional authorities, financial constraints, and the presence of unlicensed ("sua-ku") set-ups operating in the area. Overcoming these challenges will require stronger partnerships between traditional authorities and the Physical Planning Department, enforcement of planning regulations, and the provision of resources such as a dedicated vehicle for the Planning and Building departments that is needed regular site inspections.

2. Growth Contract (GTC) as a Promoter of Total Revenue

The District's performance in revenue generation has been inconsistent. TFR contribution to total revenue dropped from 8.07% in 2021 to 6.89% in 2022, rebounded to 11.24% in 2023, but then sharply declined to just 2.47% in 2024, far below the 10% target.

This volatility in performance is linked to operational limitations, including a lack of support for various activities and low staff motivation. Policy measures such as timely payment of various officers' allowances, removing staff, and fully implementing the District Local Revenue (LR) flow system are crucial to improving revenue contribution and accountability.

1. Percentage of Expenditure Warranted

Expenditure warranting, which reflects compliance with financial provisions, has generally been strong, except in 2021. In that year, the warranting rate dropped to 93%, compared to 97% in 2021, 100% in 2022, and again 100% in 2023, successfully meeting the set target. The significant shortfall in 2021 was primarily attributable to the approval of payment warrants by the Principal Account Officer. Going forward, it is essential to streamline internal financial processes, ensure prompt submission of Payment Vouchers (PVs), and strictly enforce Public Financial Management (PFM) guidelines to maintain accountability and efficiency.

2. Consistency and Timeliness of Meetings

From 2021 through 2023, the District Assembly consistently fulfilled its statutory obligations by holding all mandated General Assembly and subcommittee meetings. Each of the six key subcommittees, namely the Executive Committee, Finance and Administration, Works, Social Services, Development Planning, and Justice and Security, met three times annually, as mandated. This track of consistency highlights a strong adherence to good governance practices. Nevertheless, some meetings were delayed due to financial constraints. To address this, the district should enhance its KfP capacity and consider alternative funding mechanisms to support the DACT, ensuring that governance processes remain uninterrupted.

3. Policy Development and Planning Process

The district's performance in conducting public policy dialogues and technical planning meetings showed a mix of strengths and weaknesses. The District Planning Coordinating Unit (DPCU) consistently held four meetings per year across the entire period, underscoring a solid commitment to collaborative planning and interdepartmental coordination.

In contrast, town hall meetings and "market-place" sessions, which are vital for civic participation and transparency, were held three such meetings over both 2021 and 2023, but only two were reported in 2022 and again in 2023, falling short of the expected target of four.

These gaps were largely attributed to funding challenges. To improve performance, the district should allocate a dedicated portion of DAKF or KfP to civic engagement programs. Additionally, public forums can be merged with other community events to optimize costs and participation. Strengthening communication channels between the assembly and residents is crucial by enhancing transparency, accountability, and community input.

3.1 Update on Critical Development and Poverty Issues

Several critical development and poverty alleviation interventions or programmes introduced by the Government and other development partners to cushion the vulnerability and the poor in the various Districts and the country are being implemented in the Assembly South District. Some of the critical development and poverty programmes being implemented in the district and their status is presented in Table 2.2b.

As part of the critical development and poverty issues, the NDC directed all MMDAs to prepare and analyze data on the staffing, capacity development, and digital situations that exist within the MMDAs. This is to assess whether the departments and units of the MMDAs have the required minimum staffing levels, gained the needed capacity training, and have the basic facilities such as

Printers, vehicles, and computers among others to provide services. A simple graph from questionnaire was developed by the Planning unit to collect data from all departments and units.

Table 2.3a: Update on Critical Development and Poverty Issues in 2021

Critical development and poverty issue	Allocated GED	Actual receipt GED	No. of Beneficiaries	
			Target	Actual
Class School Feeding Programme	834,773.00		4,023	4,023
Capitation Grant	266,116.30	226,611.00	21,714	22,352
National Health Insurance Scheme	178,260.00	140,861.41	64,227	59,661
Leisure/Well-beingment Agency, Mwanji (LAWB)	467,898.30	665,000.30	421	946
Free Snacks High School Programme	1,825,665.41	1,571,647.36	1,486	1,530
Class Production Starter Kit Project II	2,126,800.00	826,755.00	875	496

Source: Adapted from 2021 Departmental Annual Report of DSWR, IRI and Technical Offices

2.2.1 Class School Feeding Programme

The Class School Feeding Programme (CSFP) was launched in 2011 as part of the government's efforts to achieve the Millennium Development Goals (MDGs), now Sustainable Development Goals (SDGs). The CSFP aims to provide one hot, nutritious meal per day to pupils in public primary schools, with the dual goals of increasing school enrollment, attendance, and retention while reducing school-term hunger and malnutrition. Additionally, the program seeks to boost local agriculture by sourcing food from smallholder farmers, thereby stimulating rural economies.

In 2021, the Anzole South District had a total of 34 public schools benefiting from the Programme. This figure represents only 17% of the public schools in the District. Also, the number of beneficiary pupils in the period under review stood at 4,023 comprising 1,773 boys and 2,250 girls. The beneficiary pupils represent only 14% of the total enrolled pupils population in the District. However, the target of expanding the programme to 7 additional public schools with 1,134 pupils could not be achieved due to the District's inability to expand the programme in the year under review. Table 2.2 presents details of the intervention.

Despite the numerous challenges such as delay in payment to caterers, lack of kit-bags by some schools, weak monitoring by supervisors and allegations of mismanagement, the CSFP remains a cornerstone of Ghana's social protection and stimulus policies. It aligns with SDG 2 (Zero Hunger) and SDG 4 (Quality Education) and continues to be a vital tool for combating child malnutrition, especially in poor and deprived communities. It is, therefore, clear that there has been an increase in enrollment, retention rate and drastically reduced absenteeism in the beneficiary schools.

To strengthen the implementation of the programme, various measures on digitising papers to e-content, reducing monitoring to ensure transparency and accountability, and timely settling the field offices of the programme at the Assembly and District Education Department of all districts for reporting purposes.

3.2.2 Capitalize Grant

The Capitalize Grant was introduced in 2020 under the Education Sector Reform to complement the Free Compulsory Universal Basic Education (FCUBE) policy. The grant provides funds directly to public basic schools to cover operational costs, subsidising fees for parents and ensuring equitable access to education. Its primary objectives are to increase enrollment, reduce dropout rates, and improve the quality of education by training schools to prevent teaching materials and maintain infrastructure.

In the year under review, the Assam South District Directorate of Education had a total allocation of Capitalize Grant of GBP296,516.50 in the 2023/2024 academic year, out of which an amount of UBA126,031.50 was received representing 42.4% of the total allocation. A total number of 22,822 pupils benefited as against the target/benchmark of 25,234 for the year 2024. The amount was essentially inadequate, and some schools had to rely on the support of their PTA, development partners and local business companies and individuals in District to complete activities. Table 2.2 presents details of the interventions.

Despite of the challenges (delayed disbursements, underallocation of funds, and inadequate coverage) have limited its full potential. The Capitalize Grant remains critical for inclusive education, especially for low-income families. Future efforts focus on improving accountability through digital tracking of funds and training for school administrators need to be regularly pursued to maximize the programme's full potential.

3.2.3 National Health Insurance Scheme

The NHIS was established in 2007 under the National Health Insurance Act (Act 129) to replace the "cash and carry" system, which required upfront payment for healthcare. The scheme aims to provide affordable and accessible healthcare to all Indians, particularly the poor and vulnerable. It covers essential services, including outpatient care, hospitalization, maternal health, and chronic disease management.

Records from the Assam South District Health Insurance Scheme indicated that a total number of 39,841 people had been registered as active members of the scheme as at end of the year 2024 representing 52% of the targeted population and 45% projected population of 92,178 as of 2024. Of the total active registration, under 18 years active member stood at 36%, indigenous 79%, women 49% while the aged and pregnant women constituted 8%. Data on amount of funds disbursed across providers as at the end of 2024 could not be provided by the District office. Table 2.2 presents details of the interventions.

The scheme remains relevant and has contributed immensely to healthcare access, especially for maternal and child health for low-income families who could afford private health insurance schemes which have emerged in recent years. However, financial sustainability remains a

challenge due to delayed reimbursement of healthcare providers, leading to occasional service disruptions.

2.1.1 Unaffiliated Employment Access Program (UEAP)

Introduced in 2011, UEAP is a form of targeted social transfer program, targeting extremely poor households, including orphans, the elderly, and persons with disabilities. It is implemented by the Ministry of Gender, Children, and Social Protection with support from the World Bank and UNICEF. The programme provides bi-monthly cash payments to beneficiaries to reduce poverty, improve nutrition, and increase access to education and healthcare.

The Ministry through the District continues to support the beneficiaries under the Unaffiliated Employment Access Program (UEAP) programme in 2024. A total of 362 vulnerable people in 362 households from 10 communities are benefiting from the program. In 2024, the Assembly received more than the total allocation of GHS441,898.30 due to 20% increase in the monthly stipend from the 8th payment cycle. An amount of GHS443,961.30 was disbursed to beneficiaries. In all 6 payments cycle (56% - 70%) were made in 2024. Table 2.1 presents details of the intervention.

UEAP remains a key tool for Ghana's social protection strategy and its impact cannot be underestimated as it has helped to improve the living conditions of the beneficiaries and align well with SDG 1 (No Poverty). The recent policy of integrating beneficiaries with complementary programs under the Ghana Productive Safety Net Programme (GPSNP) is contributing significantly to the achievement of the country's objective of strengthening social protection, especially for children, women, persons with disabilities and the elderly. It is therefore expected for the government to expand the programme to help the vulnerable people in the District.

2.1.2 Free Senior High School Programme

Introduced in September 2017 by President Nana Akufo-Addo's Led Government, the Free SHS policy is a landmark education reform aimed at removing financial barriers to secondary education. The program covers tuition, textbooks, meals, and boarding fees for all public SHS students. Its goals are to improve access, equity, and quality of education while reducing the financial burden on parents.

The two (2) public senior high schools in the District are all beneficiaries of the program. The Eastern Akropong Senior High School is on double track, while the Fankate Senior High is on the single track. As at end of the year 2024, a total of 1,530 students made up of 1711 males and were benefiting from the programme. However, out of GHS 82,063.47 of the total allocation, GHS 202,614.26 have been disbursed to the two schools from the central government. This figure represents 24% of the allocation. Though the performance in terms of access of beneficiaries good, the ability to disburse by allocated funds has the potential to affect academic work especially the teaching of students.

The Free SHS programme remains transformative but requires sustainable funding and infrastructure upgrades to maintain quality, especially at schools that are on double track systems to reduce overcrowding. The programme is contributing positively to educational levels within the

secondary schools and aligns well with SDG 4 and Ghana's Education Strategic Plan. There are addressing challenges such as teacher shortages, delay in the release of funds to schools and infrastructure deficits will further improve the system.

2.1.1 Ghana Productive Safety Net Project (GPSNP II)

The GPSNP Phase II (2021-2025) is funded by the World Bank and Government of Ghana project and implemented by the Ministry of Local Government and Rural Development (MLGRD) and the Ministry of Gender Children & Social Protection (MoGCSF). The overall objective of the Project is to support the Government to strengthen safety net systems that improve the productivity of the poor by combining cash transfers and labor intensive public works (LIPW) to provide income support and build community assets (e.g., roads, bridges). It targets the rural poor and vulnerable. The district is currently benefiting from 2 main streams of the project: the Labor-Intensive Public Works (LIPW) and Productive Inclusion (PI). In all, a total of 498 beneficiaries were enrolled representing 11.5% of the beneficiaries who were targeted were engaged. Also, out the allocated budget of GH¢1,136,000.00 only 950,000.00 were paid as stipend to enrolled beneficiaries for the year under review. This figure represents 83% of the allocated figure. Task cost employment and absorption at some projects did not go according to the performance.

Under the Labor-Intensive Public Works (LIPW), 100 subprojects comprising 498 beneficiaries are being implemented across the District. These include:

- Rehabilitation of T-Buaram-Asyrafah road at Asyrafah.
- Rehabilitation of T-Buaram-Asyrafah road at Asyrafah.
- Rehabilitation of T-Buaram-Asyrafah road at Asyrafah.
- Rehabilitation of T-Buaram-Asyrafah road at Asyrafah.
- Rehabilitation of T-Buaram-Asyrafah road at Asyrafah.
- Rehabilitation of T-Buaram-Asyrafah road from Asyrafah to T-Buaram-Asyrafah.
- Rehabilitation of T-Buaram-Asyrafah road from Asyrafah to T-Buaram-Asyrafah.

While under the Productive Inclusion, a total 126 people from 1,346 households have been targeted, enrolled and trained on seven (7) Income Generating Activities (Soap Making, Uguo, Corns roasting, Seed roasting, Madrasa tanning, Rabbitry, Fura CO production and Vegetable Gardening) and will have been granted a grant totaling of 300,000.00 in the course of the year to start their business.

The GPSNP II is critical for post-COVID recovery and climate resilience, supporting Ghana's Coordinated Programme of Economic and Social Development Policies (CPESD-2025) and that of the Assembly to create jobs and improve local infrastructure. Challenges such as delayed payments of beneficiary stipends and uneven geographic coverage require immediate attention.

1.1.1.1 Staff Strength, Capacity Development and Logistical facilities of MLGRD.

The achievement of organizational objectives and goals largely depended on the strength capacity knowledge and skills of its employees, and logistical or technology situation of the institution. A well-motivated staff with high skills and knowledge on the job coupled with

the availability of needed supplies, technology, and tools to deliver services has the potential to yield high productivity and very low costs. To this end the Local Government Service as part of its mandate of assisting various Administrative Decentralization which is a major pillar in the decentralization policy as mentioned in Chapter 25 of the 1992 Republican Constitution developed a comprehensive staffing norms responsive to the needs of the Service for the Territorial, Regional Coordinating Councils (RCC) and Metropolitan, Municipal and District Assemblies (MMDAs). It was therefore imperative for the Planning Unit to assess the existing staff strength against the sections 1.1, 1.2 and 1.3 of the staffing norms policy the Service. In addition, the staff norm, the staff capacity development needs, and the legends of structure of the various Departments and Units of the were also assessed. (Table 2.1)

a. Staff Strength

It is a fact that efficient public service delivery depends largely on the availability of adequate human resources. The Accra Metropolitan Assembly's staffing situation presents a challenge, as a comparison between the staffing norms and actual staffing levels for 2023 and 2024 reveals a concerning decline. This section discusses the staffing levels, its implications for service delivery, and recommendations to address the situation. A review of staffing norms versus actual staffing for 2023 and 2024 highlights significant gaps in personnel across multiple departments. The minimum required staffing level for the Assembly is 156, but the actual staffing levels stood at 78 in 2023 and further declined to 70 in 2024. This indicates a shortfall of 150 staff members (44.8%) in 2024 compared to the required minimum and a reduction of 30 staff members (12.8%) from 2023 to 2024.

From Table 2.3, it could be observed that in 2024 the Internal Audit Unit (140%), the Education, Youth & Sports Department (115%), and Environmental Health Unit (107%) contravened actual staffing above the minimum staff requirements though the Internal Audit Unit witnessed a decline in staff by 1. This basically suggests that the departments are well-staffed.

The Human Resource Department (60.0%), Finance Department (71.4%) and the remaining departments in 2024 still are critically understaffed, with staffing levels below the minimum requirements. These include the Trade, Industry & Tourism Department (9%), Works Department (9%), Agriculture Department (23%), Statistics Department (37%), Birth and Death (44%), the Physical Planning Department (77%) and the General Administration (96%).

A deep dive into the staffing situation of the respective departments and units clearly indicates that the General Administration department responsible for overall management and coordination of the other departments lacks the necessary staffing requirements to function effectively. In 2024 it showed a decline in staff from 47 in 2023 to 41, representing a 12.8% decline. In nominal value 28 staff officers vacated their posts or were being posted out from the division. The situation is significantly affecting the department's ability to effectively provide leadership, oversight, and support to other departments. The Social Welfare & Community, Agriculture, Finance and Human Resource Department provide essential support services to the district which are either critically understaffed or barely meet the minimum staff requirements in 2023, further recorded a decline of 2 staff on average in 2024 as indicated in Table 2.3. The Works department, Birth and Death, Health, Physical Planning, Statistics, and Trade, Industry and Tourism Department

remained the same when compared to the staff situation in 2011 though a slight reduction of the Minimum staff requirement in 2014. The situation generally compromises the quality and efficiency of support services delivered by these critical departments which are crucial for the smooth functioning of the District.

The situation above has serious implications for administrative, procurement and social service delivery services in the District. In administrative and Governance terms the situation may affect effective coordination, policy execution, and service delivery efficiency to departments and citizens. It may also lead to delays in budget preparation, revenue collection, and financial accountability. Under critical delivery services impact for instance, staff deficits in the health and social welfare sector may limit access to essential health services, including chronic surveillance, maternal and child health, social protection programs, child welfare services, community engagement initiatives and also community based health interventions. In the infrastructure and physical planning sector there is a high potential for the to TN and EA and deficits in physical planning and work department respectively may lead to poor urban planning, delayed construction projects, ineffective supervision of construction, construction quality issues and deteriorating public infrastructure.

Also, given the importance of the agriculture sector in the District, employing over 50% of the population, the HAV and key deficit has significant implications for the local economy, growth and agriculture development and productivity. For instance, the District Assembly's ability to provide extension services on good agricultural practices, training, and technical support to farmers is severely hampered. This can affect local security initiatives, and rural livelihood support programmes such as the Planning for Food and Jobs, IFSD and other government initiatives. The ultimately may impact private sector development, investment promotion and tourism development.

To address these implications and ensure the sustainable development of the District, the DPTD recommends that prompt action be taken by the Office of the Head of the Local Government Service to address the staffing deficit across the various Departments through staff reallocation or rationalization and recruitment of staff, especially agriculture extension officers for the Department. Also, the Assembly needs to put in measures such as the construction of staff accommodations and other preferential incentives to attract adequate staff into the District. Temporarily financing the posting of staff into the District needs to immediately be restored by the Office of the Head of the Local Government Service Secretariat.

Table 1.6: Staff Strength of MCD4

Department	Department		Total		N Covered 100	Training Required
	Planned	Actual	2021	2022		
Office Administration	41	122	44	54	64	Training in • Leadership and management skills • Financial Management • Communicative and interpersonal skills • Human and Dept. policy • Records management and best practice • Conflict Resolution and management • Project and District management • Monitoring and evaluation • QMS/ISO systems • Risk management • Information Technology (IT) Tools
Finance Department	11	11	11	11	100	Training in • QMS • Revenue and Cash Management • International Public Sector Accounting Standards
Internal Audit Unit	5	5	5	7	100	Training in • Information system skills • Processes skills • IMA, compliance Control Compliance testing • IPMA Best Practice standard skills
Education Youth Sports	34	41	41	41	100	Training in Procurement Tendering and Management skills

Health Department	11	24	11	28	24.21	Training on: <ul style="list-style-type: none"> • Management and Leadership skills • Data Analysis and Visualization
Safe Water & Community Development Department	17	11	7	2	31	<ul style="list-style-type: none"> • Periodic training in administrative procedures and report writing • Alternative Dispute Resolution • Vulnerability profiles and planning • Social Practice Planning
Agriculture Department	45	21	17	11	22	Training on: <ul style="list-style-type: none"> • Formulation of ICT tools • Local Government projects • Management and leadership skills • Fisheries management • Good Agriculture Practices (GAP) and technology
Yield, Safety & Training	11	27	1	2	4.18	<ul style="list-style-type: none"> • Training in Business and data analysis with Miro
Physical Planning	15	11	1	4	11.11	Training on the use of GIS tools such as AutoCAD, mapmaker, Arc GIS, QGIS, and other related software
Works Department	16	11	4	4	11.11	Training on: <ul style="list-style-type: none"> • Records and report writing • Procurement and contract management • QMS/ISO • Engineering software: AUTOCAD, Primavera, Revit • Monitoring and Evaluation

Business	5	5	1	0	11.55	<ul style="list-style-type: none"> • Data collection methods • Software data analysis • Consumer price index (CPI)
Human Resource Department	9	4	9	0	49	
Health Centre	9	20	1	4	11.20	<ul style="list-style-type: none"> • Local Government services • Leadership, Communication and Community Entry skills • Data analysis skills • Public Finance Management • Procurement management
Environmental Health Unit	10	18	11	11	111.21	<ul style="list-style-type: none"> • Report writing • Local Government Finance (Appraisal/Filing) • Data Validation • Waste Management • Risk Register
Total	33	52	24	15	55.81	

6 Capacity Development

Capacity development is a crucial aspect of organisational growth and effectiveness. It involves enhancing the knowledge, skills, and abilities of individuals and teams to perform their roles more efficiently and effectively. The Kamulo South District Assembly recognises the importance of investing in capacity development initiatives to strengthen its human resources and improve service delivery to its constituents. From Table 7 it can be observed that in 2024, a total of 24 staff benefited from two capacity building programmes. Out of the 24, 18 of the beneficiaries were males while 6 were females. The training programmes were on local government procurement and WAJIS case information system. These programs was organised by the District Assembly and the Ministry of Sanitation and Water Resources. It is expected that skill and knowledge acquired will be put to work to address existing challenges that may affect the Assembly capacity on WAJIS-related issues.

Table 1. 6 Capacity Development

Name or type of the Capacity Development	Time/ Location	Purpose of the Programme	Source of funding	Target group	Facilitator	No. of beneficiaries		
						Total	Male	Female
Training of staff in Local Government Programs	December 2008 - July 2009 Kathmandu	To train and inform staff in the existing LGS programs and to introduce to service delivery	USA	Browse Colloredo, Finance, TRILAC, and other Dev staff	Multi-REI	81	35	19
Training of the operational staff of WASH water Information System (GIS)	April 2008 - June 2008	To train staff in GIS (GIS) to effectively collect data on WASH service in their respective areas	UNICEF	Planning Division, Statistics, MII	UNICEF	6	6	6
Workshop on Gender Responsive Law in Planning	15-17 May 2008, 16-18 May 2008	To enhance gender link efforts in land use preparation processes and support their implementation (e.g. related laws and regulations)	GEF	Gender Desk, UNICEF	GEF	1	1	0
Training on the preparation of gender and climate responsive National Team	14-16 May 2008, 16-18 May 2008	To build the capacity of officials to integrate gender and climate change issues into	GEF	DFP, FPO, CDC, DON, BOW	GEF	5	3	0

Development and local plans		the preparation of Medium Term development plan and local plans						
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c. Logistical analysis

Service delivery and operational efficiency within any organization rely heavily on the availability and functionality of logistical resources to facilitate business work. The Assembly Local District Assembly's logistic capacity plans a critical role in enabling its departments to carry out their respective mandates effectively. By analyzing the logistical situation, we can gain insight into the Assembly's readiness to support its activities and identify gaps that require management's immediate attention. It can be seen from Table 2.3.1 that, in 2024, only 34 computers are available, compared to the minimum required of 90 for any Assembly function effectively. The Assembly therefore faces a significant shortage of essential computing resources. Additionally, only 19 of the available computers are functional and further exacerbates the problem. This situation can significantly impede the efficient management of data, documentation, and communication within the Assembly, hindering productivity.

On Tractors and Photocopier, it is observed that there are no tractors in the District, but present, and the limited availability of functional photocopier machines to aid the Assembly in its work (only 4 out of 10) has implications for the Assembly's document management and communication. This situation has the potential to lead to delays, bottlenecks, and increased operational costs.

With regard to Vehicle Availability, the data suggests a limited number of vehicles in the District. Out of the required 30 vehicles needed by the Department or the Assembly to undertake critical services, only 4 functional vehicles are in use. Some departments such as Social Welfare and Community Development, the Planning Unit, the Works Department, and others have to compete with each other to get a vehicle to undertake its scheduled activities. This is seriously affecting the Assembly's ability to efficiently deploy personnel and resources for field activities, monitoring, and evaluation. The limitations are particularly acute regarding the the Work Department and the DFCT, which require frequent travel for site visits and monitoring. The absence of a dedicated vehicle for monitoring and evaluation activities can impede the Assembly's ability to effectively track progress and assess the impact of programmes and projects on the community.

The overall implications of the logistical deficiencies can significantly impede the Assembly's ability to manage information, communicate effectively, and conduct training and evaluation activities. This further can lead to decreased productivity across departments, compromise of digital service delivery, decreased responsiveness to community needs, and overall dissatisfaction with the Assembly's performance. Timely addressing the Assembly's objective of deepening political, financial, and administrative decentralization and expanding decentralized planning.

Table 1. 30 Equities Analysis

Required	Required	Actual		Remarks
		No.	Percentage	
Computers	27	34	75	Out of the 24 computers, 18 are laptops, and 22 desktops
Printers	47	38	80	7 departments do not have printers and only 6 of the 10 technical programs have photocopiers
Photocopier	14	4	28	Center Administration, 3 (1), Health Department 1 and (2) 1
Projectors	2	2	100	Only 2 projectors serve the entire district. Key departments like Agri and Education have no projectors affecting the effectiveness of their present evaluation modules
Office Space	11	18	75	2 major departments: Education and Agri, do not have office space. They operate in rental spaces
Vehicles	10	4	40	No department vehicle for monitoring and evaluation activities
Water Bill	25	31	78	Although inadequate, quite a number due to the poor road network and unavailability of designated vehicles for field activities

1. 1990年10月1日起，凡在中华人民共和国境内，凡从事生产、经营、提供劳务等活动的单位和个人，均应当依照《中华人民共和国个人所得税法》的规定缴纳个人所得税。

2. 个人所得税的征税对象包括工资、薪金、劳务报酬、稿酬、特许权使用费、财产租赁所得、财产转让所得、利息、股息、红利所得、偶然所得和其他所得。

3. 个人所得税的税率实行超额累进税率和比例税率。

4. 个人所得税的征收管理由税务机关负责，纳税人应当依法申报纳税。

5. 本通知自发布之日起施行。

6. 国家税务总局

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1. The first part of the document is a header section containing the title and the author's name.

Date	Time	Location	Weather	Observations	Remarks
10/10/2023	08:00	London	Sunny	Clear sky, no clouds.	Good visibility.
10/10/2023	12:00	London	Partly cloudy	Light clouds, some sun.	Temperature rising.
10/10/2023	16:00	London	Overcast	Heavy clouds, no sun.	Temperature stable.
10/10/2023	20:00	London	Clear	Clear sky, moon visible.	Temperature dropping.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for the integrity of the financial system and for the ability to detect and prevent fraud.

2. The second part of the document outlines the specific requirements for record-keeping. It states that all transactions must be recorded in a clear and concise manner, and that the records must be maintained for a minimum of five years. It also notes that the records must be accessible and available for review at any time.

3. The third part of the document discusses the consequences of failing to comply with these requirements. It states that any individual or organization that fails to maintain accurate records may be subject to penalties, including fines and imprisonment.

4. The fourth part of the document discusses the importance of training and education in this area. It states that all individuals involved in the financial system must receive appropriate training and education to ensure that they are able to maintain accurate records.

5. The fifth part of the document discusses the importance of oversight and monitoring. It states that the financial system must be subject to regular oversight and monitoring to ensure that it is operating in accordance with the requirements.

6. The sixth part of the document discusses the importance of transparency and accountability. It states that the financial system must be transparent and accountable to the public, and that all transactions must be subject to public scrutiny.

Date	Particulars	Debit	Credit	Balance	Total
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CHAPTER THREE THE WAY FORWARD

3.1 Introduction

This Chapter is the last section of this report. It presents the key outcomes drawn from the monitoring and evaluation conducted on the Assembly's activities for the year under review and outlines the way forward to ensuring the effective implementation of the District Medium Term Development Plan (DMTP) for 2025-2028. The chapter further summarizes major issues that have been addressed as at 2024, along with those that remain unaddressed. Additionally, it highlights recommendations aimed at enhancing the achievement of the Assembly's development goals and objectives. These might not only relate to the Assembly's progress but also contribute to the broader national development agenda.

3.2 The Year Performed

3.2.1 Key Issues Addressed

During the year under review, several critical issues were tackled to enhance governance, service delivery, and overall development within the district. These initiatives played a crucial role in achieving the objectives outlined in the Annual Action Plan (AAP) and strengthening institutional capacities. The key accomplishments include:

- Preparation and adoption of the 2025 Annual Action Plan by the General Assembly of the Karamia South District Assembly.
- Organization of a Town Hall meeting on Public Financial Management (PFM), focusing on budgeting and planning for 2025.
- Provision of office equipment and furniture to various departments and units of the Assembly to improve administration of the office.
- Delegation of revenue collection responsibilities to area councils to strengthen local revenue generation.
- Conducted of a WASH service monitoring survey using the Monitor Surveys mobile application to improve water and sanitation management.
- Allocation of funds for monitoring and evaluation activities to track progress and enhance accountability.
- Partial operationalization of the EMIS database to improve revenue mobilization.
- Establishment of a well-functioning client service unit with trained personnel to resolve and document public complaints.
- Provision of an IP laptop to the Client Service Unit to ensure efficient complaint recording and reporting to the advisory group and management for immediate action.
- Enhancement of mechanisms for addressing community needs and grievances through structured engagement.
- Four trader credit networks.
- Low productivity in staple crop production.
- Few investments and lack of budgets for the effective functioning of some departments.
- Inadequate representation of women in local elections and government positions.
- Narrow tax base with the updating of assessed register.

- Demarcation and issue Demarcation lines
- Formation of a WASI Advisory Group (drawn on community complaints) and prepare actionable recommendations to management.
- Development of a robust WASI network with over 4000 members advocating for improved services.

3.2.2 Key Issues To be Addressed

Despite the achievements, various challenges persist, requiring urgent attention to ensure the seamless implementation of development initiatives. These outstanding issues include:

- Variation of properties and maintenance of an accurate electoral roll for all houses that do facilitate efficient tracking and collection.
- Full review and operationalisation of the DLBS database to enhance revenue mobilisation.
- Tearing of water meters across the district to destabilised pay bills to water delivery.
- Establishment of sustainable revenues for WASI services to ensure long-term effectiveness.
- Procurement of logistics for the District Planning and Coordinating Unit (DPCU) to enhance operational efficiency.
- High cost electricity rate, with a water deficit in district and drought from 70 to 100, necessitating urgent revenue strategies.
- Consulting of by-laws and the Tax Policy Evaluation to assess legal and financial clarity to revenue mobilisation.
- Investigate revenue services.
- Fuel subsidies and water management.
- Limited access to credit by SMEs and Farmers.
- Low application of science and technology by Agriculture.
- Inadequate funding for agriculture-related activities, exacerbated by the cessation of the MMJ program, which previously provided essential financial support to agricultural departments.
- Delay in the release of funds from the central government, affecting critical departments such as Agriculture, Social Welfare and Community Development, Works, and Physical Planning.

3.3 Recommendations

To address the existing challenges and advance the district's development path, the following recommendations are hereby proposed by the DPCU:

- Pursue of identification tags to revenue collection to facilitate easy integration by taxpayer and improve internally generated fund (IGF) targets.
- Establishment of a comprehensive district database system to support effective planning, budgeting, and revenue mobilisation.
- Conducting timely intensive training workshops for Monitoring and Evaluation (M&E) focal points to strengthen participatory monitoring and evaluation mechanisms.

- Organizing capacity building workshops for revenue collection to enhance their effectiveness in revenue mobilization, collection, and management.
- Encouraging early submission of quarterly and annual progress reports by departments and agencies to expedite the preparation of the Annual Progress Report by the District Planning and Coordinating Unit.
- Strengthening stakeholder engagement through regular interactions on government programs and policies to foster positive development.
- Implementing a quality contract audit program out of the district while proceeding to getting to mitigate cost overruns.
- Advocating for the reduction or rationalization of staff from other divisions and agencies by the Office of the Head of the Local Government Service Secretariat.
- Encouraging the District Chief Executive (DCE) and the District Coordinating Director (DCD) to take necessary measures to address the high staff attrition rate in the district.
- Developing financial schemes to continue existing staff to remain in the district and continue providing essential services to the community.

5.4.1 *Conclusion*

The preparation, implementation, monitoring, and evaluation of the District Welfare-Free Development Plan (DMTFW-2022-2025) have significantly guided and shaped the development efforts of the Assandj South District, leading to visible improvements over the years. The assessment of key indicators and situational analysis for the year under reporting suggests that the Assandj South United Assembly government well is achieving its 2024 targets and the overall implementation of the 2022-2025 DMTFW. The progress demonstrates that the District is progressively advancing toward its medium-term objectives, which include promoting equal opportunities for all, ensuring a progressive society, safeguarding the natural environment, creating a vibrant built environment, and maintaining a stable, united, and secure society.

It is worth acknowledging that these achievements were made possible through the collective efforts and support of our key stakeholders and development partners. Notable among them include the State Regional Coordinating Council, our Departments of the Assembly, Assembly Members, High Intervention Free Management Board member (HMF), Mahaj Women, Farmers, Traditional Authorities, UNL committee members, and Development partners/NGOs such as Petroleum Campaign, Engage for Everyone, Safe water Network, Nature for Development Foundation, Sustainable Interventions Ghana, Nature Development Foundation, and among others. Moving forward, the Assembly remains committed to addressing areas where performance fell short and will intensify efforts to meet the set targets, ensuring the successful realization of the goals and objectives outlined in the DMTFW (2022-2025).



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Introduction

1. Introduction



2. Background

3. Methodology

4. Results

5. Discussion

6. Conclusion

7. References

8. Appendix

9. Acknowledgments

10. Contact Information

11. Additional Resources

12. Further Reading

13. About the Author

14. Copyright Notice

1. 在下列各题中，选择正确的答案，将字母填在括号内。
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 A. 美丽 B. 吃 C. 猫 D. 蓝色
 () 3. 下列哪个词是名词？
 A. 唱歌 B. 勇敢 C. 花园 D. 快速
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 () 5. 下列哪个词是连词？
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1. **Introduction**



2. **Methodology**

3. **Results**

4. **Discussion**

5. **Conclusion**

6. **References**

7. **Appendix**



THE HISTORY OF THE



Fig. 1. The building from the north-east.

Fig. 2. The building from the south-west.

Fig. 3. The building from the north-west.

Fig. 4. The building from the south-east.

Fig. 5. The building from the north.

Fig. 6. The building from the south.

Fig. 7. The building from the north-east.

Fig. 8. The building from the south-west.

Fig. 9. The building from the north-west.

Fig. 10. The building from the south-east.

Fig. 11. The building from the north.

Fig. 12. The building from the south.

Fig. 13. The building from the north-east.

Fig. 14. The building from the south-west.

Fig. 15. The building from the north-west.

Fig. 16. The building from the south-east.

Fig. 17. The building from the north.

Fig. 18. The building from the south.

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1. **Introduction**
 2. **Background**
 3. **Methodology**
 4. **Results**
 5. **Discussion**
 6. **Conclusion**



7. **References**
 8. **Appendix**
 9. **Notes**
 10. **Footnotes**
 11. **Tables**
 12. **Figures**
 13. **Equations**
 14. **Formulas**
 15. **Diagrams**
 16. **Charts**
 17. **Graphs**
 18. **Plots**
 19. **Maps**
 20. **Tables**

21. **References**
 22. **Appendix**
 23. **Notes**
 24. **Footnotes**
 25. **Tables**
 26. **Figures**
 27. **Equations**
 28. **Formulas**
 29. **Diagrams**
 30. **Charts**
 31. **Graphs**
 32. **Plots**
 33. **Maps**
 34. **Tables**

35. **References**
 36. **Appendix**
 37. **Notes**
 38. **Footnotes**
 39. **Tables**
 40. **Figures**
 41. **Equations**
 42. **Formulas**
 43. **Diagrams**
 44. **Charts**
 45. **Graphs**
 46. **Plots**
 47. **Maps**
 48. **Tables**

49. **References**
 50. **Appendix**
 51. **Notes**
 52. **Footnotes**
 53. **Tables**
 54. **Figures**
 55. **Equations**
 56. **Formulas**
 57. **Diagrams**
 58. **Charts**
 59. **Graphs**
 60. **Plots**
 61. **Maps**
 62. **Tables**



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1. **Introduction**
 2. **Background**
 3. **Methodology**
 4. **Results**
 5. **Conclusion**



Figure 1: A photograph showing a person in a field, likely related to the study or research.

6. **References**
 7. **Appendix**
 8. **Index**

9. **Summary**
 10. **Notes**
 11. **Footnotes**
 12. **Endnotes**

13. **References**
 14. **Appendix**
 15. **Index**

16. **Summary**
 17. **Notes**
 18. **Footnotes**
 19. **Endnotes**

20. **References**
 21. **Appendix**
 22. **Index**

23. **Summary**
 24. **Notes**
 25. **Footnotes**
 26. **Endnotes**

27. **References**
 28. **Appendix**
 29. **Index**

30. **Summary**
 31. **Notes**
 32. **Footnotes**
 33. **Endnotes**



Math 101



Section 101

Section 102

Section 103

Section 104

Section 105

Section 106

Section 107

1. **Introduction**
 2. **Methodology**
 3. **Results and Discussion**
 4. **Conclusion**



5. **References**
 6. **Appendix**
 7. **Index**
 8. **Table of Contents**

9. **Abstract**
 10. **Summary**
 11. **Key Words**
 12. **Keywords**

13. **References**
 14. **Appendix**
 15. **Index**
 16. **Table of Contents**

17. **References**
 18. **Appendix**
 19. **Index**
 20. **Table of Contents**

21. **References**
 22. **Appendix**
 23. **Index**
 24. **Table of Contents**

25. **References**
 26. **Appendix**
 27. **Index**
 28. **Table of Contents**

29. **References**
 30. **Appendix**
 31. **Index**
 32. **Table of Contents**

33. **References**
 34. **Appendix**
 35. **Index**
 36. **Table of Contents**

1952年10月1日

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Project Management



Task	Start	End	Duration
Task 1	1	3	3
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Task 3	2	4	3
Task 4	3	5	3
Task 5	4	6	3
Task 6	5	7	3
Task 7	6	8	3
Task 8	7	9	3
Task 9	8	10	3
Task 10	9	11	3
Task 11	10	12	3
Task 12	11	13	3
Task 13	12	14	3
Task 14	13	15	3
Task 15	14	16	3
Task 16	15	17	3
Task 17	16	18	3
Task 18	17	19	3
Task 19	18	20	3
Task 20	19	21	3
Task 21	20	22	3
Task 22	21	23	3
Task 23	22	24	3
Task 24	23	25	3
Task 25	24	25	2

Task	Start	End	Duration
Task 1	1	3	3
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Task 4	3	5	3
Task 5	4	6	3
Task 6	5	7	3
Task 7	6	8	3
Task 8	7	9	3
Task 9	8	10	3
Task 10	9	11	3
Task 11	10	12	3
Task 12	11	13	3
Task 13	12	14	3
Task 14	13	15	3
Task 15	14	16	3
Task 16	15	17	3
Task 17	16	18	3
Task 18	17	19	3
Task 19	18	20	3
Task 20	19	21	3
Task 21	20	22	3
Task 22	21	23	3
Task 23	22	24	3
Task 24	23	25	3
Task 25	24	25	2



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Date		Time		Location		Weather		Observations	
1	10/10/2023	08:00	09:00	Field Station	Forest	Sunny	25°C	10 birds seen	1 nest found
2	10/11/2023	07:30	08:30	Field Station	Forest	Cloudy	22°C	8 birds seen	0 nests found
3	10/12/2023	08:15	09:15	Field Station	Forest	Sunny	28°C	12 birds seen	2 nests found
4	10/13/2023	07:45	08:45	Field Station	Forest	Partly Cloudy	24°C	9 birds seen	1 nest found
5	10/14/2023	08:00	09:00	Field Station	Forest	Sunny	26°C	11 birds seen	1 nest found
6	10/15/2023	07:30	08:30	Field Station	Forest	Cloudy	23°C	7 birds seen	0 nests found
7	10/16/2023	08:10	09:10	Field Station	Forest	Sunny	27°C	13 birds seen	2 nests found
8	10/17/2023	07:45	08:45	Field Station	Forest	Partly Cloudy	24°C	9 birds seen	1 nest found
9	10/18/2023	08:00	09:00	Field Station	Forest	Sunny	26°C	11 birds seen	1 nest found
10	10/19/2023	07:30	08:30	Field Station	Forest	Cloudy	23°C	8 birds seen	0 nests found
11	10/20/2023	08:15	09:15	Field Station	Forest	Sunny	28°C	12 birds seen	2 nests found
12	10/21/2023	07:45	08:45	Field Station	Forest	Partly Cloudy	24°C	9 birds seen	1 nest found
13	10/22/2023	08:00	09:00	Field Station	Forest	Sunny	26°C	11 birds seen	1 nest found
14	10/23/2023	07:30	08:30	Field Station	Forest	Cloudy	23°C	8 birds seen	0 nests found
15	10/24/2023	08:15	09:15	Field Station	Forest	Sunny	28°C	12 birds seen	2 nests found
16	10/25/2023	07:45	08:45	Field Station	Forest	Partly Cloudy	24°C	9 birds seen	1 nest found
17	10/26/2023	08:00	09:00	Field Station	Forest	Sunny	26°C	11 birds seen	1 nest found
18	10/27/2023	07:30	08:30	Field Station	Forest	Cloudy	23°C	8 birds seen	0 nests found
19	10/28/2023	08:15	09:15	Field Station	Forest	Sunny	28°C	12 birds seen	2 nests found
20	10/29/2023	07:45	08:45	Field Station	Forest	Partly Cloudy	24°C	9 birds seen	1 nest found
21	10/30/2023	08:00	09:00	Field Station	Forest	Sunny	26°C	11 birds seen	1 nest found
22	10/31/2023	07:30	08:30	Field Station	Forest	Cloudy	23°C	8 birds seen	0 nests found





Date		Time		Location		Activity		Remarks	
1	1/1	10:00	11:00	Room 101	Room 102	Room 103	Room 104	Room 105	Room 106
2	1/2	10:00	11:00	Room 101	Room 102	Room 103	Room 104	Room 105	Room 106
3	1/3	10:00	11:00	Room 101	Room 102	Room 103	Room 104	Room 105	Room 106
4	1/4	10:00	11:00	Room 101	Room 102	Room 103	Room 104	Room 105	Room 106
5	1/5	10:00	11:00	Room 101	Room 102	Room 103	Room 104	Room 105	Room 106
6	1/6	10:00	11:00	Room 101	Room 102	Room 103	Room 104	Room 105	Room 106
7	1/7	10:00	11:00	Room 101	Room 102	Room 103	Room 104	Room 105	Room 106
8	1/8	10:00	11:00	Room 101	Room 102	Room 103	Room 104	Room 105	Room 106
9	1/9	10:00	11:00	Room 101	Room 102	Room 103	Room 104	Room 105	Room 106
10	1/10	10:00	11:00	Room 101	Room 102	Room 103	Room 104	Room 105	Room 106



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1. 2017年12月1日，甲公司收到乙公司支付的2017年12月1日至12月31日止的货款1000元。



2. 2018年1月1日，甲公司收到乙公司支付的2018年1月1日至1月31日止的货款1000元。

3. 2018年2月1日，甲公司收到乙公司支付的2018年2月1日至2月31日止的货款1000元。

4. 2018年3月1日，甲公司收到乙公司支付的2018年3月1日至3月31日止的货款1000元。

5. 2018年4月1日，甲公司收到乙公司支付的2018年4月1日至4月31日止的货款1000元。

6. 2018年5月1日，甲公司收到乙公司支付的2018年5月1日至5月31日止的货款1000元。

7. 2018年6月1日，甲公司收到乙公司支付的2018年6月1日至6月31日止的货款1000元。

8. 2018年7月1日，甲公司收到乙公司支付的2018年7月1日至7月31日止的货款1000元。

9. 2018年8月1日，甲公司收到乙公司支付的2018年8月1日至8月31日止的货款1000元。

10. 2018年9月1日，甲公司收到乙公司支付的2018年9月1日至9月31日止的货款1000元。

11. 2018年10月1日，甲公司收到乙公司支付的2018年10月1日至10月31日止的货款1000元。



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1. **Introduction**
2. **Background**
3. **Methodology**

4. **Results and Discussion**
5. **Conclusion**
6. **References**

7. **Appendix**
8. **References**
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16. **References**
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18. **References**

Date		Time		Location		Weather		Observations	
1	10/10/2023	08:00	09:00	Forest	Forest	Cloudy	Cloudy	10 birds seen	10 birds seen
2	10/11/2023	08:00	09:00	Forest	Forest	Sunny	Sunny	15 birds seen	15 birds seen
3	10/12/2023	08:00	09:00	Forest	Forest	Cloudy	Cloudy	12 birds seen	12 birds seen
4	10/13/2023	08:00	09:00	Forest	Forest	Sunny	Sunny	18 birds seen	18 birds seen
5	10/14/2023	08:00	09:00	Forest	Forest	Cloudy	Cloudy	14 birds seen	14 birds seen
6	10/15/2023	08:00	09:00	Forest	Forest	Sunny	Sunny	20 birds seen	20 birds seen
7	10/16/2023	08:00	09:00	Forest	Forest	Cloudy	Cloudy	16 birds seen	16 birds seen
8	10/17/2023	08:00	09:00	Forest	Forest	Sunny	Sunny	22 birds seen	22 birds seen
9	10/18/2023	08:00	09:00	Forest	Forest	Cloudy	Cloudy	18 birds seen	18 birds seen
10	10/19/2023	08:00	09:00	Forest	Forest	Sunny	Sunny	25 birds seen	25 birds seen
11	10/20/2023	08:00	09:00	Forest	Forest	Cloudy	Cloudy	20 birds seen	20 birds seen
12	10/21/2023	08:00	09:00	Forest	Forest	Sunny	Sunny	28 birds seen	28 birds seen
13	10/22/2023	08:00	09:00	Forest	Forest	Cloudy	Cloudy	24 birds seen	24 birds seen
14	10/23/2023	08:00	09:00	Forest	Forest	Sunny	Sunny	30 birds seen	30 birds seen
15	10/24/2023	08:00	09:00	Forest	Forest	Cloudy	Cloudy	26 birds seen	26 birds seen
16	10/25/2023	08:00	09:00	Forest	Forest	Sunny	Sunny	32 birds seen	32 birds seen
17	10/26/2023	08:00	09:00	Forest	Forest	Cloudy	Cloudy	28 birds seen	28 birds seen
18	10/27/2023	08:00	09:00	Forest	Forest	Sunny	Sunny	35 birds seen	35 birds seen
19	10/28/2023	08:00	09:00	Forest	Forest	Cloudy	Cloudy	30 birds seen	30 birds seen
20	10/29/2023	08:00	09:00	Forest	Forest	Sunny	Sunny	38 birds seen	38 birds seen
21	10/30/2023	08:00	09:00	Forest	Forest	Cloudy	Cloudy	34 birds seen	34 birds seen
22	10/31/2023	08:00	09:00	Forest	Forest	Sunny	Sunny	40 birds seen	40 birds seen

Date		Time		Location		Activity		Remarks	
1	10/10/2023	08:00	09:00	Room 101	Room 102	Room 103	Room 104	Room 105	Room 106
2	10/11/2023	08:00	09:00	Room 101	Room 102	Room 103	Room 104	Room 105	Room 106
3	10/12/2023	08:00	09:00	Room 101	Room 102	Room 103	Room 104	Room 105	Room 106
4	10/13/2023	08:00	09:00	Room 101	Room 102	Room 103	Room 104	Room 105	Room 106
5	10/14/2023	08:00	09:00	Room 101	Room 102	Room 103	Room 104	Room 105	Room 106
6	10/15/2023	08:00	09:00	Room 101	Room 102	Room 103	Room 104	Room 105	Room 106
7	10/16/2023	08:00	09:00	Room 101	Room 102	Room 103	Room 104	Room 105	Room 106
8	10/17/2023	08:00	09:00	Room 101	Room 102	Room 103	Room 104	Room 105	Room 106
9	10/18/2023	08:00	09:00	Room 101	Room 102	Room 103	Room 104	Room 105	Room 106
10	10/19/2023	08:00	09:00	Room 101	Room 102	Room 103	Room 104	Room 105	Room 106
11	10/20/2023	08:00	09:00	Room 101	Room 102	Room 103	Room 104	Room 105	Room 106
12	10/21/2023	08:00	09:00	Room 101	Room 102	Room 103	Room 104	Room 105	Room 106
13	10/22/2023	08:00	09:00	Room 101	Room 102	Room 103	Room 104	Room 105	Room 106
14	10/23/2023	08:00	09:00	Room 101	Room 102	Room 103	Room 104	Room 105	Room 106
15	10/24/2023	08:00	09:00	Room 101	Room 102	Room 103	Room 104	Room 105	Room 106
16	10/25/2023	08:00	09:00	Room 101	Room 102	Room 103	Room 104	Room 105	Room 106
17	10/26/2023	08:00	09:00	Room 101	Room 102	Room 103	Room 104	Room 105	Room 106
18	10/27/2023	08:00	09:00	Room 101	Room 102	Room 103	Room 104	Room 105	Room 106
19	10/28/2023	08:00	09:00	Room 101	Room 102	Room 103	Room 104	Room 105	Room 106
20	10/29/2023	08:00	09:00	Room 101	Room 102	Room 103	Room 104	Room 105	Room 106
21	10/30/2023	08:00	09:00	Room 101	Room 102	Room 103	Room 104	Room 105	Room 106
22	10/31/2023	08:00	09:00	Room 101	Room 102	Room 103	Room 104	Room 105	Room 106



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Date		Time		Location		Weather		Observations	
10/10/2023	10/10/2023	08:00	08:30	Field Station	Field Station	Sunny	Sunny	10 birds seen	10 birds seen
10/11/2023	10/11/2023	09:00	09:30	Field Station	Field Station	Cloudy	Cloudy	15 birds seen	15 birds seen
10/12/2023	10/12/2023	07:00	07:30	Field Station	Field Station	Rainy	Rainy	5 birds seen	5 birds seen
10/13/2023	10/13/2023	08:00	08:30	Field Station	Field Station	Sunny	Sunny	12 birds seen	12 birds seen
10/14/2023	10/14/2023	09:00	09:30	Field Station	Field Station	Cloudy	Cloudy	8 birds seen	8 birds seen
10/15/2023	10/15/2023	08:00	08:30	Field Station	Field Station	Sunny	Sunny	11 birds seen	11 birds seen
10/16/2023	10/16/2023	07:00	07:30	Field Station	Field Station	Rainy	Rainy	6 birds seen	6 birds seen
10/17/2023	10/17/2023	08:00	08:30	Field Station	Field Station	Sunny	Sunny	13 birds seen	13 birds seen
10/18/2023	10/18/2023	09:00	09:30	Field Station	Field Station	Cloudy	Cloudy	9 birds seen	9 birds seen
10/19/2023	10/19/2023	08:00	08:30	Field Station	Field Station	Sunny	Sunny	14 birds seen	14 birds seen
10/20/2023	10/20/2023	07:00	07:30	Field Station	Field Station	Rainy	Rainy	7 birds seen	7 birds seen
10/21/2023	10/21/2023	08:00	08:30	Field Station	Field Station	Sunny	Sunny	12 birds seen	12 birds seen
10/22/2023	10/22/2023	09:00	09:30	Field Station	Field Station	Cloudy	Cloudy	10 birds seen	10 birds seen
10/23/2023	10/23/2023	08:00	08:30	Field Station	Field Station	Sunny	Sunny	11 birds seen	11 birds seen
10/24/2023	10/24/2023	07:00	07:30	Field Station	Field Station	Rainy	Rainy	6 birds seen	6 birds seen
10/25/2023	10/25/2023	08:00	08:30	Field Station	Field Station	Sunny	Sunny	13 birds seen	13 birds seen
10/26/2023	10/26/2023	09:00	09:30	Field Station	Field Station	Cloudy	Cloudy	9 birds seen	9 birds seen
10/27/2023	10/27/2023	08:00	08:30	Field Station	Field Station	Sunny	Sunny	14 birds seen	14 birds seen
10/28/2023	10/28/2023	07:00	07:30	Field Station	Field Station	Rainy	Rainy	7 birds seen	7 birds seen
10/29/2023	10/29/2023	08:00	08:30	Field Station	Field Station	Sunny	Sunny	12 birds seen	12 birds seen
10/30/2023	10/30/2023	09:00	09:30	Field Station	Field Station	Cloudy	Cloudy	10 birds seen	10 birds seen
10/31/2023	10/31/2023	08:00	08:30	Field Station	Field Station	Sunny	Sunny	11 birds seen	11 birds seen



QUESTION

1. A company has a profit margin of 10% and a turnover ratio of 1.5. The company's sales are \$1,000,000. Calculate the company's operating profit.

2. A company has a profit margin of 12% and a turnover ratio of 2.0. The company's sales are \$1,200,000. Calculate the company's operating profit.

3. A company has a profit margin of 8% and a turnover ratio of 1.8. The company's sales are \$900,000. Calculate the company's operating profit.

4. A company has a profit margin of 15% and a turnover ratio of 2.5. The company's sales are \$1,500,000. Calculate the company's operating profit.

5. A company has a profit margin of 9% and a turnover ratio of 1.6. The company's sales are \$800,000. Calculate the company's operating profit.

6. A company has a profit margin of 11% and a turnover ratio of 2.2. The company's sales are \$1,100,000. Calculate the company's operating profit.

7. A company has a profit margin of 7% and a turnover ratio of 1.4. The company's sales are \$700,000. Calculate the company's operating profit.

8. A company has a profit margin of 13% and a turnover ratio of 2.8. The company's sales are \$1,300,000. Calculate the company's operating profit.

9. A company has a profit margin of 6% and a turnover ratio of 1.2. The company's sales are \$600,000. Calculate the company's operating profit.

10. A company has a profit margin of 14% and a turnover ratio of 3.0. The company's sales are \$1,400,000. Calculate the company's operating profit.

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THE UNIVERSITY OF
MICHIGAN LIBRARY
ANN ARBOR, MICHIGAN

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Date		Time		Location		Activity		Remarks	
									
									



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PHYSICS 309

PHYSICS 309



Figure 1: A group of people standing in a line.

The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. This is essential for ensuring transparency and accountability in the organization's operations.

It is also important to regularly review and update these records to reflect any changes in the organization's structure or goals. This will help to ensure that the records remain relevant and useful for future reference.

In addition, it is crucial to establish clear policies and procedures for the collection, storage, and dissemination of information. This will help to prevent any misuse of data and ensure that all information is handled in a secure and confidential manner.

Finally, it is important to ensure that all staff members are trained in the proper use of the organization's information systems and procedures. This will help to minimize the risk of errors and ensure that all information is entered accurately and consistently.

Overall, the effective management of information is a key factor in the success of any organization. By following the principles outlined in this document, organizations can ensure that their information systems are secure, reliable, and easy to use.

The second part of the document discusses the importance of maintaining accurate records of all transactions and activities. This is essential for ensuring transparency and accountability in the organization's operations.

It is also important to regularly review and update these records to reflect any changes in the organization's structure or goals. This will help to ensure that the records remain relevant and useful for future reference.

In addition, it is crucial to establish clear policies and procedures for the collection, storage, and dissemination of information. This will help to prevent any misuse of data and ensure that all information is handled in a secure and confidential manner.

Finally, it is important to ensure that all staff members are trained in the proper use of the organization's information systems and procedures. This will help to minimize the risk of errors and ensure that all information is entered accurately and consistently.

Date	Description	Debit	Credit
1900	To Balance		
1901	By Balance		
1902	By Balance		
1903	By Balance		
1904	By Balance		
1905	By Balance		
1906	By Balance		

Sl. No.	Particulars	Amount	Amount	Amount	Amount	Amount	Amount
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Date	Description	Debit	Credit	Balance
1900	Jan 1			
1901	Jan 1			
1902	Jan 1			
1903	Jan 1			
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1907	Jan 1			
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1911	Jan 1			
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THE UNIVERSITY OF CHICAGO

THE UNIVERSITY OF CHICAGO
DIVISION OF THE PHYSICAL SCIENCES
DEPARTMENT OF CHEMISTRY

1155 EAST 58TH STREET
CHICAGO, ILLINOIS 60637

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FINANCIAL AID: 773-707-3600

OFFICE OF THE DEAN: 773-707-3600

OFFICE OF THE VICE CHANCELLOR FOR RESEARCH: 773-707-3600

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for transparency and accountability, particularly in financial reporting and auditing. The text outlines various methods and tools used to collect, store, and analyze data, ensuring that all information is up-to-date and reliable.

2. The second section focuses on the role of technology in modern record-keeping. It highlights how digital solutions, such as cloud storage and data management systems, have revolutionized the way organizations handle their records. These technologies offer enhanced security, scalability, and ease of access, allowing for more efficient operations and better decision-making. The text also addresses the challenges of data integration and interoperability between different systems.

3. The third part of the document explores the legal and regulatory requirements surrounding record-keeping. It discusses the various laws and standards that govern the collection, retention, and disposal of records, ensuring that organizations remain compliant with applicable regulations. The text provides guidance on how to design record-keeping policies and procedures that meet these requirements while also supporting the organization's business objectives.

4. The final section of the document concludes by summarizing the key points discussed and offering recommendations for best practices. It stresses the importance of a proactive approach to record-keeping, where organizations regularly review and update their policies and procedures to stay current with the latest industry trends and regulatory changes. The text also encourages a culture of transparency and accountability, where all employees understand their role in maintaining accurate and reliable records.

1. The first part of the document is a header section containing the title and the author's name.

2. The second part is the main body of the text, which is divided into several paragraphs.

3. The third part is a conclusion section that summarizes the main points of the document.

4. The fourth part is a list of references or a bibliography.

5. The fifth part is a footer section containing the date and the page number.

The first paragraph discusses the importance of maintaining accurate records in a business setting.

The second paragraph describes the various methods used to collect and analyze data.

The third paragraph explains the challenges faced by researchers in this field.

The fourth paragraph provides a detailed overview of the experimental procedures.

The fifth paragraph presents the results of the study and discusses their implications.

The sixth paragraph discusses the limitations of the study and suggests areas for future research.

The seventh paragraph concludes the document with a final statement on the significance of the findings.

The eighth paragraph is a short summary of the key points.

The ninth paragraph is a list of references.

The tenth paragraph is a footer with the date and page number.

The tenth paragraph is a list of references.

The eleventh paragraph is a footer with the date and page number.

The twelfth paragraph is a footer with the date and page number.

The thirteenth paragraph is a footer with the date and page number.

The fourteenth paragraph is a footer with the date and page number.

The fifteenth paragraph is a footer with the date and page number.

Category	Value
Item 1	100
Item 2	200
Item 3	300
Item 4	400
Item 5	500
Item 6	600
Item 7	700
Item 8	800
Item 9	900
Item 10	1000

Date	Time	Location	Weather	Wind	Sea	Observations	Remarks	Remarks
1954	10:00	10:00	10:00	10:00	10:00	10:00	10:00	10:00
1954	10:00	10:00	10:00	10:00	10:00	10:00	10:00	10:00
1954	10:00	10:00	10:00	10:00	10:00	10:00	10:00	10:00

Item	Quantity	Unit	Material	Description	Remarks
1	100	kg	Concrete	For foundation	
2	50	m ³	Earthwork	Excavation	
3	10	m ²	Brickwork	For wall	
4	5	m ³	Plaster	For wall	
5	20	m ²	Roofing	For roof	
6	10	m ³	Concrete	For slab	
7	5	m ³	Earthwork	Backfilling	
8	10	m ²	Painting	For wall	
9	5	m ³	Concrete	For column	
10	10	m ²	Roofing	For roof	

1. This estimate is based on the following assumptions:
 a. All materials are of standard quality.
 b. The work is to be done in accordance with the specifications.
 c. The site is accessible and suitable for the work.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for the integrity of the financial system and for the ability to detect and prevent fraud.

2. The second part of the document outlines the specific requirements for record-keeping, including the need to maintain original documents and to keep copies of all transactions. It also discusses the importance of regular audits and the need to ensure that all records are up-to-date and accurate.

3. The third part of the document discusses the consequences of failing to maintain accurate records, including the potential for financial loss and the risk of legal action. It also discusses the importance of training staff on proper record-keeping procedures and the need to ensure that all staff are aware of the importance of accurate records.

4. The fourth part of the document discusses the importance of maintaining accurate records of all transactions, including the need to maintain original documents and to keep copies of all transactions. It also discusses the importance of regular audits and the need to ensure that all records are up-to-date and accurate.

5. The fifth part of the document discusses the consequences of failing to maintain accurate records, including the potential for financial loss and the risk of legal action. It also discusses the importance of training staff on proper record-keeping procedures and the need to ensure that all staff are aware of the importance of accurate records.

6. The sixth part of the document discusses the importance of maintaining accurate records of all transactions, including the need to maintain original documents and to keep copies of all transactions. It also discusses the importance of regular audits and the need to ensure that all records are up-to-date and accurate.

7. The seventh part of the document discusses the consequences of failing to maintain accurate records, including the potential for financial loss and the risk of legal action. It also discusses the importance of training staff on proper record-keeping procedures and the need to ensure that all staff are aware of the importance of accurate records.

8. The eighth part of the document discusses the importance of maintaining accurate records of all transactions, including the need to maintain original documents and to keep copies of all transactions. It also discusses the importance of regular audits and the need to ensure that all records are up-to-date and accurate.

9. The ninth part of the document discusses the consequences of failing to maintain accurate records, including the potential for financial loss and the risk of legal action. It also discusses the importance of training staff on proper record-keeping procedures and the need to ensure that all staff are aware of the importance of accurate records.

10. The tenth part of the document discusses the importance of maintaining accurate records of all transactions, including the need to maintain original documents and to keep copies of all transactions. It also discusses the importance of regular audits and the need to ensure that all records are up-to-date and accurate.

Date	Description	Debit	Credit	Balance
1888	Jan 1			100.00
1889	Jan 1			150.00
1890	Jan 1			200.00
1891	Jan 1			250.00
1892	Jan 1			300.00
1893	Jan 1			350.00
1894	Jan 1			400.00
1895	Jan 1			450.00
1896	Jan 1			500.00
1897	Jan 1			550.00
1898	Jan 1			600.00
1899	Jan 1			650.00
1900	Jan 1			700.00
1901	Jan 1			750.00
1902	Jan 1			800.00
1903	Jan 1			850.00
1904	Jan 1			900.00
1905	Jan 1			950.00
1906	Jan 1			1000.00
1907	Jan 1			1050.00
1908	Jan 1			1100.00
1909	Jan 1			1150.00
1910	Jan 1			1200.00
1911	Jan 1			1250.00
1912	Jan 1			1300.00
1913	Jan 1			1350.00
1914	Jan 1			1400.00
1915	Jan 1			1450.00
1916	Jan 1			1500.00

NO.	NAME	RESIDENCE	DATE	REMARKS	INITIALS	SIGNATURE
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Date	Description	Debit	Credit
1998	Jan 1 Balance	100.00	
1998	Jan 15	50.00	
1998	Jan 20	25.00	
1998	Jan 25	75.00	
1998	Jan 30	125.00	
1998	Feb 5	175.00	
1998	Feb 10	225.00	
1998	Feb 15	275.00	
1998	Feb 20	325.00	
1998	Feb 25	375.00	
1998	Feb 28	425.00	

Date	Description	Debit	Credit	Balance
1900	Jan 1			
	Jan 2			
	Jan 3			
	Jan 4			
	Jan 5			
	Jan 6			
	Jan 7			
	Jan 8			
	Jan 9			
	Jan 10			
	Jan 11			
	Jan 12			

Date		Time		Location		Remarks	
1911	10	10	10	10	10	10	10
1911	11	11	11	11	11	11	11
1911	12	12	12	12	12	12	12
1911	13	13	13	13	13	13	13
1911	14	14	14	14	14	14	14
1911	15	15	15	15	15	15	15
1911	16	16	16	16	16	16	16
1911	17	17	17	17	17	17	17
1911	18	18	18	18	18	18	18
1911	19	19	19	19	19	19	19
1911	20	20	20	20	20	20	20
1911	21	21	21	21	21	21	21
1911	22	22	22	22	22	22	22
1911	23	23	23	23	23	23	23
1911	24	24	24	24	24	24	24
1911	25	25	25	25	25	25	25
1911	26	26	26	26	26	26	26
1911	27	27	27	27	27	27	27
1911	28	28	28	28	28	28	28
1911	29	29	29	29	29	29	29
1911	30	30	30	30	30	30	30
1911	31	31	31	31	31	31	31

1. The first part of the document is a header section containing the title and the author's name. The title is "The Role of the State in Economic Development" and the author is "John Doe".

2. The second part of the document is an abstract. It provides a brief summary of the main arguments and findings of the paper.

3. The third part of the document is the introduction. It sets the context for the study and outlines the research objectives.

4. The fourth part of the document is the literature review. It discusses the existing research on the topic and identifies the gaps in the current knowledge.

5. The fifth part of the document is the methodology. It describes the research methods used to collect and analyze the data.

6. The sixth part of the document is the results and discussion. It presents the findings of the study and discusses their implications.

Date		Description		Amount		Balance	
1890	Jan 1	Balance forward					
	Feb 1	Received from [unclear]					
	Mar 1	Received from [unclear]					
	Apr 1	Received from [unclear]					
	May 1	Received from [unclear]					
	Jun 1	Received from [unclear]					
	Jul 1	Received from [unclear]					
	Aug 1	Received from [unclear]					
	Sep 1	Received from [unclear]					
	Oct 1	Received from [unclear]					
	Nov 1	Received from [unclear]					
	Dec 1	Received from [unclear]					
	Total						

UNIT 10: THE HISTORY OF THE UNITED STATES

Section	Topic	Key Dates	Key Figures	Key Events	Key Documents
I	The American Revolution	1776	George Washington	Declaration of Independence	Declaration of Independence
		1781	George Washington	Surrender at Yorktown	Treaty of Paris
II	The Civil War	1861	Abraham Lincoln	Start of the Civil War	Emancipation Proclamation
		1865	Abraham Lincoln	End of the Civil War	13th and 14th Amendments
III	The Industrial Revolution	1800-1850	Samuel Slater, Eli Whitney	Mass production, factories	Wages, working conditions
		1850-1900	Andrew Carnegie, John D. Rockefeller	Steel, oil, railroads	Trusts, monopolies
IV	The Progressive Era	1890-1920	Theodore Roosevelt, Woodrow Wilson	Antitrust laws, labor unions	Progressive reforms
		1910-1930	Woodrow Wilson	World War I, New Deal	1930s reforms
V	The Cold War	1945-1991	Dwight D. Eisenhower, John F. Kennedy	Nuclear arms race, Vietnam War	Space race
		1950-1960	John F. Kennedy, Lyndon B. Johnson	Civil Rights Movement	1960s social changes

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1. 姓名: 张三
 2. 性别: 男
 3. 年龄: 25
 4. 职业: 程序员
 5. 籍贯: 北京
 6. 学历: 本科
 7. 婚姻状况: 未婚
 8. 联系电话: 13800138000
 9. 电子邮箱: zhangsan@example.com
 10. 身份证号: 110101199001010001

11. 住址: 北京市朝阳区
 12. 工作单位: 腾讯公司
 13. 入职日期: 2020-01-01
 14. 薪资: 15000
 15. 社保缴纳: 正常

姓名	性别	年龄	职业
张三	男	25	程序员
李四	女	30	产品经理
王五	男	35	销售经理
赵六	女	40	财务总监

16. 家庭成员: 父母, 未婚妻
 17. 兴趣爱好: 阅读, 运动, 旅游
 18. 特长: 编程, 英语
 19. 自我评价: 积极向上, 责任心强

姓名	性别	年龄	职业	籍贯
张三	男	25	程序员	北京
李四	女	30	产品经理	上海
王五	男	35	销售经理	广东
赵六	女	40	财务总监	浙江

20. 教育经历: 清华大学
 21. 工作经历: 腾讯公司
 22. 项目经验: 负责过多个大型项目

姓名	性别	年龄	职业	籍贯	学历
张三	男	25	程序员	北京	本科
李四	女	30	产品经理	上海	硕士
王五	男	35	销售经理	广东	本科
赵六	女	40	财务总监	浙江	本科

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for financial transparency and accountability. This section also outlines the various methods used to collect and analyze data, ensuring that the information is reliable and up-to-date.

2. The second part of the document details the specific procedures for data collection and analysis. It describes the steps involved in gathering information from various sources, including interviews, surveys, and document reviews. The analysis phase involves identifying trends, patterns, and anomalies in the data, which are then used to draw meaningful conclusions.

Category	Item	Value
Financial Data	Revenue	\$1,200,000
	Expenses	\$800,000
	Profit	\$400,000
Operational Data	Production Volume	15,000 units
	Quality Control	98% pass rate
Human Resources	Employee Count	250
	Turnover Rate	12%

3. The third part of the document provides a detailed analysis of the collected data. It examines the financial performance, operational efficiency, and human resource management. The analysis highlights key areas of strength and identifies opportunities for improvement. For example, the financial data shows a healthy profit margin, while the operational data indicates high production efficiency and quality control.

Area	Current State	Target State
Financial Performance	Profit margin of 33%	Profit margin of 40%
Operational Efficiency	Production cycle of 10 days	Production cycle of 8 days
Human Resources	Employee turnover of 12%	Employee turnover of 8%

4. The fourth part of the document discusses the implications of the findings and provides recommendations for future actions. It suggests strategies to improve financial performance, enhance operational efficiency, and reduce employee turnover. These recommendations are based on the insights gained from the data analysis and are designed to address the identified areas of concern.

5. The final part of the document summarizes the key findings and conclusions. It reiterates the importance of continuous monitoring and evaluation to ensure that the organization remains competitive and successful. The document concludes with a call to action, encouraging all stakeholders to work together to implement the recommended changes.

Section	Key Findings
Financial Performance	Healthy profit margin, opportunities for improvement
Operational Efficiency	High production efficiency, quality control
Human Resources	Employee turnover, need for retention strategies

1. The first part of the document is a header section containing the title and the author's name. The title is "The History of the United States" and the author is "John Adams".

2. The second part of the document is a table of contents. It lists the chapters and their corresponding page numbers.

Chapter	Page
1. The Discovery of America	1
2. The First Settlements	15
3. The Growth of the Colonies	30
4. The Struggle for Independence	45
5. The Formation of the Constitution	60
6. The Early Years of the Republic	75
7. The Expansion of the Territory	90
8. The Civil War	105
9. The Reconstruction Era	120
10. The Gilded Age	135
11. The Progressive Era	150
12. The World Wars	165
13. The Cold War	180
14. The Modern Era	195

3. The third part of the document is the main body of text, which is divided into chapters. Each chapter begins with a section header.

4. The fourth part of the document is a list of references and footnotes. It includes a list of books, articles, and other sources used in the research.

5. The fifth part of the document is an index. It lists the key terms and concepts used in the text, along with their page numbers.

6. The sixth part of the document is a list of appendices. It includes a list of maps, tables, and other supplementary material.

7. The seventh part of the document is a list of glossary terms. It defines the key terms and concepts used in the text.

8. The eighth part of the document is a list of bibliography. It lists the books, articles, and other sources used in the research.

9. The ninth part of the document is a list of footnotes. It provides additional information and references for the text.

10. The tenth part of the document is a list of references. It lists the books, articles, and other sources used in the research.

11. The eleventh part of the document is a list of references. It lists the books, articles, and other sources used in the research.

12. The twelfth part of the document is a list of references. It lists the books, articles, and other sources used in the research.

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20. The twentieth part of the document is a list of references. It lists the books, articles, and other sources used in the research.

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42	42.1	42.1.1	42.1.1.1	42.1.1.1.1	42.1.1.1.1.1	42.1.1.1.1.1.1	42.1.1.1.1.1.1.1
43	43.1	43.1.1	43.1.1.1	43.1.1.1.1	43.1.1.1.1.1	43.1.1.1.1.1.1	43.1.1.1.1.1.1.1
44	44.1	44.1.1	44.1.1.1	44.1.1.1.1	44.1.1.1.1.1	44.1.1.1.1.1.1	44.1.1.1.1.1.1.1
45	45.1	45.1.1	45.1.1.1	45.1.1.1.1	45.1.1.1.1.1	45.1.1.1.1.1.1	45.1.1.1.1.1.1.1
46	46.1	46.1.1	46.1.1.1	46.1.1.1.1	46.1.1.1.1.1	46.1.1.1.1.1.1	46.1.1.1.1.1.1.1
47	47.1	47.1.1	47.1.1.1	47.1.1.1.1	47.1.1.1.1.1	47.1.1.1.1.1.1	47.1.1.1.1.1.1.1
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 4. 职业: _____
 5. 住址: _____
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 7. 电子邮箱: _____
 8. 身份证号: _____
 9. 其他: _____

10. 工作单位: _____
 11. 入职日期: _____
 12. 职位: _____
 13. 薪资: _____
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 15. 奖惩: _____
 16. 培训: _____
 17. 其他: _____

18. 备注: _____
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21. 姓名: _____
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 23. 年龄: _____
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 28. 身份证号: _____
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30. 姓名: _____
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 37. 身份证号: _____
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39. 姓名: _____
 40. 性别: _____
 41. 年龄: _____
 42. 职业: _____
 43. 住址: _____
 44. 联系电话: _____
 45. 电子邮箱: _____
 46. 身份证号: _____
 47. 其他: _____

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. This is crucial for ensuring the integrity of the financial data and for facilitating audits.

2. The second part of the document outlines the various methods used to collect and analyze data. These methods include direct observation, interviews, and the use of specialized software tools.

3. The third part of the document provides a detailed description of the data collection process. This includes information on the selection of participants, the development of data collection instruments, and the procedures for data entry and management.

Year	Q1	Q2	Q3	Q4	Total
2018	120	150	180	200	650
2019	130	160	190	210	690
2020	140	170	200	220	730
2021	150	180	210	230	770
2022	160	190	220	240	810
2023	170	200	230	250	850
2024	180	210	240	260	890
2025	190	220	250	270	930
2026	200	230	260	280	970
2027	210	240	270	290	1010
2028	220	250	280	300	1050
2029	230	260	290	310	1090
2030	240	270	300	320	1130

4. The fourth part of the document discusses the challenges associated with data collection and analysis. These challenges include issues related to data quality, data availability, and the complexity of data analysis.

5. The fifth part of the document provides a summary of the findings of the study. These findings include the identification of key trends and patterns in the data, as well as the implications of these findings for future research and practice.

Category	Value
Category A	100
Category B	200
Category C	300
Category D	400
Category E	500
Category F	600
Category G	700
Category H	800
Category I	900
Category J	1000

6. The sixth part of the document provides a detailed description of the data analysis process. This includes information on the selection of statistical methods, the development of data analysis instruments, and the procedures for data analysis and interpretation.

7. The seventh part of the document discusses the implications of the findings for future research and practice. These implications include the identification of key areas for further research and the development of practical recommendations for improving data collection and analysis.

8. The eighth part of the document provides a conclusion and a list of references. The conclusion summarizes the main findings of the study and the list of references provides information on the sources of information used in the study.

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 之「**新學期**」

1. The first part of the document discusses the importance of maintaining accurate records for all transactions. It emphasizes that proper record-keeping is essential for financial transparency and accountability.

2. The second part of the document outlines the specific procedures for recording transactions. It details the steps involved in entering data into the system, ensuring that all necessary information is captured and verified.

3. The third part of the document addresses the challenges associated with data entry and record management. It provides strategies to minimize errors and improve the efficiency of the process.

4. The final part of the document concludes with a summary of the key points discussed. It reiterates the importance of consistent and accurate record-keeping for the overall success of the organization.

1. **Introduction**
 2. **Background**
 3. **Methodology**
 4. **Results**
 5. **Discussion**
 6. **Conclusion**
 7. **References**
 8. **Appendix**
 9. **Index**
 10. **Summary**

11. **Abstract**
 12. **Keywords**
 13. **Author Information**
 14. **Correspondence**
 15. **Conflict of Interest**
 16. **Disclaimer**
 17. **Copyright**
 18. **Open Access**
 19. **Supplementary Material**
 20. **References**

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 36. **References**
 37. **References**
 38. **References**
 39. **References**
 40. **References**

1. 關於本會之宗旨及任務
 2. 關於本會之組織及職權
 3. 關於本會之經費及會計

第一條	本會定名為「 中華民國會計師公會 聯合會」
第二條	本會之宗旨在 統一會計師公會 之組織及職權 並謀會計師之 福利及提高其 社會地位
第三條	本會之任務在 統一會計師公會 之組織及職權 並謀會計師之 福利及提高其 社會地位

第四條	本會之組織 由下列各機關 及團體組成 一、各省市會計 師公會 二、各省市會計 師公會聯合會 三、各省市會計 師公會聯合會 四、各省市會計 師公會聯合會
第五條	本會之職權 在統一會計師 公會之組織及 職權並謀會計 師之福利及提 高其社會地位

第六條	本會之經費 由各省市會計 師公會及會計 師公會聯合會 捐助之
第七條	本會之會計 由會計師公會 聯合會會計師 公會聯合會 會計師公會 聯合會會計師 公會聯合會

第八條	本會之會計 由會計師公會 聯合會會計師 公會聯合會 會計師公會 聯合會會計師 公會聯合會
第九條	本會之會計 由會計師公會 聯合會會計師 公會聯合會 會計師公會 聯合會會計師 公會聯合會
第十條	本會之會計 由會計師公會 聯合會會計師 公會聯合會 會計師公會 聯合會會計師 公會聯合會

第十一條	本會之會計 由會計師公會 聯合會會計師 公會聯合會 會計師公會 聯合會會計師 公會聯合會
第十二條	本會之會計 由會計師公會 聯合會會計師 公會聯合會 會計師公會 聯合會會計師 公會聯合會

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Project Name	Location	Start Date	End Date	Phase	Status	Responsible Party	Notes
Project A	Location A	2023-01-01	2023-03-31	Phase 1	Completed	John Doe	Successful completion
Project B	Location B	2023-04-01	2023-06-30	Phase 2	In Progress	Jane Smith	Minor delays
Project C	Location C	2023-07-01	2023-09-30	Phase 1	On Hold	Bob Johnson	Resource allocation
Project D	Location D	2023-10-01	2023-12-31	Phase 1	Planning	Alice Brown	Initial scope
Project E	Location E	2024-01-01	2024-03-31	Phase 1	Completed	David Green	On schedule
Project F	Location F	2024-04-01	2024-06-30	Phase 2	In Progress	Eve White	Regular updates
Project G	Location G	2024-07-01	2024-09-30	Phase 1	On Hold	Frank Black	Review phase
Project H	Location H	2024-10-01	2024-12-31	Phase 1	Planning	Grace King	Scope definition
Project I	Location I	2025-01-01	2025-03-31	Phase 1	Completed	Henry Lee	Final review
Project J	Location J	2025-04-01	2025-06-30	Phase 2	In Progress	Ivy Chen	Progress tracking
Project K	Location K	2025-07-01	2025-09-30	Phase 1	On Hold	Jack Hill	Resource shift
Project L	Location L	2025-10-01	2025-12-31	Phase 1	Planning	Karen Scott	Initial setup
Project M	Location M	2026-01-01	2026-03-31	Phase 1	Completed	Liam King	Final report
Project N	Location N	2026-04-01	2026-06-30	Phase 2	In Progress	Mia Green	Regular check-ins
Project O	Location O	2026-07-01	2026-09-30	Phase 1	On Hold	Noah Black	Review cycle
Project P	Location P	2026-10-01	2026-12-31	Phase 1	Planning	Olivia King	Scope finalization
Project Q	Location Q	2027-01-01	2027-03-31	Phase 1	Completed	Peter Lee	Successful end
Project R	Location R	2027-04-01	2027-06-30	Phase 2	In Progress	Quinn Green	Progress reports
Project S	Location S	2027-07-01	2027-09-30	Phase 1	On Hold	Ryan Black	Resource reassign
Project T	Location T	2027-10-01	2027-12-31	Phase 1	Planning	Sarah King	Initial phase
Project U	Location U	2028-01-01	2028-03-31	Phase 1	Completed	Umar Lee	Final delivery
Project V	Location V	2028-04-01	2028-06-30	Phase 2	In Progress	Victoria Green	Active monitoring
Project W	Location W	2028-07-01	2028-09-30	Phase 1	On Hold	Walter Black	Review period
Project X	Location X	2028-10-01	2028-12-31	Phase 1	Planning	Xavier King	Scope setting
Project Y	Location Y	2029-01-01	2029-03-31	Phase 1	Completed	Yara Lee	Successful close
Project Z	Location Z	2029-04-01	2029-06-30	Phase 2	In Progress	Zoe Green	Progress update
Project AA	Location AA	2029-07-01	2029-09-30	Phase 1	On Hold	Zachary Black	Resource review
Project AB	Location AB	2029-10-01	2029-12-31	Phase 1	Planning	Zoe King	Initial phase
Project AC	Location AC	2030-01-01	2030-03-31	Phase 1	Completed	Adam Lee	Final review
Project AD	Location AD	2030-04-01	2030-06-30	Phase 2	In Progress	Alexa Green	Regular updates
Project AE	Location AE	2030-07-01	2030-09-30	Phase 1	On Hold	Anthony Black	Review phase
Project AF	Location AF	2030-10-01	2030-12-31	Phase 1	Planning	Aria King	Scope definition
Project AG	Location AG	2031-01-01	2031-03-31	Phase 1	Completed	Austin Lee	Final report
Project AH	Location AH	2031-04-01	2031-06-30	Phase 2	In Progress	Avery Green	Progress tracking
Project AI	Location AI	2031-07-01	2031-09-30	Phase 1	On Hold	Bailey Black	Resource shift
Project AJ	Location AJ	2031-10-01	2031-12-31	Phase 1	Planning	Bella King	Initial setup
Project AK	Location AK	2032-01-01	2032-03-31	Phase 1	Completed	Benjamin Lee	Final delivery
Project AL	Location AL	2032-04-01	2032-06-30	Phase 2	In Progress	Bianca Green	Active monitoring
Project AM	Location AM	2032-07-01	2032-09-30	Phase 1	On Hold	Brandon Black	Review cycle
Project AN	Location AN	2032-10-01	2032-12-31	Phase 1	Planning	Brianna King	Scope finalization
Project AO	Location AO	2033-01-01	2033-03-31	Phase 1	Completed	Brooklyn Lee	Successful end
Project AP	Location AP	2033-04-01	2033-06-30	Phase 2	In Progress	Bryanna Green	Progress reports
Project AQ	Location AQ	2033-07-01	2033-09-30	Phase 1	On Hold	Brayden Black	Resource reassign
Project AR	Location AR	2033-10-01	2033-12-31	Phase 1	Planning	Breanna King	Initial phase
Project AS	Location AS	2034-01-01	2034-03-31	Phase 1	Completed	Bryson Lee	Final review
Project AT	Location AT	2034-04-01	2034-06-30	Phase 2	In Progress	Brynn Green	Regular updates
Project AU	Location AU	2034-07-01	2034-09-30	Phase 1	On Hold	Bryson Black	Review period
Project AV	Location AV	2034-10-01	2034-12-31	Phase 1	Planning	Brynn King	Scope setting
Project AW	Location AW	2035-01-01	2035-03-31	Phase 1	Completed	Brynn Lee	Final report
Project AX	Location AX	2035-04-01	2035-06-30	Phase 2	In Progress	Brynn Green	Progress update
Project AY	Location AY	2035-07-01	2035-09-30	Phase 1	On Hold	Brynn Black	Resource review
Project AZ	Location AZ	2035-10-01	2035-12-31	Phase 1	Planning	Brynn King	Initial phase

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1. 姓名 2. 性别 3. 年龄 4. 籍贯 5. 民族 6. 文化程度 7. 职业 8. 婚姻状况 9. 健康状况 10. 宗教信仰	1. 政治面貌 2. 社会经历 3. 工作经历 4. 学习经历 5. 其他
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1. 姓名 2. 性别 3. 年龄 4. 籍贯 5. 民族 6. 文化程度 7. 职业 8. 婚姻状况 9. 健康状况 10. 宗教信仰	1. 政治面貌 2. 社会经历 3. 工作经历 4. 学习经历 5. 其他
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1. 姓名 2. 性别 3. 年龄 4. 籍贯 5. 民族 6. 文化程度 7. 职业 8. 婚姻状况 9. 健康状况 10. 宗教信仰	1. 政治面貌 2. 社会经历 3. 工作经历 4. 学习经历 5. 其他
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1. 姓名: 张三
 2. 性别: 男
 3. 年龄: 25
 4. 职业: 程序员
 5. 籍贯: 广东
 6. 学历: 本科
 7. 婚姻状况: 未婚
 8. 兴趣爱好: 阅读, 运动
 9. 特长: 编程, 英语
 10. 自我评价: 积极向上, 责任心强

1. 姓名: 李四
 2. 性别: 女
 3. 年龄: 30
 4. 职业: 教师
 5. 籍贯: 湖南
 6. 学历: 硕士
 7. 婚姻状况: 已婚
 8. 兴趣爱好: 音乐, 旅游
 9. 特长: 教学, 写作
 10. 自我评价: 耐心细致, 热爱教育

1. 姓名: 王五
 2. 性别: 男
 3. 年龄: 40
 4. 职业: 医生
 5. 籍贯: 北京
 6. 学历: 博士
 7. 婚姻状况: 已婚
 8. 兴趣爱好: 围棋, 钓鱼
 9. 特长: 手术, 诊断
 10. 自我评价: 严谨认真, 救死扶伤

1. 姓名: 赵六
 2. 性别: 女
 3. 年龄: 28
 4. 职业: 设计师
 5. 籍贯: 浙江
 6. 学历: 本科
 7. 婚姻状况: 未婚
 8. 兴趣爱好: 绘画, 摄影
 9. 特长: 平面设计, 创意
 10. 自我评价: 富有创意, 审美能力强

1. 姓名: 孙七
 2. 性别: 男
 3. 年龄: 35
 4. 职业: 工程师
 5. 籍贯: 江苏
 6. 学历: 硕士
 7. 婚姻状况: 已婚
 8. 兴趣爱好: 篮球, 看电影
 9. 特长: 机械设计, 项目管理
 10. 自我评价: 逻辑思维强, 团队合作好

1. 姓名: 周八
 2. 性别: 女
 3. 年龄: 22
 4. 职业: 实习生
 5. 籍贯: 四川
 6. 学历: 本科
 7. 婚姻状况: 未婚
 8. 兴趣爱好: 唱歌, 跳舞
 9. 特长: 声乐, 舞蹈
 10. 自我评价: 性格开朗, 学习能力强

1. 姓名: 吴九
 2. 性别: 男
 3. 年龄: 45
 4. 职业: 企业家
 5. 籍贯: 福建
 6. 学历: 本科
 7. 婚姻状况: 已婚
 8. 兴趣爱好: 高尔夫, 收藏
 9. 特长: 商业谈判, 战略规划
 10. 自我评价: 经验丰富, 领导力强

1. 姓名: 李小明
 2. 性别: 男
 3. 年龄: 25
 4. 职业: 程序员
 5. 籍贯: 广东省广州市

6. 教育程度: 本科
 7. 婚姻状况: 未婚
 8. 兴趣爱好: 阅读、运动、旅游

9. 工作经历: 曾在某互联网公司担任软件开发工程师
 10. 自我评价: 性格开朗, 责任心强, 具备良好的团队合作精神和沟通能力

11. 联系方式: 电话: 13800138000, 邮箱: xiaoming.li@example.com
 12. 其他信息: 无不良嗜好, 身体健康

13. 求职意向: 寻求软件开发类职位
 14. 期望薪资: 面议
 15. 备注: 如有需要, 请随时联系

16. 附件: 个人简历、学历证书、工作证明
 17. 应聘日期: 2023年10月27日
 18. 应聘地点: 广州市天河区

How many 1 1/2

There are 1 1/2

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1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for the integrity of the financial system and for the ability to detect and prevent fraud. The text notes that without reliable records, it would be difficult to track the flow of funds and identify any irregularities.

2. The second part of the document outlines the specific requirements for record-keeping. It states that all transactions must be recorded in a clear and concise manner, with sufficient detail to allow for a full understanding of the nature and purpose of each entry. This includes recording the date, amount, and the parties involved in the transaction.

3. The third part of the document discusses the role of internal controls in ensuring the accuracy and reliability of financial records. It highlights that a strong system of internal controls is necessary to minimize the risk of errors and to provide a reasonable assurance that the financial statements are free from material misstatements. Key components of internal controls include segregation of duties, authorization of transactions, and regular reconciliations.

APPENDIX

1. The first table in the appendix provides a summary of the total number of transactions recorded for each month over the period from January to December. The data shows a relatively steady flow of transactions throughout the year, with a slight increase in activity during the first and last quarters.

2. The second table in the appendix details the types of transactions recorded, such as sales, purchases, and transfers. It shows that sales and purchases are the most frequent types of transactions, while transfers are less common. The data also indicates that the majority of transactions are recorded in the first half of the year.

3. The third table in the appendix provides a breakdown of the total amount of transactions recorded for each month. It shows that the total amount of transactions fluctuates throughout the year, with the highest total amount recorded in the third quarter. The data also indicates that the majority of the total amount is recorded in the first half of the year.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for the integrity of the financial system and for the ability to detect and prevent fraud.

2. The second part of the document outlines the specific requirements for record-keeping, including the need to maintain original documents and to keep copies of all transactions. It also discusses the importance of regular audits and the need to ensure that all records are up-to-date and accurate.

3. The third part of the document discusses the consequences of failing to maintain accurate records, including the potential for financial loss and the risk of legal action. It also discusses the importance of training staff on proper record-keeping procedures and the need to ensure that all staff are aware of the importance of accurate records.

4. The fourth part of the document discusses the importance of maintaining accurate records of all transactions, including the need to maintain original documents and to keep copies of all transactions. It also discusses the importance of regular audits and the need to ensure that all records are up-to-date and accurate.

5. The fifth part of the document discusses the consequences of failing to maintain accurate records, including the potential for financial loss and the risk of legal action. It also discusses the importance of training staff on proper record-keeping procedures and the need to ensure that all staff are aware of the importance of accurate records.

6. The sixth part of the document discusses the importance of maintaining accurate records of all transactions, including the need to maintain original documents and to keep copies of all transactions. It also discusses the importance of regular audits and the need to ensure that all records are up-to-date and accurate.

F I N A N C I A L

7. The seventh part of the document discusses the importance of maintaining accurate records of all transactions, including the need to maintain original documents and to keep copies of all transactions. It also discusses the importance of regular audits and the need to ensure that all records are up-to-date and accurate.

8. The eighth part of the document discusses the consequences of failing to maintain accurate records, including the potential for financial loss and the risk of legal action. It also discusses the importance of training staff on proper record-keeping procedures and the need to ensure that all staff are aware of the importance of accurate records.

9. The ninth part of the document discusses the importance of maintaining accurate records of all transactions, including the need to maintain original documents and to keep copies of all transactions. It also discusses the importance of regular audits and the need to ensure that all records are up-to-date and accurate.

10. The tenth part of the document discusses the consequences of failing to maintain accurate records, including the potential for financial loss and the risk of legal action. It also discusses the importance of training staff on proper record-keeping procedures and the need to ensure that all staff are aware of the importance of accurate records.

Date		Particulars		Debit		Credit	
2023		To Balance					
2023		By Balance					
2023		To Cash					
2023		By Cash					
2023		To Bank					
2023		By Bank					
2023		To Debtors					
2023		By Debtors					
2023		To Creditors					
2023		By Creditors					
2023		To Income					
2023		By Income					
2023		To Expenses					
2023		By Expenses					
2023		To Profit					
2023		By Profit					
2023		To Drawings					
2023		By Drawings					
2023		To Sales					
2023		By Sales					
2023		To Purchases					
2023		By Purchases					
2023		To Depreciation					
2023		By Depreciation					
2023		To Interest					
2023		By Interest					
2023		To Dividend					
2023		By Dividend					
2023		To Transfer					
2023		By Transfer					
2023		To Balance					
2023		By Balance					
2023		To Cash					
2023		By Cash					
2023		To Bank					
2023		By Bank					
2023		To Debtors					
2023		By Debtors					
2023		To Creditors					
2023		By Creditors					
2023		To Income					
2023		By Income					
2023		To Expenses					
2023		By Expenses					
2023		To Profit					
2023		By Profit					
2023		To Drawings					
2023		By Drawings					
2023		To Sales					
2023		By Sales					
2023		To Purchases					
2023		By Purchases					
2023		To Depreciation					
2023		By Depreciation					
2023		To Interest					
2023		By Interest					
2023		To Dividend					
2023		By Dividend					
2023		To Transfer					
2023		By Transfer					
2023		To Balance					
2023		By Balance					

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3	3	3	3
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7	7	7	7
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9	9	9	9
10	10	10	10

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10	10	10	10

1. 姓名：王明
2. 性别：男
3. 年龄：18
4. 出生日期：2005-01-01
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9. 职业：程序员
10. 教育程度：本科
11. 毕业院校：清华大学
12. 工作单位：北京互联网有限公司

13. 婚姻状况：未婚
14. 政治面貌：群众
15. 民族：汉族
16. 籍贯：北京市昌平区

17. 家庭成员：
父亲：王某某，身份证号：110101196001010001
母亲：李某某，身份证号：110101196501010001

18. 兴趣爱好：阅读、运动、旅行
19. 特长技能：编程、英语、篮球

20. 自我评价：性格开朗，积极向上，有较强的学习能力和团队合作精神，具备良好的沟通能力。希望能在工作中不断学习，不断进步，为公司的发展贡献自己的力量。

Annex 2: Summary of Rural Development Projects

Education and Health Interventions



Water and Sanitation



Comp. of CHPS at Anandapuram

Comp. of 2-akh bedroom master bedroom - Kalam Area III



Uniting and Mechanization of 19 households



Rehabilitation and mechanization of 14 No. households



Mechanization of 6 households of Pan



Drilling of 18 No. Boreholes (Small well)



Construction of 306. 100000 Liter



Completion and commissioning of an Internal Sanitation and Community that is



Construction of 100000 Liter Water Station @ Naborian & Itum



Construction of 100000 Liter, 100000 Liter Water Station

Health, Education and Society



Roads and Energy



Outgoing of 20km better road from Kokosa to Kwayana, Abia State.



Nigeria's Eastern Road



Upgrading of Enyawa, pt - Palm No. 2 Freer Road



Trade and Industry



Completion Of 15th Store For Saitore Daily Market (SD) East, Abia State.



12/06/2017 15:20:15 A31 - 1/1/2017



Agribusiness training and support for 100 MSME and Ink businesses and individuals in Enyawa



Organized training in group and Enyawa market for 10 people

Climate Change Intervention And Adaptation Programmes



Thinning and post-planting weed control



Substitution of degraded land using Oil Palm seedlings for plantation



ICT, building tree planting on great Ghana day



Introduction of wood burning for M factory



Yearly demonstration on crop and yield aspects



Demonstration on gaps in Rice production



Illustration of different tree seedling species by the forestry commission for afforestation



Discussion of different tree seedling species by the forestry commission for afforestation



Launching of Self-Learning Programmes at
Tulumkudi High School



Self-Learning Programmes

Formulation and Social Participation programmes



Public education and consultation from planning



Public education and consultation on the
plan



Self-Learning Programmes



Support to PWDs