

**NORTHERN UGANDA RESILIENCE INITIATIVE (NURI) PROGRAMME  
(COORDINATION FUNCTION AND 8 IMPLEMENTING UNITS)**

**AUDITED CONSOLIDATED FUND ACCOUNTABILITY STATEMENT**

**AND MANAGEMENT LETTER**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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## **1.0 ABBREVIATIONS AND ACRONYMS**

AFARD	Agency for Accelerated Regional Development
ARUA DFA	Arua District Farmers' Association
CBT	Community Based Trainers
CCE	Climate Change Envelope
CF	Controlling Function
CSA	Climate Smart Agriculture
DANIDA	Danish International Development Agency
DKK	Danish Kroner
DRC	Danish Refugee Council
FAS	Fund Accountability Statement
IP	Implementing Partner
ISA	International Standards of Auditing
LPO	Local Purchase Order
LST	Local Service Tax
M&E	Monitoring & Evaluation
NARO	National Agricultural Research Organization
NDP	National Development Plan
NGO	Non – Government Organisation
NURI	Northern Uganda Resilience Initiative
PICOT	Partners In Community Transformation
PRDP	Peace Recovery and Development Plan
RDNUC	Recovery and Development in Northern Uganda
RAU	Resilience Agricultural Unit
RDE	Royal Danish Embassy
RI	Rural Infrastructure
UNWMZ	Upper Nile Water Management Zone
UPGRADE	Uganda Programme for Governance, Rights, Accountability and Democracy
UPSIDE	Uganda Programme on Sustainable and Inclusive Development of the Economy
UShs	Uganda Shillings
VSLA	Village Savings and Loan Association
WHT	Withholding Tax
WRM	Water Resource Management
ZARDI	Zonal Agricultural Research and Development Institutes

## **2.0 MANAGEMENT INFORMATION**

### **2.1 PRINCIPAL PLACE OF BUSINESS**

NURI Coordination Function  
Umoja House 2<sup>nd</sup> Floor, Plot 20 Nakasero Road  
P.O. Box 29851  
Kampala, Uganda

### **2.2 KEY MANAGEMENT PERSONNEL**

Michael Heine Tilma	Financial Management Advisor (resigned 12 Dec 2020)
Allan Adriansen	Financial Management Advisor (started July 2021)
Rilla Kirk Nørslund	Programme Management Advisor
Joseph Ebinu	National Programme Coordinator
Ritah Mirembe	Finance and Administration Officer

### **2.3 BANK DETAILS**

Stanbic Bank  
Plot 17 Hannington Road  
P.O. Box 7131  
Kampala, Uganda.

### **2.4 INDEPENDENT AUDITOR**

PKF Uganda  
Kalamu House,  
Plot 1B, Kira Road,  
P.O. Box 24544  
Kampala, Uganda

### **3.0 PROGRAMME REPORT**

#### **3.1 Background**

NURI (Northern Uganda Resilience Initiative) is one of eight development engagements under the Denmark-Uganda Country Programme 2018–2022. Overall, the Country Programme aims to contribute to poverty reduction through inclusive and sustainable economic growth, promoting democracy, good governance and human rights, and support Uganda’s stabilizing role in the region.

The Country Programme is divided into two Thematic Objectives; UPSIDE (Uganda Programme for Sustainable and Inclusive Development of the Economy) and UPGRADE (Uganda Programme for Governance, Rights, Accountability and Democracy)

NURI is the largest of the three Development Engagements under UPSIDE and contributes to the objective of sustainable and inclusive economic growth. The total Danish contribution to NURI is DKK 325 million over the five-year period from 2018-2022, with one output area having started in mid-2018, and the other two at the start of 2019. DKK 50 million of the budget-frame derives from the Danish Climate Change Envelope (CCE).

The objective of NURI at outcome level is enhanced resilience and equitable economic development in supported areas of Northern Uganda, including for refugees and refugee-hosting communities. NURI pursues this objective by supporting activities in climate smart agriculture (CSA), rural infrastructure (RI), and water resources management (WRM).

Activities in support of agriculture focus on improving farmer’s knowledge on climate-smart production methods, as well as their understanding of, and ability to engage with, markets and services. Support to rural infrastructure and water resource management are in those areas that contribute to agriculture sector outcomes, particularly access to markets and improving water resource management within the landscape. Water Resource Management activities address selected micro-catchments within the Ministry of Water and Environments wider plans for Northern Ugandan watersheds.

In order to support Uganda’s progressive refugee policy and the nexus between development and humanitarian action, refugees and their host communities are among the beneficiaries in those NURI implementing districts hosting refugee settlements.

Geographically the programme covers 13 districts in the West Nile and Acholi Sub Regions of Northern Uganda. The districts are Agago, Kitgum and Lamwo in Acholi sub-region and Arua, Madi-Okollo, newly created Terego district, Pakwach, Nebbi, and Zombo, in South West-Nile, Moyo, Obongi, Adjumani and Koboko in North West Nile. The selected settlements are Rhino Camp Refugee Settlement in Madi-Okollo District, Imvepi in Arua, Palorinya Refugee Settlement in Obongi, Maaji 1,2 and 3 and Mungla 1 and 2 settlements in Adjumani, and Palabek Refugee Settlement in Lamwo District.

#### **3.2 Developments in the Programme Area**

After two years of programme implementation, it is clear that NURI is a well-designed and effective programme. The scale of the programme can be seen in the fact that NURI CSA extension services reached 3,360, farmer groups across 13 districts, while 854 groups receiving VSLA and financial literacy training. 599 groups participated in rural infrastructure activities and seven micro-catchment plans were prepared, with three at the early stages of project implementation.

The institutional and decision-making structures have allowed for an adaptive and resilient implementation model, innovations. Despite the serious challenges of the COVID-19 pandemic and the subsequent lock-down and restrictions, NURI has delivered on all outputs. There have been some delays, but there is every indication that these will be caught up in 2021. Across, the programme teams have been quick to adapt and find new ways of working, even going so far as to support other organisations during the difficult period of lock-down.

## **PROGRAMME REPORT Continued...**

During 2020, the concept of Resilience Design grew at the heart of the programme and generated interest and enthusiasm across and beyond NURI. RI implementing partner DRC has brought value to NURI implementation with their expertise in this area, and local government and implementing partners across the programme, have had the benefit of world-class and groundbreaking training in Resilience Design. At all levels of the programme, from that of the Embassy to staff in the field and beneficiaries, there has been enthusiastic learning and willingness to innovate and take risks.

In the area of CSA, the increasing integration of VSLA activities with production planning is an area of innovation that is expected to boost the impact of the programme. Working with farmer groups and individual group members to plan production along with savings and loans to finance growth and procurement of inputs is an ongoing process, which has created a high level of synergy between the two main arms of CSA activities.

COVID-19 challenges encouraged a new training model for CSA staff which has proved to be effective, efficient and highly valued by participants. Working with NARO and the various zonal research institutes, in a flexible and informal model, based on smaller, hands-on and needs based trainings CSA staff have had the opportunity to build their capacity in a number of areas.

At the same time there has been increased use of internal resources, with NURI extensionists supporting each other in trainings, and staff with particular skills having the opportunity to train and support colleagues. This, along with a number of internal promotions and an increasingly well-managed staff annual appraisal model, have led to a highly motivated team. Leadership training has given an extra boost to the management team and was extended to middle management and beyond, where potential was identified.

Identifying a sustainable model for supporting Animal Traction has been an on-going challenge for NURI CSA, and in 2020, progress was finally made with a model for AT loans developed in partnership with Talanta Finance and aBi. Roll-out of the pilot will take place in 2021, but initial indications are promising.

### **3.3 Challenges and lessons**

#### **Expansion of activities in North West Nile**

The North West Nile Districts of Moyo and Adjumani, which had not been included in the predecessor, RDNUC programme, started later than other districts in 2019, and focused on establishing implementing units with a small extension team working only with Women Refugee groups. 2020 saw a 4-fold increase in staffing and farmer group engagement, including mixed refugee groups and new nationals.

Koboko and Imvepi settlement were launched during the first quarter of the year, however planned activities were disrupted and disorganised by the COVID-19 lock-down and restrictions.

The lock-down restrictions happened when crucial activities had been planned including farmer group selection, strategic crop selection, procurement and other planning activities. The restrictions would delay activity roll out and disrupt the farmer group's agricultural calendar, if inputs were not delivered on time. Once the lockdown was lifted and SOPs agreed with District COVID-19 Task Forces, NURI CF mobilized extra support including experienced staff of older districts, particularly Arua and Agago. While compromises were made and a few training activities pushed to Q1 of 2021, all activities with the newly selected groups were carried out successfully by year end.

#### **Continuity of activities under COVID-19 restrictions**

A lockdown and a range of restrictions to reduce the spread of COVID-19 in Uganda were announced in March 2020 causing delays in the implementation of planned activities. For CSA activities, the lockdown came at a time when critical CSA activities were planned including assessment and selection of farmer groups, enterprise selection for groups selected in 2020 and CSA training. Land identification for

## **PROGRAMME REPORT Continued...**

demonstration plots was ongoing as was procurement of inputs for demonstrations. The ban on public gatherings, transport restrictions affected all these activities. When field activities resumed, NURI CF and IP/RAU management had to re-plan some critical activities and give priority to the most critical ones, particularly those relating to field activities and thus to weather seasonality.

Rural infrastructure activities were also affected, but SOPs and a work methodology making use of small groups was quickly developed. Planning activities in some districts were significantly delayed as these required larger meetings. Through it all, DRC managed to implement all the activities from their 2020 workplan.

WRM activities were severely affected as UNWMZ was closed for some time, and planned community meetings to launch micro-catchment assessment activities in 4 new micro-catchments were delayed. NURI CF worked with partners and District Task Forces to overcome the various challenges and fears and were able to restart activities by May, including developing SOPs for the various activities, and changing the format of trainings and meetings, taking some on-line, and breaking others into smaller groups.

### **Weather challenges, severe flooding in 2020**

Although reported as above average to normal, excessive rains in Q4 caused flooding and displacement of some farmer households. The Nile River rose significantly causing flooding of homesteads, fields and areas initially designated for NURI demonstrations. All the sub-counties along the River Nile belt in the districts of Adjumani, Moyo, Obongi, Arua, Madi-Okollo and Pakwach registered cases of flooding. In Acholi sub-region, excessive rains during reproductive and maturity period of crops led to poor performances of some demo and farmer fields. Many households were not prepared for such weather as they were used to short but intensive rains in the second season. It is the reason as to why most farmers preferred intensive cultivation in the second season, growing short-term varieties like sesame, soybeans, beans, sun flower. In a few areas, invasion by hippopotamuses was a threat, as wildlife was displaced by flooding.

Attendance of sessions 7 and 8 of CSA training was affected because households that were displaced by floods relocated to stay with relatives in far off places. The performance of sesame and beans was affected due to excessive rains during reproduction and maturity. Cases of excessive leaf growth, diseases, rotting during drying and low yields were recorded. The CSA staff re-emphasized soil and water conservation technologies to the households affected to drain off excess water on farm.

It was also noted that such challenges provide a great avenue for developing synergies within the three outputs of the NURI programme. The resilience design training could be rolled out to all CSA staff so that they can cascade it to the farmer groups.

### **Mobilization of funds by old groups for projects under co-funding**

In working with the old farmer groups, a co-funding modality was agreed upon and fund mobilization by participating groups was on-going during the reporting period. NURI CF took time to develop the modality for planning and guidelines on how to handle the funds. As expected, it has taken time for groups to identify activities and to mobilize funds. This has been further complicated by the slowdown of economic activity caused by the COVID-19 restrictions. Progress was made during the reporting period and implementation of projects has progressed. Performance on fund mobilization by groups has varied across the project types with those groups selecting stores and tarpaulins showing higher levels of motivation. It has been positive to see that groups are willing and able to mobilize funds for cost-sharing, but also a reminder that strong community engagement and sufficient time is required for such activities to succeed.

## **PROGRAMME REPORT Continued...**

### **External Training Modalities**

The COVID-19 restrictions were a real challenge to planned trainings under Output 1, and it was necessary to find a pragmatic solution. Splitting training into smaller groups, carrying out training in-office or close to home and making use of individual known trainers, especially from 79 NARO and the ZARDIs, was the solution that was found to work. This proved to be very successful, cost efficient and highly rated by trainees and NURI managers alike and will be the preferred method for training in the future.

### **Land access for mixed refugee groups**

NURI engagement with mixed refugee/national groups requires that national group's members are willing to provide land for group activities, but also has the objective of increasing refugee group members' access to land more generally through the closer relationship with the host community. This outcome is easier to achieve where there is sufficient arable land and where there is a balance between the numbers of refugees and hosts. In Palorinya, the refugee population is higher than the host population making it difficult to achieve the target of farmer groups in the mixed category.

While the target was achieved in 2020, it may be a challenge in 2021. In Adjumani, the low total numbers of refugees and hosts in the selected settlements were also a challenge and further settlements have been selected and approved for inclusion in 2021.

### **Inputs subsidy (seeds)**

The farmer groups had a challenge with cassava and soybean seeds that were supplied for demo fields in 2020. On planting, the yields were not matching with results from the germination tests implying possible seed adulteration. Procurement of all inputs are normally done under the procurement guidelines of the programme while the suppliers have met the procurement conditions stipulated in the tenders. It has proved difficult to hold suppliers accountable after observations are made when planting of seeds has already been done. There is therefore a challenge of ascertaining genuine inputs supplied to farmer groups for seed multiplication as the germination tests alone have not provided a safeguard against fake inputs.

### **Procurement policy and guidelines for NURI amidst COVID-19 regulations**

Due to COVID-19 restrictions, the execution of some procurement guidelines was difficult and delayed programme work. For consultancy services, some firms suspended travel of their staff to offer services up country due to travel restrictions. The implementation of a phased method of opening the economy due to lock-down was mainstreamed in most firms. Training costs increased to include transportation of consultants, COVID-19 SOP equipment and other safety measures.

For office and input supplies, some suppliers could not take part in bidding processes due to fear of getting stock on time. Delivery of items centrally procured by CF was difficult and delayed activities in the field. Despite significant challenges, 2020 was marked by high levels of activity and achievement throughout the NURI programme.



**PROGRAMME REPORT Continued...**

**Programme Budgets, Expenditure and Funding**

The approved work plan and budget 2020 provided for an allotment of funds amounting to Ushs 71.9 billion.

Output	Intervention	Actual Ushs	Budget Ushs	Budget Utilization
0	Coordination, TA and M&E	3,255,906,423	3,254,392,000	100%
1	Climate Smart Agriculture	20,225,895,939	36,117,320,000	56%
2	Rural Infrastructure	12,778,149,265	24,732,123,000	52%
3	Water Resource Management	152,329,500	7,774,688,000	2%
<b>TOTAL</b>		<b>36,412,281,127</b>	<b>71,878,523,000</b>	<b>51%</b>

**Climate Smart Agriculture**

Whilst a significant expansion of activities was planned for North West Nile interventions with a 4-fold increase in staffing and number of farmer groups being engaged, the realities were COVID-19 restrictions announced in March 2020 causing delays in the implementation of planned activities.

The COVID-19 restrictions led to a ban on public gatherings, which for the CSA activities hit at the heart of the planned activities being close interaction with farmer groups. The CSA activities had to be re-planned under the obvious constraints of weather seasonality – it is not possible to just resume planned activities without taking the season into consideration.

The financial consequences were that only 56% of the budget for 2020 was spent carrying forward implementation of projects and related funds to 2021.

**Rural Infrastructure**

Likewise, plans for the roll-out of projects under Rural Infrastructure were impacted by the COVID-19 restrictions. All development interventions were negatively impacted especially in the first quarter of 2020. Some of the activities that were affected include formation of the Parish Development Committees and revalidation of the parish development plans in Zombo, Agago, Lamwo, Pakwach, Moyo and Obongi due to the ban of meetings of more than 10 people.

The partner engaged for the implementation of the rural infrastructure projects, Danish Refugee Council, did develop alternative work methodologies e.g. making use of small cash-for-work groups in the implementation of the projects as well as reducing the number of members participating in the development of parish development plans.

The financial consequences were that only 52% of the budget for 2020 was spent carrying forward implementation of projects and related funds to 2021.

**PROGRAMME REPORT Continued...**

**Water Resource Management**

The development plans under Water Resource Management were approved late in 2020 by Upper Nile Water Management Zone (UNWMZ) under the Ministry of Water and Environment, why implementation projects to be carried out by NURI's partner, Danish Refugee Council were delayed.

In June 2020, three (3) micro catchment plans were approved and issued to DRC. In December 2020, another four (4) micro catchment plans were approved and issued to DRC. Basis the approved micro catchment plans, Danish Refugee Council could commence the planning of works, why only planning activities took place in 2020.

The financial consequences were that only 2% of the budget for 2020 was spent carrying forward implementation of projects and related funds to 2021.

**Programme Fund Balances end of 2020**

For the abovementioned reasons, programme fund balances at the end of 2020 exceeded what was required for implementation of activities. Programme fund balances stood at the end of 2020 at Ushs 27.5 billion compared to the programme fund balances end of 2019, Ushs 5.2 billion.

The excessive programme fund balances as at end of 2020 are thus the result of planned activities for 2020 under all three outputs being carried forward into 2021 primarily due to COVID-19 restrictions.

#### 4.0 SUMMARY OF WORK DONE

The summary of work done in regards to Appendix 2 – Terms of Reference regarding Audit of Funds Disbursed to Northern Uganda Resilience Initiative (NURI) programme funded by the Ministry of Foreign Affairs of Denmark , International Development Cooperation DANIDA.

#### 4.1 AUDIT OBJECTIVE

The overall objective of the audit is to provide an auditor's opinion on the Consolidated Fund Accountability Statement including the compliance and performance requirements of the Northern Uganda Resilience Initiative (NURI) programme implemented by NURI Coordination Function (CF) and the 8 implementing partners for the year ended 31 December 2020.

#### 4.2 AUDIT SCOPE AND METHODOLOGY

The audit was carried out in accordance with International Standards on Auditing (ISAs). We planned and performed the audit based on our risk assessment and materiality. We identified the following significant audit risks:

- Revenue recognition risk. This includes possible understatement of donor income.
- Risk of Fraud and management override of controls.
- Failure to comply with donor requirements.
- Risk of overstatement of expenditure and possible procurement irregularities.

The audit scope was divided into the following:

- A. Financial audit:** To check whether proper books of account have been kept and whether the Fund Accountability Statement presents fairly in all material respects, the receipts, expenditures and fund balance of the programme in accordance with Generally Accepted Accounting Principles (GAAPs) and the accounting guidelines of the NURI programme.
- B. Performance audit:** To provide the donor with an external reliable assessment of the internal control system and established programme processes to ensure that there is economy, efficiency and effectiveness in the fulfilment of the programme goals; and assess whether there is need for improvement. This would include providing our professional observations and recommendations.
- C. Compliance audit:** To check whether expenditure is legitimate or not, legitimacy of expenses is judged in terms of the following compliance criteria:
  - Expenses fit within the authorised budgetary framework,
  - Expenses fit within the programme's objectives as stipulated in the Development Engagement Document,
  - Expenses are correctly recorded in the financial information system,
  - Expenses are not in conflict with relevant statutory rules and regulations.

## SUMMARY OF WORK DONE Continued...

### A. Financial audit

We carried out the financial audit in accordance with Generally Accepted Accounting Principles (GAAPs) and the accounting guidelines of NURI programme. To ensure that the financial audit objective was met, the audit included but was not necessarily limited to the following responses to the specific procedures performed in the terms of reference for the audit.

**i. Request bank confirmation letter mailed directly to the implementing partner required to open a separate bank account.**

We obtained bank confirmation letters for all the bank balances and confirmed that separate bank accounts were used to keep programme funds.

**ii. Confirm and reconcile amounts received from the RDE.**

We confirmed that funds reported in the consolidated Fund accountability statement were accurately reconciled to funds per the donor confirmation from the RDE.

**iii. Perform substantive testing on a sample basis of expenditure to verify proper allocation of the appropriate budget lines against the approved budget.**

From an expenditure sample of 75% for all implementing units including NURI CF, we verified that expenses were properly allocated to the appropriate budget lines against the approved budget except for matters highlighted in our Management Letter. *Refer to 11.4.1, 11.4.2, 11.4.20 and 11.4.21*

**iv. Perform substantive testing on a sample basis to verify the existence of valid third-party supporting documents relating to reported expenditure.**

**a) The sample size shall be based on the Auditor's professional judgement and should be stated in the methodology description related to the audit.**

**b) All instances of any missing supporting documents must be reported, including the amount.**

From an expenditure sample of 75% for all implementing units including NURI CF, we verified existence of valid supporting documents relating to reported expenditure and confirmed that there were no missing supporting documents except for the matters highlighted in the management letter. *Refer to 11.4.8, 11.4.10, 11.4.12, 11.4.13, 11.4.14 and 11.4.15.*

**v. Perform substantive testing on a sample basis of the fixed asset list as part of the reporting requirements to verify the existence and valuation of assets.**

We selected a sample of fixed assets bought under the programme by all implementing partners including NURI CF in the year under review and confirmed existence of assets and correct valuation except for matters highlighted in our Management Letter. *Refer to 11.4.3.*

**vi. Perform procedures to verify the occurrence of transactions related to:**

**a) Any interest earned during the financial period.**

**b) Any exchange gain/losses recorded in the Fund accountability Statement.**

## **SUMMARY OF WORK DONE Continued...**

Interest received by the programme in the year under review was treated as a payable to RDE under NURI CF. There was no interest accrued to the programme under individual partners. Programme funds were received in local currency and therefore no exchange gain or losses were actualized.

### **B. Performance audit**

We carried out the performance audit in accordance with relevant International Standards of Supreme Audit Institutions (ISSAIs) and our professional judgement from our audit assessments. To ensure that the performance audit objective was met, the audit included but was not necessarily limited to the following responses to the specific procedures performed in the terms of reference for the audit.

#### **i. Test of controls related to performance audit.**

- a) Perform interviews and walk-throughs to gain an understanding of the programme processes.**
- b) Identify key controls related to performance. These controls may include:**
  - **Authorisation in connection with the procurement of goods and services.**
  - **Budget reviews and follow up on costs**
  - **Management review of benchmarks for completion or equivalent**
- c) Perform test of design and implementation of identified key controls.**
- d) Depending on audit strategy, perform test of the operational effectiveness of the controls.**

We performed interviews with key management personnel and walkthroughs of identified key controls and confirm that internal processes on income, expenditure and procurement are followed for all implementing partners including NURI CF except for matters addressed in our management letter.  
**Refer to 11.5.1.**

We tested the design and implementation of identified key controls and confirmed that they were effectively working such as authorisation in connection with the procurement of goods and services; budget reviews and follow up on costs except for control issues addressed in our management letter.  
**Refer to 11.4.6, 11.4.7, 11.4.16 and 11.4.18.**

#### **ii. Substantive testing on a sample basis**

**Determine relevant audit criteria for the audit in relation to economy, effectiveness or efficiency. The audit criteria can be qualitative, quantitative, focusing on what is expected or best practice. These may include:**

- **The quality in which the activity is delivered or completed compared to the description of the activity.**
- **The quantity of items completed or delivered compared to the description of the activity**
- **Costs of procured goods and services compared to expected prices**
- **Compliance with established procedures for procurement of goods and services, for instance the number of quotations received.**
- **The level of travel costs compared to expected levels with peers**
- **Proper handling of assets.**

For a sample selected, we reviewed the economic, qualitative and quantitative aspects of purchases and programme activity expenses according to best practice and:

#### **SUMMARY OF WORK DONE Continued...**

- Verified that the quality of purchase items delivered matched the description of the purchase requisitions.
- The specifications of items delivered as per the delivery notes were agreed to the local purchase orders.
  
- Costs of procured goods and services were within the general expected prices.
- Travel costs were within the expected economic levels.
- The sample of assets we selected were in good working condition except for items highlighted in our field visit report and management letter. **Refer to 11.4.17**

#### **iii. To ensure economy in salary levels, perform test on a sample basis of established policies and procedures for compliance, specifically regarding allowances, advances, staff recruitment/salary scales, and other accounting routines.**

We confirm that there was economy in salary levels, the established programme policies and procedures on allowances, advances, staff recruitment/salary scales, and other accounting routines are compliant to donor expectations except for the matters raised in our Management Letter. **Refer to 11.4.19.**

#### **iv. Analytical procedures**

##### **a) Identify relevant ratios as indicators for economy, effectiveness or efficiency.**

These ratios may include

- i) Ratios between direct costs and output
- ii) Ratios between administration costs and output

##### **b) Perform analytical reviews of the development of ratios over time**

It was not possible to distinguish the direct/programme costs from the administration costs within the budget line 1.3 which applied to the Units/Partners; therefore, we could not identify relevant ratios. Based on this, it was highlighted in the management letter that the chart of accounts was not necessarily aligned to the approved budget. **Refer to 11.4.1**

#### **C. Compliance audit**

We carried out the compliance audit in accordance with the donor reporting guidelines, laws and regulations of the land. To ensure that the compliance audit objective was met, the audit included but not necessarily limited to the following responses to the specific procedures performed in the terms of reference for the audit.

##### **i. Examine, assess and report on compliance with the terms and conditions of the Partnership agreement with RDE.**

We examined and assessed the terms and conditions of the partnership agreements of NURI CF and the implementing partners and confirmed that there is nothing to indicate non-compliance.

##### **ii. Gain an understanding of the legislative and regulative environment in which the entity exists. Assess compliance with applicable laws and regulation with special attention to legislation regarding accounting and taxes.**

**SUMMARY OF WORK DONE Continued...**

We assessed the legislation and regulative environment in which the entity exists and confirmed that the organisation is exempt from income tax by virtue of its operations and remits all relevant employment taxes and other taxes such as Withholding tax except for the matters highlighted in the management letter. *Refer to 11.3.1 and 11.3.2.*

**iii. Gain an understanding of the processes established to ensure compliance with applicable laws and regulations regarding employment of staff. This includes relevant labour legislation as well as regulation regarding social fees, pension, holiday, sick leave, and maternity leave.**

We assessed the processes established regarding employment of staff and confirmed that all the relevant labour legislation was complied with except for matters addressed in the management letter. *Refer to 11.4.11.*

**iv. Reconcile budget amounts included in the Fund Accountability Statements against the approved budget.**

We confirmed that the budget amounts included in the Fund Accountability Statement are reconciled to the approved budget.

## 5.0 STATEMENT OF MANAGEMENT'S RESPONSIBILITIES

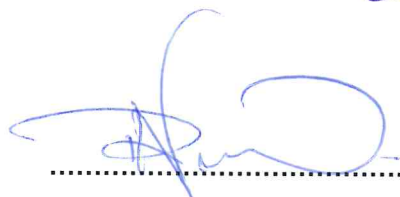
It is the responsibility of the management of NURI Programme to prepare the Consolidated Fund Accountability statement which presents in all material respects the income, expenditures, fund balance and notes in accordance with note 8.2 and the Royal Danish Embassy (RDE) terms and conditions of funding. Management is also required to ensure that the programme maintains proper accounting records that disclose, with reasonable accuracy, at any time, the financial results of the programme. Management is also responsible for safeguarding the assets of the programme.

Management accepts responsibility for the preparation and fair presentation of the Consolidated Fund Accountability Statement that is free from material misstatement whether due to fraud or error. Management also accepts responsibility for;

- i) designing, implementing and maintaining such internal control as they determine is necessary to enable the preparation of the Consolidated Fund Accountability statement that is free from material misstatement, whether due to fraud or error;
- ii) selecting and applying appropriate accounting policies;
- iii) making accounting estimates and judgments that are reasonable in the circumstances.

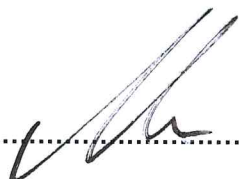
Management is of the opinion that the Consolidated Fund Accountability Statement presents fairly in all material respects the financial results of the programme as at 31 December 2020 in accordance with the Programme's accounting policies set out on pages 18-19.

The Consolidated Fund Accountability Statement was approved by and authorized for issue by NURI Programme Management on... 25/1/2022 ... and was signed on its behalf by:



.....

**Programme Management Advisor**



.....

**Financial Management Advisor**



## 6.0 REPORT OF THE INDEPENDENT AUDITOR TO MANAGEMENT OF NORTHERN UGANDA RESILIENCE INITIATIVE (NURI) COORDINATION FUNCTION AND THE ROYAL DANISH EMBASSY

### Opinion

We have audited the Consolidated Fund Accountability Statement of Northern Uganda Resilience Initiative (NURI) programme implemented by NURI Coordination Function (CF) and 8 implementing Units funded by the Royal Danish Embassy for the year ended 31 December 2020 and the notes to the Fund Accountability Statement including a summary of significant accounting policies as set out on pages 17-22.

In our opinion, the accompanying Consolidated Fund Accountability Statement presents fairly in all material respects the income, expenditures and fund balance of the programme for the year ended 31 December 2020 in accordance to Generally Accepted Accounting Principles (GAAPs), Royal Danish Embassy terms and conditions of funding, Terms of Reference regarding Audit of Funds by Ministry of Foreign Affairs of Denmark, International Development Cooperation (DANIDA) and the relevant accounting policies of the programme.

### Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Fund Accountability Statement section of our report. We are independent of the programme in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the Consolidated Fund Accountability Statement in Uganda, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Emphasis of Matter – Basis of Preparation

We draw attention to Note 8.2 of the summary of significant accounting policies, which describes the basis of preparation. The Consolidated Fund Accountability Statement is prepared to assist the Programme to comply with the financial reporting obligations of the Northern Uganda Resilience Initiative programme. As a result, the consolidated Fund Accountability Statement may not be suitable for another purpose. Our report is intended solely for the use of programme, NURI Coordination Function and the Royal Danish Embassy and should not be used by or distributed to other parties. Our opinion is not modified in respect of this matter.

### Responsibilities of Management for the Consolidated Fund Accountability Statement

Management is responsible for the preparation and fair presentation of the consolidated Fund Accountability Statement in accordance with the modified cash basis of accounting described in Note 8.2; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the consolidated Fund Accountability Statement in the circumstances and under the requirements of the terms and conditions of funding, and for such internal control as management determines is necessary to enable the preparation of Fund Accountability Statement that is free from material misstatement, whether due to fraud or error.

In preparing the consolidated Fund Accountability Statement, management is responsible for assessing the programme's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the programme or to cease operations, or has no realistic alternative but to do so.

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Partners: Charles Oguttu\*, Frederick Kibbedi\*, Alpesh Vadher\*\*, Piyush Shah\*\*, Gurmit Santokh\*\*, Sumesh D'Cruz\*\*, Ketan Shah\*\*\*, Shilpa Cheda\*\*\*  
(\*Ugandan, \*\* Kenyan, \*\*\* British)

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**REPORT OF THE INDEPENDENT AUDITOR TO MANAGEMENT OF NORTHERN UGANDA RESILIENCE INITIATIVE (NURI) COORDINATION FUNCTION AND THE ROYAL DANISH EMBASSY (continued)**

Those charged with governance are responsible for overseeing the Programme’s financial reporting process.

**Auditor’s Responsibilities for the Audit of the Consolidated Fund Accountability Statement**

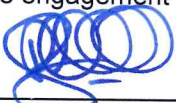
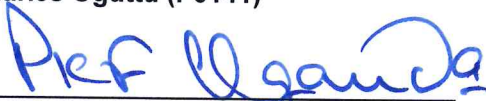
Our objectives are to obtain reasonable assurance about whether the Consolidated Fund Accountability Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Consolidated Fund Accountability Statement.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated Fund Accountability Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Programme’s internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the Consolidated Fund Accountability Statement, including the disclosures, and whether the Consolidated Fund Accountability Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The engagement partner responsible for the audit resulting in this independent auditor’s report is:

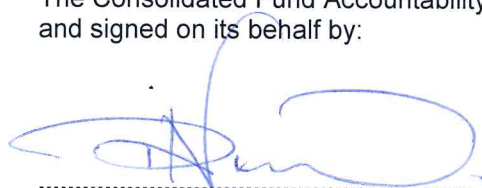
  
 \_\_\_\_\_  
**Charles Oguttu (P0141)**  
  
 \_\_\_\_\_  
**Certified Public Accountants**  
**Kampala**  
 Date 25/1/2022  
 Ref: CO/R080/0001/2022



**7.0 CONSOLIDATED FUND ACCOUNTABILITY STATEMENT**

	Note	Actual Ushs	Budget Ushs
<b>INCOME</b>			
Grant income	9.1	56,141,692,079	71,878,523,000
<b>EXPENDITURE</b>			
0. Coordination, TA and M&E	9.2	3,255,906,423	3,254,392,000
1. Climate Smart Agriculture	9.3	20,225,895,939	36,117,320,000
2. Rural Infrastructure	9.4	12,778,149,265	24,732,123,000
3. Water Resources Management	9.5	152,329,500	7,774,688,000
<b>Total Expenditure</b>		<b>36,412,281,127</b>	<b>71,878,523,000</b>
Surplus for the year		19,729,410,952	-
Balance brought forward		7,592,820,800	
<b>FUND BALANCE</b>	9.6	<b>27,322,231,752</b>	
<b>Represented by:</b>			
Bank balance	9.7	27,537,614,006	
Cash balance	9.8	12,005,975	
Receivables	9.9	51,004,940	
Payables	9.10	(278,393,169)	
<b>Total</b>		<b>27,322,231,752</b>	

The Consolidated Fund Accountability Statement was approved by Management on 25/1/2022 and signed on its behalf by:

  
 Programme Management Advisor

  
 Financial Management Advisor

The notes set out on pages 18 to 22 form an integral part of the Consolidated Fund Accountability Statement.

Report of the Independent Auditor on page 15 to 16.

## 8.0 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### 8.1 General Information

Northern Uganda Resilience Initiative (NURI) programme is one of several development engagements under the Denmark-Uganda Country Programme 2018 – 2022. The Royal Danish Embassy in Kampala (RDE) is responsible for the implementation of NURI and for oversight of NURI financial management, including audits. For this purpose, RDE has set up a decentralized unit, the NURI Coordination Function (NURI CF) which is overseeing implementation on a daily basis, ensuring coordination between the Implementing Units (IUs) and supporting programme implementation.

### 8.2 Significant accounting policies

#### i) Basis of preparation

The fund accountability statement has been prepared using the modified cash basis of accounting that combines the cash and accrual method in accordance with the accounting guidelines of the NURI programme.

#### ii) Going concern

Based on the financial performance and fund balance of the programme and its risk management policies, Management is of the opinion that the Programme is well placed to continue in operation up to the end of the agreed programme period of 31 December 2022 and as a result the consolidated fund accountability statement is prepared on a going concern basis.

#### iii) Income

Income relates to funds received from Royal Danish Embassy. Income is recognized in the Consolidated Fund Accountability Statement when received.

#### iv) Expenditure

This represents expenses incurred during the period under review in carrying out the programme activities. Expenditure is recognized in the Fund Accountability Statement when complete support documents are presented, reviewed and found adequate.

#### iv) Receivables

Receivables are accounted for upon receipt and when full accountabilities are received.

#### v) Payables

Payables are recorded when payments and reimbursements have not been made for goods or services received for the period under review.

#### v) Fixed assets

Fixed assets are expensed in full in the Fund Accountability Statement in the period they are purchased.

#### vi) Cash and bank balances

Cash and bank balances represent funds held at bank and in petty cash held in office at the close of the year. NURI CF receives funding for all implementing partners from the RDE on a separate Uganda shillings account; 9030015609906 in Stanbic Bank.

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**vii) Taxation**

The programme is not subject to tax on surplus funds. However, any taxes that accrue to programme expenses incurred are paid to the supplier or to Uganda Revenue Authority (URA) where applicable. No tax provisions have been incorporated in the Consolidated Fund Accountability statement.

**viii) Currency of the Fund Accountability Statement**

The Consolidated Fund Accountability Statement is expressed in Uganda Shillings.

## 9.0 NOTES TO THE CONSOLIDATED FUND ACCOUNTABILITY STATEMENT

### 9.1 GRANT INCOME

Date	Particulars	2020 Ushs
20 Mar 2020	Quarter 1 & 2 NURI Activities FY 2020	24,589,852,663
31 Aug 2020	Quarter 3 & 4 NURI Activities FY 2020	31,551,839,416
<b>Total</b>		<b>56,141,692,079</b>

The balance on this account is made up of funds received for programme activities from Royal Danish Embassy for all the eight (8) implementing units and NURI CF in the year under review.

	Actual Ushs	Budget Ushs
<b>9.2 0 COORDINATION, TA AND M&amp;E</b>	<b>3,255,906,423</b>	<b>3,254,392,000</b>
<b>9.3 1. CLIMATE SMART AGRICULTURE</b>		
1.0.1. NURI coordination, management, M&E	851,621,755	1,092,764,000
1.1.1. Assess and select strategic crops and beneficiary farmer groups, or where no groups exist, wo	258,211,923	323,104,000
1.1.2. Prepare plans with the selected farmer groups depending on their situation and needs	60,608,000	114,873,000
1.1.3. Train in Climate smart agricultural practices, including soil and water management.	4,913,461,063	7,433,749,000
1.1.4. Train in and support collective marketing.	2,075,738,518	8,106,186,000
1.1.5. Continuously assess farming systems and climate smart agricultural practices	-	100,000,000
1.2. Train target farmer groups in financial literacy, especially-through formation and support of	587,543,492	1,180,445,000
1.3. Provide capacity building and operational support to the implementing partner	10,906,144,571	15,038,465,000
1.4. Provide capacity building and operational support to the Production Departments in the participants	572,566,617	2,727,734,000
<b>Total Climate Smart Agriculture</b>	<b>20,225,895,939</b>	<b>36,117,320,000</b>
<b>9.4 2. RURAL INFRASTRUCTURE</b>		
2.3. DLG capacity building - CF	-	1,759,800,000
2.1. Prepare Infrastructure Investment Plans for approval	282,030,459	351,708,300
2.2 Implement approved infrastructure projects	6,483,776,024	15,028,257,607
2.3 Capacity Building and Operations - DRC	6,012,342,782	7,592,357,093
<b>Total Rural Infrastructure</b>	<b>12,778,149,265</b>	<b>24,732,123,000</b>
<b>9.5 3. WATER RESOURCE MANAGEMENT</b>		
3.3. Consultancies, short term TA	8,030,000	100,000,000
3.2 Construct approved water resource management infrastructure projects	144,299,500	7,674,688,000
<b>Total Water Resources Management</b>	<b>152,329,500</b>	<b>7,774,688,000</b>

NOTES TO THE CONSOLIDATED FUND ACCOUNTABILITY STATEMENT continued...

9.7 FUND BALANCE

The fund balance is made up of the following:

Partner	Balance at	Income	Expenditure	Balance at
	1 Jan 2020			31 Dec 2020
	Ushs	Ushs	Ushs	Ushs
NURI CF	4,029,044,185	7,647,878,443	6,470,989,500	5,205,933,128
RAU - Adjumani	(7,332,414)	2,611,048,548	2,439,974,189	163,741,945
RAU - Agago	19,962,114	1,714,624,146	1,459,774,008	274,812,252
RAU - Kitgum	354,626,938	2,542,115,470	2,418,851,659	477,890,749
RAU - Moyo	31,228,300	2,858,124,503	2,662,094,751	227,258,052
DRC	2,958,493,445	30,647,011,000	12,922,448,765	20,683,055,680
AFARD	63,874,197	3,338,84,389	3,243,901,585	158,815,001
ARUDIFA	142,924,035	4,087,819,750	4,114,779,017	115,964,768
PICOT	-	694,227,830	679,467,653	14,760,177
<b>Total</b>	<b>7,592,820,800</b>	<b>56,141,692,079</b>	<b>(36,412,281,127)</b>	<b>27,322,231,752</b>

9.8 BANK BALANCES

	2020	2019
	Ushs	Ushs
NURI Coordination Function	5,592,864,504	4,069,796,537
Resilience Agricultural Unit – Adjumani	93,766,164	36,464,575
Resilience Agricultural Unit - Agago	265,239,767	13,180,514
Resilience Agricultural Unit - Kitgum	384,564,348	266,315,849
Resilience Agricultural Unit - Moyo	151,199,427	37,416,389
Danish Refugee Council	20,683,055,680	570,673,222
Agency for Accelerated Regional Development	90,242,882	63,874,197
Arua District Farmers Association	275,236,402	142,680,960
Partners In Community Transformation	1,444,832	-
<b>Total Bank balances</b>	<b>27,537,614,006</b>	<b>5,200,402,243</b>

9.9 CASH BALANCES

NURI Coordination Function	1,974,700	43,800
Resilience Agricultural Unit – Adjumani	312,000	122,000
Resilience Agricultural Unit - Agago	5,109,400	6,781,600
Resilience Agricultural Unit - Kitgum	2,412,500	1,529,900
Resilience Agricultural Unit - Moyo	901,500	243,000
Arua District Farmers Association	1,295,875	243,075
<b>Total Cash balances</b>	<b>12,005,975</b>	<b>8,963,375</b>

**NOTES TO THE CONSOLIDATED FUND ACCOUNTABILITY STATEMENT continued...**

**9.9 RECEIVABLES**

	<b>2020</b> <b>Ushs</b>	<b>2019</b> <b>Ushs</b>
Staff advances (CF, AFARD,ADFA, RAUs Kitgum, Agago, Moyo)	18,692,800	2,959,700
Disallowed costs – AFARD	11,400,000	-
District Local Government	-	1,500,000
Fuel & lubes deposits (advance)	22,035,140	7,520,428
Unreconciled balance (CF & PICOT/ADFA/RAU Kitgum)	(1,123,000)	-
RAU Kitgum/Lamwo to CF (Inter-Unit Advance)	-	18,134,640
Oven Technology	-	557,500
<b>Total Receivables</b>	<b>51,004,940</b>	<b>30,672,268</b>

**9.10 PAYABLES**

RDE - RDNUC Closure (CF, RAUs Agago & Kitgum)	40,825,636	35,037,039
RDE - Interest earned by NURI CF	238,539,233	-
Staff (AFARD & Adjumani)	7,300	-
Other payable- RAU Agago	(979,000)	-
<b>Total Payables</b>	<b>278,393,169</b>	<b>35,037,309</b>



Northern Uganda Resilience Initiative (NURI) Coordination Function and 8 Implementing Units  
Audited Consolidated Fund Accountability Statement and Management Letter  
For the year ended 31 December 2020

10.0 DETAILED CONSOLIDATED FUND ACCOUNTABILITY STATEMENT

	NURI	RAU	RAU	RAU	RAU	RAU	RAU	RAU	DRC	AFARD	ARUDIFA	PICOT	TOTAL	TOTAL
	CF	Adjumani	Agago	Kitgum	Moyo								Actual	Budget
	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000
	Ushs	Ushs	Ushs	Ushs	Ushs	Ushs	Ushs	Ushs	Ushs	Ushs	Ushs	Ushs	Ushs	Ushs
<b>INCOME</b>														
Grant income	7,647,878	2,611,049	1,714,624	2,542,115	2,858,124	30,647,011	3,338,842	4,087,819	694,228	56,141,692	71,878,523			
<b>EXPENDITURE</b>														
<b>0. NURI Coordination, management, M&amp;E</b>														
<b>1. Climate Smart Agriculture</b>	3,255,906	-	-	-	-	-	-	-	-	3,255,906	3,254,392			
1.0.1. NURI coordination, mgt, M& E...	851,622	-	-	-	-	-	-	-	-	-	-			
1.1.1. Assess and select strategic crops...	-	48,936	-	-	24,540	-	139,360	4,092	41,283	258,211	323,104			
1.1.2. Prepare plans with selected groups...	-	16,077	7,799	-	18,188	-	18,544	-	-	60,608	114,873			
1.1.3. Train in CSA practices...	392,179	903,776	167,301	382,965	1,105,798	-	390,073	1,413,070	158,297	4,913,460	7,433,749			
1.1.4. Train in and support collective marketing.	231,797	-	108,214	186,566	-	-	1,151,161	398,000	-	2,075,738	8,106,186			
1.1.5. Continuously assess farming systems...	-	-	-	-	-	-	-	-	-	-	100,000			
1.2. Train target farmer groups in financial literacy	96,289	50,277	76,244	124,790	68,822	-	105,236	65,887	-	587,545	1,180,445			
1.3. Provide capacity to IPs...	1,087,389	1,420,907	1,100,216	1,722,943	1,444,748	-	1,416,325	2,233,730	479,887	10,906,145	15,038,465			
1.4. Provide capacity to Production departments...	547,777	-	-	1,588	-	-	23,202	-	-	572,567	2,727,734			
<b>Total CSA</b>	<b>6,462,959</b>	<b>2,439,974</b>	<b>1,459,774</b>	<b>2,418,852</b>	<b>2,662,096</b>	<b>-</b>	<b>3,243,901</b>	<b>4,114,779</b>	<b>679,467</b>	<b>20,225,896</b>	<b>36,117,320</b>			

Northern Uganda Resilience Initiative (NURI) Coordination Function and 8 Implementing Units  
 Audited Consolidated Fund Accountability Statement and Management Letter  
 For the year ended 31 December 2020

	NURI	RAU	RAU	RAU	RAU	RAU	RAU	RAU	DRC	AFARD	ARUDIFA	PICOT	TOTAL	TOTAL
	CF	Adjumani	Agago	Kitgum	Moyo	'000	'000	'000	'000	'000	'000	'000	'000	'000
	Ushs	Ushs	Ushs	Ushs	Ushs	Ushs	Ushs	Ushs	Ushs	Ushs	Ushs	Ushs	Ushs	Ushs
<b>2. Rural Infrastructure</b>														
2.3. DLG capacity...	-	-	-	-	-	-	-	-	-	-	-	-	-	1,759,800
2.1. Prepare Infrastructure	-	-	-	-	-	-	-	282,030	-	-	-	-	282,030	351,708
2.2 Implement approved...	-	-	-	-	-	-	-	6,483,776	-	-	-	-	6,483,776	15,028,258
2.3 Capacity Building...	-	-	-	-	-	-	-	6,012,343	-	-	-	-	6,012,343	7,592,357
<b>Total R I</b>	-	-	-	-	-	-	-	<b>12,778,149</b>	-	-	-	-	<b>12,778,149</b>	<b>24,732,123</b>
<b>3. Water Resource Management</b>														
3.3. Consultancies, short term	8,030	-	-	-	-	-	-	-	-	-	-	-	8,030	100,000
3.2 Construct approved WRM infrastructure	-	-	-	-	-	-	-	144,300	-	-	-	-	144,300	7,674,688
<b>Total WRM</b>	<b>8,030</b>	-	-	-	-	-	-	<b>144,300</b>	-	-	-	-	<b>152,330</b>	<b>7,774,688</b>
<b>Total Expenditure</b>	<b>6,470,989</b>	<b>2,439,974</b>	<b>1,459,774</b>	<b>2,418,852</b>	<b>2,662,095</b>	<b>12,922,449</b>	<b>3,243,901</b>	<b>4,114,779</b>	<b>679,468</b>	<b>36,412,281</b>	<b>71,878,523</b>	<b>71,878,523</b>	<b>71,878,523</b>	<b>71,878,523</b>
Surplus/(Deficit)	1,176,889	171,075	254,850	123,264	196,030	17,724,562	94,941	(26,959)	14,760	19,729,411	-	-	-	-
Balance brought forward	4,029,044	(7,332)	19,962	354,627	31,228	2,958,493	63,874	142,924	-	7,592,820	-	-	-	-
<b>Fund Balance</b>	<b>5,205,933</b>	<b>163,743</b>	<b>274,812</b>	<b>477,890</b>	<b>227,258</b>	<b>20,683,055</b>	<b>158,815</b>	<b>115,965</b>	<b>14,760</b>	<b>27,322,231</b>	<b>27,322,231</b>	<b>27,322,231</b>	<b>27,322,231</b>	<b>27,322,231</b>
<b>Represented by:</b>														
Bank balances	5,592,864	93,766	265,240	384,564	151,199	20,683,055	90,243	275,236	1,444	27,537,615	-	-	-	-
Cash balances	1,975	312	5,109	2,412	902	-	-	1,296	-	12,006	-	-	-	-
Receivables	353,060	143,504	17,301	114,267	105,398	-	88,208	17,790	18,438	51,005	-	-	-	-
Payables	(741,966)	(73,840)	(12,838)	(23,353)	(30,241)	-	(19,636)	(178,357)	(5,122)	(278,393)	-	-	-	-
<b>Total</b>	<b>5,205,933</b>	<b>163,743</b>	<b>274,812</b>	<b>477,890</b>	<b>227,258</b>	<b>20,683,055</b>	<b>158,815</b>	<b>115,965</b>	<b>14,760</b>	<b>27,322,231</b>	<b>27,322,231</b>	<b>27,322,231</b>	<b>27,322,231</b>	<b>27,322,231</b>