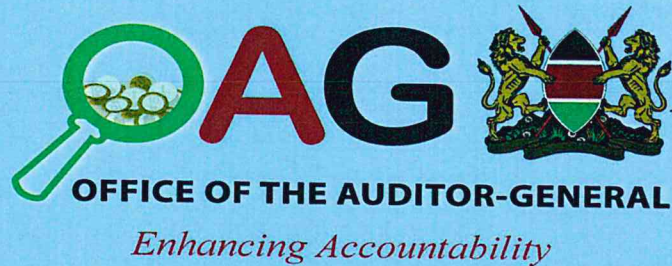


REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

PAPERS LAID	
DATE	23/02/2022
TABLED BY	SML
COMMITTEE	—
CLERK AT THE TABLE	GETRUDE

**KWALE COUNTY YOUTH, WOMEN AND
PERSONS WITH DISABILITIES
REVOLVING FUND**

**FOR THE YEAR ENDED
30 JUNE 2020**



COUNTY GOVERNMENT OF KWALE

**KWALE COUNTY YOUTH, WOMEN AND PERSONS WITH
DISABILITIES REVOLVING FUND**

REPORTS AND FINANCIAL STATEMENTS

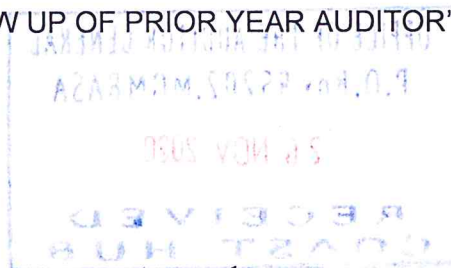
**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020**

Prepared in accordance with the Accrual Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)

**OFFICE OF THE AUDITOR GENERAL
P.O. Box 95202, MOMBASA
26 NOV 2020
RECEIVED
COAST HUB**

KWALE COUNTY GOVERNMENT I
Kwale County Youth, Women and Persons with Disabilities Revolving Fund
Reports and Financial Statements
For the year ended June 30, 2020

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1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

Kwale County Youth, Women and Persons with Disabilities Fund is established by and derives its authority and accountability from The Kwale County Youth, Women and Persons with Disabilities Act on 29th January 2020. The Fund is wholly owned by the County Government of Kwale and is domiciled in Kenya.

The Fund's objective is to provide for a legal framework for the establishment of a Fund targeting the youth, women and persons with disabilities in Kwale County.

The Fund's principal activity is ensuring access to affordable credit to finance economic activities of the targeted groups

b) Principal Activities

The principal activity/mission/ mandate of the Fund is to provide a framework upon which youth, women and persons with disability will have an opportunity for accessing affordable financial services.





c) Board of Trustees/Fund Administration Committee

Ref	Name	Position
1	Fransisca Kilonzo	Ag. Chairperson
2	Nimusimu Mwasina	Member
3	Ramadhan Bungale	Member
4	Vincent Mbito	Member
5	Maithya William	Member
6	Erick Parmet	Member
7	Grace Sheti	Secretary

(Key Management)

Ref	Name	Position
1	Hon. Ramadhan Bungale	CECM
2	Fransisca Kilonzo	Chief Officer social services
3.	Grace Sheti	Fund Administrator
4.	Mwalimu Chea	Fund Accountant

KWALE COUNTY GOVERNMENT
Kwale County Youth, Women and Persons with Disabilities Revolving Fund
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For the year ended June 30, 2020

 <p>Vincent Mbito</p>	<p>He is a holder of Master's degree in Business Administration from Jomo Kenyatta University added with a degree in Business Management from Moi university and a Certified public accountant(CPAK)</p> <p>He has vast knowledge in accounting having previously worked in Kilifi Government formerly the Kilifi town Council as an accountant then joining.</p> <p>D.O.B-18/10/1974</p> <p>Member</p>
 <p>William Maithya</p>	<p>He has a Master's degree in public policy and Administration with a Bachelor's degree in sports science leisure and recreation management .previously worked as the District sports officer Isiolo and as a County representative for MHI international an organisation dealing in health issues and currently the sports officer Kwale County.</p> <p>D.O.B- 25/03/1984</p> <p>Member</p>
 <p>Erick Parmet</p>	<p>He has a degree in accounting from Kenyatta University, previously worked as the economic advisor to the Governor before appointment as the managing director Kwale water.</p> <p>D.O.B-11/09/1976</p> <p>Member</p>
 <p>Grace Sheti</p>	<p>Graduate from Kenyatta University with a Bachelor's degree in Accounting.</p> <p>She worked for Equity bank as a relationship officer cash before joining Kwale County Government as the Fund Administrator.</p> <p>D.O.B-13/12/1990</p> <p>Board secretary</p>

**3. STATEMENT OF PERFORMANCE AGAINST COUNTY ENTITY'S
 PREDETERMINED OBJECTIVES**

Introduction

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each County Government entity Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity's performance against predetermined objectives.

The key development objective of the Kwale County Youth, Women and Persons with Disabilities Fund is:

- a) Enhance Women, Youth and Persons with Disabilities empowerment.





Progress on attainment of Strategic development objectives

Below we provide the progress on attaining the stated objectives:

Program	Objective	Outcome	Indicator	Performance
Community empowerment	To improve livelihoods of vulnerable and marginalized members of the community organized in groups.	Enhanced empowerment	Amount disbursed	Not disbursed
			Number of groups supported	No groups supported
The budgeted funds ksh 12,460,745 funds were not disbursed to the department due to late approval of the Act by the Assembly. Hence during the financial year under review there were no disbursements to groups.				

KWALE COUNTY GOVERNMENT
Kwale County Youth, Women and Persons with Disabilities Revolving Fund
Reports and Financial Statements
For the year ended June 30, 2020

4. MANAGEMENT TEAM

Name	Details of qualifications and experience
 <p>Ramadhan Bungale</p>	<p>He has wealth of experience in public policy and administration, monitoring and evaluation and project management. He served as regional coordinator Red-cross coast and a fund manager under the National Government Constituency Development Fund Board. D.O.B-15/12/1978</p>
 <p>Fransisca Kilonzo</p>	<p>Holds a bachelor of commerce degree (finance option) from the University of Busoga. Prior to the appointment as the chief officer social services, she served as the ward administrator Kubo south with wide experience in Administration and governance. Fransisca is also the acting livelihood coordinator for the world bank funded project Kenya water, security ,climate and resilience project(KWSCR) under the Mwache Dam. D.O.B-09/09/1986</p>
 <p>Grace Sheti</p>	<p>Board secretary Graduate from Kenyatta University with a Bachelor's degree in Accounting. She worked for Equity bank as a relationship officer cash before joining Kwale County Government as the Fund Administrator. D.O.B-13/12/1990</p>
 <p>Mwalimu Chea</p>	<p>Fund Accountant Has a degree in Commerce - finance option from JKUAT. Previously worked as the accountant at Tabasamu Sacco before joining the County as Principal accountant. D.O.B-28/02/1978</p>

5. BOARD/FUND CHAIRPERSON'S REPORT

- Kenya like many other countries of Africa is characterized by very high poverty rates mostly experience through high rates of unemployment among the youth, women and persons with disability.
- Kwale County is not any different with a poverty index of 72% and unemployment of the Disadvantage group experienced at its highest, the leadership of the county through H. E Salim Mvurya has put in place several initiatives to try and establish lasting solutions to this great menace.
- Among them is the establishment of the Kwale County, Youth, Women and Person's with Disability Revolving Fund under the Department of Social Services and Talent Management.
- The objective of the fund is to provide a framework upon which youth women and persons with disabilities will have opportunities for accessing affordable financial services
- The services offered through the fund include easy access to loans, entrepreneurship training, linkages and trading premises.
- These services have been decentralized throughout the county with the support of community development officers at the ward level and sub-county level.
- Beyond loans and business development we will introduce mentorship programme to ensure the special category is well informed and guided in choices in life.
- The board is planning to adopt technology to enhance proper management of loans through a management information software to enhance loans management and reporting.

Signed: 

Fransisca Kilonzo

6. REPORT OF THE FUND ADMINISTRATOR

- The objective of the fund is to provide a framework upon which youth women and persons with disabilities will have opportunities for accessing affordable financial services
- Kenya like many other countries of Africa is characterized by very high poverty rates mostly experience through high rates of unemployment among the youth, women and persons with disability.
- Kwale County is not any different with a poverty index of 72% and unemployment of the Disadvantage group experienced at its highest, the leadership of the county through H. E Salim Mvurya has put in place several initiatives to try and establish lasting solutions to this great menace.
- Among them is the establishment of the Kwale county youth, women and person's with disability revolving fund under the department of Community Development, Youth and Women Empowerment.
- The objective of the fund is to provide a framework upon which youth women and persons with disabilities will have opportunities for accessing affordable financial services
- The services offered through the fund include easy access to loans, entrepreneurship training, linkages and trading premises.
- These services have been decentralized throughout the county with the support of community development officers at the ward level and sub-county level.
- Beyond loans and business development we will introduce mentorship programme to ensure the special category is well informed and guided in choices in life.
- The board is planning to adopt technology to enhance proper management of loans through a management information software to enhance loans management and reporting.
- The services offered through the fund include easy access to loans, entrepreneurship training, linkages and trading premises.
- These services have been decentralized throughout the county with the support of community development officers at the ward level and sub-county level.

KWALE COUNTY GOVERNMENT
Kwale County Youth, Women and Persons with Disabilities Revolving Fund
Reports and Financial Statements
For the year ended June 30, 2020

7. CORPORATE GOVERNANCE STATEMENT

The board is responsible for long-term strategic direction and sustainable growth of the fund. The members of the Board are appointed by the CECM for the department and can be removed upon gross misconduct or when one becomes insane.

The roles of the board are as follows;

1. Provide overall management and guidance on the operations of the fund.
2. Develop and review regulations of the fund
3. Perform any other role that will from time to time be directed by the County Executive member responsible for youth affairs.

During the year under review, the fund bill was enacted into an Act by the Assembly which will now lead to the formation of the committees.

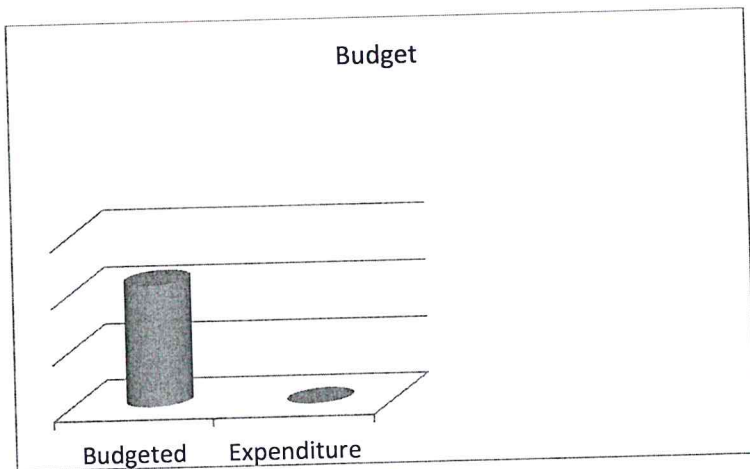
The committee will then develop the board charter and all appropriate regulations for the better carrying out of the Act.

8. MANAGEMENT DISCUSSION AND ANALYSIS

The management during the financial year did not disburse any monies to groups as we were still in the process of enacting the bill into Law. The management would also wish to see that most of the previous loans are recovered before any further disbursements. The bill for the fund was at the county assembly and slow implementation of the same into an Act has resulted in the slow operations of the fund. The Act was approved this financial year and came hand in hand with the covid virus that could not lead to the implementation of the same. We intending to have the disbursement this financial year. The fund is meant to improve the livelihoods of the community in Kwale .The low living standards and poverty levels has led to slow re-payments of the loans disbursed previously, the team of staff are still however working tirelessly to ensure that all disbursed loans are recovered back.

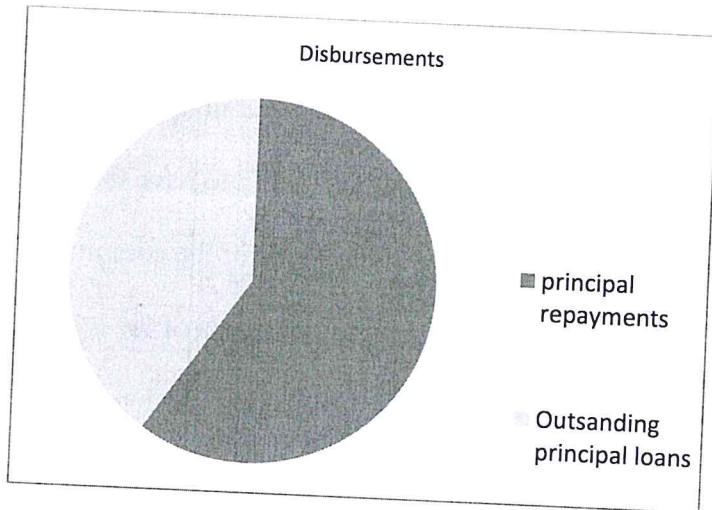
The Fund has exposure to credit risk, which is the risk that a loan beneficiaries are unable to pay amounts in full when due.

During the financial year the fund had a final budgeted sum of ksh12,460,745 which could not be expensed due to late approval of the Act.



KWALE COUNTY GOVERNMENT
Kwale County Youth, Women and Persons with Disabilities Revolving Fund
Reports and Financial Statements
For the year ended June 30, 2020

Cumulative principal repayments to-date stands at ksh 30,217,193 against a balance of ksh. 21,782,807.



9. REPORT OF THE TRUSTEES

The Trustees submit their report together with the audited financial statements for the year ended June 30, 2020 which show the state of the Fund affairs.

Principal activities

The principal activities of the Fund are issuance of affordable financial services to Youth, Women and Persons with Disabilities groups across the County.

Results

The results of the Fund for the year ended June 30, 2020 are set out on page 17.

Trustees

The members of the Board of Trustees who served during the year are shown on page 3

Auditors

The Auditor General is responsible for the statutory audit of the Fund in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015.

By Order of the Board

Member of the Board

Date: 21/09/2020

KWALE COUNTY GOVERNMENT
Kwale County Youth, Women and Persons with Disabilities Revolving Fund
Reports and Financial Statements
For the year ended June 30, 2020

10. STATEMENT OF MANAGEMENT'S RESPONSIBILITIES

Section 167 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Administrator of a County Public Fund established by the Kwale County, Youth, Women and Person with Disabilities Fund Act shall prepare financial statements for the Fund in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Administrator of the Kwale County, Youth, Women and Person with Disabilities Fund is responsible for the preparation and presentation of the Fund's financial statements, which give a true and fair view of the state of affairs of the Fund for and as at the end of the financial year ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Fund; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Fund; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Administrator of the Kwale County, Youth, Women and Person with Disabilities Fund accepts responsibility for the Fund's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and The Kwale County, Youth, Women and Person with Disabilities Fund Act. The Administrator of the Fund is of the opinion that the Fund's financial statements give a true and fair view of the state of Fund's transactions during the financial year ended June 30, 2020, and of the Fund's financial position as at that date. The Administrator further confirm the completeness of the accounting records maintained for the Fund, which have been relied upon in the preparation of the Fund's financial statements as well as the adequacy of the systems of internal financial control.

In preparing the financial statements, the Administrator of the Kwale County, Youth, Women and Person with Disabilities Fund has assessed the Fund's ability to continue as a going concern and disclosed, as applicable, matters relating to the use of going concern basis of preparation of the financial statements. Nothing has come to the attention of the Administrator to indicate that the Fund will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The Fund's financial statements were approved by the Board on 21/09 2020 and signed on its behalf by:



Fund Administrator

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON KWALE COUNTY YOUTH, WOMEN AND PERSONS WITH DISABILITIES REVOLVING FUND FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Kwale County Youth, Women and Persons With Disabilities Revolving Fund set out on pages 17 to 56, which comprise of the statement of financial position as at 30 June, 2020, and the statement of financial performance, statement of changes in net assets, statement of cash flows and the statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for effects of matter discussed in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respect, the financial position of the Kwale County Youth, Women and Persons With Disabilities Revolving Fund as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Receivables from Exchange Transactions

The statement of financial position reflects balances of Kshs.3,680,034 and Kshs.32,107,925 in respect of current portion of long-term receivables and long-term receivables from exchange transactions respectively. As reported in the previous year, the balance includes accrued interest of Kshs.3,352,922 in respect of loans owed by four hundred and forty-three (443) groups, who had defaulted in loan repayments despite the loan agreement providing that borrowed loans are to be settled within fourteen (14) months. Although the borrowers were in default. No effort appears to have been made to recover the loans. Further, no provision for bad and doubtful debts has been made in these financial statements. In addition, the supporting schedule provided

Report of the Auditor-General on Kwale County Youth, Women and Persons With Disabilities Revolving Fund for the year ended 30 June, 2020

reflects unallocated repayments amounting to Kshs.4,692,419 in the bank without corresponding details of the borrowers.

In the circumstances, the accuracy and completeness of the receivables from exchange transactions as at 30 June, 2020 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kwale County Youth, Women and Persons with Disabilities Revolving Fund Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matters

Unresolved Prior Year Matters

In the report of the previous year, several paragraphs were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal controls, Risk Management and Governance. However, there is only one issue disclosed under progress on follow up of auditor's recommendation section of the financial statements. The Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circular Ref: No. AG.4/16/3 Vol.1(9) dated 24 June, 2020.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that

govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effects of the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Lack of Oversight Fund Committee

Section 13(1-2) of the Kwale Youth, Women and Persons with Disabilities Fund Act, 2020 requires establishment of Kwale Youth, Women and Persons with Disabilities Fund Committee charged with the responsibility of managing and administering the Fund. However, as at the time of audit in November, 2020, the committee had not been established.

In the circumstances, the effectiveness of the internal controls, risk management and governance of the Fund could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and Board of Trustees

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing Fund's ability to continue to sustain its services, disclosing, as applicable, matters related sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

The Board of Trustees is responsible for overseeing Fund's financial reporting process, reviewing the effectiveness of how the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial

statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with Fund's policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, 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 my 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of Kwale County Youth, Women and Persons with Disabilities Revolving Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the 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 are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

02 February, 2022

KWALE COUNTY GOVERNMENT
Kwale County Youth, Women and Persons with Disabilities Revolving Fund
Reports and Financial Statements
For the year ended June 30, 2020

12. FINANCIAL STATEMENTS

**12.1 STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED
30, JUNE 2020**

	Note	2019/2020	2018/2019
		KShs	KShs
Revenue from non-exchange transactions			
Revenue Transfer from the county government	1	0	0
Revenue from exchange transactions			
Fines and penalties and other levies	2	3,680,034	3,352,922
Total revenue		3,680,034	3,352,922
Expenses			
Fund administration expenses	3	0	0
General expenses	4	0	0
Finance costs	5	0	0
Total expenses		0	0
Surplus for the period		3,680,034	3,352,922

The notes set out on pages 32 to 35 form an integral part of these Financial Statements

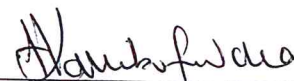
12.2 STATEMENT OF FINANCIAL POSITION AS AT 30TH, JUNE 2020

	Note	2019/2020	2018/2019
		KShs	KShs
Assets			
Current assets			
Cash and cash equivalents	6	20,230,665	20,141,900
Current portion of long- term receivables from exchange transactions	7	3,680,034	3,352,922
Receivable from non-exchange transactions	8	12,460,745	0
Non-current assets			
Long term receivables from exchange transactions	7	32,107,926	28,836,805
Total assets		68,479,370	52,331,627
Liabilities			
Current liabilities			
Trade and other payables from exchange transactions	9	6,964	0
Non-current liabilities			
Non-current employee benefit obligation		0	0
Long term portion of borrowings		0	0
Total liabilities		6,964	0
Net assets		68,472,406	52,331,627
Fund balance		61,439,450	48,978,705
Accumulated surplus/deficit		7,032,956	3,352,922
Total net assets and liabilities		68,472,406	52,331,627

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 21/09/2020 and signed by:



Administrator of the Fund
Name: GRACE SHETI



Fund Accountant
Name: Mwachumi CREA
ICPAK Member Number: 12181

KWALE COUNTY GOVERNMENT**Kwale County Youth, Women and Persons with Disabilities Revolving Fund****Reports and Financial Statements****For the year ended June 30, 2020****12.3 STATEMENT OF CHANGES IN NET ASSETS AS AT 30TH, JUNE 2020.**

	Revolving fund	Accumulated surplus	Total.
	Ksh	Ksh	Ksh
Balance as at 1 July 2018	48,978,705	0	48,978,705
Surplus for the period	0	3,352,922	3,352,922
Revaluation gain	0	0	0
Balance as at 30 June 2019	48,978,705	3,352,922	52,331,627
Balance as at 1 July 2019	48,978,705	3,352,922	52,331,627
Surplus for the period	0	3,680,034	3,680,034
Allocation for 2019/2020	12,460,745	0	12,460,745
Balance as at 30 June 2020	61,439,450	7,032,956	68,472,406

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12.4 STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30, JUNE 2020

	Note	2019/2020	2018/2019
		KShs	KShs
Cash flows from operating activities			
Receipts			
Transfers from the County Government	1	0	0
Interest received		0	0
Receipts from other operating activities	2	3,680,034	0
Total Receipts			
Payments			
Fund administration expenses	3	0	0
General expenses	4	0	0
Finance cost	5	0	0
Adjusted for:			
Increase in Accounts receivable: (outstanding imprests)	7&8	(16,058,978)	1,056,018
Increase/(Decrease) in Accounts Payable: (deposits and retention)	9	6,964	0
Net cash flows from operating activities		(12,371,980)	1,056,018
Cash flows from investing activities			
Purchase of property, plant, equipment and intangible assets			
Proceeds from sale of property, plant and equipment			
Proceeds from loan principal repayments			
Loan disbursements paid out			
Net cash flows used in investing activities			
Cash flows from financing activities			
Proceeds from revolving fund receipts			
Additional Funding		12,460,745	0
Repayment of borrowings		0	0
Net cash flows used in financing activities		12,460,745	0

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Net increase/(decrease) in cash and cash equivalents		88,765	1,056,018
Cash and cash equivalents at 1 JULY	6	20,141,900	19,085,882
Cash and cash equivalents at 30 JUNE	6	20,230,665	20,141,900

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12.5 STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE PERIOD ENDED 30th JUNE 2020

	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% utilisation
	2020	2020	2020	2020	2020	2020
	KShs	KShs	KShs	KShs	KShs	
Revenue						
Public contributions and donations	0	0	0	0	0	0%
Transfers from County Govt.	24,500,000	(12,039,255)	12,460,745	0	12,460,745	0%
Interest income	0	0	0	0	0	0%
Other income	0	0	0	0	0	
Total income	24,500,000	(12,039,255)	12,460,745	0	12,460,745	0%
Expenses						
Fund administration expenses	0	0	0	0	0	0%
General expenses	0	0	0	0	0	0%
Finance cost	0	0	0	0	0	0%
Total expenditure	0	0	0	0	0	0%
Surplus for the period	24,500,000	(12,039,255)	12,460,745	0	12,460,745	0%

Notes.

The difference in original and final budget is as a result of supplementary budget adjustments.

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12.6 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Statement of compliance and basis of preparation

The Fund's financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS). The financial statements are presented in Kenya shillings, which is the functional and reporting currency of the Fund. The accounting policies have been consistently applied to all the years presented.

The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The cash flow statement is prepared using the direct method. The financial statements are prepared on accrual basis.

2. Adoption of new and revised standards

a) Relevant new standards and amendments to published standards effective for the year ended 30 June 2020

Standard	Impact
IPSAS 40: Public Sector Combinations	Applicable: 1st January 2019 The standard covers public sector combinations arising from exchange transactions in which case they are treated similarly with IFRS 3(applicable to acquisitions only). Business combinations and combinations arising from non-exchange transactions are covered purely under Public Sector combinations as amalgamations.

b) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2020

Standard	Effective date and impact:
IPSAS 41: Financial Instruments	Applicable: 1st January 2022: The objective of IPSAS 41 is to establish principles for the financial reporting of financial assets and liabilities that will present relevant and useful information to users of financial statements for their assessment of the amounts, timing and uncertainty of an entity's future cash flows. IPSAS 41 provides users of financial statements with more useful information than IPSAS 29, by: <ul style="list-style-type: none"> • Applying a single classification and measurement model for financial assets that considers the characteristics of the asset's cash flows and the objective for which the asset is held; • Applying a single forward-looking expected credit loss

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Standard	Effective date and impact:
	<p>model that is applicable to all financial instruments subject to impairment testing; and</p> <ul style="list-style-type: none"> • Applying an improved hedge accounting model that broadens the hedging arrangements in scope of the guidance. The model develops a strong link between an entity's risk management strategies and the accounting treatment for instruments held as part of the risk management strategy.
<p>IPSAS 42: Social Benefits</p>	<p>Applicable: 1st January 2022</p> <p>The objective of this Standard is to improve the relevance, faithful representativeness and comparability of the information that a reporting entity provides in its financial statements about social benefits. The information provided should help users of the financial statements and general purpose financial reports assess:</p> <p>(a) The nature of such social benefits provided by the entity; (b) The key features of the operation of those social benefit schemes; and</p> <p>(c) The impact of such social benefits provided on the entity's financial performance, financial position and cash flows.</p>
<p>Amendments to Other IPSAS resulting from IPSAS 41, Financial Instruments</p>	<p>Applicable: 1st January 2022:</p> <p>a) Amendments to IPSAS 5, to update the guidance related to the components of borrowing costs which were inadvertently omitted when IPSAS 41 was issued.</p> <p>b) Amendments to IPSAS 30, regarding illustrative examples on hedging and credit risk which were inadvertently omitted when IPSAS 41 was issued.</p> <p>c) Amendments to IPSAS 30, to update the guidance for accounting for financial guarantee contracts which were inadvertently omitted when IPSAS 41 was issued.</p> <p>Amendments to IPSAS 33, to update the guidance on classifying financial instruments on initial adoption of accrual basis IPSAS which were inadvertently omitted when IPSAS 41 was issued.</p>
<p>Other Improvements to IPSAS</p>	<p>Applicable: 1st January 2021:</p> <p>a) Amendments to IPSAS 13, to include the appropriate references to IPSAS on impairment, in place of the current references to other international and/or national accounting frameworks</p> <p>b) IPSAS 13, Leases and IPSAS 17, Property, Plant, and Equipment.</p> <p>Amendments to remove transitional provisions which should have been deleted when IPSAS 33, First Time</p>

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Standard	Effective date and impact:
	<p>Adoption of Accrual Basis International Public Sector Accounting Standards (IPSASs) was approved</p> <p>c) IPSAS 21, Impairment of Non-Cash-Generating Assets and IPSAS 26, Impairment of Cash Generating Assets. Amendments to ensure consistency of impairment guidance to account for revalued assets in the scope of IPSAS 17, Property, Plant, and Equipment and IPSAS 31, Intangible Assets.</p> <p>d) IPSAS 33, First-time Adoption of Accrual Basis International Public Sector Accounting Standards (IPSASs). Amendments to the implementation guidance on deemed cost in IPSAS 33 to make it consistent with the core principles in the Standard</p>
	<p>IPSAS 40, Public Sector Combinations. Amendments to include the effective date paragraph which were inadvertently omitted when IPSAS 40 was issued</p>

c) Early adoption of standards

The entity did not early – adopt any new or amended standards in year 2020.

3. Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably.

ii) Revenue from exchange transactions

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budget information

The original budget for FY 2019/2020 was approved by the County Assembly on 29th June 2019. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Fund recorded a decrease in appropriations of ksh.12,039,255 on the FY 2019/2020 budget following the governing body's approval to ksh12,460,745.00

The entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts.

In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under section 12 of these financial statements.

5. Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred.

The useful life of the intangible assets is assessed as either finite or indefinite.

6. Financial instruments

Financial assets

Initial recognition and measurement

Financial assets within the scope of IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments or available-for-sale financial assets, as

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appropriate. The Entity determines the classification of its financial assets at initial recognition.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. Losses arising from impairment are recognized in the surplus or deficit.

Impairment of financial assets

The Entity assesses at each reporting date whether there is objective evidence that a financial asset or an entity of financial assets is impaired. A financial asset or an entity of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (an incurred 'loss event') and that loss event has an impact on the estimated future cash flows of the financial asset or the entity of financial assets that can be reliably estimated. Evidence of impairment may include the following indicators:

- The debtors or entity of debtors are experiencing significant financial difficulty
- Default or delinquency in interest or principal payments
- The probability that debtors will enter bankruptcy or other financial reorganization
- Observable data indicates a measurable decrease in estimated future cash flows (e.g. changes in arrears or economic conditions that correlate with defaults)

Financial liabilities

Initial recognition and measurement

Financial liabilities within the scope of IPSAS 29 are classified as financial liabilities at fair value through surplus or deficit or loans and borrowings, as appropriate. The Entity determines the classification of its financial liabilities at initial recognition.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, plus directly attributable transaction costs.

Loans and borrowing

After initial recognition, interest bearing loans and borrowings are subsequently measured at amortized cost using the effective interest method. Gains and losses are recognized in surplus or deficit when the liabilities are derecognized as well as through the effective interest method amortization process.

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate.

7. Nature and purpose of reserves

The Entity creates and maintains reserves in terms of specific requirements.

8. Changes in accounting policies and estimates

The Entity recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

9. Related parties

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa. Members of key management are regarded as related parties and comprise the directors, the CEO and senior managers.

10. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

11. Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

12. Events after the reporting period

There were no material adjusting and non- adjusting events after the reporting period.

13. Ultimate and Holding Entity

The entity is a County Public Fund established by an Act Kwale County, Youth, Women and Persons with Disabilities Fund Act under the Ministry of Social services and Talent Management. Its ultimate parent is the County Government of Kwale.

14. Currency

The financial statements are presented in Kenya Shillings (Kshs).

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SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

15. Financial risk management

The Fund's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Fund's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Fund does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

The Fund's financial risk management objectives and policies are detailed below:

a) Credit risk

The Fund has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments.

Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the entity's management based on prior experience and their assessment of the current economic environment.

The carrying amount of financial assets recorded in the financial statements representing the entity's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

	Total amount KShs
At 30 June 2020	
Receivables from exchange transactions	35,787,960
Receivables from non-exchange transactions	12,460,745
Bank balances	20,230,665
Total	68,479,370
At 30 June 2019	
Receivables from exchange transactions	
Receivables from non-exchange transactions	32,189,727
Bank balances	20,141,900
Total	52,331,627

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the entity has not been recognised in the financial statements we intend to provide for the same through our regulations in the process.

b) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the Fund Administrator, who will build appropriate liquidity risk management framework for the management of the entity’s short, medium and long-term funding and liquidity management requirements. The entity manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

The table below represents cash flows payable by the Fund under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. The payables disclosed are as a result of groups overpayment.

At 30 June 2020	
Trade payables	6,964.00
Current portion of borrowings	0
Provisions	0
Employee benefit obligation	0
Total	6,964.00
At 30 June 2019	
Trade payables	0
Current portion of borrowings	0
Provisions	0
Employee benefit obligation	0
Total	0

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The objective of the Fund's capital risk management is to safeguard the Fund's ability to continue as a going concern. The entity capital structure comprises of the following funds:

	2019/2020	2018/2019
	KShs	KShs
Revolving fund	48,978,705	48,978,705
Additional funding	12,460,745	
Accumulated surplus	7,032,956	3,352,922
Accounts payable	6,964	0
Total funds	68,479,370	52,331,627
Total borrowings	0	0
Less: cash and bank balances	(20,230,665)	(20,141,900)
Net debt/(excess cash and cash equivalents)	20,230,665	20,141,900
Gearing	0%	0%

12.7 NOTES TO THE FINANCIAL STATEMENTS

1. Revenue from Non-Exchange transaction

Description	KShs	KShs
	2019/2020	2018/2019
	KShs	KShs
Transfer to County Executive	0	0
Transfer to Kwale County Youth, Women and Pwds Fund	0	0
Total revenue from non-exchange transactions	0	0

2. Fines, penalties and other levies

Description	2019/2020	2018/2019
	KShs	KShs
Late payment penalties	3,680,034	3,352,922
Fines	0	0
Total	3,680,034	3,352,922

3. Fund administration expenses

Description	2019/2020	2018/2019
	KShs	KShs
Staff costs	0	0
Loan processing costs	0	0
Professional services costs	0	0
Administration fees	0	0
Total	0	0

4. General expenses

Description	2019/2020	2018/2019
	KShs	KShs
Consumables	0	0
Electricity and water expenses	0	0
Fuel and oil costs	0	0
Insurance costs	0	0
Postage	0	0
Printing and stationery	0	0
Rental costs	0	0

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Security costs	0	0
Telecommunication	0	0
Bank Charges	0	0
Hospitality	0	0
Depreciation and amortization costs	0	0
Other expenses	0	0
Total	0	0

5. Finance costs

Description	2019/2020	2018/2019
	KShs	KShs
Interest on Bank overdrafts	0	0
Interest on loans from banks	0	0
Total	0	0

6. Cash and cash equivalents

Description	2019/2020	2018/2019
	KShs	KShs
Car loan account	0	0
County mortgage account	0	0
Fixed deposits account	0	0
On – call deposits	0	0
Current account	0	0
Others/fund account	20,230,665	20,141,900
Total cash and cash equivalents	20,230,665	20,141,900

Detailed analysis of the cash and cash equivalents are as follows:

Financial institution	Account number	2019/2020	2018/2019
		KShs	KShs
a) Current account			
Equity bank	1580263782720	20,230,665	20,141,900
Sub- total		20,230,665	20,141,900
b) Others(specify)			
Cash in hand		0	0
M Pesa	500000002005965285	0	0

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Sub- total			
Grand total		20,230,665	20,141,900

7. Receivables from exchange transactions

Description	2019/2020	2018/2019
	KShs	KShs
Current Receivables		
Interest receivable		
Current accounts receivables	3,680,034	3,352,922
Other exchange debtors	0	0
Less: impairment allowance	0	0
Total Current receivables	3,680,034	3,352,922
Non-Current receivables		
Long term loan repayments due	32,107,926	28,836,805
Total Non- current receivables	32,107,926	28,836,805
Total receivables from exchange transactions	35,787,960	32,189,727

8. Revenue from Non-Exchange transaction

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Budget allocation for the 2019/2020	12,460,745	0
Total revenue from non-exchange transactions	12,460,745	0

9. CHANGES IN ACCOUNTS PAYABLE

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Accounts Payable as at 1 st July 2019 (A)	0	0
Accounts Payable held during the year (B)	6,964	0
Accounts Payable paid during the Year (C)	0	0
Net changes in account receivables D= A+B-C	6,964	0

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

10. Cash generated from operations

	2019/2020	2018/2019
	KShs	KShs
Surplus for the year before tax	3,680,034	0
Adjusted for:		
Depreciation	0	0
Amortisation	0	0
Gains/ losses on disposal of assets	0	0
Interest income	0	0
Finance cost	0	0
Working Capital adjustments		
Increase in inventory	0	0
Increase in receivables	(16,058,978)	1,056,018
Increase in payables	6,964	0
Net cash flow from operating activities	(12,371,980)	1,056,018

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ANNEX 1- OUTSTANDING RECEIVABLES

Ward	Group	LOAN DISBURSED	BAL B/F	REPAYMENTS	BALANCE	PENALTY	ACCUMULATED BALANCE
Puma	Tupendane Disability Group	100,000.00	116,276.16		116,276.16	11,627.62	127,903.78
Puma	Mutethya Women Group	100,000.00	968.00		968.00	96.80	1,064.80
Puma	Tuongane Karyaka S.H.Group	100,000.00	62,254.50		62,254.50	6,225.45	68,479.95
Puma	Ushindi V.S.L.A Murungurunguni	100,000.00	-		-	-	-
Puma	Maendeleo Mabamani Women Group	100,000.00	115,996.65		115,996.65	11,599.67	127,596.32
Puma	Muongano Msaroni Women Group	100,000.00	48,400.00		48,400.00	4,840.00	53,240.00
Puma	Mzalendo Women Group	100,000.00	103,698.21		103,698.21	10,369.82	114,068.03
Puma	Maelewano Kasageni Women Group	100,000.00	90,253.90		90,253.90	9,025.39	99,279.29
Puma	Vigurungani Special Women Group	100,000.00	60,137.00		60,137.00	6,013.70	66,150.70
Puma	Dzumbe Women Group	100,000.00	73,053.75		73,053.75	7,305.38	80,359.13
Puma	Vinatasha Women Group	100,000.00	109,686.50		109,686.50	10,968.65	120,655.15
Puma	Maendeleo Shambani Women Group	100,000.00	117,394.20		117,394.20	11,739.42	129,133.62
Puma	Busara Women Group	100,000.00	37,510.00		37,510.00	3,751.00	41,261.00
Puma	Upendo Chonyi Women Group	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Puma	Dzupho Women Group	100,000.00	72,606.05		72,606.05	7,260.61	79,866.66
Puma	Shauri Moyo Self Help Group	100,000.00	11,979.00		11,979.00	1,197.90	13,176.90
Kinango	Timboni Self Help Group	100,000.00	-		-	-	-
Kinango	Marigedi Women Group	100,000.00	-		-	-	-
Kinango	Nuru Mwaluganje Women Group	100,000.00	5,632.00		5,632.00	563.20	6,195.20
Kinango	Tsahuni Women Group	100,000.00	125,779.50		125,779.50	12,577.95	138,357.45
Kinango	Soul Brothers Youth	100,000.00	118,092.98		118,092.98	11,809.30	129,902.27
Kinango	Tumaini Women Group	100,000.00	53,845.00		53,845.00	5,384.50	59,229.50
Kinango	Neema Women Group	100,000.00	89,443.20		89,443.20	8,944.32	98,387.52
Kinango	Najeza Women Group	100,000.00	21,175.00		21,175.00	2,117.50	23,292.50
Kinango	Mwaluganje Maendeleo Youth Group	100,000.00	-		-	-	-
Kinango	Sianzi Mimi Women Group	100,000.00	48,400.00		48,400.00	4,840.00	53,240.00
Kinango	Migundimi Women Group	100,000.00	95,287.50		95,287.50	9,528.75	104,816.25
Kinango	Jitahidi Women Group	100,000.00	54,631.50		54,631.50	5,463.15	60,094.65

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Kinango	Kinango Deaf Parent Self Help Group	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Kinango	Tsola Tsola Women Group	100,000.00	50,820.00		50,820.00	5,082.00	55,902.00
Kinango	Subira Amani Women Group	100,000.00	118,791.75		118,791.75	11,879.18	130,670.93
Kinango	Kinango Investment Welfare	100,000.00	-		-	-	-
Ndavaya	Wakilisha Women Group	100,000.00	91,632.20		91,632.20	9,163.22	100,795.42
Ndavaya	Furaha Ndavaya Women Group	100,000.00	-		-	-	-
Ndavaya	Jipe Moyo Kahoyeni Women Group	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Ndavaya	Maelewano Women Group	100,000.00	124,381.95		124,381.95	12,438.20	136,820.15
Ndavaya	Ndavaya Community Unit	100,000.00	48,340.60		48,340.60	4,834.06	53,174.66
Ndavaya	Mama Raha Women Group	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Ndavaya	Maelewano Youth Group	100,000.00	62,254.50		62,254.50	6,225.45	68,479.95
Ndavaya	New Ushirikiano Women Group	100,000.00	40,490.97	6,600.00	33,890.97	3,389.10	37,280.06
Ndavaya	Reresha Junior Youth Bunge	100,000.00	60,500.00		60,500.00	6,050.00	66,550.00
Ndavaya	Faith Youth	100,000.00	319.00		-	-	-
Ndavaya	Upendo Maphungoni "A"	100,000.00	-		-	-	-
Ndavaya	Tumeamua S.H.G	100,000.00	19,360.00		19,360.00	1,936.00	21,296.00
Ndavaya	Ndauni Women Group	100,000.00	68,970.00		68,970.00	6,897.00	75,867.00
Ndavaya	Henzanani Women	100,000.00	67,941.50		67,941.50	6,794.15	74,735.65
Ndavaya	Kakindu Ffs	100,000.00	98,026.94		98,026.94	9,802.69	107,829.63
Ndavaya	Kisinet Women Group	100,000.00	127,655.00		127,655.00	12,765.50	140,420.50
Mwavumbo	New Lamkani Women Group	100,000.00	-		-	-	-
Mwavumbo	Umoja Lutsangani Youth Group	100,000.00	15,504.50		15,504.50	1,550.45	17,054.95
Mwavumbo	Amkeni Women Group	100,000.00	-		-	-	-
Mwavumbo	Muongano Albinism Parents Group	100,000.00	50,692.95		50,692.95	5,069.30	55,762.25
Mwavumbo	Amani Youth Group	100,000.00	92,365.35		92,365.35	9,236.54	101,601.89
Mwavumbo	Kadzandani Women Group	100,000.00	-		-	-	-
Mwavumbo	Changamkeni Women Group	100,000.00	7,973.90		7,973.90	797.39	8,771.29
Mwavumbo	Maweu Pefa Church Women Group	100,000.00	-		-	-	-
Mwavumbo	Mwangaza Dzombo Women Group	100,000.00	57,475.00		57,475.00	5,747.50	63,222.50
Mwavumbo	Watulizeni Women Group	100,000.00	31,460.00		31,460.00	3,146.00	34,606.00
Mwavumbo	Akili Ni Mali Miola Wome Group	100,000.00	12,100.00		12,100.00	1,210.00	13,310.00

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Mwavumbo	Inuka Chilumani 'A' Women Group	100,000.00	28,435.00		28,435.00	2,843.50	31,278.50
Mwavumbo	Changamsha Women Group	100,000.00	44,770.00		44,770.00	4,477.00	49,247.00
Mwavumbo	Huhenzane Self Help Group	100,000.00	-		-	-	-
Mwavumbo	Tunaweza Mlola Youth Group	100,000.00	36,300.00		36,300.00	3,630.00	39,930.00
Mwavumbo	Yamenifaa Women Group	100,000.00	-		-	-	-
Mackinon	Bidii Maiyini Disabled Group	100,000.00	53,240.00		53,240.00	5,324.00	58,564.00
Mackinon	Jipeni Moyomavuveni Women Group	100,000.00	41,382.00		41,382.00	4,138.20	45,520.20
Mackinon	Shauri Moyo Self Help Group	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Mackinon	Jitahidi Women Group	100,000.00	106,722.00		106,722.00	10,672.20	117,394.20
Mackinon	Tujiinue Women Group	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Mackinon	Fuleye Youth Group	100,000.00	78,408.00		78,408.00	7,840.80	86,248.80
Mackinon	Tumejiunga Kwa Imani	100,000.00	125,950.00		125,950.00	12,595.00	138,545.00
Mackinon	Ng' Aza Matso Self Help	100,000.00	-		-	-	-
Mackinon	Baraka Taru Support Group	100,000.00	128,015.58		128,015.58	12,801.56	140,817.14
Mackinon	Tumejaribu Women Group	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Mackinon	Makamini Women Group	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Mackinon	Murina Women Group	100,000.00	36,828.00		36,828.00	3,682.80	40,510.80
Mackinon	Neema Women Group	100,000.00	29,524.00		29,524.00	2,952.40	32,476.40
Mackinon	Mackinon Community Unit	100,000.00	112,695.00		112,695.00	11,269.50	123,964.50
Mackinon	Muungano Women Cbo	100,000.00	-		-	-	-
Mackinon	Maloman A Women Group	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Samburu	Sakina Women Group	100,000.00	-		-	-	-
Samburu	peleleza women group	100,000.00	39,931.43		39,931.43	3,993.14	43,924.57
Samburu	Subira Choir	100,000.00	7,865.00		7,865.00	786.50	8,651.50
Samburu	Disabled Samburu Group	100,000.00	115,705.95		115,705.95	11,570.59	127,276.54
Samburu	Nyongoni Women Group	100,000.00	92,238.30		92,238.30	9,223.83	101,462.13
Samburu	Peleleza Farmers Group	100,000.00	20,666.80		20,666.80	2,066.68	22,733.48
Samburu	Pambazuko Women Group	100,000.00	48,581.50		48,581.50	4,858.15	53,439.65
Samburu	Yanga Super Sound Traditional Dance	100,000.00	-		-	-	-
Samburu	Tumaini Women Group	100,000.00	126,445.00		126,445.00	12,644.50	139,089.50
Samburu	Angaza Women Group	100,000.00	-		-	-	-
Samburu	Shimoni Women Group	100,000.00	14,520.00		14,520.00	1,452.00	15,972.00

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Samburu	Fikiriamoyoo Savings Group	100,000.00	-				
Samburu	Pambazuko Jipya Women Group	100,000.00	79,376.00		79,376.00	7,937.60	87,313.60
Samburu	Makinika Mwandoni Social Group	100,000.00	146.08		146.08	14.61	160.69
Samburu	Furaha Women Group	100,000.00	83,980.05		83,980.05	8,398.01	92,378.06
Samburu	Endelea Women Group	100,000.00	110,999.60		110,999.60	11,099.96	122,099.56
Kasemeni	Hakika Women Group	100,000.00	55,902.00		55,902.00	5,590.20	61,492.20
Kasemeni	Ukombozi Youth Group	100,000.00	37,683.25		37,683.25	3,768.33	41,451.58
Kasemeni	Jishuhulishe Women Group	100,000.00	64,287.30		64,287.30	6,428.73	70,716.03
Kasemeni	Mazeras Poultry Self Help Group	100,000.00	109,963.59		109,963.59	10,996.36	120,959.95
Kasemeni	Enuka Nyando Women Group	100,000.00	-		-	-	-
Kasemeni	Tuenuke Women Group	100,000.00	48,400.00		48,400.00	4,840.00	53,240.00
Kasemeni	Tutaweza Women Group	100,000.00	56,591.70		56,591.70	5,659.17	62,250.87
Kasemeni	Jaribuni Self Help Group	100,000.00	129,470.00		129,470.00	12,947.00	142,417.00
Kasemeni	Maendeleo Women Group(Mkanyeni)	100,000.00	46,109.61		46,109.61	4,610.96	50,720.57
Kasemeni	Riziki Women Group	100,000.00	126,082.00		126,082.00	12,608.20	138,690.20
Kasemeni	Soyo Soyo Women Group	100,000.00	78,135.75		78,135.75	7,813.58	85,949.33
Kasemeni	Akiba Women Group	100,000.00	80,582.98		80,582.98	8,058.30	88,641.27
Kasemeni	Jiinue Women Group	100,000.00	141,152.55		141,152.55	14,115.26	155,267.81
Kasemeni	Tumaini Majengo Women Group	100,000.00	110,095.70		110,095.70	11,009.57	121,105.27
Kasemeni	Jitahidi Chigato Women Group	100,000.00	64,130.00		64,130.00	6,413.00	70,543.00
Kasemeni	Jiunge Women Group	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Vanga	Jimbo Women Group	100,000.00	-		-	-	-
Vanga	Baraka Women Group	100,000.00	39,083.00		39,083.00	3,908.30	42,991.30
Vanga	Kidumu Women Group	100,000.00	128,085.52		128,085.52	12,808.55	140,894.07
Vanga	Hekima Women Group	100,000.00	111,731.95		111,731.95	11,173.20	122,905.15
Vanga	The Knot Women Group	100,000.00	32,912.00		32,912.00	3,291.20	36,203.20
Vanga	Nayeni Women Group	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Vanga	Mafanikio Women Group	100,000.00	60,984.00		60,984.00	6,098.40	67,082.40
Vanga	Tuungane Women Group	100,000.00	124,025.00		124,025.00	12,402.50	136,427.50
Vanga	Raha Zetu Youth Group	100,000.00	-		-	-	-
Vanga	Lunga Lungu Drive Con S.H.G	100,000.00	115,555.00	5,000.00	110,555.00	11,055.50	121,610.50
Vanga	Mwamvuli Youth Group	100,000.00	109,395.00		109,395.00	10,939.50	120,334.50
Vanga	Muungano Youth Bung	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50

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Vanga	Forwad Ever Youth Group	100,000.00	127,655.00		127,655.00	12,765.50	140,420.50
Vanga	Artisans Youth Group	100,000.00	42,350.00		42,350.00	4,235.00	46,585.00
Vanga	Mtazamo Youth Group	100,000.00	127,177.05		127,177.05	12,717.71	139,894.76
Vanga	Upendo Handcapped Self Help Group	100,000.00	88,935.00		88,935.00	8,893.50	97,828.50
Dzombo	Jaribuni Women Group Mzimure	100,000.00	-		-	-	-
Dzombo	Jasho Women Group	100,000.00	111,925.00		111,925.00	11,192.50	123,117.50
Dzombo	Shining Star Self Help Group.	100,000.00	-		-	-	-
Dzombo	Maridadi Women Group	100,000.00	30,492.00		30,492.00	3,049.20	33,541.20
Dzombo	Mwangaza Dzombo Women Group	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Dzombo	Muongani Women Kwa Maasai Group	100,000.00	-		-	-	-
Dzombo	Jitolee Self Help Group	100,000.00	114,950.00		114,950.00	11,495.00	126,445.00
Dzombo	Asante Mama Women Group	100,000.00	83,853.00		83,853.00	8,385.30	92,238.30
Dzombo	Ushirikiano Self Help Group ,Dzombo	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Dzombo	Jielewe Youth Group	100,000.00	111,804.00		111,804.00	11,180.40	122,984.40
Dzombo	Amkeni Youth Group Kinyungu	100,000.00	99,099.00		99,099.00	9,909.90	109,008.90
Dzombo	Umoja Maji Rila Self Help Group	100,000.00	10,890.00		10,890.00	1,089.00	11,979.00
Dzombo	Ushindi Youth Bunge	100,000.00	88,354.20		88,354.20	8,835.42	97,189.62
Dzombo	Kenya Loma Youth Group	100,000.00	12,705.00		12,705.00	1,270.50	13,975.50
Dzombo	Tuungane 'B' Walemavu Self Help Group	100,000.00	138,105.00		138,105.00	13,810.50	151,915.50
Dzombo	Tupendane Walemavu 'B' Self Help Group	100,000.00	111,804.00		111,804.00	11,180.40	122,984.40
Mwereni	Baraka Mwena Women Group	100,000.00	54,450.00		54,450.00	5,445.00	59,895.00
Mwereni	Maendeleo Women Group	100,000.00	49,230.50		49,230.50	4,923.05	54,153.55
Mwereni	Amkeni Kilimangodo Women Group	100,000.00	86,735.00		86,735.00	8,673.50	95,408.50
Mwereni	Mwamtsefu Women Group	100,000.00	85,910.00		85,910.00	8,591.00	94,501.00
Mwereni	Jitoe Women Group Mwena	100,000.00	137,555.00		137,555.00	13,755.50	151,310.50
Mwereni	Maendeleo Mteza Women Group	100,000.00	21,197.00		21,197.00	2,119.70	23,316.70
Mwereni	Tumaini Women Group (Magojoni)	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Mwereni	Nyota Ya Asubuhi Self Help Group	100,000.00	76,825.43		76,825.43	7,682.54	84,507.97
Mwereni	Jitegemee Support Women Group	100,000.00	129,553.49		129,553.49	12,955.35	142,508.84
Mwereni	Upendo(Kilimangodo) Self Help Group	100,000.00	73,084.00		73,084.00	7,308.40	80,392.40

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Mwereni	Kilimangondo Youth Group	100,000.00	103,052.07		103,052.07	10,305.21	113,357.28
Mwereni	Amkeni Women Group Mwena	100,000.00	133,221.00		133,221.00	13,322.10	146,543.10
Mwereni	Kilimangodo Women Group(Mwereni Ward)	100,000.00	67,355.64		67,355.64	6,735.56	74,091.20
Mwereni	Hope Youth Group(Mwangulu)	100,000.00	70,261.07		70,261.07	7,026.11	77,287.18
Mwereni	Tumaini Disable Group(Kilimangodo)	100,000.00	95,160.45		95,160.45	9,516.05	104,676.50
Pongwe	Subira Fikirini Women Group	100,000.00	115,252.50		115,252.50	11,525.25	126,777.75
Pongwe	Mwangaza Muungano Self Help Group	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Pongwe	Dzombo Women Group	100,000.00	105,754.00		105,754.00	10,575.40	116,329.40
Pongwe	Shimoni Women Group	100,000.00	98,835.00		98,835.00	9,883.50	108,718.50
Pongwe	Hadiya Women Group	100,000.00	127,036.69		127,036.69	12,703.67	139,740.36
Pongwe	Subira Community Metameta Prod S/H/G	100,000.00	93,390.00		93,390.00	9,339.00	102,729.00
Pongwe	Shimoni Ramogi Welfare Group	100,000.00	12,100.00		12,100.00	1,210.00	13,310.00
Pongwe	Maendeleo Self Help Group	100,000.00	12,826.00		12,826.00	1,282.60	14,108.60
Pongwe	Subira Village Savings Loan Ass	100,000.00	127,456.56		127,456.56	12,745.66	140,202.22
Pongwe	Mtimbani Youth Bunge	100,000.00	86,764.26		86,764.26	8,676.43	95,440.69
Pongwe	Simba Boys Youth Football S. H. G	100,000.00	99,800.80		99,800.80	9,980.08	109,780.88
Pongwe	Jefsi Youth Group	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Pongwe	Mbaoni Youth Bunge	100,000.00	59,290.00		59,290.00	5,929.00	65,219.00
Pongwe	Mwenjeni Dev Youth Group	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Pongwe	Utsamba Youth Bunge	100,000.00	71,148.00		71,148.00	7,114.80	78,262.80
Pongwe	Masimbani Disabled Self Help Group	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Tsimba	Mazumalume Disabled S.H.Group	100,000.00	49,991.15		49,991.15	4,999.12	54,990.27
Tsimba	Mwambara Disabled Group	100,000.00	42,350.00		42,350.00	4,235.00	46,585.00
Tsimba	Tingeti Tree Plantation S.H.Group	100,000.00	-		-	-	-
Tsimba	Vitoroni Youth Bunge	100,000.00	106,913.18		106,913.18	10,691.32	117,604.50
Tsimba	Bumbani Youth Group	100,000.00	122,762.97		122,762.97	12,276.30	135,039.27
Tsimba	Tamaa Women Group	100,000.00	18,755.00		18,755.00	1,875.50	20,630.50
Tsimba	Mwangaza Self Help Group	100,000.00	-		-	-	-
Tsimba	Kaza Moyo Women Group	100,000.00	-		-	-	-
Tsimba	Mwalungo Women Group	100,000.00	2,819.30		2,819.30	281.93	3,101.23
Tsimba		100,000.00	-		-	-	-

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Tsimba	Mwamtola Muungano Women Group	100,000.00	92,565.00		92,565.00	9,256.50	101,821.50
Tsimba	Amini Moyo Women Group	100,000.00	48,400.00		48,400.00	4,840.00	53,240.00
Tsimba	Malipo Women Group	100,000.00	108,416.00		108,416.00	10,841.60	119,257.60
Tsimba	Nuru Self Help Group	100,000.00	29,524.00		29,524.00	2,952.40	32,476.40
Tsimba	Community Health Committee Self Help Group	100,000.00	3,751.00		3,751.00	375.10	4,126.10
Tsimba	Chitsanze Contact Farmers Women Group	100,000.00	107,526.65		107,526.65	10,752.67	118,279.32
Tsimba	Dzihendere Self Help Group	100,000.00	27,225.00		27,225.00	2,722.50	29,947.50
Mkongani	Walemavu Lwara Mabanda Group	100,000.00	29,524.00		29,524.00	2,952.40	32,476.40
Mkongani	Riziki Disabled Self Help Group	100,000.00	-		-	-	-
Mkongani	Tumaini Disabled Group S.H.G	100,000.00	-		-	-	-
Mkongani	Baraka Disabled Group-Mirihini	100,000.00	64,130.00		64,130.00	6,413.00	70,543.00
Mkongani	Walemavu Mkomba Group	100,000.00	119,909.79		119,909.79	11,990.98	131,900.77
Mkongani	Tiribe Youth Group	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Mkongani	Changamoto Youth Group	100,000.00	52,812.87		52,812.87	5,281.29	58,094.16
Mkongani	Uchumi Youth Group	100,000.00	116,099.50		116,099.50	11,609.95	127,709.45
Mkongani	Kumekucha Women Group-Mwanamngulu	100,000.00	91,355.00		91,355.00	9,135.50	100,490.50
Mkongani	Shida Sugu Self Help Group	100,000.00	-		-	-	-
Mkongani	Umoja Women Group-Deri	100,000.00	9,680.00		9,680.00	968.00	10,648.00
Mkongani	Mujitaba Women Group	100,000.00	73,689.00		73,689.00	7,368.90	81,057.90
Mkongani	Mawazo Women Group	100,000.00	-		-	-	-
Mkongani	Kumepambazuka Women Group	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Mkongani	Jiulize Women Group	100,000.00	52,284.10		52,284.10	5,228.41	57,512.51
Mkongani	Mtsanzo Self Help Group	100,000.00	52,728.17		52,728.17	5,272.82	58,000.99
Kubo	Tumaini Peace Forum Group	100,000.00	119,174.11		119,174.11	11,917.41	131,091.52
Kubo	Wendo Youth Welfare Group	100,000.00	-		-	-	-
Kubo	Prepared Youth Group	100,000.00	65,473.10		65,473.10	6,547.31	72,020.41
Kubo	Sagalato Vijana Tumaini S.H Group	100,000.00	36,300.00		36,300.00	3,630.00	39,930.00
Kubo	Nyumba Ya Sala F.B Group	100,000.00	55,252.23		55,252.23	5,525.22	60,777.45
Kubo	Kub- Kwale Shimba Hills	100,000.00	40,922.20		40,922.20	4,092.22	45,014.42
Kubo	Katangini Disability	100,000.00	26,015.00		26,015.00	2,601.50	28,616.50
Kubo	Z-Walemavu Youth Group	100,000.00	113,900.93		113,900.93	11,390.09	125,291.02

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Kubo	Kichakasimba Saidia Walemavu	100,000.00	83,491.21		83,491.21	8,349.12	91,840.33
Kubo	Upendo Women Group	100,000.00	-		-	-	-
Kubo	Ngone Mwaitu Women Group	100,000.00	-		-	-	-
Kubo	Vyomboself Help Group	100,000.00	-		-	-	-
Kubo	Nuru Vsla Women Group	100,000.00	-		-	-	-
Kubo	Ngetha Vsla	100,000.00	127,736.07		127,736.07	12,773.61	140,509.68
Kubo	Mwembeni Womeni Group	100,000.00	96,710.46		96,710.46	9,671.05	106,381.51
Kubo	Munyambu Women Group	100,000.00	15,972.00		15,972.00	1,597.20	17,569.20
Kubo	Munyambu Women Group	100,000.00	-		-	-	-
Tiwi	Mchaka Mchaka Tiwi Youth Group	100,000.00	112,493.70		112,493.70	11,249.37	123,743.07
Tiwi	Pambazuko Self Help Group	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Tiwi	Tiwi Handcapped Group	100,000.00	10,329.00		10,329.00	1,032.90	11,361.90
Tiwi	Kizingo Women Group	100,000.00	68,423.08		68,423.08	6,842.31	75,265.39
Tiwi	Lamukani Women Group	100,000.00	-		-	-	-
Tiwi	Magodzoni Support Group	100,000.00	60,197.50		60,197.50	6,019.75	66,217.25
Tiwi	Mwasaga Self Help Group	100,000.00	27,467.00		27,467.00	2,746.70	30,213.70
Tiwi	Ahadi Ni Deni Women Group	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Tiwi	Maendeleo S.H. Women Group-Pongwe	100,000.00	131,285.00		131,285.00	13,128.50	144,413.50
Tiwi	Imara Daima S.H. Group	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Tiwi	Maelewano Women Group	100,000.00	121,163.35		121,163.35	12,116.34	133,279.69
Tiwi	Taqwa Women Group-Chitsanga	100,000.00	116,164.84		116,164.84	11,616.48	127,781.32
Tiwi	Home Success Women Group	100,000.00	100,551.00		100,551.00	10,055.10	110,606.10
Tiwi	Wema Women Group	100,000.00	37,994.00		37,994.00	3,799.40	41,793.40
Tiwi	Pentagon Womengroup	100,000.00	35,211.00		35,211.00	3,521.10	38,732.10
Tiwi	Umwenga Women Group	100,000.00	51,184.21		51,184.21	5,118.42	56,302.63
Waa	Fataki Youth Group	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Waa	Nagajeza Self Help Group	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Waa	Neema Upendo Self Help Group	100,000.00	125,779.50		125,779.50	12,577.95	138,357.45
Waa	Maganyakulo Self Help Group	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Waa	Kigato Youth Bunge	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Waa	Ng'ombeni Dynamic Youth Group	100,000.00	16,716.70		16,716.70	1,671.67	18,388.37
Waa	Khalwa Youth Group	100,000.00	34,606.00		34,606.00	3,460.60	38,066.60
Waa	Wema Self Help Group	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50

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Waa	Upendo Disabled Community Welfare Group	100,000.00	-			-	-	-
Waa	Mtakadze Women Group	100,000.00	-			-	-	-
Waa	Msiwake Women Group	100,000.00	12,100.00		12,100.00	1,210.00		13,310.00
Waa	Jipe Moyo By Pass Women Group	100,000.00	128,574.60		128,574.60	12,857.46		141,432.06
Waa	Tawheed Women Group	100,000.00	-			-	-	-
Waa	Tumaini Letu Women Group	100,000.00	3,630.00	3,000.00	630.00	63.00		693.00
Waa	Marika Women Group	100,000.00	113,201.55		113,201.55	11,320.16		124,521.71
Waa	Ganamwimwi Women Group	100,000.00	49,985.10		49,985.10	4,998.51		54,983.61
Ukunda	Nagakale Women Group	100,000.00	120,080.40		120,080.40	12,008.04		132,088.44
Ukunda	Scheme Community Unity Group	100,000.00	53,240.00		53,240.00	5,324.00		58,564.00
Ukunda	Nichicho Women Group	100,000.00	106,213.80		106,213.80	10,621.38		116,835.18
Ukunda	Kibundani Women Group	100,000.00	139,755.00		139,755.00	13,975.50		153,730.50
Ukunda	Arise And Shine Self Help Group	100,000.00	129,273.38		129,273.38	12,927.34		142,200.71
Ukunda	Mandigo Village Two Self Help Group	100,000.00	93,896.00		93,896.00	9,389.60		103,285.60
Ukunda	Joka Opere Friends Self Help Group	100,000.00	32,670.00		32,670.00	3,267.00		35,937.00
Ukunda	Elimisha Arts Trough Group	100,000.00	139,755.00		139,755.00	13,975.50		153,730.50
Ukunda	Future For Hope Rovers Network	100,000.00	117,394.20		117,394.20	11,739.42		129,133.62
Ukunda	Meka Youth Bunge	100,000.00	55,496.65	3,500.00	51,996.65	5,199.67		57,196.32
Ukunda	Ibiza 'B' Boda Boda Self Help Group	100,000.00	124,025.00		124,025.00	12,402.50		136,427.50
Ukunda	Mkwakwani Support Youth Group	100,000.00	-			-	-	-
Ukunda	Diani Youth Network Group	100,000.00	64,251.00		64,251.00	6,425.10		70,676.10
Ukunda	Amani Welfare Group	100,000.00	139,755.00		139,755.00	13,975.50		153,730.50
Ukunda	Jirip Volunteers Self Help Group	100,000.00	134,915.00		134,915.00	13,491.50		148,406.50
Ukunda	Diani Baraka Disabled Self Help Group	100,000.00	-			-	-	-
Gombato	Amkeni Mulungu Nipa Women Group	100,000.00	97,193.25		97,193.25	9,719.33		106,912.58
Gombato	Mseto 2006 Welfare Group	100,000.00	103,418.70		103,418.70	10,341.87		113,760.57
Gombato	Gombato Bongwe C.B.O Youth	100,000.00	104,343.87		104,343.87	10,434.39		114,778.25
Gombato	Mwanjamba Fukuza Njaa Self Help Group	100,000.00	21,384.00		21,384.00	2,138.40		23,522.40
Gombato	Mashujaa Women Group	100,000.00	86,648.10		86,648.10	8,664.81		95,312.91
Gombato	Dry Our Tears Self Help Group	100,000.00	128,015.58		128,015.58	12,801.56		140,817.14

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Gombato	Komesha Kifua Kikuu Na Ukoma Women Group	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Gombato	Neema Support Group	100,000.00	50,094.00		50,094.00	5,009.40	55,103.40
Gombato	Amani Women Group	100,000.00	-		-	-	-
Gombato	Ngori Traditionalself Help Group	100,000.00	26,992.08		26,992.08	2,699.21	29,691.28
Gombato	Vision Implementors Self Help Group	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Gombato	Ndoto Moja Youth Group	100,000.00	76,714.00		76,714.00	7,671.40	84,385.40
Gombato	Mabokoni For Change Youth Forum Group	100,000.00	76,835.00		76,835.00	7,683.50	84,518.50
Gombato	Jamii Development Youth Group	100,000.00	120,897.15		120,897.15	12,089.72	132,986.87
Gombato	Markaz Boda Boda Self Help Group	100,000.00	102,850.00		102,850.00	10,285.00	113,135.00
Gombato	Diani Baraka Disabled S.H.G	100,000.00	4,048.00		4,048.00	404.80	4,452.80
Kinondo	Nyumba Mbovu Women Group	100,000.00	39,325.00		39,325.00	3,932.50	43,257.50
Kinondo	Muhaka Islamic Women Group	100,000.00	85,504.65		85,504.65	8,550.47	94,055.12
Kinondo	Nuru(Biga)Women Group	100,000.00	84,143.40		84,143.40	8,414.34	92,557.74
Kinondo	Allahu Karimu Women Group	100,000.00	116,276.16		116,276.16	11,627.62	127,903.78
Kinondo	Nia Moja Women Group	100,000.00	28,193.00		28,193.00	2,819.30	31,012.30
Kinondo	Lamukani Women Group	100,000.00	21,780.00		21,780.00	2,178.00	23,958.00
Kinondo	Gasi Women Group	100,000.00	18,150.00		18,150.00	1,815.00	19,965.00
Kinondo	Bidiika Women Group	100,000.00	43,848.75		43,848.75	4,384.88	48,233.63
Kinondo	Najib Women Group	100,000.00	111,804.00		111,804.00	11,180.40	122,984.40
Kinondo	Sadfayouth Group	100,000.00	29,524.00		29,524.00	2,952.40	32,476.40
Kinondo	Faraja Investment Youth	100,000.00	33,880.00		33,880.00	3,388.00	37,268.00
Kinondo	Bidii Youth Group	100,000.00	114,599.10		114,599.10	11,459.91	126,059.01
Kinondo	Amini Youth Group	100,000.00	111,804.00		111,804.00	11,180.40	122,984.40
Kinondo	Gogoni Forest Conversation Groups	100,000.00	43,705.20		43,705.20	4,370.52	48,075.72
Kinondo	Ukunda Hilfa Magaoni Branch Group	100,000.00	26,741.00		26,741.00	2,674.10	29,415.10
Kinondo	Kinondo Network Muungano Vijijini Group	100,000.00	79,660.35		79,660.35	7,966.04	87,626.39
Ramisi	Subira (Funzi) Women Group	100,000.00	46,887.50		46,887.50	4,688.75	51,576.25
Ramisi	Pamba Elimu Women Group	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Ramisi	Matunda Self Help Group	100,000.00	64,795.50		64,795.50	6,479.55	71,275.05
Ramisi	Subira Kigwende Women Group	100,000.00	105,996.00		105,996.00	10,599.60	116,595.60
Ramisi	Maendeleo Women Group	100,000.00	49,493.84		49,493.84	4,949.38	54,443.22
Ramisi	Nuru Self Help Group						39,930.00

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		100,000.00	36,300.00		36,300.00	3,630.00	
Ramisi	Eituatangwa Women Group	100,000.00	3,133.90		3,133.90	313.39	3,447.29
Ramisi	Mivumoni Boda Boda Youth Group	100,000.00	125,779.50		125,779.50	12,577.95	138,357.45
Ramisi	Bomani Boda Boda Youth Group	100,000.00	111,804.00		111,804.00	11,180.40	122,984.40
Ramisi	Kisimachande Youth Bunge	100,000.00	82,709.55		82,709.55	8,270.96	90,980.51
Ramisi	Moonlight Vision Youth Group	100,000.00	-		-	-	-
Ramisi	Darugube Youth Bunge	100,000.00	127,875.83		127,875.83	12,787.58	140,663.41
Ramisi	Sawa Sawa Youth Group	100,000.00	114,040.08		114,040.08	11,404.01	125,444.09
Ramisi	Msambweni Deef Self Helf Group	100,000.00	68,716.99		68,716.99	6,871.70	75,588.69
Ramisi	Mivumoni Walemavu Group	100,000.00	118,373.09		118,373.09	11,837.31	130,210.40
Ramisi	Sisi Kwa Sisi Tumbe Self Helf Group	100,000.00	32,912.00		32,912.00	3,291.20	36,203.20
Puma	Upendo V.S.L.A Mazola Centre	100,000.00	-		-	-	-
Puma	Matokeo Women Group	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Puma	Shaurimoyo S.H.G	200,000.00	257,149.20		257,149.20	25,714.92	282,864.12
Puma	Juhudi S.H.G	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Puma	Maendeleo Kasageni Women Group	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Puma	Jikaze S.H.G	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Puma	Upendo Mazola Women Group	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Puma	Karyaka Kazamoyo Women Group	100,000.00	128,434.85		128,434.85	12,843.48	141,278.33
Puma	Dzimanya Fdp Group	100,000.00	73,870.50		73,870.50	7,387.05	81,257.55
			-		-	-	-
Samburu	Upendo Kazamoyo Women Group	100,000.00	11,495.00		11,495.00	1,149.50	12,644.50
Samburu	Kudzacha Mayumbe S.H.G	100,000.00	146,565.10		146,565.10	14,656.51	161,221.61
Samburu	Samburu Boda Boda Group	100,000.00	-		-	-	-
Samburu	Fikiria Moyo Savings Group	200,000.00	110,560.42		110,560.42	11,056.04	121,616.46
Samburu	Muungano Mgamani S.H.G	100,000.00	51,565.25		51,565.25	5,156.53	56,721.78
Samburu	Kanyumbuni Vision Youth Group	100,000.00	72,598.79		72,598.79	7,259.88	79,858.67
Samburu	Furahisha Mgamani Women Group	100,000.00	106,912.58		106,912.58	10,691.26	117,603.83
Samburu	Jipe Moyo Mwaruphesa S.H.G	100,000.00	98,904.30		98,904.30	9,890.43	108,794.73
Samburu	Mwanzo Mpya S.H.G	100,000.00	-		-	-	-
			-		-	-	-
Ndavaya	Tsunami Women Group	100,000.00	127,177.05		127,177.05	12,717.71	139,894.76

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Ndavaya	Ndavaya Village Youth Bunge	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Ndavaya	Taratibu Silc Women Group	100,000.00	118,156.50		118,156.50	11,815.65	129,972.15
Ndavaya	Mwelekeo Youth Group	100,000.00	75,140.40		75,140.40	7,514.04	82,654.43
Ndavaya	Mamboleo Amani Women Group	100,000.00	108,435.90		108,435.90	10,843.59	119,279.49
Ndavaya	Uchumi Vsla Women Group	100,000.00	-		-	-	-
Ndavaya	Jiulize Women Group	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Ndavaya	Muongano Mwandimu S.H.G	100,000.00	126,687.00		126,687.00	12,668.70	139,355.70
Ndavaya	Ndavaya Centre Women Group	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Ndavaya	Vitendo Support Group	100,000.00	55,660.00		55,660.00	5,566.00	61,226.00
			-		-	-	-
Kinango	Chifusini Women Group	100,000.00	119,545.58		119,545.58	11,954.56	131,500.14
Kinango	Mwachinga Women Group	100,000.00	-12.10		-	-	-
Kinango	Ruchika Youth Group	100,000.00	52,218.16		52,218.16	5,221.82	57,439.97
Kinango	Marigedi Women Group	200,000.00	12,067.00		12,067.00	1,206.70	13,273.70
Kinango	Shukrani Women Group	100,000.00	78,740.75		78,740.75	7,874.08	86,614.83
Kinango	Tundatimboni Silc Group	100,000.00	-		-	-	-
Kinango	Jana Si Leo Women Group	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Kinango	Nyota Njema Disabled	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Kinango	Gandini Central Amkeni	100,000.00	77,440.00		77,440.00	7,744.00	85,184.00
			-		-	-	-
Kasemeni	Muongozo Women Group Chikuyu A'	100,000.00	69,895.29		69,895.29	6,989.53	76,884.82
Kasemeni	Bahakanda Mazeraz Women Group	100,000.00	35,876.50		35,876.50	3,587.65	39,464.15
Kasemeni	Barikiwa Women Group	100,000.00	48,077.48		48,077.48	4,807.75	52,885.23
Kasemeni	Neema Youth Group	100,000.00	45,911.25		45,911.25	4,591.13	50,502.38
Kasemeni	Amkeni Kilibole Women Group	100,000.00	5,626.50		5,626.50	562.65	6,189.15
Kasemeni	Dhahabu Peku Women Group	100,000.00	111,804.00		111,804.00	11,180.40	122,984.40
Kasemeni	Mwache Wajane Women Group	100,000.00	32,824.00		32,824.00	3,282.40	36,106.40
Kasemeni	Tumekaribia Chinguluni Women Group	100,000.00	68,479.95		68,479.95	6,848.00	75,327.95
Kasemeni	Upendo Fulugani Women Group	100,000.00	63,525.00		63,525.00	6,352.50	69,877.50
Kasemeni	Kaza Moyo Women Group	100,000.00	13,854.50		13,854.50	1,385.45	15,239.95
			-		-	-	-
Mackinon	Pambazuko Women Group	100,000.00	6,963.00		6,963.00	696.30	7,659.30

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Mackinon	Silazima Women Group	100,000.00	105,654.78		105,654.78	10,565.48	116,220.26
Mackinon	Neema Women Group	100,000.00	48,679.51		48,679.51	4,867.95	53,547.46
Mackinon	Thureya Mudzimba Ryaka Quarry Youth Group	100,000.00	78,262.80		78,262.80	7,826.28	86,089.08
Mackinon	Upendo Kituu Women Group	100,000.00	46,343.00		46,343.00	4,634.30	50,977.30
Mackinon	Taru Physically Handicapped S.H.G	100,000.00	122,984.40		122,984.40	12,298.44	135,282.84
Mackinon	Tawfiq Women Group	100,000.00	847.00		847.00	84.70	931.70
Mackinon	Manyamimi Youth Group	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Mackinon	Tujiinue Women Group	200,000.00	135,468.58		135,468.58	13,546.86	149,015.43
			-			-	-
Mwavumbo	Muongano Wa Walemavu Kalalani	100,000.00	61,740.25		61,740.25	6,174.03	67,914.28
Mwavumbo	Amani Disability Pemba	100,000.00	92,238.30		92,238.30	9,223.83	101,462.13
Mwavumbo	Mwabila Walemavu Welfare Group	100,000.00	7,623.00		7,623.00	762.30	8,385.30
Mwavumbo	Patanani Women Group	100,000.00	82,455.45		82,455.45	8,245.55	90,701.00
Mwavumbo	New Lamkani Women Group	200,000.00	16,599.00		16,599.00	1,659.90	18,258.90
Mwavumbo	Amkeni Women Group	200,000.00	47,177.90		47,177.90	4,717.79	51,895.69
Mwavumbo	Upendo Youth Group	100,000.00	36,300.00	1,300.00	35,000.00	3,500.00	38,500.00
Mwavumbo	Muongano Kaluweni Youth Bunge	100,000.00	67,839.86		67,839.86	6,783.99	74,623.85
			-			-	-
Pongwe	Sitara Nikaphu Youth Group	100,000.00	116,276.16		116,276.16	11,627.62	127,903.78
Pongwe	Umoja Ni Nguvu Women Group Shimoni	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Pongwe	Inuka Walemavu S.H.G	100,000.00	127,655.00		127,655.00	12,765.50	140,420.50
Pongwe	Tumaini Youth Group	100,000.00	116,262.85		116,262.85	11,626.29	127,889.14
Pongwe	Mkono Wa Ndugu Women Group	100,000.00	41,849.50		41,849.50	4,184.95	46,034.45
Pongwe	Wasini Women Group	100,000.00	90,526.15		90,526.15	9,052.62	99,578.77
Pongwe	Nuru Masimbani Women Group	100,000.00	49,101.80		49,101.80	4,910.18	54,011.98
Pongwe	Shaurimoyo Mwauga Women Group	100,000.00	83,248.00		83,248.00	8,324.80	91,572.80
Pongwe	Msiremwe Women Group	100,000.00	36,349.06		36,349.06	3,634.91	39,983.97
Pongwe	Maendeleo Women Group	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
			-			-	-
Dzombo	Tuinuke Women Group	100,000.00	-			-	-
Dzombo	Lamukani Women Group	100,000.00	21,574.74		21,574.74	2,157.47	23,732.21

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Dzombo	Jaribuni Women Group	100,000.00	106,213.80		106,213.80	10,621.38	116,835.18
Dzombo	Maendeleo Disabled Kombe	100,000.00	103,309.80		103,309.80	10,330.98	113,640.78
Dzombo	Umoja Youth Group	100,000.00	77,648.67		77,648.67	7,764.87	85,413.54
Dzombo	Amani Disabled	100,000.00	115,018.97		115,018.97	11,501.90	126,520.87
Dzombo	Ushindi Women Group	100,000.00	66,991.65	2,000.00	64,991.65	6,499.17	71,490.82
Dzombo	Mungu Na Mtu Women Group	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Dzombo	Kenya Loma Youth Group	200,000.00	161,196.20		161,196.20	16,119.62	177,315.82
Mwereni	Amka Twende Disabled - Chindi	100,000.00	106,802.30		106,802.30	10,680.23	117,482.53
Mwereni	Bidii Women Group	100,000.00	201,285.26		201,285.26	20,128.53	221,413.79
Mwereni	Upendo Mwamtsolwa Women Group	100,000.00	109,829.50		109,829.50	10,982.95	120,812.45
Mwereni	Malengo Youth Group	100,000.00	-		-	-	-
Mwereni	Utamaduni Ngoma Women Group	100,000.00	24,563.00		24,563.00	2,456.30	27,019.30
Mwereni	Neema Mwamumba Women Group	100,000.00	11,253.00		11,253.00	1,125.30	12,378.30
Mwereni	Imani Ni Matendo Women Group	100,000.00	-		-	-	-
Mwereni	Imara Mololo Women Group	100,000.00	100,448.48		100,448.48	10,044.85	110,493.33
Mwereni	Muungano Mpya Walemavu	100,000.00	134,224.20		134,224.20	13,422.42	147,646.62
Mwereni	Songa Mbele S.H.G	100,000.00	133,729.20		133,729.20	13,372.92	147,102.12
Vanga	Subira Huvuta Heri Youth Group	100,000.00	69,877.50		69,877.50	6,987.75	76,865.25
Vanga	Jimbo Women Group	200,000.00	-		-	-	-
Vanga	Tutegemeane Women Group	100,000.00	19,045.40		19,045.40	1,904.54	20,949.94
Vanga	Makwenyeni Youth Group	100,000.00	68,772.77		68,772.77	6,877.28	75,650.05
Vanga	Tumaini Women Group	100,000.00	20,963.25		20,963.25	2,096.33	23,059.58
Vanga	Tuheshimiane Women Group	100,000.00	116,218.08		116,218.08	11,621.81	127,839.89
Vanga	Muungano Mgombezi Women Group	100,000.00	125,779.50		125,779.50	12,577.95	138,357.45
Vanga	Kaeminao Women Group	100,000.00	29,243.28		29,243.28	2,924.33	32,167.61
Vanga	New Vision Youth Group	100,000.00	8,058.60		8,058.60	805.86	8,864.46
Waa	Kombani Green Development Initiative	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Waa	Tingisha Women Group	100,000.00	125,779.50		125,779.50	12,577.95	138,357.45
Waa	Matuga Arts Troupe	100,000.00	25,150.40		25,150.40	2,515.04	27,665.44

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Waa	Dzisaide Women Group	100,000.00	75,383.00		75,383.00	7,538.30	82,921.30
Waa	Gulanze S.H.G	100,000.00	-		-	-	-
Waa	Kiteje Dispensary Support Group	100,000.00	109,008.90		109,008.90	10,900.89	119,909.79
Waa	Coast Siderz Youth Group	100,000.00	13,249.50		13,249.50	1,324.95	14,574.45
Waa	Tuhurumie Widows Group	100,000.00	-		-	-	-
Waa	Mtakadze Women Group	100,000.00	-		-	-	-
Waa	Mshikamano Cultural Group	100,000.00	115,996.65		115,996.65	11,599.67	127,596.32
			-		-	-	-
Tiwi	Magodzoni Bodaboda Group	100,000.00	15,125.00		15,125.00	1,512.50	16,637.50
Tiwi	Together As One S.H.G	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Tiwi	Mwerya Women Group	100,000.00	106,213.80		106,213.80	10,621.38	116,835.18
Tiwi	Amkeni Kizingo Women Group	100,000.00	55,922.57		55,922.57	5,592.26	61,514.83
Tiwi	Ngangari Women Group	100,000.00	117,884.25		117,884.25	11,788.43	129,672.68
Tiwi	Halwa Women Group	100,000.00	28,886.00		28,886.00	2,888.60	31,774.60
Tiwi	Chirima Youth Group	100,000.00	101,322.98		101,322.98	10,132.30	111,455.28
Tiwi	Tawakal Women Group	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Tiwi	Jipe Moyo Women Group	100,000.00	91,839.00		91,839.00	9,183.90	101,022.90
Tiwi	Mkadini Fishermengroup	100,000.00	-		-	-	-
			-		-	-	-
Tsimba-Golini	Golini Farmers Zero Grazing Group	100,000.00	28,512.00		28,512.00	2,851.20	31,363.20
Tsimba-Golini	Precious Women Group	100,000.00	-		-	-	-
Tsimba-Golini	Mwamko Digital Youth Group	100,000.00	-		-	-	-
Tsimba-Golini	Matuga Zero Grazing	100,000.00	39,407.50		39,407.50	3,940.75	43,348.25
Tsimba-Golini	Ni Wewe Youth Self Help Group	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Tsimba-Golini	Mwambara Disables Group	200,000.00	48,675.00		48,675.00	4,867.50	53,542.50
Tsimba-Golini	Chibanda Mulungu S.H.G	100,000.00	47,341.25		47,341.25	4,734.13	52,075.38
Tsimba-Golini	Maelewano Mbuguni Women Group	100,000.00	85,176.74		85,176.74	8,517.67	93,694.41
Tsimba-Golini	Stamili Kayamba Women Group	100,000.00	15,354.90		15,354.90	1,535.49	16,890.39
			-		-	-	-
Mkongani	Muungano Poshomill S.H.G	100,000.00	98,054.00		98,054.00	9,805.40	107,859.40
Mkongani	Mungu Yuko Disabled S.H.G	100,000.00	129,525.00		129,525.00	12,952.50	142,477.50
Mkongani	Burani Disabled S.H.G	100,000.00	110,511.06		110,511.06	11,051.11	121,562.17

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Mkongani	Bahatisha Women Group	100,000.00	-				
Mkongani	Mutui Musco S.H.G	100,000.00	52,338.55		52,338.55	5,233.86	57,572.41
Mkongani	Tuamke Women Group	100,000.00	127,177.05		127,177.05	12,717.71	139,894.76
Mkongani	Safina Silc Women Group	100,000.00	86,089.08		86,089.08	8,608.91	94,697.99
Mkongani	Mkongani Breast Feeding Women Group	100,000.00	52,060.25		52,060.25	5,206.03	57,266.28
Mkongani	Kizimbani Youth Bunge	100,000.00	115,996.65		115,996.65	11,599.67	127,596.32
Mkongani	Maelewano Disabled S.H.G	100,000.00	115,996.65		115,996.65	11,599.67	127,596.32
Kubo	Majimboni Disabled Parents And Childrens	100,000.00	-		-	-	-
Kubo	Boyani Twasonga Mbele Women Group	100,000.00	1,364.00		1,364.00	136.40	1,500.40
Kubo	Shabaha V.S.L.A Group	100,000.00	-		-	-	-
Kubo	Tujipange Wajane Women Group	100,000.00	24,325.84		24,325.84	2,432.58	26,758.42
Kubo	Maono Women Group	100,000.00	93,385.93		93,385.93	9,338.59	102,724.52
Kubo	Mawasiliano Youth Group	100,000.00	116,751.69		116,751.69	11,675.17	128,426.86
Kubo	Jitahidi Women Group	100,000.00	97,828.50		97,828.50	9,782.85	107,611.35
Kubo	Rafiki Disabled Group	100,000.00	6,897.00		6,897.00	689.70	7,586.70
Kubo	Ngone Mwaitu Women Group	200,000.00	72,993.25		72,993.25	7,299.33	80,292.58
Ramisi	Muungano Youth Group	100,000.00	99,238.15		99,238.15	9,923.82	109,161.97
Ramisi	Jumuia Women Group	100,000.00	115,996.65		115,996.65	11,599.67	127,596.32
Ramisi	Maendeleo Mother To Mother Support Group	100,000.00	40,216.00		40,216.00	4,021.60	44,237.60
Ramisi	Amani Women Group	100,000.00	90,232.18		90,232.18	9,023.22	99,255.39
Ramisi	Maendeleo Women Group Vsla	100,000.00	80,449.33		80,449.33	8,044.93	88,494.26
Ramisi	Jiulize Women Group	100,000.00	93,635.85		93,635.85	9,363.59	102,999.44
Ramisi	Bodaboda Shirazi Welfare Association	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Ramisi	Sisi Kwa Sisi Women Group	100,000.00	63,827.50		63,827.50	6,382.75	70,210.25
Ramisi	Naugaendeni S.H.G	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Ramisi	Mwachande Disabled Group	100,000.00	99,746.96		99,746.96	9,974.70	109,721.65
Bongwe	Bongwe Youth Bunge	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Bongwe	Mwakamba Silk Women Group	100,000.00	-		-	-	-
Bongwe	Chidzangoni Youth Bunge	100,000.00	-		-	-	-
			128,574.60		128,574.60	12,857.46	141,432.06

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Bongwe	Ukunda Youth For The Deaf	100,000.00	65,533.60		65,533.60	6,553.36	72,086.96
Bongwe	Kagera Youth Group	100,000.00	70,944.72		70,944.72	7,094.47	78,039.19
Bongwe	Vision 2030 Young Stars S.H.G	100,000.00	25,379.75		25,379.75	2,537.98	27,917.73
Bongwe	Amani Mwamanga Women Group	100,000.00	111,804.00		111,804.00	11,180.40	122,984.40
Bongwe	Dzunga S.H.G	100,000.00	49,852.00		49,852.00	4,985.20	54,837.20
Bongwe	Kagera Active Women Group	100,000.00	129,273.38		129,273.38	12,927.34	142,200.71
Bongwe	Bidii Women Group	100,000.00	120,279.50		120,279.50	12,027.95	132,307.45
			-			-	-
Kinondo	Mwape Youth Group	100,000.00	32,186.00		32,186.00	3,218.60	35,404.60
Kinondo	Amani Youth Group	100,000.00	111,804.00		111,804.00	11,180.40	122,984.40
Kinondo	Galu Beach Youth Group	100,000.00	36,187.61		36,187.61	3,618.76	39,806.37
Kinondo	Nuru Njema Projec T	100,000.00	88,935.00		88,935.00	8,893.50	97,828.50
Kinondo	Baraka Conservation Group	100,000.00	116,722.10		116,722.10	11,672.21	128,394.31
Kinondo	Tupendane Women Group	100,000.00	94,017.00		94,017.00	9,401.70	103,418.70
Kinondo	Mabrouk Women Group	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Kinondo	Kinondo Handicapped S.H.G	100,000.00	50,621.63		50,621.63	5,062.16	55,683.79
Kinondo	Uzima Ni Afya S.H.G	100,000.00	54,208.00		54,208.00	5,420.80	59,628.80
Kinondo	Haki Maishani Disable Group	100,000.00	13,597.05		13,597.05	1,359.70	14,956.75
			-			-	-
Ukunda	Mkwakwani Support Group	200,000.00	59,731.65	59,731.65	-	-	-
Ukunda	Mishemishe S.H.G	100,000.00	73,371.38	1,000.00	72,371.38	7,237.14	79,608.51
Ukunda	Jeddah Combination S.H.G	100,000.00	127,974.88		127,974.88	12,797.49	140,772.37
Ukunda	Ochangu The Great Films	100,000.00	119,490.53		119,490.53	11,949.05	131,439.58
Ukunda	Tuwajibike Youth Group	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
Ukunda	Jiinue Women Group	100,000.00	40,958.50		40,958.50	4,095.85	45,054.35
Ukunda	Faith Women Group	100,000.00	69,679.06		69,679.06	6,967.91	76,646.97
Ukunda	Waathiriwa B' Women Support Group	100,000.00	83,722.93		83,722.93	8,372.29	92,095.22
Ukunda	Ukunda Arts Troupe	100,000.00	139,755.00		139,755.00	13,975.50	153,730.50
	TOTAL	52,000,000.00	36,882,145.30	82,131.65	36,800,344.75	3,680,034.48	40,480,379.23
						Unallocated	4,692,419.00
						Outstanding	35,787,960.23
						Accumulated Penalties	14,005,153
						Net Receivables	21,782,807.23

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ANNEX 2-PAYABLE

GROUP	AMOUNT
Faith youth group	-319
Mwachinga women group	-12.10
Mkwakwani support group	-6,633.35
Total	-6,964.45

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13 PROGRESS ON FOLLOW UP OF PRIOR YEAR AUDITOR'S RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	Irregular operationalization of the fund	The bill tabled at the County Assembly	Francisca Kilonzo Ag.Chairperson	Resolved	

Guidance Notes:

- a) Use the same reference numbers as contained in the external audit report;
- b) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;
- c) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;

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d) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to County Treasury.

