



REPUBLIC OF KENYA
 COUNTY GOVERNMENT OF MACHAKOS
 COUNTY ASSEMBLY OF MACHAKOS

County Hall
 Along Mwatua Ngoma Rd
 P O Box 1168 – 90100
 MACHAKOS – KENYA
 Third Assembly



OFFICE OF THE CLERK

OUR REF: MKSCA/PSC/CMM/FRC/VOL.10/28

Date: 22nd April, 2024

1. **The Chief Officer**
 Department of Finance
 County Government of Machakos
 PO Box 1996
 Machakos

2. **The Chief Officer**
 Department of Revenue Management
 County Government of Machakos
 PO Box 1996
 Machakos

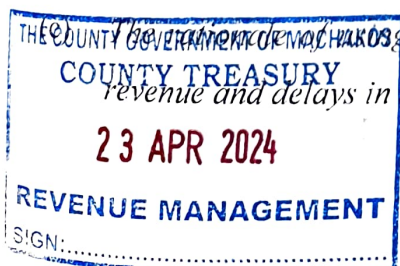


RE: INVITATION TO A MEETING

Pursuant to Article 183(3) of the Constitution, as read with Section 39(2) of the County Governments Act 2012, Sections 18 and 19 of the County Assemblies Powers and Privileges Act 2017 and Standing Order 190 of the County Assembly of Machakos; the Finance and Revenue Collection Committee invites you to a meeting on Monday, 29th April, 2024 at the County Assembly boardroom 5A at 11.00 a.m. The agenda of the meeting is to provide clarification on the responses submitted on 12th April, 2024 vide letters reference ref: MCG/FIN/CA/VOL.II/8 &

9. Some of the concerns include:

- (a) *Challenges and reasons that led to poor performance of revenue collection compared to the same period in the FY 2020/2021, 2021/2022 and 2022/2023. How the close to 200 staff due for retirement impacted revenue collection negatively?*
- (b) *Variance in revenue collection reported for the first quarter at Kshs. 103 million in October, 2024 and at Kshs. 186 million in January, 2024. Why the Kshs. 86 million in revenue bank accounts and pay bill were not swept to CRF at the end of the first quarter and the exact date the funds were swept to CRF.*



17 banks accounts for the purpose of collecting own source revenue and delays in sweeping funds from local banks.

- What is the rationale of having two accounts in one bank yet one account can be used for collecting revenue which will then be swept to CRF.
 - What informed retention building approval revenue account when all the others were being closed.
 - What is the rationale of sweeping funds held at the Machakos County NHIF reimbursement account at KCB to Machakos County Health Revenue account at Family bank before the funds are finally swept to CRF? Why are the funds held at KCB not swept directly to CRF?
 - What informed opening of bank accounts with fully privately owned as opposed banks that have government shareholding?
- (d) *Deployment of Revenue clerks.* There are many officers deployed in small markets or areas with small revenue catchment yet the areas that have high potential have few officers. What parameters informed the current deployments of revenue clerks?
- (e) *Sweeping of funds to CRF.* Even though response stated that the banks have complied with weekly sweepings, the Committee noted as follows:
- Family stayed with Kshs. 23 million and Kshs. 9 million for 13 days between 19th January – 1st February and 1st – 14th February, 2024.
 - Kenya Commercial Bank stayed with Kshs. 49 million for 12 days between 31st January and 12th February, 2024.



DENIS MUTUI
AG. CLERK OF THE COUNTY ASSEMBLY

Cc:

The Speaker — *Received — 24.4.2024*
County Assembly of Machakos

County Executive Committee Member
 Finance, Economic Planning, Revenue Management & ICT
County Government of Machakos

County Secretary
County Government of Machakos



*2D/Procedure
Kindly deal*

(14)



**REPUBLIC OF KENYA
COUNTY GOVERNMENT OF MACHAKOS
DEPARTMENT OF FINANCE, ECONOMIC PLANNING, REVENUE MANAGEMENT &
ICT
Office of the Chief Officer – Finance**

Telephone: +254202004086
Email: info@machakos.go.ke

Machakos Headquarters
P.O Box 1996-90100
Machakos

When replying please quote:
Our Ref: MCG/FIN/CA/VOL.I/92

16th February, 2024.

The Clerk,
Machakos County Assembly.

RE: REQUEST FOR INFORMATION ON REPORT OF RECEIVER OF REVENUE FOR THE FIRST QUARTER OF FY 2023/2024.

Reference is made to your letter Ref: MKSCA/PSC/CMM/FRC/VOL.10/6 dated 6th February 2024 on the above subject matter.

Kindly find the attached response as requested.

Thank you.

MACHAKOS COUNTY GOVERNMENT
16 FEB 2024
CHIEF OFFICER - FINANCE

**CPA Julius Kasanga
Chief Officer- Finance**

MACHAKOS COUNTY ASSEMBLY
RECEIVED
P. O. Box 1168-90100, MACHAKOS
16 FEB 2024
Time: 10:30 AM
Sign: *Gelya* By: *Gelya*

**Cc: CECM – Finance, Economic Planning, Revenue Management & ICT
County Secretary & Head of Public Service**

*The General
21/02/2024*

*The Asst - Finance
Deal
21/2/24*

RE: REQUEST FOR INFORMATION ON REPORT OF RECEIVER OF REVENUE FOR THE FIRST QUARTER OF FY 2023/2024

Article 183(3) of the constitution of Kenya provides that the County Executive Committee shall provide the County Assembly with full and regular reports on matters relating to the County.

Pursuant to this provision of the Constitution as read with Section 39(2) of the County Governments Act 2012, Sections 157,165 and 166 of the Public Finance Management Act, 2012, Sections 18 and 19 of the County Assemblies powers and Privileges Act 2017 and Standing Order 190 of the County Assembly of Machakos; the Finance and Revenue Collection Committee requests you provide information on concerns identified while considering the report on Receiver of Revenue for the first quarter of financial year 2023/2024 . The concerns are included:

a) Challenges and reasons that led to decline of revenue collected compared to the same period in the FY 2022/2023 noting that 1st quarter of FY 2022/23 was immediately after elections and Covid-19 and many businesses were just recovering.

Management Response

The decline in OSR in the first quarter was as a result of reduced capacity in terms of Revenue staff workforce. The Department of Revenue Management had close to 200 employees due for retirement this year and additional staff within less than 5 years of retirement. This has led to reduced productivity in the department especially on field collected revenues.

To cushion this, 438 new revenue staff have been onboarded on a contract basis.

b) During committee site visits, the committee learnt that Lukenya quarries have the potential of earning the County Ksh. 1,000,000 per day. What challenges is the department facing which led to low average collection of Ksh. 500,000 per day and the decline of cess by over 200 percent?

Management Response

Lukenya quarry revenue collection was majorly affected by the reduced rate of construction in the county and more in Nairobi in the first quarter of FY 2023/2024. This led to reduced usage of building materials produced by Lukenya quarries. Speculations of El Nino rains could have

Lukenya quarry revenue collection has been affected majorly by extended rainfall between October 2023 and January 2024

c) The basis of setting a target of kshs.600 million in the first quarter noting that the revenue target for the FY is Kshs.4 billion. Provide a breakdown of quarterly targets per revenue stream for the financial year.

Management Response

Different quarters or months in any FY collect different amounts of OSR. This is determined by the pick and off-pick period of each revenue source. For example, all revenue streams paid annually would collect higher amounts at the start of the calendar year and during the deadline

month (end of March). Such revenue streams include Single Business Permit, Land rates & ground rent, Refuse/ Conservancy Fee, Motor vehicle registration, Advertisement & Signboards etc. Liquor license would get on pick period after the completion of inspection of liquor outlets just like Sand would pick during rain seasons.

Other like Quarries, Market, and Off-street parking would be moderately uniform across months of the year. This is why OSR's first quarter for FY 2023/2024 was set as Ksh. 566,943,423.00 as shown in the above table of Machakos County Expected Monthly Cash inflow for 2023/2024 Below is the Expected Monthly Cash inflow from OSR for the FY 2023/2024

REVENUE ANALYSIS	FY 2022/2023	MONTHLY EXPECTED CASH INFLOW 2023/2024												TOTALS
		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	
1 Land Rates & Ground Rent	18,499,509	18,841,402	17,578,522	15,700,851	10,863,391	17,781,953	88,173,869	63,916,668	104,863,222	47,510,256	40,311,740	15,690,761	468,978,046.89	
2 Single Business Permit	10,270,519	6,667,513	8,876,424	8,175,779	3,670,665	16,841,332	122,118,148	85,593,463	207,480,384	125,931,763	59,233,286	39,237,824	694,277,104.87	
3 Quarry Extraction Fee	23,593,837	18,443,970	96,825,632	103,222,301	42,907,836	24,416,893	22,453,941	20,968,411	23,967,394	18,249,454	20,977,087	21,239,160	436,215,217.97	
4 Sand Gravel	2,238,961	1,491,139	5,950,412	6,714,666	5,170,360	3,901,412	7,015,747	5,308,735	6,799,191	5,498,673	5,274,100	3,983,813	59,346,408.84	
5 Market Fee	1,173,873	1,153,561	1,928,661	3,237,396	2,569,721	2,418,849	3,333,270	2,844,871	2,847,234	2,334,166	2,891,175	2,673,677	29,605,554.39	
6 Photo Stall Rent	333,912	401,378	398,313	1,118,878	882,954	629,794	591,693	630,066	797,487	580,353	597,068	380,996	7,341,970.54	
7 Bus part	22,102,065	21,568,495	22,853,490	23,783,139	24,137,103	23,474,348	48,712,226	29,822,790	26,916,580	24,276,138	22,029,231	23,749,666	316,175,390.48	
8 House Rent	353,894	112,689	87,854	755,531	79,937	149,951	237,894	322,064	1,154,053	455,511	114,081	154,317	4,081,806.85	
9 Refuse Conservancy Fee	808,485	620,434	739,734	642,054	252,323	1,974,118	11,501,635	11,985,135	24,971,252	12,887,986	5,607,552	3,788,430	74,959,140.40	
10 Sign Board & Advertisement Fee	2,799,862	1,894,533	1,491,965	4,235,457	1,649,696	1,288,470	23,650,399	20,693,503	24,487,342	19,971,273	10,259,597	54,724,360	167,133,686.91	
11 Fire Fighting & Ambulance Management Unit	2,311,107	1,233,067	769,241	1,055,339	1,500,323	1,373,407	1,959,124	4,329,279	10,909,037	7,168,518	3,371,645	3,112,869	39,282,977.28	
12 Waiver House & Livestock Fee	2,412,324	2,360,379	2,460,810	2,861,380	2,538,643	2,973,848	3,016,409	2,594,877	3,092,820	3,381,535	2,756,285	2,597,452	33,046,563.02	
13 Enforcement Management	913,428	644,609	1,677,140	2,466,787	1,785,734	851,137	1,637,601	1,177,021	1,825,452	1,053,759	1,147,738	1,647,851	16,840,296.63	
14 Off-street Parking Unit	1,293,563	1,120,834	1,637,625	1,621,899	2,828,532	1,830,887	11,121,182	4,299,655	3,711,050	2,906,685	2,754,995	2,010,474	37,136,510.27	
15 Building Plan Approval	50,211,261	25,766,782	10,830,491	21,045,850	26,666,443	32,184,814	31,751,325	27,155,356	40,742,083	44,755,409	31,924,147	21,139,961	374,243,922.62	
16 Cans	1,526,682	895,085	1,463,538	3,240,831	2,624,448	2,557,064	3,058,292	3,616,152	3,656,870	3,288,950	2,811,443	3,204,459	31,844,033.7	
17 Social Services	18,862	-	14,146	47,154	37,724	84,878	-	89,593	134,909	47,154	86,057	136,748	697,224.72	
18 Water Sale (Water Borehole/Borehole Drilling Fee)	40,881	51,870	-	213,374	75,447	51,870	572,926	91,951	214,552	143,821	88,414	80,162	1,624,468.52	
19 Market on People's Park Market	246,332	27,114	44,797	400,812	455,040	226,341	108,455	157,967	77,805	148,536	108,457	129,675	2,131,380.50	
20 House Loan Repayment	117,886	-	9,431	-	-	-	-	-	-	141,305	7,073	-	275,685.18	
21 Salary Refunds Advance	322,300	-	839,751	752,372	484,070	-	-	2,001,821	43,889	148,293	531,801	300,545	5,425,843.44	
22 Agri Farm	114,459	17,683	-	3,301	-	-	-	23,577	-	-	-	1,937,396	1,893,425.85	
23 Health Revenue	36,476,341	22,448,545	30,431,774	28,231,857	54,704,279	77,721,761	105,487,124	109,714,020	144,216,643	123,378,287	130,153,085	137,037,977	1,008,000,000.00	
24 Liquor	3,504,089	2,437,882	1,441,704	1,070,495	4,097,231	1,921,541	2,975,442	2,614,816	53,916,747	40,351,892	36,122,285	16,341,352	167,215,207.90	
25 Tourism	471,544	-	-	15,561	-	-	-	23,577	2,368	73,089	-	-	58,6128.99	
26 Interest & Penalties on Plot And Stall Rent	44,447	5,776	11,553	67,490	9,148	1,804	8,948	-	-	15,313	1,782,210	84,702	437,510.16	
27 Noise Pollution	57,057	10,374	25,935	101,264	121,659	51,870	5,187	274,910	43,619	15,561	84,406	72,618	864,877.4	
28 Motor Vehicle Cycle Registration	317,113	130,516	274,910	495,121	129,675	100,203	12,495,006	4,417,776	4,028,517	1,705,244	912,437	891,636	25,996,235.27	
29 Weights And Measures	-	-	-	-	-	-	-	-	589,133	417,293	514,054	600,535	2,091,013.89	
Total	191,034,351	136,062,865	239,846,207	258,472,572	195,519,912	193,418,827	524,571,623	397,430,436	716,134,595	456,012,959	352,075,100	313,240,012	4,006,879,462.00	

MONTHLY EXPECTED CASH INFLOW 2023 2024

REVENUE ANALYSIS	FY 2022 2023	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTALS
1 Land Rates & Ground Rent	15,499,599	18,041,402	17,578,522	15,700,451	2,048,931	17,791,953	88,171,869	63,916,668	104,883,222	47,570,156	47,570,156	40,311,740	15,680,751	483,023,046.99
2 Single Business Permit	10,270,519	6,687,913	8,574,424	8,173,779	3,678,066	16,941,132	122,118,148	85,593,483	207,480,384	125,931,785	125,931,785	59,240,286	39,237,024	694,177,104.97
3 Quarry Extraction Fee	23,593,937	18,443,070	969,25,631	10,322,301	42,007,536	24,416,893	22,483,941	20,968,611	23,967,394	18,249,454	18,249,454	20,797,087	21,239,160	436,215,217.97
4 Sand Gravel	2,280,861	1,491,139	59,580,412	6,714,666	51,703,660	3,901,412	7,015,747	5,308,735	6,799,191	5,498,673	5,498,673	52,741,000	3,933,013	59,244,808.66
5 Market Fee	1,137,573	1,159,561	1,936,661	3,237,396	2,699,721	2,418,849	3,233,270	2,544,871	2,847,234	2,334,166	2,334,166	2,890,175	2,673,677	29,605,554.19
6 Phot Stall Rent	333,312	401,378	398,313	1,118,078	852,954	629,794	591,693	630,066	797,487	580,353	580,353	597,003	330,996	2,311,970.54
7 Bus Park	22,102,085	21,365,495	22,833,090	23,333,139	24,137,203	23,474,348	49,712,216	29,832,700	26,816,593	24,274,313	24,274,313	23,298,666	23,798,666	318,175,300.48
8 House Rent	353,894	112,699	87,884	75,551	79,927	149,951	237,594	322,084	1,156,053	455,511	455,511	214,081	156,317	4,081,806.95
9 Refuse Collection Fee	808,485	620,434	739,734	642,054	252,323	1,974,118	11,881,635	11,085,135	24,071,252	12,487,986	12,487,986	5,607,552	3,758,430	7,485,914.00
10 Sign Board & Advertisement Fee	2,799,562	1,894,533	1,491,865	4,325,457	1,640,696	1,288,470	23,650,399	20,693,583	24,487,142	19,971,273	19,971,273	10,259,857	54,714,560	167,136,696.91
11 Fire Fighting & Ambulance Management Unit	2,311,107	1,231,087	769,241	1,055,339	1,590,233	1,373,407	2,859,126	4,329,279	10,009,037	7,168,518	7,168,518	3,371,645	3,182,869	39,262,977.28
12 Slaughter House & Livestock Fee	2,412,324	2,360,379	2,460,810	2,581,380	2,538,643	2,973,543	3,016,409	2,594,877	3,092,630	3,391,535	3,391,535	2,756,285	2,597,452	33,044,563.92
13 Enforcement Management	913,428	644,600	1,677,140	2,468,797	1,785,784	851,137	1,637,601	1,177,021	1,825,452	1,053,759	1,053,759	1,147,738	1,697,551	16,843,296.63
14 Off-street Parking Unit	1,393,563	1,120,034	1,637,625	1,631,999	2,828,531	1,830,887	11,121,102	4,299,655	3,711,050	2,906,095	2,906,095	2,754,095	2,010,174	37,116,630.27
15 Building Plan Approval	59,211,261	25,766,782	19,830,491	21,045,850	24,666,443	32,184,814	32,751,325	27,155,856	40,742,083	44,755,009	44,755,009	31,924,147	211,59,961	374,119,022.62
16 Cens	1,526,652	995,085	1,463,538	3,240,831	2,634,448	2,587,064	3,058,392	3,616,152	3,658,850	3,285,850	3,285,850	2,811,443	3,204,659	31,944,033.37
17 Social Services	18,662	-	14,146	47,154	37,724	84,878	-	89,593	134,909	47,154	47,154	88,057	138,748	697,224.72
18 Water Sales (Water Bount, Borehole Drilling Fee)	40,081	51,870	-	213,374	55,447	51,870	573,926	91,951	214,552	10,921	10,921	88,414	90,182	1,624,408.52
19 Market on Peoples Park Markets	246,382	27,114	44,797	490,812	455,040	226,341	108,455	157,967	77,505	148,536	148,536	108,457	129,675	2,113,300.50
20 House Loan Repayment	117,886	-	9,431	-	-	-	-	-	-	141,205	141,205	7,073	-	275,695.18
21 Salary Refunds-Advances	322,300	-	39,751	752,372	481,070	-	-	2,601,821	43,659	148,293	148,293	531,901	390,945	5,425,043.46
22 Agri Farm	114,59	17,683	-	3,301	-	-	-	23,577	-	-	-	-	1,037,396	1,093,015.35
23 Health Revenue	36,476,341	22,448,845	30,431,774	38,231,857	54,704,279	77,720,261	105,487,124	169,714,030	144,216,643	133,378,287	133,378,287	138,151,095	137,937,977	1,908,000,000.00
24 Labour	3,504,089	2,47,882	1,461,786	1,070,405	4,497,231	1,931,541	2,875,442	2,911,616	53,916,747	40,351,892	40,351,892	36,122,285	163,41,352	167,215,367.90
25 Tourism	471,544	-	-	15,581	-	-	-	23,577	2,358	73,059	73,059	-	-	586,128.99
26 Interest & Penalties on Phot And Stall Rent	44,467	5,776	11,553	67,490	9,148	1,884	8,948	-	-	-	15,313	178,210	94,792	437,510.16
27 Noise Pollution	57,057	10,374	25,935	101,264	121,658	51,870	5,187	27,490	43,618	15,561	15,561	84,406	72,618	664,457.74
28 Motor Vehicle Cycle Registration	317,113	138,516	174,910	495,121	129,675	100,293	12,995,086	4,417,776	4,038,517	1,705,244	1,705,244	911,437	981,656	25,996,235.27
29 Weight and Measures	-	-	-	-	-	-	59,133	417,293	519,133	47,293	47,293	519,133	600,535	2,091,013.99
Total	191,034,251	136,062,865	239,846,207	258,472,572	198,529,912	193,418,827	524,571,623	397,480,436	716,134,598	456,012,959	352,075,100	313,240,012	4,006,879,462.00	

A demonstration of two previous FYs indicate similar cycles as shown below

	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Total
FY 2022/2023 Actual	195,734,529	224,554,874	565,576,177	443,925,679	1,429,791,259
FY 2021/2022	274,661,355	213,166,117	468,785,605	323,071,142	1,279,684,219

d) Strategies put in place to maximize revenue collection.

Management Response

- a) Various strategies have been put in place to maximize revenue collection. These strategies include
- i) Continuous enforcement by teams comprising of Sub-county administrators, Ward administrators and Inspectorate officers.
 - ii) Involvement of respective department in revenue collection
 - iii) Automation and revenue collection and linking of revenue system to M-pesa payment to allow only electronic payment
 - iv) Regular revenue staff rotation
 - v) Employment of new 438 revenue staff

e) Reporting of nil collection by some revenue streams/sub-streams.

Management Response

- b) The two revenue streams which reported nil in the first quarter are House loan repayment and Agri farms
- i) House Loan Repayment- This revenue stream receives revenues from employees and non-employees who received loans to buy houses built on defunct Local authority land by National Housing Corporation. In the agreement, the house buyer would continue channeling repayment amount through defunct Local Authority (now County Government) up to the final instalment.
 - ii) Agri farms- This revenue stream receives revenues from the hire of the Agricultural Training Center (ACT) facility and sale of produce from the Centre. During the first quarter of FY 2023/2024, no such hire or sale was done.

Others from the ROR first quarter

- iii) Public health revenue was reported together with Hospital fees
- iv) Other Fines, Penalties, Forfeiture Fees, Miscellaneous receipts and Donations/Grants Not Received through CRF did not receive any revenue in the first quarter of FY 2023/2024

f) Reasons why Level 4 and 5 hospitals are reporting nil collections yet patients do pay to get services in these facilities.

Management Response

In the Report ROR first quarter FY 2023/2024, Level 5 and Level 4 receipts are reported under Hospital fees an amount of Ksh. 17,798,076

g) The report indicates that receiver of revenue was designated on 20th July,2018 by CECM Finance in accordance with sec.157 of the PFM Act. Provide the committee with the name of the County Receiver of revenue and a copy of the appointment letter.

Management Response

Attached please find the appointment letter of the receiver of revenue

g) Who is the designate County Receiver as per section 157 of the Public Finance Management Act, 2012? (Provide letter of designation)

Management Response

Attached please find the designation letter of the receiver of revenue

i) Provide CRF account statement from 1st July, 2022 to 31st January,2024.

Management Response

Attached please find CRF account statement from 1st July, 2022 to 31st January, 2024.





22 AUG 2023



105

REPUBLIC OF KENYA
THE COUNTY GOVERNMENT OF MACHAKOS
DEPARTMENT OF FINANCE, ECONOMIC PLANNING, REVENUE MANAGEMENT & ICT
Office of The County Executive Committee Member

Website <https://machakos.go.ke>

Machakos Town Hall
P.O Box 1996-90100
Machakos, Kenya

REF: MCG/CECM/FIN/APPNTMENT/VOL/1/70

21 August, 2023

Chief Officer Finance
Machakos County Government

RECEIVED
22 AUG 2023
DEPARTMENT OF FINANCE
SIGN:

RE: YOUR RESPONSIBILITIES AS RECEIVER OF REVENUE

Refer to your appointment as the county receiver of revenue vide letter ref MCG/FIN/RR/03/04/2023 dated 3rd April, 2023.

The purpose of this letter is to remind that you need to get involved in the ongoing revenue mapping exercise, in order to get an understanding of the actual potential versus the actual collection of revenue in the various county revenue streams.

Further, as required of a receiver of revenue as stipulated in section 157 (2) of the Public Finance Management Act, 2012, going forward, you are required to submit weekly reports. These reports should be received by the undersigned on or before the close of business, Tuesday of every week.

The weekly reports should indicate the status of revenue collection/performance for each county revenue stream, clearly showing the target for the particular revenue stream this financial year 2023/2024 versus actual collection, as at the date the report is prepared.

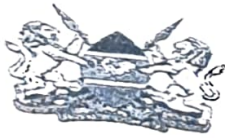
RECEIVED
22 AUG 2023
P.O. Box 1996 - 90100, MCH
MACHAKOS COUNTY

HON. ONESMUS KUYU MUIA
CEC Member - Finance, Economic Planning, Revenue Management & ICT

THE COUNTY GOVERNMENT OF MACHAKOS
COUNTY LIBRARY
23 AUG 2023
SIGN:

CC.

1. H.E the Governor
2. County Secretary & Head of Public Service
3. Chief Officer Revenue Management



22 AUG 2023



105

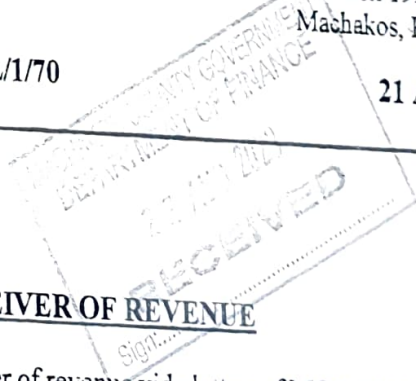
REPUBLIC OF KENYA
 THE COUNTY GOVERNMENT OF MACHAKOS
 DEPARTMENT OF FINANCE, ECONOMIC PLANNING, REVENUE MANAGEMENT & ICT
 Office of The County Executive Committee Member
 Website <https://machakos.go.ke>

Machakos Town Hall
 P.O Box 1996-90100
 Machakos, Kenya

REF: MCG/CECM/FIN/APPNTMENT/VOL/1/70

21 August, 2023

Chief Officer Finance
 Machakos County Government



RE: YOUR RESPONSIBILITIES AS RECEIVER OF REVENUE

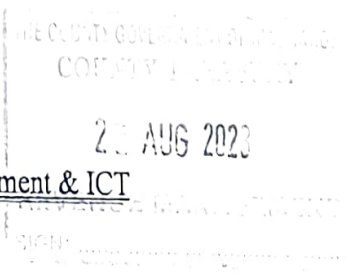
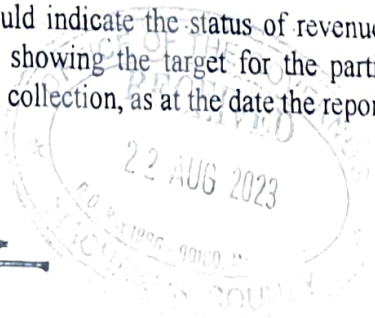
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HON. ONESMUS KUYU MUIA
 CEC Member - Finance, Economic Planning, Revenue Management & ICT



CC.

1. H.E the Governor
2. County Secretary & Head of Public Service
3. Chief Officer Revenue Management



to
11 Copy



THE COUNTY GOVERNMENT OF MACHAKOS
DEPARTMENT OF FINANCE, ECONOMIC PLANNING & REVENUE MANAGEMENT

OFFICE OF THE CEC MEMBER

Telephone: +254-44-2020246
Fax: +254-44-20655
Mobile: +254-716-966938, 738-545300

Machakos Town Hall
P.O Box 1996-90100
Machakos, Kenya

REF: MCG/FIN/RR/03/04/2023

DATE: 3rd April, 2023

 The Chief Officer- Finance

Dear

RE : APPOINTMENT AS RECEIVER OF REVENUE

This is to inform you that you have been appointed the County receiver of revenue in line with PFM Act 2012 Sec 157-158

The general responsibilities of the County receiver of revenue are as stipulated in the Public Finance Management Act 2012.

Specifically, a receiver of county government revenue is responsible to the County Executive Committee member for finance for ensuring that the revenue for which the receiver is responsible is collected or recovered, and is accounted for (Sec 157 (2))

As receiver of revenue for the county government you are required to provide quarterly statements to the County treasury with copies to the National treasury and the Commission on Revenue Allocation (Sec 158 (3))

I look forward to working together in delivering our mandate for purposes of achieving the County goals and objectives.

Yours

Onesmus Muia Kuyu
CECM – Finance, Economic Planning, Revenue Management & ICT



CENTRAL BANK OF KENYA
BANKI KUU YA KENYA

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000 - 0200

NAIROBI

STATEMENT PERIOD: FROM 01/07/2023 TO 20/02/2024

Rundate : 20/02/2024

Runtime : 16:51:55

Customer Number : 119466

Account Number : 1000170751

Account Name : MACHAKOS COUNTY REVENUE FUND(KES)

Opening Balance : 3395787384.3

No.	Txn Date	Value Date	Reference No	Txn Details	Dr Amt	Cr Amt	Balance
1	03/07/2023	03/07/2023	FT23184QYSWL	Account Transfer	6,824,539.00	0.00	3,388,962,845.30
				TREASURY ORDER DD 29062023			
				COB/MKS/001/144(10) DD 26062023			
2	03/07/2023	03/07/2023	FT23184DRWX1	Account Transfer	44,240,000.00	0.00	3,344,722,845.30
				TREASURY ORDER DD 29062023			



CENTRAL BANK OF KENYA
BANKI KUU YA KENYA

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000 - 0200

NAIROBI

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				TREASURY ORDER DD 29062023			
				COB/MKS/001/144(10) DD 26062023			
2	03/07/2023	03/07/2023	FT23184DRWX1	Account Transfer	44,240,000.00	0.00	3,344,722,845.30
				TREASURY ORDER DD 29062023			

					COB/MKS/001/145(3) DD 27062023				
3	03/07/2023	03/07/2023	FT231843HXCB	TRFS Payments	1081063570	0.00	8,590,313.00	3,353,313,158.30	
				Account Transfer					
4	04/07/2023	04/07/2023	FT23185HHDYC	TREASURY ORDER DD 29062023		23,145,425.00	0.00	3,330,167,733.30	
				COB/MKS/001/146(1) DD 27062023					
5	04/07/2023	04/07/2023	FT23185TCG99	Inward RTGS Payment MT 103		0.00	1,620,631.00	3,331,788,364.30	
				COOPERATIVE BANK OF KENYA LTD. THE					
				/ROC/TRANSFER OF FUNDS					
6	04/07/2023	04/07/2023	FT23185RYPDY	TRFS Payments		0.00	11,000,000.00	3,342,788,364.30	
				STD270623/17767					
7	05/07/2023	05/07/2023	FT23186LQZQD	Account Transfer		2,450,000.00	0.00	3,340,338,364.30	
				TREASURY ORDER DD 30062023					
				COB/MKS/001/147(2) DD30062023					
8	05/07/2023	05/07/2023	FT23186970G3	Account Transfer		4,410,000.00	0.00	3,335,928,364.30	
				TREASURY ORDER DD 30062023					
				COB/MKS/001/146(5) DD30062023					

9	05/07/2023	05/07/2023	FT231864XXVR	Account Transfer	8,187,344.00	0.00	3,327,741,020.30
				TREASURY ORDER DD 29062023			
				COB/MKS/001/146(2) DD27062023			
10	05/07/2023	05/07/2023	FT231861GDZS	Account Transfer	10,496,000.00	0.00	3,317,245,020.30
				TREASURY ORDER DD 30062023			
				COB/MKS/001/146(8) DD30062023			
11	05/07/2023	05/07/2023	FT23186DGPCK	Account Transfer	14,816,389.00	0.00	3,302,428,631.30
				TREASURY ORDER DD 30062023			
				COB/MKS/001/146(4) DD30062023			
12	05/07/2023	05/07/2023	FT23186WSWGL	Account Transfer	28,675,583.00	0.00	3,273,753,048.30
				TREASURY ORDER DD 30062023			
				COB/MKS/001/146(6) DD30062023			
13	05/07/2023	05/07/2023	FT23186MHC46	Account Transfer	40,214,155.00	0.00	3,233,538,893.30
				TREASURY ORDER DD 30062023			
				COB/MKS/001/147(4) DD30062023			
14	05/07/2023	05/07/2023	FT2318697WGZ	Account Transfer	447,278,692.00	0.00	2,786,260,201.30
				TREASURY ORDER DD 30062023			

				COB/MKS/001/146(3) DD 30062023					
				Account Transfer					
15	06/07/2023	06/07/2023	FT23187VSMFM	TREASURY ORDER DD 30062023	5,172,000.00		0.00	2,781,088,201.30	
				COB/MKS/001/147(8) DD 30062023					
				Account Transfer					
16	06/07/2023	06/07/2023	FT23187P1048	TREASURY ORDER DD 30062023	8,027,469.00		0.00	2,773,060,732.30	
				COB/MKS/001/146(8) DD 30062023					
				Account Transfer					
17	06/07/2023	06/07/2023	FT23187LDQN	TREASURY ORDER DD 30062023	12,372,200.00		0.00	2,760,688,532.30	
				COB/MKS/001/148(1) DD 30062023					
				Account Transfer					
18	06/07/2023	06/07/2023	FT231874FB67	TREASURY ORDER DD 30062023	21,838,450.00		0.00	2,738,850,082.30	
				COB/MKS/001/148(3) DD 30062023					
				Account Transfer					
19	06/07/2023	06/07/2023	FT23187QFBZY	TREASURY ORDER DD 30062023	24,272,717.00		0.00	2,714,577,365.30	
				COB/MKS/001/148(4) DD 30062023					
				Account Transfer					
20	06/07/2023	06/07/2023	FT231874CWX8	Account Transfer	46,457,301.00		0.00	2,668,120,064.30	

				TREASURY ORDER DD 30062023				
				COB/MKS/001/147(7) DD 30062023		53,836,401.00	0.00	2,614,283,663.30
21	06/07/2023	06/07/2023	FT23187WPJ3D	Account Transfer				
				TREASURY ORDER DD 30062023				
				COB/MKS/001/147(6) DD 30062023		67,192,729.00	0.00	2,547,090,934.30
				Account Transfer				
22	06/07/2023	06/07/2023	FT23187GGP7G	TREASURY ORDER DD 30062023				
				COB/MKS/001/147(1) DD 30062023		72,222,464.00	0.00	2,474,868,470.30
				Account Transfer				
23	06/07/2023	06/07/2023	FT231873254L	TREASURY ORDER DD 30062023				
				COB/MKS/001/148(2) DD 30062023		142,388,467.00	0.00	2,332,480,003.30
				Account Transfer				
24	06/07/2023	06/07/2023	FT231874WHC6	TREASURY ORDER DD 30062023				
				COB/MKS/001/147(9) DD 30062023		233,407,150.00	0.00	2,099,072,853.30
				Account Transfer				
25	06/07/2023	06/07/2023	FT23187XHHGB	TREASURY ORDER DD 30062023				
				COB/MKS/001/148(5) DD 30062023				

26	06/07/2023	06/07/2023	FT23187MKT2B	Account Transfer		393,990,738.00	0.00	1,705,082,115.30
				TREASURY ORDER DD 30062023				
				COB/MKS/001/147(3) DD 30062023			0.00	1,696,234,115.30
				Account Transfer		8,848,000.00		
27	07/07/2023	07/07/2023	FT23188DGG6R	TREASURY ORDER DD 30062023				
				COB/MKS/001/149(1) DD 30062023			0.00	1,626,234,115.30
				Account Transfer		70,000,000.00		
28	07/07/2023	07/07/2023	FT23188BC4HP	TREASURY ORDER DD 30062023				
				COB/MKS/001/149(2) DD 30062023		201,726,739.00	0.00	1,424,507,376.30
				Account Transfer				
29	07/07/2023	07/07/2023	FT23188Z6P7X	TREASURY ORDER DD 30062023				
				COB/MKS/001/149(6) DD 30062023			0.00	1,421,538,592.30
				Account Transfer		2,968,784.00		
30	10/07/2023	10/07/2023	FT23191CZD74	TREASURY ORDER DD 30062023				
				COB/MKS/001/149(4) DD 30062023				
				Account Transfer		14,035,468.00	0.00	1,407,503,124.30
31	10/07/2023	10/07/2023	FT23191NZ8DP	TREASURY ORDER DD 30062023				

				COB/MKS/001/149(3) DD 30062023			
32	10/07/2023	10/07/2023	FT23191XVMRL	Inward RTGS Payment MT 103	0.00	25,722,950.00	1,433,226,074.30
				KENYA COMMERCIAL BANK LIMITED			
				REVENUE			
33	11/07/2023	11/07/2023	FT23192PJKJD	Inward RTGS Payment MT 103	0.00	501,841.00	1,433,727,915.30
				COOPERATIVE BANK OF KENYA LTD., THE			
				/ROC/TRANSFER OF FUNDS			
34	14/07/2023	14/07/2023	FT23195SDS9T	Inward RTGS Payment MT 103	0.00	15,069,950.00	1,448,797,865.30
				KENYA COMMERCIAL BANK LIMITED			
				REVENUE SWEEP			
35	18/07/2023	18/07/2023	FT23199MMHXN	Inward RTGS Payment MT 103	0.00	3,519,749.00	1,452,317,614.30
				COOPERATIVE BANK OF KENYA LTD., THE			
				/ROC/TRANSFER OF FUNDS			
36	20/07/2023	20/07/2023	FT232014G390	Account Transfer	0.00	816,505.75	1,453,134,120.05
				TRANSFER OF UNSPENT BALANCES			
				REF:GMC/FIN/EYP/VOL1 DD 19072023			
37	20/07/2023	20/07/2023	FT23201J26K4	Account Transfer	0.00	2,866,917.60	1,456,001,037.65

				REFUND OF UNSPENT BALANCES				
				REF:GMC/FIN/EYP/VOL.1 DD 19072023				
38	24/07/2023	24/07/2023	FT23205WQJ5Z	Inward RTGS Payment MT 103	0.00	10,353,900.00	1,466,354,937.65	
				KENYA COMMERCIAL BANK LIMITED				
				REVENUE SWEEP				
39	25/07/2023	25/07/2023	FT232066PRRW	Inward RTGS Payment MT 103	0.00	566,724.00	1,466,921,661.65	
				COOPERATIVE BANK OF KENYA LTD., THE				
				/ROC/TRANSFER OF FUNDS				
40	26/07/2023	26/07/2023	FT232070DD0D	Account Transfer	0.00	17.70	1,466,921,679.35	
				TRANSFER OF UNSPENT BALANCES				
				REF:MKSCA/ADM/CBK/VOL.1/71				
				DD 25072023				
41	26/07/2023	26/07/2023	FT23207GWJZK	Account Transfer	0.00	84,341.50	1,467,006,020.85	
				TRANSFER OF UNSPENT BALANCES				
				REF:MKSCA/ADM/CBK/VOL.1/71				
				DD 25072023				
42	27/07/2023	27/07/2023	FT23208CCX5N	Inward RTGS Payment MT 103	0.00	166.15	1,467,006,187.00	

					COOPERATIVE BANK OF KENYA LTD., THE				
					/ROC/TRANSFER OF FUNDS			811,520,101.00	
43	28/07/2023	28/07/2023	FT23209X6JXG		Exchequer issue	0.00		2,278,526,288.00	
44	02/08/2023	02/08/2023	FT23214DQCKS		Inward RTGS Payment MT 103	0.00		2,296,239,588.00	
					KENYA COMMERCIAL BANK LIMITED				
					REVENUE				
45	08/08/2023	08/08/2023	FT23220694XC		Inward RTGS Payment MT 103	0.00		1,124,907.00	2,297,364,495.00
					COOPERATIVE BANK OF KENYA LTD., THE				
					/ROC/TRANSFER OF FUNDS				
46	11/08/2023	11/08/2023	FT23223RKWPP		Inward RTGS Payment MT 103	0.00		25,682,695.80	2,323,047,190.80
					KENYA COMMERCIAL BANK LIMITED				
					REVENUE SWEEP				
47	14/08/2023	14/08/2023	FT232260ZYH7		Account Transfer	2,934,872.00		0.00	2,320,112,318.80
					TREASURY ORDER DD 11082023				
					COB/MKS/001/151(4) DD 11082023				
48	14/08/2023	14/08/2023	FT23226T1CTK		Account Transfer	8,911,814.00		0.00	2,311,200,504.80
					TREASURY ORDER DD 11082023				

				COB/MKS/001/151(5) DD 11082023				
49	14/08/2023	14/08/2023	FT23226Y2B1B	Account Transfer	12,139,266.00	0.00	2,299,061,238.80	
				TREASURY ORDER DD 11082023				
				COB/MKS/001/151(2) DD 11082023				
50	14/08/2023	14/08/2023	FT23226858TZ	Account Transfer	21,771,114.00	0.00	2,277,290,124.80	
				TREASURY ORDER DD 11082023				
				COB/MKS/001/151(7) DD 11082023				
51	14/08/2023	14/08/2023	FT23226NSQ0D	Account Transfer	30,386,045.00	0.00	2,246,904,079.80	
				TREASURY ORDER DD 11082023				
				COB/MKS/001/151(1) DD 11082023				
52	14/08/2023	14/08/2023	FT23226X0CQ1	Account Transfer	40,417,560.00	0.00	2,206,486,519.80	
				TREASURY ORDER DD 11082023				
				COB/MKS/001/151(3) DD 11082023				
53	14/08/2023	14/08/2023	FT23226NM00C	Account Transfer	454,360,158.00	0.00	1,752,126,361.80	
				TREASURY ORDER DD 11082023				
				COB/MKS/001/151(6) DD 11082023				
54	15/08/2023	15/08/2023	FT232271KKT8	Inward RTGS Payment MT 103	0.00	621,714.00	1,752,748,075.80	

					COOPERATIVE BANK OF KENYA LTD., THE				
					/ROC/MACHAKOS COUNTY				
55	17/08/2023	17/08/2023	FT23229HYYSV		Inward RTGS Payment MT 103	0.00	2,945,000.00	1,755,693,075.80	
					FAMILY BANK LIMITED				
					/CENTRAL BANKTRANSFER TO CBK				
					REVENUE AC				
56	22/08/2023	22/08/2023	FT232342YYH1		Inward RTGS Payment MT 103	0.00	4,761,925.00	1,760,455,000.80	
					COOPERATIVE BANK OF KENYA LTD., THE				
					/ROC/MACHAKOS COUNTY				
57	29/08/2023	29/08/2023	FT23241TZ3XM		Inward RTGS Payment MT 103	0.00	4,358,038.00	1,764,813,038.80	
					COOPERATIVE BANK OF KENYA LTD., THE				
					/ROC/MACHAKOS COUNTY				
58	04/09/2023	04/09/2023	FT232472ZXWM		Inward RTGS Payment MT 103	0.00	35,223,600.00	1,800,036,638.80	
					KENYA COMMERCIAL BANK LIMITED				
					REVENUE				
59	06/09/2023	06/09/2023	FT23249MRS DP		Inward RTGS Payment MT 103	0.00	295,425.00	1,800,332,063.80	
					COOPERATIVE BANK OF KENYA LTD., THE				

				/ROC/MACHAKOS COUNTY				
60	14/09/2023	14/09/2023	FT23257QXSFL	Account Transfer	1,209,000.00	0.00	1,799,123,063.80	
				TREASURY ORDER DD 04092023				
				COB/MKS/001/152(3) DD 30082023				
61	14/09/2023	14/09/2023	FT23257HGGHF	Account Transfer	2,000,000.00	0.00	1,797,123,063.80	
				TREASURY ORDER DD 12092023				
				COB/MKS/001/153(1) DD 11092023				
62	14/09/2023	14/09/2023	FT23257CPCH4	Account Transfer	15,830,299.00	0.00	1,781,292,764.80	
				TREASURY ORDER DD 12092023				
				COB/MKS/001/152(5) DD 11092023				
63	14/09/2023	14/09/2023	FT23257HYLAY	Account Transfer	30,192,599.00	0.00	1,751,100,165.80	
				TREASURY ORDER DD 12092023				
				COB/MKS/001/153(5) DD 12092023				
64	14/09/2023	14/09/2023	FT23257WVHTG	Account Transfer	34,606,600.00	0.00	1,716,493,565.80	
				TREASURY ORDER DD 04092023				
				COB/MKS/001/152(1) DD 30082023				
5	14/09/2023	14/09/2023	FT2325711SWL	Account Transfer	38,000,000.00	0.00	1,678,493,565.80	

					TREASURY ORDER DD 12092023				
					COB/MKS/001/153(3) DD 11092023				
66	14/09/2023	14/09/2023	FT23257ZY6N		Account Transfer	46,817,200.00	0.00	1,631,676,365.80	
					TREASURY ORDER DD 12092023				
					COB/MKS/001/152(4) DD 05092023				
67	14/09/2023	14/09/2023	FT2325714G6B		Account Transfer	504,091,387.00	0.00	1,127,584,978.80	
					TREASURY ORDER DD 12092023				
					COB/MKS/001/152(6) DD 11092023				
68	14/09/2023	14/09/2023	FT23257Y2VJS		Inward RTGS Payment MT 103	0.00	62,925.00	1,127,647,903.80	
					COOPERATIVE BANK OF KENYA LTD., THE				
					/ROC/MACHAKOS COUNTY				
69	15/09/2023	15/09/2023	FT23258GG5P4		Account Transfer	29,072,200.00	0.00	1,098,575,703.80	
					TREASURY ORDER DD 12092023				
					COB/MKS/001/153(2) DD 11092023				
70	20/09/2023	20/09/2023	FT232632Y8D3		Inward RTGS Payment MT 103	0.00	23,425.00	1,098,599,128.80	
					COOPERATIVE BANK OF KENYA LTD., THE				
					/ROC/MACHAKOS COUNTY				

71	22/09/2023	22/09/2023	FT23265LQC2V	Account Transfer		806,000.00		0.00	1,097,75
				TREASURY ORDER DD 22092023					
				Account Transfer					
72	22/09/2023	22/09/2023	FT23265ZPHZ6	COB/MKS/001/153(8) DD 21092023					
				Account Transfer		17,771,163.00		0.00	1,080,02
				TREASURY ORDER DD 22092023					
				COB/MKS/001/153(6) DD 21092023					
73	22/09/2023	22/09/2023	FT232650GDS4	Account Transfer					
				TREASURY ORDER DD 22092023		44,153,172.00		0.00	1,035,868
				Account Transfer					
74	26/09/2023	26/09/2023	FT23269DSGRY	COB/MKS/001/153(7) DD 21092023					
				Account Transfer		3,566,677.00		0.00	1,032,302
				TREASURY ORDER DD 25092023					
				COB/MKS/001/154(3) DD 25092023					
75	26/09/2023	26/09/2023	FT23269Z7H4Q	Account Transfer					
				TREASURY ORDER DD 25092023		11,145,900.00		0.00	1,021,156,
				COB/MKS/001/154(4) DD 25092023					
76	26/09/2023	26/09/2023	FT23269D6Y85	Account Transfer					
				TREASURY ORDER DD 25092023		16,099,458.00		0.00	1,005,056,

77	26/09/2023	26/09/2023	FT232692P87Q	COB/MKS/001/154(2) DD 25092023 Account Transfer	19,908,000.00	0.00	983,148,758.80
				TREASURY ORDER DD 25092023			
				COB/MKS/001/154(5) DD 25092023			
78	26/09/2023	26/09/2023	FT23269RSV00	Account Transfer	24,478,955.00	0.00	960,669,803.80
				TREASURY ORDER DD 25092023			
				COB/MKS/001/153(4) DD 11092023			
79	26/09/2023	26/09/2023	FT23269LXXQP	Account Transfer	31,188,768.00	0.00	929,481,035.80
				TREASURY ORDER DD 25092023			
				COB/MKS/001/154(1) DD 25092023			
80	27/09/2023	27/09/2023	FT232704QJ3I	Inward RTGS Payment MT 103 COOPERATIVE BANK OF KENYA LTD., THE	0.00	84,825.00	929,565,860.80
				/ROC/MACHAKOS COUNTY			
81	29/09/2023	29/09/2023	FT232722J7XT	Account Transfer	954,476.00	0.00	928,611,384.80
				TREASURY ORDER DD 29092023			
				COB/MKS/001/154 (4) DD 26092023			
82	29/09/2023	29/09/2023	FT232725JGGX	Account Transfer	67,908,400.00	0.00	860,702,984.80

77	26/09/2023	26/09/2023	FT232692P87Q	COB/MKS/001/154(2) DD 25092023 Account Transfer	19,908,000.00	0.00	985,148,758.80
				TREASURY ORDER DD 25092023			
				COB/MKS/001/154(5) DD 25092023			
78	26/09/2023	26/09/2023	FT23269RSV00	Account Transfer	24,478,955.00	0.00	960,669,803.80
				TREASURY ORDER DD 25092023			
				COB/MKS/001/153(4) DD 11092023			
79	26/09/2023	26/09/2023	FT23269LXXQP	Account Transfer	31,188,768.00	0.00	929,481,035.80
				TREASURY ORDER DD 25092023			
				COB/MKS/001/154(1) DD 25092023			
80	27/09/2023	27/09/2023	FT232704QJ3T	Inward RTGS Payment MT 103 COOPERATIVE BANK OF KENYA LTD, THE	0.00	84,825.00	929,565,860.80
				/ROC/MACHAKOS COUNTY			
81	29/09/2023	29/09/2023	FT232722J7XT	Account Transfer	954,476.00	0.00	928,611,384.80
				TREASURY ORDER DD 29092023			
				COB/MKS/001/154 (4) DD 26092023			
82	29/09/2023	29/09/2023	FT232725JGGX	Account Transfer	67,908,400.00	0.00	860,702,984.80

				TREASURY ORDER DD 29092023				
				COB/MKS/001/154 (5) DD 26092023				
83	02/10/2023	02/10/2023	FT23275LJMTV	Inward RTGS Payment MT 103	0.00	14,582,000.00	875,284,984.80	
				FAMILY BANK LIMITED				
				/CENTRAL BANKTRANSFER TO				
				CBK REVENUE AC				
84	03/10/2023	03/10/2023	FT23276G69T4	Inward RTGS Payment MT 103	0.00	68,860,100.00	944,145,084.80	
				KENYA COMMERCIAL BANK LIMITED				
				REVENUE				
85	05/10/2023	05/10/2023	FT23278HX23F	Inward RTGS Payment MT 103	0.00	500,000.00	944,645,084.80	
				KENYA COMMERCIAL BANK LIMITED				
				AGRIC SECTOR DEVP SUPP PROG				
86	09/10/2023	09/10/2023	FT23282FCB3M	Account Transfer	17,259,962.00	0.00	927,385,122.80	
				TREASURY ORDER DD 06102023				
				COB/MKS/001/155(2) DD 05102023				
87	09/10/2023	09/10/2023	FT23282BHD2F	Account Transfer	49,326,000.00	0.00	878,059,122.80	
				TREASURY ORDER DD 06102023				

					COB/MKS/001/155(1) DD 05102023					
88	12/10/2023	12/10/2023	FT232853WCTS		Inward RTGS Payment MT 103 COOPERATIVE BANK OF KENYA LTD., THE /ROC/MACHAKOS COUNTY	0.00	600,369.00	878,659,491.80		
89	16/10/2023	16/10/2023	FT23289XY889		Account Transfer TREASURY ORDER DD 03102023	1,806,121.00	0.00	876,853,370.80		
90	16/10/2023	16/10/2023	FT232891DV20		COB/MKS/001/154(6) DD 02012023 Account Transfer	6,636,000.00	0.00	870,217,370.80		
91	16/10/2023	16/10/2023	FT2328978022		TREASURY ORDER DD 13102023 COB/MKS/001/155(3) DD 12102023 Account Transfer	10,953,040.00	0.00	859,264,330.80		
92	16/10/2023	16/10/2023	FT2328910HCX		TREASURY ORDER DD 13102023 COB/MKS/001/155(4) DD 12102023 Account Transfer	11,889,300.00	0.00	847,375,030.80		
93	16/10/2023	16/10/2023	FT2328983NL0		TREASURY ORDER DD 13102023 COB/MKS/001/155(6) DD 12102023 Account Transfer	17,164,900.00	0.00	830,210,130.80		

					TREASURY ORDER DD 13102023				
					COB/MKS/001/155(5) DD 12102023				
94	16/10/2023	16/10/2023	FT23289XJB3H	Account Transfer	29,684,889.00	0.00		800,525,241.80	
				TREASURY ORDER DD 13102023					
				COB/MKS/001/156(1) DD 13102023					
95	16/10/2023	16/10/2023	FT23289YVBXZ	Account Transfer	33,739,839.00	0.00		766,785,402.80	
				TREASURY ORDER DD 13102023					
				COB/MKS/001/155(7) DD 12102023					
96	25/10/2023	25/10/2023	FT23298RY414	Inward RTGS Payment MT 103	0.00	263,425.00		767,048,827.80	
				COOPERATIVE BANK OF KENYA LTD., THE					
				/ROC/MACHAKOS COUNTY					
97	25/10/2023	25/10/2023	FT23298L1CKL	Exchequer issue	0.00	763,783,625.00		1,530,832,452.80	
98	26/10/2023	26/10/2023	FT23299354FP	Inward RTGS Payment MT 103	0.00	299,425.00		1,531,131,877.80	
				COOPERATIVE BANK OF KENYA LTD., THE					
				/ROC/MACHAKOS COUNTY					
99	01/11/2023	01/11/2023	FT23305FD179	Account Transfer	780,000.00	0.00		1,530,351,877.80	
				TREASURY ORDER DD 31102023					

100	01/11/2023	01/11/2023	FT23305ZJMM4	COB/MKS/001/156(4) DD 31102023 Account Transfer	6,735,885.00	0.00	1,523,615,992.80
				TREASURY ORDER DD 31102023			
				COB/MKS/001/157(2) DD 31102023			
101	01/11/2023	01/11/2023	FT23305ZB366	Account Transfer	22,063,229.00	0.00	1,501,552,763.80
				TREASURY ORDER DD 31102023			
				COB/MKS/001/157(4) DD 31102023			
102	01/11/2023	01/11/2023	FT23305NYW17	Account Transfer	25,305,126.00	0.00	1,476,247,637.80
				TREASURY ORDER DD 31102023			
				COB/MKS/001/156(3) DD 31102023			
103	01/11/2023	01/11/2023	FT23305P9MM4	Account Transfer	25,757,100.00	0.00	1,450,490,537.80
				TREASURY ORDER DD 31102023			
				COB/MKS/001/156(5) DD 31102023			
104	01/11/2023	01/11/2023	FT23305M8NG5	Account Transfer	43,486,590.00	0.00	1,407,003,947.80
				TREASURY ORDER DD 31102023			
				COB/MKS/001/156(6) DD 31102023			
105	01/11/2023	01/11/2023	FT23305S3XZS	Account Transfer	461,832,975.00	0.00	945,170,972.80

					TREASURY ORDER DD 31102023				
					COB/MKS/001/156(2) DD 31102023				
					Account Transfer				
106	01/11/2023	01/11/2023	FT23305R02Y6		TREASURY ORDER DD 31102023	468,848,464.00	0.00		476,322,508.80
					COB/MKS/001/157(3) DD 31102023				
					Inward RTGS Payment MT 103				
107	01/11/2023	01/11/2023	FT23305N8PYJ		COOPERATIVE BANK OF KENYA LTD., THE /ROC/MACHAKOS COUNTY	0.00	9,425.00		476,331,933.80
					Account Transfer				
108	03/11/2023	03/11/2023	FT23307QNTZV		TREASURY ORDER DD 02112023	22,365,920.00	0.00		453,966,013.80
					COB/MKS/001/156(7) DD 02112023				
					Account Transfer				
109	03/11/2023	03/11/2023	FT23307HFSKN		TREASURY ORDER DD 02112023	53,460,875.00	0.00		400,505,138.80
					COB/MKS/001/157(5) DD 02112023				
					Inward RTGS Payment MT 103				
110	06/11/2023	06/11/2023	FT23310T9R6C		KENYA COMMERCIAL BANK LIMITED	0.00	52,842,500.00		453,347,638.80
					REVENUE				

111	08/11/2023	08/11/2023	FT233126R3P6	Inward RTGS Payment MT 103 COOPERATIVE BANK OF KENYA LTD., THE /ROC/MACHAKOS COUNTY	0.00	7,598,468.00	460,946,106.80
112	10/11/2023	10/11/2023	FT23314RXXLL	Inward RTGS Payment MT 103 COOPERATIVE BANK OF KENYA LTD., THE /ROC/MACHAKOS COUNTY	0.00	6,910.00	460,953,016.80
113	14/11/2023	14/11/2023	FT23318YS1C5	Inward RTGS Payment MT 103 COOPERATIVE BANK OF KENYA LTD., THE /ROC/MACHAKOS COUNTY	0.00	54,736.00	461,007,752.80
114	15/11/2023	15/11/2023	FT233197TD8P	Account Transfer TREASURY ORDER DD 10112023	1,940,000.00	0.00	459,067,752.80
115	15/11/2023	15/11/2023	FT23319RRZ0B	Account Transfer TREASURY ORDER DD 09112023	6,048,439.00	0.00	453,019,313.80
116	15/11/2023	15/11/2023	FT233190MT0D	Account Transfer TREASURY ORDER DD 09112023	8,403,356.00	0.00	444,615,957.80

					COB/MKS/001/158(5) DD 09112023			
117	15/11/2023	15/11/2023	FT23319M7SDS	Account Transfer	8,949,200.00	0.00	435,666,757.80	
				TREASURY ORDER DD 10112023				
				COB/MKS/001/159(1) DD 09112023				
118	15/11/2023	15/11/2023	FT23319WHGC4	Account Transfer	12,043,059.00	0.00	423,623,698.80	
				TREASURY ORDER DD 09112023				
				COB/MKS/001/158(2) DD 09112023				
119	15/11/2023	15/11/2023	FT23319818YB	Account Transfer	15,409,700.00	0.00	408,213,998.80	
				TREASURY ORDER DD 09112023				
				COB/MKS/001/158(3) DD 09112023				
120	15/11/2023	15/11/2023	FT23319W6K3C	Account Transfer	31,942,466.00	0.00	376,271,532.80	
				TREASURY ORDER DD 09112023				
				COB/MKS/001/158(1) DD 09112023				
121	15/11/2023	15/11/2023	FT23319VZJT2	Account Transfer	44,496,115.00	0.00	331,775,417.80	
				TREASURY ORDER DD 10112023				
				COB/MKS/001/159(2) DD 09112023				
122	16/11/2023	16/11/2023	FT2332056Y4Y	Account Transfer	2,212,000.00	0.00	329,563,417.80	

				TREASURY ORDER DD 15112023				
				COB/MKS/001/158 (7) DD 14112023		20,000,000.00	0.00	309,563,417.80
123	16/11/2023	16/11/2023	FT23320BHHWQ	Account Transfer				
				TREASURY ORDER DD 15112023				
				COB/MKS/001/158 (6) DD 14112023		0.00	102,025.00	309,665,442.80
124	21/11/2023	21/11/2023	FT23325NK0PQ	Inward RTGS Payment MT 103				
				COOPERATIVE BANK OF KENYA LTD., THE				
				/ROC/MACHAKOS COUNTY				
				Exchequer issue		0.00	811,520,101.00	1,121,185,543.80
125	24/11/2023	24/11/2023	FT233288MQ45	Account Transfer		14,154,365.00	0.00	1,107,031,178.80
126	27/11/2023	27/11/2023	FT2333103GL6	TREASURY ORDER DD 24112023				
				COB/MKS/001/159(6) DD 23112023				
127	27/11/2023	27/11/2023	FT2333150RFX	Account Transfer		16,638,527.00	0.00	1,090,392,651.80
				TREASURY ORDER DD 24112023				
				COB/MKS/001/159(8) DD 23112023				
128	27/11/2023	27/11/2023	FT23331N47M3	Account Transfer		16,673,417.00	0.00	1,073,719,234.80
				TREASURY ORDER DD 24112023				

					COB/MKS/001/159(4) DD 23112023				
129	28/11/2023	28/11/2023	FT23332SDQYZ	Inward RTGS Payment MT 103		0.00	307,425.00	1,074,026,659.80	
				COOPERATIVE BANK OF KENYA LTD., THE					
				/ROC/MACHAKOS COUNTY					
130	01/12/2023	01/12/2023	FT23335J6SDP	Account Transfer		4,045,466.00	0.00	1,069,981,193.80	
				TREASURY ORDER DD 30112023					
				COB/MKS/001/160(4) DD 28112023					
131	01/12/2023	01/12/2023	FT23335BBKGY	Account Transfer		14,093,409.00	0.00	1,055,887,784.80	
				TREASURY ORDER DD 30112023					
				COB/MKS/001/160(3) DD 28112023					
132	01/12/2023	01/12/2023	FT23335WBIDR	Account Transfer		21,149,065.00	0.00	1,034,738,719.80	
				TREASURY ORDER DD 30112023					
				COB/MKS/001/160(1) DD 28112023					
133	01/12/2023	01/12/2023	FT233351ZH0S	Account Transfer		467,776,727.00	0.00	566,961,992.80	
				TREASURY ORDER DD 30112023					
				COB/MKS/001/160(2) DD 28112023					
134	04/12/2023	04/12/2023	FT233388CZFS	Inward RTGS Payment MT 103		0.00	1,855,000.00	568,816,992.80	

						FAMILY BANK LIMITED				
						/CENTRAL BANK TRANSFER TO				
						CBK REVENUE AC				
135	05/12/2023	05/12/2023	FT23339VBK6M			Inward RTGS Payment MT 103	0.00	614,405.00	569,431,397.80	
						COOPERATIVE BANK OF KENYA LTD., THE				
						/ROC/MACHAKOS COUNTY				
136	07/12/2023	07/12/2023	FT23341YTFW6			Account Transfer	11,000,000.00	0.00	558,431,397.80	
						TREASURY ORDER DD 06122023				
						COB/MKS/001/161(2) DD 04122023				
137	07/12/2023	07/12/2023	FT23341ZT98Q			Account Transfer	35,662,659.00	0.00	522,768,738.80	
						TREASURY ORDER DD 06122023				
						COB/MKS/001/161(3) DD 04122023				
138	07/12/2023	07/12/2023	FT23341LXJX3			Inward RTGS Payment MT 103	0.00	35,472,366.00	558,241,104.80	
						KENYA COMMERCIAL BANK LIMITED				
						MONTHLY REMITTANCES				
139	11/12/2023	11/12/2023	FT23345MPSMM			Account Transfer	8,617,143.00	0.00	549,623,961.80	
						TREASURY ORDER DD 08122023				

				COB/MKS/001/162 (1) DD 07122023				
140	11/12/2023	11/12/2023	FT23348W5F3	Account Transfer	12,000,000.00	0.00	537,623,961.80	
				TREASURY ORDER DD 08122023				
				COB/MKS/001/162 (2) DD 07122023				
141	13/12/2023	13/12/2023	FT23347GZFH	Inward RTGS Payment MT 103	0.00	2,886,490.00	540,510,451.80	
				COOPERATIVE BANK OF KENYA LTD., THE				
				/ROC/MACHAKOS COUNTY				
142	14/12/2023	14/12/2023	FT23348HP779	Account Transfer	1,722,000.00	0.00	538,788,451.80	
				TREASURY ORDER DD 14122023				
				COB/MKS/001/163(1) DD 11122023				
143	14/12/2023	14/12/2023	FT23348988LR	Account Transfer	5,000,000.00	0.00	533,788,451.80	
				TREASURY ORDER DD 13122023				
				COB/MKS/001/162(3) DD 07122023				
144	14/12/2023	14/12/2023	FT23348TF852	Account Transfer	5,199,956.00	0.00	528,588,495.80	
				TREASURY ORDER DD 13122023				
				COB/MKS/001/162(4) DD 07122023				
145	14/12/2023	14/12/2023	FT23348WJDJR	Account Transfer	80,741,560.00	0.00	447,846,935.80	

				TREASURY ORDER DD 14122023				
				COB/MKS/001/163(3) DD 11122023				
146	14/12/2023	14/12/2023	FT23348R7R01	Account Transfer	170,305,825.00	0.00	277,541,110.80	
				TREASURY ORDER DD 11122023				
				COB/MKS/001/163(4) DD 11122023				
147	14/12/2023	14/12/2023	FT23348Z70K3	Inward RTGS Payment MT 103	0.00	422,000.00	277,963,110.80	
				FAMILY BANK LIMITED				
				/CENTRAL BANKTRANSFER				
				TO CBK REVENUE AC				
148	18/12/2023	18/12/2023	FT233526K13B	Account Transfer	3,177,820.00	0.00	274,785,290.80	
				TREASURY ORDER DD 13122023				
				COB/MKS/001/162(10) DD 11122023				
149	18/12/2023	18/12/2023	FT23352NKVKC	Account Transfer	6,636,000.00	0.00	268,149,290.80	
				TREASURY ORDER DD 13122023				
				COB/MKS/001/162(11) DD 11122023				
150	18/12/2023	18/12/2023	FT23352K28ZG	Account Transfer	12,079,183.00	0.00	256,070,107.80	
				TREASURY ORDER DD 13122023				

				COB/MKS/001/162 (1) DD 07122023				
				Account Transfer				
140	11/12/2023	11/12/2023	FT233489W5F3	TREASURY ORDER DD 08122023	12,000,000.00	0.00		537,623,961.80
				COB/MKS/001/162 (2) DD 07122023				
				Inward RTGS Payment MT 103	0.00	2,886,490.00		540,510,451.80
141	13/12/2023	13/12/2023	FT23347GJZFH	COOPERATIVE BANK OF KENYA LTD., THE				
				/ROC/MACHAKOS COUNTY				
				Account Transfer				
142	14/12/2023	14/12/2023	FT23348HP779	TREASURY ORDER DD 14122023	1,722,000.00	0.00		538,788,451.80
				COB/MKS/001/163(1) DD 11122023				
				Account Transfer				
143	14/12/2023	14/12/2023	FT23348988LR	TREASURY ORDER DD 13122023	5,000,000.00	0.00		533,788,451.80
				COB/MKS/001/162(3) DD 07122023				
				Account Transfer				
144	14/12/2023	14/12/2023	FT23348TF8S2	TREASURY ORDER DD 13122023	5,199,956.00	0.00		528,588,495.80
				COB/MKS/001/162(4) DD 07122023				
				Account Transfer				
145	14/12/2023	14/12/2023	FT23348WJDJR	Account Transfer	80,741,560.00	0.00		447,846,935.80

				TREASURY ORDER DD 14122023				
				COB/MKS/001/163(3) DD 11122023				
146	14/12/2023	14/12/2023	FT23348R7R01	Account Transfer	170,305,825.00	0.00	277,541,110.80	
				TREASURY ORDER DD 11122023				
				COB/MKS/001/163(4) DD 11122023				
147	14/12/2023	14/12/2023	FT23348Z70K3	Inward RTGS Payment MT 103	0.00	422,000.00	277,963,110.80	
				FAMILY BANK LIMITED				
				/CENTRAL BANKTRANSFER				
				TO CBK REVENUE AC				
148	18/12/2023	18/12/2023	FT233526K13B	Account Transfer	3,177,820.00	0.00	274,785,290.80	
				TREASURY ORDER DD 13122023				
				COB/MKS/001/162(10) DD 11122023				
149	18/12/2023	18/12/2023	FT23352NKVKC	Account Transfer	6,636,000.00	0.00	268,149,290.80	
				TREASURY ORDER DD 13122023				
				COB/MKS/001/162(11) DD 11122023				
150	18/12/2023	18/12/2023	FT23352K28ZG	Account Transfer	12,079,183.00	0.00	256,070,107.80	
				TREASURY ORDER DD 13122023				

				COB/MKS/001/162(8) DD 11122023				
151	18/12/2023	18/12/2023	FT23352ZF2B8	Account Transfer	12,314,295.00	0.00	243,755,812.80	
				TREASURY ORDER DD 13122023				
				COB/MKS/001/162(9) DD 11122023				
152	18/12/2023	18/12/2023	FT23352NCKBS	Account Transfer	13,681,772.00	0.00	230,074,040.80	
				TREASURY ORDER DD 13122023				
				COB/MKS/001/162(6) DD 11122023				
153	18/12/2023	18/12/2023	FT233520Y9V8	Account Transfer	30,783,500.00	0.00	199,290,540.80	
				TREASURY ORDER DD 13122023				
				COB/MKS/001/162(7) DD 11122023				
154	18/12/2023	18/12/2023	FT23352KR116	Account Transfer	32,212,062.00	0.00	167,078,478.80	
				TREASURY ORDER DD 13122023				
				COB/MKS/001/162(5) DD 11122023				
155	19/12/2023	19/12/2023	FT23352SYFT	Inward RTGS Payment MT 103	0.00	646,517.00	167,724,995.80	
				COOPERATIVE BANK OF KENYA LTD., THE				
				/ROC/MACHAKOS COUNTY				
156	20/12/2023	20/12/2023	FT23354WVK92	Account Transfer	1,468,000.00	0.00	166,256,995.80	

					TREASURY ORDER DD 15122023				
					COB/MKS/001/164(5) DD 15122023				
157	20/12/2023	20/12/2023	FT23354NWL BK		Account Transfer	3,000,000.00	0.00	163,256,995.80	
					TREASURY ORDER DD 20122023				
					COB/MKS/001/163(6) DD 19122023				
158	20/12/2023	20/12/2023	FT23354SQ4Y9		Account Transfer	11,100,000.00	0.00	152,156,995.80	
					TREASURY ORDER DD 15122023				
					COB/MKS/001/163(2) DD 11122023				
159	20/12/2023	20/12/2023	FT23354DD98Z		Account Transfer	29,130,000.00	0.00	123,026,995.80	
					TREASURY ORDER DD 15122023				
					COB/MKS/001/164(1) DD 15122023				
160	20/12/2023	20/12/2023	FT2335411W67		Account Transfer	29,412,000.00	0.00	93,614,995.80	
					TREASURY ORDER DD 20122023				
					COB/MKS/001/163(7) DD 19122023				
161	22/12/2023	22/12/2023	FT23356NXJFB		Account Transfer	4,567,000.00	0.00	89,047,995.80	
					TREASURY ORDER DD 15122023				
					COB/MKS/001/164(6) DD 15122023				

162	22/12/2023	22/12/2023	FT23356HFCG7	Account Transfer		6,464,800.00	0.00	82,583,195.80
				TREASURY ORDER DD 15122023				
				COB/MKS/001/164(4) DD 15122023				
163	22/12/2023	22/12/2023	FT23356MQZZ3	Account Transfer		8,455,414.00	0.00	74,127,781.80
				TREASURY ORDER DD 15122023				
				COB/MKS/001/164(2) DD 15122023				
164	22/12/2023	22/12/2023	FT23356JY1K5	Account Transfer		9,179,000.00	0.00	64,948,781.80
				TREASURY ORDER DD 15122023				
				COB/MKS/001/164(3) DD 15122023				
165	27/12/2023	27/12/2023	FT23361WD70T	Exchequer issue		0.00	763,783,625.00	828,732,406.80
166	28/12/2023	28/12/2023	FT23362XGC31	Account Transfer		1,800,000.00	0.00	826,932,406.80
				TREASURY ORDER DD 21122023				
				COB/MKS/001/165(1) DD 20122023				
167	28/12/2023	28/12/2023	FT23362SD0FD	Inward RTGS Payment MT 103		0.00	940,774.00	827,873,180.80
				COOPERATIVE BANK OF KENYA LTD., THE				
				/ROC/MACHAKOS COUNTY				
168	29/12/2023	29/12/2023	FT23363J2RDQ	Inward RTGS Payment MT 103		0.00	2,570,000.00	830,443,180.80

						FAMILY BANK LIMITED			
						CENTRAL BANK TRANSFER TO			
						CBK REVENUE AC			
169	02/01/2024	02/01/2024	FT24002DJNSY			Inward RTGS Payment MT 103	0.00	50,698,120.00	881,141,300.80
						KENYA COMMERCIAL BANK LIMITED			
						REVENUE COLLECTION			
170	04/01/2024	04/01/2024	FT24004GJLY9			Inward RTGS Payment MT 103	0.00	4,532,270.00	885,673,570.80
						COOPERATIVE BANK OF KENYA LTD., THE			
						/ROC/MACHAKOS COUNTY			
171	05/01/2024	05/01/2024	FT24005Q7JLL			Account Transfer	3,498,456.00	0.00	882,175,114.80
						TREASURY ORDER DD 03012024			
						COB/MKS/001/165(6) DD 02012024			
172	05/01/2024	05/01/2024	FT24005R7YZF			Account Transfer	6,514,564.00	0.00	875,660,550.80
						TREASURY ORDER DD 03012024			
						COB/MKS/001/165(3) DD 21122023			
173	05/01/2024	05/01/2024	FT24005K3BWL			Account Transfer	7,000,000.00	0.00	868,660,550.80
						TREASURY ORDER DD 03012024			

					COB/MKS/001/165(5) DD 02012024				
174	05/01/2024	05/01/2024	FT24005PF4BS	Account Transfer	TREASURY ORDER DD 03012024	22,413,639.00	0.00	846,246,911.80	
175	05/01/2024	05/01/2024	FT24005VGGP2	Account Transfer	TREASURY ORDER DD 04012024	66,279,770.00	0.00	779,967,141.80	
176	05/01/2024	05/01/2024	FT24005XGGNP	Account Transfer	TREASURY ORDER DD 04012024	145,000,000.00	0.00	634,967,141.80	
177	05/01/2024	05/01/2024	FT24005IMTTY	Account Transfer	TREASURY ORDER DD 04012024	509,017,251.00	0.00	125,949,890.80	
178	08/01/2024	08/01/2024	FT24008RQOS7	Account Transfer	TREASURY ORDER DD 03012024	17,760,000.00	0.00	108,189,890.80	
179	08/01/2024	08/01/2024	FT24008GVWR6	Inward RTGS Payment MT 103		0.00	616,000.00	108,805,890.80	

					COB/MKS/001/166(4) DD 16012024				
184	17/01/2024	17/01/2024	FT24017FYWTT		Account Transfer	30,233,121.00	0.00	105,154,384.80	
					TREASURY ORDER DD 17012024				
					COB/MKS/001/166(5) DD 16012024				
185	17/01/2024	17/01/2024	FT24017SS994		Inward RTGS Payment MT 103	0.00	45,016,100.00	150,170,484.80	
					KENYA COMMERCIAL BANK LIMITED				
					REVENUE COLLECTION				
186	18/01/2024	18/01/2024	FT240180K2BP		Inward RTGS Payment MT 103	0.00	1,659,815.00	151,830,299.80	
					COOPERATIVE BANK OF KENYA LTD, THE				
					/ROC/MACHAKOS COUNTY				
187	19/01/2024	19/01/2024	FT24019KJZPK		Inward RTGS Payment MT 103	0.00	8,792,000.00	160,622,299.80	
					FAMILY BANK LIMITED				
					/CENTRAL BANKTRANSFER TO CBK				
					REVENUE AC				
188	22/01/2024	22/01/2024	FT24022K29L3		Account Transfer	1,800,000.00	0.00	158,822,299.80	
					TREASURY ORDER DD 19012024				
					COB/MKS/001/166(12) DD 19012024				

189	25/01/2024	25/01/2024	FT24025G6VKB	Inward RTGS Payment MT 103 COOPERATIVE BANK OF KENYA LTD., THE	0.00	4,782,386.00	163,604,685.80
				/ROC/MACHAKOS COUNTY			
190	25/01/2024	25/01/2024	FT24025GDF8B	Exchequer issue	0.00	811,520,101.00	975,124,786.80
191	26/01/2024	26/01/2024	FT240265ZN2V	Inward RTGS Payment MT 103	0.00	49,828,000.00	1,024,952,786.80
				KENYA COMMERCIAL BANK LIMITED			
				REVENUE COLLECTION			
192	29/01/2024	29/01/2024	FT24029NGT9F	Account Transfer	20,638,029.00	0.00	1,004,314,757.80
				TREASURY ORDER DD 25012024			
				COB/MKS/001/167(1) DD 24012024			
193	29/01/2024	29/01/2024	FT2402905MBW	Account Transfer	116,400,000.00	0.00	887,914,757.80
				TREASURY ORDER DD 25012024			
				COB/MKS/001/166(13) DD 24012024			
194	31/01/2024	31/01/2024	FT24031D6W88	Account Transfer	21,302,576.00	0.00	866,612,181.80
				TREASURY ORDER DD 30012024			
				COB/MKS/001/167(2) DD 29012024			
195	31/01/2024	31/01/2024	FT24031RR2Q4	Inward RTGS Payment MT 103	0.00	30,691,000.00	897,303,181.80

					KENYA COMMERCIAL BANK LIMITED				
					REVENUE COLLECTION				
196	01/02/2024	01/02/2024	FT240322C8B6		Inward RTGS Payment MT 103	0.00	2,738,105.00	900,041,286.80	
					COOPERATIVE BANK OF KENYA LTD, THE				
					/ROC/MACHAKOS COUNTY				
197	01/02/2024	01/02/2024	FT240327D3F8		Inward RTGS Payment MT 103	0.00	23,085,561.00	923,126,847.80	
					FAMILY BANK LIMITED				
					/CENTRAL BANKTRANSFER				
					TO CBK REVENUE AC				
198	07/02/2024	07/02/2024	FT2403828KSD		Account Transfer	8,005,995.00	0.00	915,120,852.80	
					TREASURY ORDER DD 06022024				
					COB/MKS/001/167(6) DD 31012024				
199	07/02/2024	07/02/2024	FT24038WHYQH		Account Transfer	11,041,900.00	0.00	904,078,952.80	
					TREASURY ORDER DD 06022024				
					COB/MKS/001/167(5) DD 31012024				
200	07/02/2024	07/02/2024	FT24038SK1NT		Account Transfer	18,415,403.00	0.00	885,663,549.80	
					TREASURY ORDER DD 06022024				

201	07/02/2024	07/02/2024	FT240387H486	COB/MKS/001/168(6) DD 05022024 Account Transfer	29,936,145.00	0.00	855,727,404.80
				TREASURY ORDER DD 06022024			
				COB/MKS/001/168(6) DD 05022024			
202	08/02/2024	08/02/2024	FT24039D7V4G	Inward RTGS Payment MT 103 COOPERATIVE BANK OF KENYA LTD., THE /ROC/MACHAKOS COUNTY	0.00	2,512,868.00	858,240,272.80
				Account Transfer	8,684,245.00	0.00	849,556,027.80
203	09/02/2024	09/02/2024	FT24040SM5ZZ	TREASURY ORDER DD 06022024			
				COB/MKS/001/168(2) DD 05022024			
204	09/02/2024	09/02/2024	FT240409SXFV	Account Transfer	12,934,800.00	0.00	836,621,227.80
				TREASURY ORDER DD 06022024			
				COB/MKS/001/168(3) DD 05022024			
205	12/02/2024	12/02/2024	FT240437Y0TB	Inward RTGS Payment MT 103 KENYA COMMERCIAL BANK LIMITED	0.00	49,148,000.00	885,769,227.80
				REVENUE COLLECTION LTTR DD 2/12/22			
206	13/02/2024	13/02/2024	FT2404416C8J	Account Transfer	1,200,000.00	0.00	884,569,227.80

				TREASURY ORDER DD 06022024				
				COB/MKS/001/168(4) DD 05022024				
				Account Transfer				
207	13/02/2024	13/02/2024	FT24044TP2L6	TREASURY ORDER DD 06022024		20,500,000.00	0.00	864,069,227.80
				COB/MKS/001/168(5) DD 05022024				
				Account Transfer				
208	14/02/2024	14/02/2024	FT24045619TX	TREASURY ORDER DD 13022024		8,100,709.00	0.00	855,968,518.80
				COB/MKS/001/170(1) DD 13022024				
				Account Transfer				
209	14/02/2024	14/02/2024	FT24045L47F3	TREASURY ORDER DD 06022024		50,794,725.00	0.00	805,173,793.80
				COB/MKS/001/169(2) DD 05022024				
				Account Transfer				
210	14/02/2024	14/02/2024	FT240452S63C	TREASURY ORDER DD 14022024		54,936,969.00	0.00	750,236,824.80
				COB/MKS/001/170(3) DD 13022024				
				Account Transfer				
211	14/02/2024	14/02/2024	FT24045NG53X	TREASURY ORDER DD 14022024		99,670,778.00	0.00	650,566,046.80
				COB/MKS/001/170(2) DD 13022024				

212	14/02/2024	14/02/2024	FT2404597SFR	Account Transfer	504,161,427.00	0.00	146,404,619.80
				TREASURY ORDER DD 06022024			
				COB/MKS/001/169(1) DD 05022024			
213	14/02/2024	14/02/2024	FT24045WF75J	Inward RTGS Payment MT 103	0.00	9,560,000.00	155,964,619.80
				FAMILY BANK LIMITED			
				/CENTRAL BANKTRANSFER			
				TO CBK REVENUE AC			
214	15/02/2024	15/02/2024	FT24046SD6NQ	Inward RTGS Payment MT 103	0.00	850,033.00	156,814,652.80
				COOPERATIVE BANK OF KENYA LTD., THE			
				/ROC/MACHAKOS COUNTY			
215	16/02/2024	16/02/2024	FT240473G8VS	Inward RTGS Payment MT 103	0.00	30,508,000.00	187,322,652.80
				KENYA COMMERCIAL BANK LIMITED			
				REVENUE COLLECTION			
216	20/02/2024	20/02/2024	FT24051KMXBB	Inward RTGS Payment MT 103	0.00	2,731,000.00	190,053,652.80
				FAMILY BANK LIMITED			
				/CENTRAL BANK			
				TRANSFER TO CBK REVENUE AC			

217	20/02/2024	20/02/2024	FT24051390QK	Exchequer issue	0.00	763,783,625.00	953,837,277.80
Totals					7,889,267,864.00	5,447,317,757.50	
Closing Balance							953,837,277.80

W



**REPUBLIC OF KENYA
COUNTY GOVERNMENT OF MACHAKOS
DEPARTMENT OF FINANCE, ECONOMIC PLANNING, REVENUE MANAGEMENT &
ICT
Office of the Chief Officer – Finance**

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machakosfinance@gmail.com

Machakos Headquarters
P.O Box 1996-90100
Machakos

*When replying please quote:
Our Ref: MCG/FIN/CA/VOL.II/8*

12th April, 2024.

The Clerk,
Machakos County Assembly.

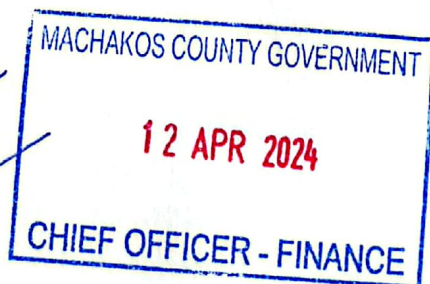
RE: INVITATION TO A MEETING

Reference is made to your letter Ref: MKSCA/PSC/CMM/FRC/VOL.9/21 dated 3rd April 2024 on the above subject matter.

Attached herein please find the clarification on issues of concern identified on receiver of revenue half year FY 2023/24.

Thank you.

**CPA Julius Kasanga
Chief Officer- Finance**



**Cc: County Secretary & Head of Public Service
CECM – Finance, Economic Planning, Revenue Management & ICT**

**CLARIFICATION ON ISSUES OF CONCERN IDENTIFIED ON RECEIVER OF REVENUE
HALF YEAR FY 2023/24**

- a) **Challenges and reasons that led to poor performance of revenue collection compared to the same period in the FY 2020/2021, 2021/2022 and 2022/2023.**

Management Response

The decline in Own Source Revenue (OSR) in the half of 2023/2024 was as a result of reduced capacity in terms of Revenue staff workforce. The Department of Revenue Management had close to 200 employees due for retirement this year and additional staff within less than 5 years of retirement. This has led to reduced productivity in the department especially on field collected revenues.

To cushion this, 438 new revenue staff have been engaged on a contract basis.

- b) **Variance in revenue collection reported for the first quarter at Ksh. 103 Million in October, 2023 and at Ksh. 186 Million in January, 2024.**

Management Response

The County Government collected Ksh. 186,045,983.00 for the period July to September 2023 (Quarter 1) and swept to CRF Ksh. 103,818,570.00 leaving a balance of Ksh. 86,380,145.00 in revenue bank accounts and Paybill as presented under note 20. However, during quarter 1 financial statements preparation we reported Ksh. 103,818,570.00 which was the total sweepings to County Revenue Fund (CRF) only.

Own Source Revenue Analysis - 2023/2024		
Description	Q1	Q2
Opening Balance- (A)	4,152,732.00	86,380,145.00
Sweepings to CRF - (B)	103,818,570.00	191,434,361.00
Balance Due to CRF - (C)	86,380,145.00	23,715,161.00
Collection for the Period D= (C+B-A)	186,045,983.00	128,769,377.00

- c) **Variance in reporting where Chief Officer – Medical Services reported that Machakos level 5 hospital collected Ksh. 106 Million in the first half of FY against the report of receiver of revenue showing Ksh. 59 Million.**

Total Collections for the period July 2023 to December 2023 for Machakos Level 5 was Kes. 106,712,084. This total includes amount collected via Mpesa paybill, NHIF Claims and NHIF reimbursement.

Out of the reported 59M from the receiver of revenue, 18M was collection that relates to other facilities; level 4s and health centres. The amount banked for Machakos Level 5 was 41M

- d) **The rationale of using 17 bank accounts for the purpose of collecting own source revenue and delays in sweeping funds from local banks.**

Management Response

The County Executive Management wrote to KCB bank and Co-operative bank of Kenya requesting them to transfer funds to the County's main revenue account and proceed to close the said accounts. However, these banks did not close all the bank accounts as per management's request. We provide copies of bank closure request letters for your verification. (Appendix c).

Currently, the County Government operates the following revenue bank accounts:-

No	Account name	Account Number	Use of the bank account
1	Machakos County Internal Revenue Account, Co-operative	01141655622700	For Customers who intend to pay into our Cooperative, especially in Athiriver where there is no other bank
2	Machakos County Main Revenue Account, cooperative bank	0114550377700	For receiving revenues from Machakos County Internal Revenue and sending sweeps weekly to Machakos County CRF account at CBK
3	Machakos County Revenue Account, KCB	1140764594	For receiving revenues from customers and remittances from other KCB accounts and sending weekly sweeps to Machakos county CRF account at CBK
4	Machakos County Revenue M-PESA, KCB	1176017276	For receiving daily sweeps from pay bill 1616160 and sending sweeps to Machakos county revenue no. 3 above
5	Machakos County Building Approval Revenue Account, KCB	1171824939	For receiving Construction approval revenues and remitting to Machakos County revenue no. 3 above
6	Machakos County Revenue Account, Family Bank	073000035792	For Customers who intend to pay into our Family bank account
7	Machakos County Health, Family Bank	073000052806	For receiving daily sweepings from pay bill 1616161 and sending sweeps to Machakos county CRF account at CBK

- e) **Conflict emerging in revenue collection among the inspectorate, trade department and revenue officers.**

Management Response

Department of trade, County inspectorate and County revenue officers have clear and separate mandate for each of the unit on revenue collection.

The department of trade identifies and invoices all customers/ businesses on single business permit, Market fees, plot/ stall rent, outdoor advertisements, interest & penalties on stall/plot rent and Weights and measures. The department of revenue management through revenue officers receipt all invoiced customers/ business while the inspectorate enforce payment and non-compliant customers/ businesses.

f) Cash collection reported from several parts of the County.

Management Response

Machakos county department Finance and revenue management collect all county revenues electronically. This is done either through Mpesa or banks on revenue system, County Integrated Financial Operations & Management System (CIFOMS).

The system has Point of Sale (POS) devices linked to its server for remote access and cashless receipting. There is no Cash receipting option.

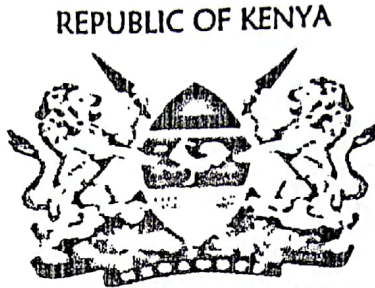
g) Deployment of Revenue clerks.

Management Response

All revenue staff deployments are done on routine basis and with approval of Departmental Human Resource Advisory Committee (DHRAC). All complains for such deployments are addressed accordingly by the same committee

Appendix C

→ 1st January 2022 to date.
- closure certificate.



REPUBLIC OF KENYA
THE COUNTY GOVERNMENT OF MACHAKOS
COUNTY TREASURY

Email: machakostreasury@gmail.com

Machakos Highway
P.O BOX 1996 -90100

Telephone: +254-44-20246
Fax: +254-44-20655
Mobile: +254-716-966938, 738-545300
Machakos

12th August 2022

The Manager,
Co-operative Bank,
Machakos

RE: TRANSFER OF FUNDS AND CLOSURE OF ACCOUNT

Kindly transfer the funds held in the account below to Machakos County Main Revenue account number 141550377700 held at your bank then proceed to close the account.

NO.	ACCOUNT NAME	ACCOUNT NUMBER
1	MAVOKO SUBCOUNTY ACCOUNT	1141549052000

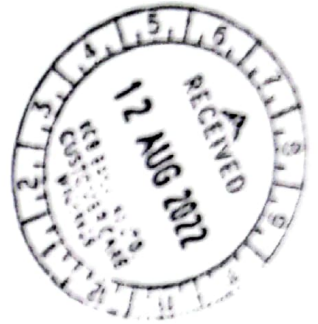

Jacinta Masila
Authorised Signatory


Catherine Ngarachu
Authorised Signatory

REPUBLIC OF KENYA



THE COUNTY GOVERNMENT OF MACHAKOS
COUNTY TREASURY



Email: machakostreasury@gmail.com

Machakos Highway
P.O BOX 1996 -90100

Telephone: +254-44-20246
Fax: +254-44-20655
Mobile: +254-716-966938, 738-545300
Machakos

12th August 2022

The Manager,
KCB Bank,
Machakos

RE: TRANSFER OF FUNDS AND CLOSURE OF ACCOUNTS

Kindly transfer the funds held in the accounts below to Machakos County Main Revenue account number 1140764594 held at your bank then proceed to close the accounts.

NO.	ACCOUNT NAME	ACCOUNT NUMBER
1	KATHIANI SUBCOUNTY REVENUE ACCOUNT	• 1146264518 ✓
2	MASINGA SUB COUNTY REVENUE ACCOUNT	• 1146264747 ✓
3	MATUNGULU SUBCOUNTY REVENUE ACCOUNT	• 1146264887 ✓
4	KANGUNDO SUBCOUNTY REVENUE ACCOUNT	• 1144009111 ✓
5	MACHAKOS TOWN REVENUE ACCOUNT	1144008484 ✓
6	YATTA SUBCOUNTY REVENUE ACCOUNT	1146274335 ✓
7	MACHAKOS COUNTY LIQUOR LICENCE	• 1143572432 ✓
8	MACHAKOS COUNTY AG FARM	1146774044 ✓
9	MACHAKOS COUNTY HEALTH REVENUE ACCOUNT-MWALA LEVEL 4	• 1180862678 ✓
10	MACHAKOS COUNTY HEALTH REVENUE ACCOUNT-MATUU LEVEL 4	1180852672 ✓

REPUBLIC OF KENYA



THE COUNTY GOVERNMENT OF MACHAKOS
COUNTY TREASURY

Email: machakostreasury@gmail.com

Machakos Highway
P.O BOX 1996 -90100

Telephone: +254-44-20246
Fax: +254-44-20655
Mobile: +254-716-966938, 738-545300
Machakos

11th August 2022

The Manager,
KCB Bank,
Machakos

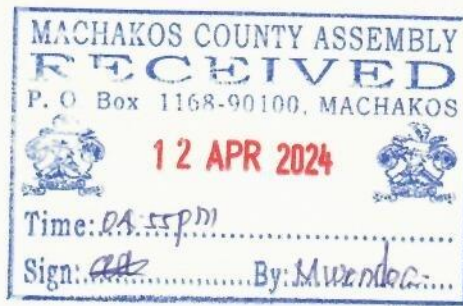
RE: TRANSFER OF FUNDS AND CLOSURE OF ACCOUNTS

Kindly transfer the funds held in the accounts below to Machakos County Main Revenue account number 1140764594 held at your bank then proceed to close the accounts.

NO.	ACCOUNT NAME	ACCOUNT NUMBER
1	MACHAKOS COUNTY HEALTH REVENUE - L5	1180862775
2	MACHAKOS COUNTY HEALTH REVENUE KATHIANI L4	1180862961
3	MACHAKOS COUNTY LATIF FUNDS	1142184129
4	MACHAKOS COUNTY NOISE POLLUTION	1146176759
5	MACHAKOS COUNTY SAND HARVESTING	1143997557
6	MACHAKOS COUNTY TENDER ACCOUNT	1142999262
7	MACHAKOS COUNTY TOURISM REVENUE ACCOUNT	1144879027
8	MACHAKOS COUNTY WEIGHTS AND MEASURES A/C	1148873899
9	MACHAKOS COUNTY HEALTH REVENUE KANGUNDO L4	1180882210
10	MWALA SUBCOUNTY REVENUE ACCOUNT	1146264267
11	MACHAKOS COUNTY HEALTH REVENUE A/C	1144516609

Jacinta Masila
Authorised Signatory

Catherine Ngarachu
Authorised Signatory



**REPUBLIC OF KENYA
COUNTY GOVERNMENT OF MACHAKOS
DEPARTMENT OF FINANCE, ECONOMIC PLANNING, REVENUE MANAGEMENT &
ICT
Office of the Chief Officer – Finance**

Telephone: +254202004086
Email: info@machakos.go.ke
machakosfinance@gmail.com

Machakos Headquarters
P.O Box 1996-90100
Machakos

When replying please quote:
Our Ref: MCG/FIN/CA/VOL.II/9

12th April, 2024.

**The Clerk,
Machakos County Assembly.**

RE: REQUEST FOR INFORMATION

Reference is made to your letter Ref: MKSCA/PSC/CMM/FRC/VOL.9/20 dated 28th March 2024 on the above subject matter.

Attached herein please find the response to the requested information.

Thank you.



CHIEF OFFICER - FINANCE

**CPA Julius Kasanga
Chief Officer- Finance**

**Cc: County Secretary & Head of Public Service
CECM – Finance, Economic Planning, Revenue Management & ICT**

*Procedure
deal urgently
14/04/2024*

*done - Finance
deal
15/4/24*

RESPONSE TO: - REQUEST FOR INFORMATION BY COUNTY ASSEMBLY Q1 & Q2 2023/2024

The Finance and Revenue Collection Committee requests for clarification on:-

- a) The amount of revenue collected in level 5 hospital in first and second quarters of FY 2023/2024. The administration in the level 5 hospital through the health and emergency services committee had reported that the hospital collected 106 Million.

Management Response

We provide analysis of the level 5 revenue reported by the level 5 hospital through health and emergency services committee amounting to Ksh. 106Million.

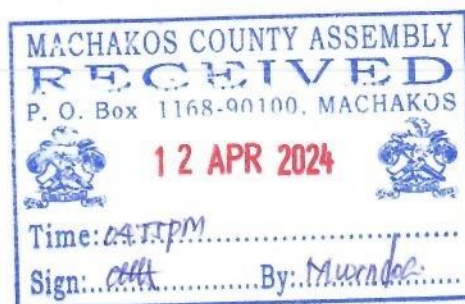
Level 5 Q1 and Q2 FY 2023/2024 Revenue				
Month	Total Paybill Collection	NHIF Reimbursement (B)	NHIF & Linda Mama Claims (C)	Total (A+B+C)
JUL	6,501,956	3,527,200	6,473,500	16,502,656
AUG	6,165,290	15,164,950	7,325,175	28,655,415
SEP	6,664,343	344,800	6,591,709	13,600,852
OCT	7,295,378	869,800	5,185,720	16,350,898
NOV	6,845,540	-	8,919,903	15,765,443
DEC	6,968,168	5,309,550	3,608,434	15,886,152
TOTAL	40,440,675	25,216,300	38,104,441	106,761,416

NB: -

- i) NHIF Reimbursements are swept directly to CRF
 ii) NHIF & Linda Mama Claims are not yet paid.

- b) Delays in sweeping own source revenue to County Revenue Fund (CRF) Account from KCB and Family Bank accounts for more than 14 days as indicated in the table below:

DATE	AMOUNT	INTERVAL IN DAYS
KENYA COMMERCIAL BANK TRANSFERS		
11-Aug	2,323,047.00	0
4-Sep	35,223,600.00	24
3-Oct	68,860,100.00	29



5-Oct	500,000.00	2
6-Nov	52,842,500.00	32
7-Dec	35,472,366.00	31
02-Jan, 2024	50,698,120.00	26
FAMILY BANK LIMITED TRANSFERS		
01-July,2023	-	
17-Aug	2,945,000.00	48
2-Oct	14,582,000.00	16
4-Dec	1,855,000.00	63

Management Response

The management noted the above delays and engaged the two financial institutions above over the issue requiring them to fully adhere to the weekly sweeping instructions. Currently, the sweepings are done consistently on weekly basis. We provide a schedule of January Own Source Revenue sweepings to demonstrate the current state. **(Appendix b).**

c) The rationale of using 17 bank accounts for the purpose of collecting own source revenue.

Management Response

The County Executive Management wrote to KCB bank and Co-operative bank of Kenya requesting them to transfer funds to the County's main revenue account and proceed to close the said accounts. However, these banks did not close all the bank accounts as per management's request. We provide copies of bank closure request letters for your verification. **(Appendix c).**

Currently, the County Government operates the following revenue bank accounts:-

No	Account name	Account Number	Use of the bank account
1	Machakos County Internal Revenue Account, Co-operative	01141655622700	For Customers who intend to pay into our Cooperative, especially in Athiriver where there is no other bank

2	<i>Machakos County Main Revenue Account, cooperative bank</i>	<i>0114550377700</i>	<i>For receiving revenues from Machakos County Internal Revenue and sending sweeps weekly to Machakos County CRF account at CBK</i>
3	<i>Machakos County Revenue Account, KCB</i>	<i>1140764594</i>	<i>For receiving revenues from customers and remittances from other KCB accounts and sending weekly sweeps to Machakos county CRF account at CBK</i>
4	<i>Machakos County Revenue M-PESA, KCB</i>	<i>1176017276</i>	<i>For receiving daily sweeps from pay bill 1616160 and sending sweeps to Machakos county revenue no. 3 above</i>
5	<i>Machakos County Building Approval Revenue Account, KCB</i>	<i>1171824939</i>	<i>For receiving Construction approval revenues and remitting to Machakos County revenue no. 3 above</i>
6	<i>Machakos County Revenue Account, Family Bank</i>	<i>073000035792</i>	<i>For Customers who intend to pay into our Family bank account</i>
7	<i>Machakos County Health, Family Bank</i>	<i>073000052806</i>	<i>For receiving daily sweepings from pay bill 1616161 and sending sweeps to Machakos county CRF account at CBK</i>

Appendix B



CENTRAL BANK OF KENYA
BANKI KUU YA KENYA

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000 - 0200

NAIROBI

STATEMENT PERIOD: FROM 01/01/2024 TO 31/01/2024

Rundate : 12/04/2024

Runtime : 16:20:22

Customer Number : 119466

Account Number : 1000170751

Account Name : MACHAKOS COUNTY REVENUE FUND(KES)

Opening Balance : 830443180.8

No.	Txn Date	Value Date	Reference No	Txn Details	Dr Amt	Cr Amt	Balance
1	02/01/2024	02/01/2024	FT24002DJV5Y	Inward RTGS Payment MT 103 KENYA COMMERCIAL BANK LIMITED	0.00	50,698,120.00	881,141,300.80
				REVENUE COLLECTION			
2	04/01/2024	04/01/2024	FT24004GJLY9	Inward RTGS Payment MT 103 COOPERATIVE BANK OF KENYA LTD, THE	0.00	4,532,270.00	885,673,570.80

				ROC/MACHAKOS COUNTY				
3	05/01/2024	05/01/2024	FT24005Q7JLL	Account Transfer	3,498,456.00	0.00	882,175,114.80	
				TREASURY ORDER DD 03012024				
				COB/MKS/001/165(6) DD 02012024				
4	05/01/2024	05/01/2024	FT24005R7YZF	Account Transfer	6,514,564.00	0.00	875,660,550.80	
				TREASURY ORDER DD 03012024				
				COB/MKS/001/165(3) DD 21122023				
5	05/01/2024	05/01/2024	FT24005K3BWL	Account Transfer	7,000,000.00	0.00	868,660,550.80	
				TREASURY ORDER DD 03012024				
				COB/MKS/001/165(5) DD 02012024				
6	05/01/2024	05/01/2024	FT24005PF4BS	Account Transfer	22,413,639.00	0.00	846,246,911.80	
				TREASURY ORDER DD 03012024				
				COB/MKS/001/165(4) DD 02012024				
7	05/01/2024	05/01/2024	FT24005VGGP2	Account Transfer	66,279,770.00	0.00	779,967,141.80	
				TREASURY ORDER DD 04012024				
				COB/MKS/001/166(1) DD 03012024				
8	05/01/2024	05/01/2024	FT24005XGGNP	Account Transfer	145,000,000.00	0.00	634,967,141.80	

Machakos P

				TREASURY ORDER DD 04012024				
				COB/MKS/001/166(2) DD 03012024				
				Account Transfer		509,017,251.00	0.00	125,949,890.80
9	05/01/2024	05/01/2024	FT240051MTYY	TREASURY ORDER DD 04012024				
				COB/MKS/001/165(7) DD 03012024				
				Account Transfer		17,760,000.00	0.00	108,189,890.80
10	08/01/2024	08/01/2024	FT24008RQ0S7	TREASURY ORDER DD 03012024				
				COB/MKS/001/165(2) DD 21122023				
				Inward RTGS Payment MT 103		0.00	616,000.00	108,805,890.80
11	08/01/2024	08/01/2024	FT24008GVWR6	FAMILY BANK LIMITED				
				/CENTRAL BANKTRANSFER TO				
				CBK REVENUE				
				AC				
				Inward RTGS Payment MT 103		0.00	33,839,000.00	142,644,890.80
12	09/01/2024	09/01/2024	FT24009HK1XC	KENYA COMMERCIAL BANK LIMITED				
				REVENUE COLLECTION				
				Inward RTGS Payment MT 103		0.00	1,059,175.00	143,704,065.80
13	11/01/2024	11/01/2024	FT24011J91BN					

				COOPERATIVE BANK OF KENYA LTD, THE				
				/ROC/MACHAKOS COUNTY				
14	12/01/2024	12/01/2024	FT24012F8NKV	Inward RTGS Payment MT 103	0.00	3,713,000.00	147,417,065.80	
				FAMILY BANK LIMITED				
				/CENTRAL BANKTRANSFER TO CBK				
				REVENUE				
				AC				
15	17/01/2024	17/01/2024	FT24017KQK7Y	Account Transfer	12,029,560.00	0.00	135,387,505.80	
				TREASURY ORDER DD 17012024				
				COB/MKS/001/166(4) DD 16012024				
				Account Transfer	30,233,121.00	0.00	105,154,384.80	
16	17/01/2024	17/01/2024	FT24017FYWTT	TREASURY ORDER DD 17012024				
				COB/MKS/001/166(5) DD 16012024				
				Inward RTGS Payment MT 103	0.00	45,016,100.00	150,170,484.80	
17	17/01/2024	17/01/2024	FT240175S994	KENYA COMMERCIAL BANK LIMITED				
				REVENUE COLLECTION				
				Inward RTGS Payment MT 103	0.00	1,659,815.00	151,830,299.80	
18	18/01/2024	18/01/2024	FT240180K2BP	Inward RTGS Payment MT 103	0.00			

19	19/01/2024	19/01/2024	FT24019KJZPK	COOPERATIVE BANK OF KENYA LTD., THE								
				/ROC/MACHAKOS COUNTY								
				Inward RTGS Payment MT 103	0.00	8,792,000.00					160,622,299.80	
				FAMILY BANK LIMITED								
				/CENTRAL BANK TRANSFER TO CBK								
				REVENUE AC								
20	22/01/2024	22/01/2024	FT24022K29L3	Account Transfer	1,800,000.00	0.00					158,822,299.80	
				TREASURY ORDER DD 19012024								
				COB/MKS/001/166(12) DD 19012024								
21	25/01/2024	25/01/2024	FT24025G6VKB	Inward RTGS Payment MT 103	0.00	4,782,386.00					163,604,685.80	
				COOPERATIVE BANK OF KENYA LTD., THE								
				/ROC/MACHAKOS COUNTY								
22	25/01/2024	25/01/2024	FT24025GDF8B	Exchequer issue	0.00	811,520,101.00					975,124,786.80	
23	26/01/2024	26/01/2024	FT240265ZN2V	Inward RTGS Payment MT 103	0.00	49,828,000.00					1,024,952,786.80	
				KENYA COMMERCIAL BANK LIMITED								
				REVENUE COLLECTION								
24	29/01/2024	29/01/2024	FT24029NGT9F	Account Transfer	20,638,029.00	0.00					1,004,314,757.80	

					TREASURY ORDER DD 25012024							
					COB/MKS/001/167(1) DD 24012024							
25	29/01/2024	29/01/2024	FT2402905MBW		Account Transfer		116,400,000.00	0.00	887,914,757.80			
					TREASURY ORDER DD 25012024							
					COB/MKS/001/166(13) DD 24012024							
26	31/01/2024	31/01/2024	FT24031D6W88		Account Transfer		21,302,576.00	0.00	866,612,181.80			
					TREASURY ORDER DD 30012024							
					COB/MKS/001/167(2) DD 29012024							
27	31/01/2024	31/01/2024	FT24031RR2Q4		Inward RTGS Payment MT 103			30,691,000.00	897,303,181.80			
					KENYA COMMERCIAL BANK LIMITED							
					REVENUE COLLECTION							
Totals							979,886,966.00	1,046,746,967.00				
Closing Balance									897,303,181.80			

COPY



REPUBLIC OF KENYA



MACHAKOS COUNTY



**DEPARTMENT OF FINANCE, ECONOMIC PLANNING,
REVENUE MANAGEMENT & ICT**

Office of the County Executive Committee Member

Website: <https://machakos.go.ke>

Machakos Town Hall
P.O Box 1996-90100
Machakos, Kenya

REF: MCG/CECM/BANKS/VOL.1/38

18th January, 2024

The Manager,
KCB Bank,
Machakos Branch

RE: WEEKLY SWEEPING OF FUNDS TO FAMILY BANK ACCOUNT

The County Treasury advises that every last working day of the week, all funds held at the Machakos County NHIF reimbursements account, KCB Bank - Machakos Branch, Account Number 1179296206, be swept to the Machakos County Health Revenue, Family Bank - Machakos Branch, Account Number 073000052806.

This is in line with the provisions of the Facilities Improvement Financing Act, 2023, which took effect on 2nd November 2023. *A copy is hereby attached for your reference.*

Thank you for your continued cooperation



ONESMUS KUYU MUIIA
CEC Member - Finance, Economic Planning, Revenue Management & ICT

CC:
CEC Member, Health



REPUBLIC OF KENYA

copy



MACHAKOS COUNTY

DEPARTMENT OF FINANCE, ECONOMIC PLANNING, REVENUE MANAGEMENT & ICT
OFFICE OF THE COUNTY EXECUTIVE COMMITTEE MEMBER

Website www.machakos.go.ke

Machakos Town Hall
P.O Box 1996-90100
Machakos, Kenya



REF: MCG/CECM/BANKS/VOL.17/2

5th December, 2023

The Manager,
KCB Bank,
Machakos.



RE: SWEEPING OF COUNTY REVENUE

Reference is made to regulation 81 (2) of the Public Finance Management (County Governments) Regulations, 2015, which provides -

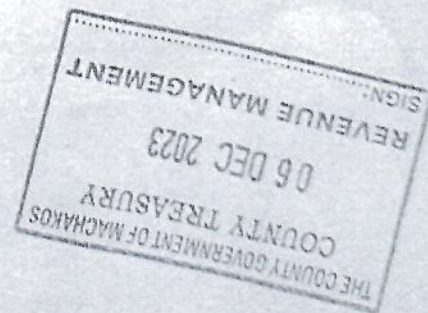
The receivers of revenue shall promptly pay the revenue received into the County Revenue Fund, as soon as possible and in any case not later than five (5) working days after receipt thereof.

In view of this, you are hereby reminded to adhere to the law as stated and as per our earlier County Government of Machakos revenue sweeping instructions.

Onesmus Kuyu Muia
CEC Member - Finance, Economic Planning, Revenue Management & ICT

Copy to:

1. County Secretary & Head of Public Service
2. Chief Officer, Finance
3. Chief Officer, Revenue Management





REPUBLIC OF KENYA



MACHAKOS COUNTY

DEPARTMENT OF FINANCE, ECONOMIC PLANNING, REVENUE MANAGEMENT & ICT
OFFICE OF THE COUNTY EXECUTIVE COMMITTEE MEMBER

Website <https://machakos.go.ke>

Machakos Town Hall
P.O Box 1996-90100
Machakos, Kenya

REF: MCG/CECM/BANKS/VOL.1/13

5th December, 2023

The Manager,
Cooperative Bank,
Machakos.

MACHAKOS COUNTY GOVERNMENT
DEPARTMENT OF FINANCE

06 DEC 2023

RE: SWEEPING OF COUNTY REVENUE RECEIVED

Sign:.....

Reference is made to regulation 81 (2) of the Public Finance Management (County Governments) Regulations, 2015, which provides -

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In view of this, you are hereby reminded to adhere to the law as stated and as per our earlier County Government of Machakos revenue sweeping instructions.

Onesmus Kuyu Muia
CEC Member - Finance, Economic Planning, Revenue Management & ICT



Copy to:

1. County Secretary & Head of Public Service
2. Chief Officer, Finance
3. Chief Officer, Revenue Management



THE CO-OPERATIVE BANK OF KENYA LTD
MACHAKOS BRANCH
[Handwritten signatures and dates]
7/12/2023



REPUBLIC OF KENYA

COPY



MACHAKOS COUNTY

DEPARTMENT OF FINANCE, ECONOMIC PLANNING, REVENUE MANAGEMENT & ICT
OFFICE OF THE COUNTY EXECUTIVE COMMITTEE MEMBER

Website <https://machakos.go.ke>

Machakos Town Hall
P.O Box 1996-90100
Machakos, Kenya

REF: MCG/CECM/BANKS/VOL.1/13

5th December, 2023

The Manager,
Family Bank,
Machakos.

RE: SWEEPING OF COUNTY REVENUE

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In view of this, you are hereby reminded to adhere to the law as stated and as per our earlier County Government of Machakos revenue sweeping instructions.

Onesmus Kuyu Muia
CBC Member - Finance, Economic Planning, Revenue Management & ICT

Copy to:

1. County Secretary & Head of Public Service
2. Chief Officer, Finance
3. Chief Officer, Revenue Management





REPUBLIC OF KENYA



MACHAKOS COUNTY

**DEPARTMENT OF FINANCE, ECONOMIC PLANNING,
REVENUE MANAGEMENT & ICT**

Office of the County Executive Committee Member

Website <https://machakos.go.ke>

Machakos Town Hall
P.O Box 1996-90100
Machakos, Kenya

REF: MCG/CECM/BANKS/VOL.1/38

18th January, 2024

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KCB Bank,
Machakos Branch

RE: WEEKLY SWEEPING OF FUNDS TO FAMILY BANK ACCOUNT

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This is in line with the provisions of the Facilities Improvement Financing Act, 2023, which took effect on 2nd November 2023. *A copy is hereby attached for your reference.*

Thank you for your continued cooperation.

ONESMUS KUYU MUIA
CEC Member - Finance, Economic Planning, Revenue Management & ICT



CC:
CEC Member, Health



REPUBLIC OF KENYA
COUNTY GOVERNMENT OF MACHAKOS
DEPARTMENT OF FINANCE, ECONOMIC PLANNING AND REVENUE MANAGEMENT
DIRECTORATE OF REVENUE MANAGEMENT

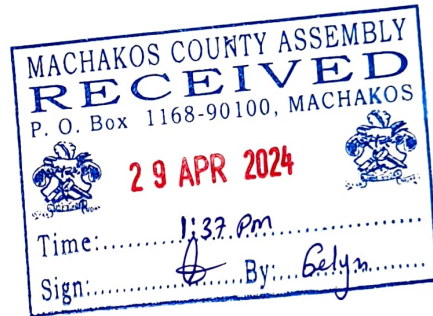
Telephone: +254-44-20246
Fax: +020-2004086
Email: info@machakosgovernment.co.ke

Machakos Highway
P.O Box 1996-90100
Machakos, Kenya

29th April 2024

The Clerk,
County Assembly,
Machakos

Dear Sir,



RE: REQUEST FOR INFORMATION

Kindly find attached the above named documents.

Refer to the letter MKSCA/PSC/CMM/FRC/1019/23, dated 23rd April 2024. For responses, information and consideration.

Thank you

mjre

Mike Jace
Chief Officer-Revenue Management.

I D procedure
Seal
29/04/2024
II clere Asst - Finance
Samuel
Seal
30/4/24
II Asst

- (a) Challenges and reasons that led to poor performance of revenue collection compared to the same period in the FY 2020/2021, 2021/2022 and 2022/2023. How the close to 200 staff due for retirement impacted revenue collection negatively?

Management response

Old age (about 5 years and below to retirement age) many a times comes with different negative impact on performable of duties at work place. This is the reason why productivity of employees in those age brackets reduce. Revenue collection is physically involving and may in many instances involve walking around and waking up early in the morning especially on field collected revenues.

- (b) Variance in revenue collection reported for the first quarter at Kshs. 103 million in October, 2024 and at Kshs. 186 million in January, 2024. Why the Kshs. 86 million in revenue bank accounts and pay bill were not swept to CRF at the end of the first quarter and the exact date the funds were swept to CRF.

Management response

The County Government collected Ksh. 186,045,983.00 for the period July to September 2023 (Quarter 1) and swept to CRF Ksh. 103,818,570.00 leaving a balance of Ksh. 86,380,145.00 in revenue bank accounts and Paybill as presented under note 20. However, during quarter 1 financial statements preparation we reported Ksh. 103,818,570.00 which was the total sweepings to County Revenue Fund (CRF) only.

Own Source Revenue Analysis - 2023/2024		
Description	Q1	Q2
Opening Balance- (A)	4,152,732.00	86,380,145.00
Sweepings to CRF - (B)	103,818,570.00	191,434,361.00
Balance Due to CRF - (C)	86,380,145.00	23,715,161.00
Collection for the Period D= (C+B-A)	186,045,983.00	128,769,377.00

Machakos county Department of Finance has clear instruction on revenue sweeping from local banks to its CRF Account.

Appendix b (i) Revenue sweeping instructions to local banks

However the the Ksh. 86M which was not swept to CRF Account at the end of first quarter was swept immediately the following month of October as follows

- Family bank swept Ksh 14,582,000 on 2nd Oct 2023
- KCB bank swept to CRF account Ksh 68,860,100 on 3rd Oct 2023

Appendix b (ii) Bank statements extract Family and KCB banks

(c) *The rationale of using 17 banks accounts for the purpose of collecting own source revenue and delays in sweeping funds from local banks.*

- What is the rationale of having two accounts in one bank yet one account can be used for collecting revenue which will then be swept to CRF.

Management response

Initially, the County government had the following plans for bank accounts

- i) *One KCB bank account for the following sub-counties, Machakos, Matungulu, Kathiani, Mvula, Yatta, Masinga and Kangundo for collecting all revenues from those sub-counties. These accounts would remit all revenues collected into each of them to another Main KCB collecting account which would subsequently sweep to the County CRF Account.*
- ii) *Mavoko sub-county had a Cooperative bank account for collecting all its revenues. This account would remit its revenues to another Cooperative bank account which would subsequently sweep to the County CRF Account*
- iii) *Machakos Level 5 and 3 Level 3s hospitals had their own revenue (Hospital fees) collecting account which would remit its collection to another Mani Health KCB bank account which would subsequently sweep to the County CRF Account*
- iv) *Some Revenue streams stood and were collected with one bank account across the entire county. Each of them had a separate KCB bank account. They are;- Machakos county Liquor licencing for Liquor charges, Machakos county Agri farm for Agricultural revenues and Machakos county Sand harvesting. Others included Machakos County LATIF, Machakos County Noise Pollution, Machakos County Tender, Macachakos County Tourism and Machakos County Weights and Measures. All these accounts remitted its collection to*

All these accounts enabled traceability of each of the revenue sources to the main account mentioned in i) above and subsequently swept to the County CRF Account in CBK

The County Executive Management wrote to KCB bank and Co-operative bank of Kenya requesting them to transfer funds to the County's main revenue account and proceed to close the said accounts. However, these banks did not close all the bank accounts as per management's request. We provide copies of bank closure request letters for your verification. (Appendix c).

Currently, the County Government operates the following revenue bank accounts:-

No	Account name	Account Number	Use of the bank account
1	Machakos County Internal Revenue Account, Co-operative	01141655622700	For Customers who intend to pay into our Cooperative, especially in Athiriver where there is no other bank
2	Machakos County Main Revenue	0114550377700	For receiving revenues from Machakos County Internal Revenue and sending

	<i>Account, cooperative bank</i>		<i>sweeps weekly to Machakos County CRF account at CBK</i>
3	<i>Machakos County Revenue Account, KCB</i>	<i>1140764594</i>	<i>For receiving revenues from customers and remittances from other KCB accounts and sending weekly sweeps to Machakos county CRF account at CBK</i>
4	<i>Machakos County Revenue M-PESA, KCB</i>	<i>1176017276</i>	<i>For receiving daily sweeps from pay bill 1616160 and sending sweeps to Machakos county revenue no. 3 above</i>
5	<i>Machakos County Building Approval Revenue Account, KCB</i>	<i>1171824939</i>	<i>For receiving Construction approval revenues and remitting to Machakos County revenue no. 3 above</i>
6	<i>Machakos County Revenue Account, Family Bank</i>	<i>073000035792</i>	<i>For Customers who intend to pay into our Family bank account</i>
7	<i>Machakos County Health, Family Bank</i>	<i>073000052806</i>	<i>For receiving daily sweepings from pay bill 1616161 and sending sweeps to Machakos county CRF account at CBK</i>

- What informed retention building approval revenue account when all the others were being closed.

Management response

- What is the rationale of sweeping funds held at the Machakos County NHIF reimbursement account at KCB to Machakos County Health Revenue account at Family bank before the funds are finally swept to CRF? Why are the funds held at KCB not swept directly to CRF?

Management response

NHIF reimbursement accounts transfers its collection to Machakos County Revenue account held at KCB bank Machakos branch account number 1140764594.

Appendix c (iv) Cate to provide one refund account statement extract***

- What informed opening of bank accounts with fully privately owned as opposed banks that have government shareholding?

Management response

Machakos County operate revenue collecting bank account in only three banks. These are

KCB bank- due to availability of KCB bank branches in almost all the sub counties within Machakos

Cooperative bank- due to availability of Cooperative bank in Athi-River (and nonexistence of KCB bank in Athi River the Headquarters of Mavoko sub county)

Family bank- Due to unavailability of KCB and Cooperative bank then in Mlolongo (location of most industries in the county)

- (d) *Deployment of Revenue clerks.* There are many officers deployed in small markets or areas with small revenue catchment yet the areas that have high potential have few officers. What parameters informed the current deployments of revenue clerks?

Management response

Revenue clerks were deployed based on staffing gaps in the various revenue collection points.

Accordingly, the following was also considered

- *Revenue potential of the area/ Sub county*
- *The revenue streams available in the sub county*

These are some of the reasons why Mavoko sub-county got the highest number of revenue clerks while Kalama sub-county got the least number

- (e) *Sweeping of funds to CRF.* Even though response stated that the banks have complied with weekly sweepings, the Committee noted as follows:

- *Family stayed with Kshs. 23 million and Kshs. 9 million for 13 days between 19th January – 1st February and 1st – 14th February, 2024.*
- *Kenya Commercial Bank stayed with Kshs. 49 million for 12 days between 31st January and 12th February, 2024.*

Management response

The current revenue sweeping have improved further as follows

KCB
bank

Date	Swept amount	Balance
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March 1st 2024	27M	1M
March 11th 2024	54M	1M
March 18th 2024	38M	1M
March 20th 2024	32M	1M
March 22nd 2024	25M	1M
March 27th 2024	34M	1M
April 5th 2024	82M	1M
April 12th 2024	28M	1M
April 22nd 2024	35M	1M
April 26th 2024	13M	1M

Family bank

Date	Swept amount	Balance
March 5th 2024	9M	119K
March 11th 2024	3M	169K
March 21st 2024	3M	259K
March 27th 2024	2M	215K
April 5th 2024	5M	716K

Responses

Question	Response
Purchase of specilized equipment and machinery at a cost of Ksh 60,000,000	<ol style="list-style-type: none"> 1.Kshs 30,000,000 was used in 1st supplementary leaving us with a balance of Kshs 30,000,000. 2.Kshs 15,000,000 was used to pay Revenue Routine Maintenance (Percentage compensation of Reveneue system) 3.The balance of Kshs 15,000,000 procurement process is ongoing.
Purchase of specilized equipment and machinery at a cost Kshs 14,000,000	The purchase of software Aided audit tool procurement process is ongoing
Purchase of specilized equipment and machinery at a cost Ksh 59.79M	<ol style="list-style-type: none"> 1.Kshs 20,000,000 was used in 1st supplementary leaving us with a balance of Kshs 30,000,000. 2.Kshs 25,995,020 was used to purchase POS and Phones to configure with the existing Revenue System. 3.Kshs 8,990,000 was used to purchase Revenue Enforcement Vehicle as a measure to increase revenue collection
Construction of Non Residential building at a cost of Kshs 12.57m	1.The projects Bill of Quantities are ready and they have been advertised, the procument process is in process.
The status of Revenue (Cess) payments by simba cemet for the third quater	