REPUBLIC OF KENYA

COUNTY GOVERNMENT OF NYANDARUA

ENGINEER MUNICIPALITY

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ASSET MANAGEMENT POLICY

FOR

ENGINEER MUNICIPALITY

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ENGINEER MUNICIPALITY

P. O. Box 701 - 20303

Ol'Kalou,

KENYA

NOVEMBER 2025

Foreword

Assets are the lifeblood of public institutions and play a vital role in enabling efficient service delivery. Acquired through public resources or other means for the collective benefit of the community, these assets must be sustainably, equitably, and transparently managed throughout their entire lifecycle. Proper mechanisms for acquisition, design, utilization, maintenance, and eventual disposal are essential to maximizing value and enhancing functional efficiency within the public sector.

With the advent of devolution, municipalities now sit at the center of public asset management. This responsibility requires the establishment of clear, well-structured systems to ensure that public resources and assets are put to their proper and intended use. Like many devolved units, Engineer Municipality has faced challenges, including gaps in financial reporting and the absence of a codified, verifiable, and comprehensive asset register.

This Asset Management Policy therefore provides a definitive framework to guide the administration of municipal assets in accordance with the Constitution of Kenya (2010), the County Governments Act (2012), and the Urban Areas and Cities Act (2011). It outlines the guiding principles, procedures, and administrative measures necessary to ensure prudent utilization, risk management, preservation of asset value, and accountability. Furthermore, the policy aligns with the expectations of national programs such as the second Kenya Urban Support Program (KUSP II), which emphasizes reliable asset registers and long-term analytical capability.

By adopting this policy, Engineer Municipality takes a crucial step toward safeguarding community resources, improving service delivery, and ensuring that municipal assets are preserved for present and future generations. Its successful implementation will enhance transparency, strengthen planning and reporting, and support sustainable development across the Municipality.

I commend the technical team, development partners, and all stakeholders whose efforts contributed to the development of this policy. I urge the Engineer Municipal Board and all municipal departments to embrace and diligently implement it so that our assets may be managed efficiently, effectively, and responsibly for the benefit of all residents.

HON. STEPHEN KINYANJUI MBURU KK
CECM – Lands, Physical Planning, Housing & Urban Development

Preface

The Engineer Municipality Asset Management Policy has been developed to provide a coherent, structured, and legally grounded framework for the effective stewardship of public assets within the Municipality. As Engineer Municipality continues to expand its service delivery responsibilities under Kenya's devolved governance system, the need for consistent asset management standards, accurate and verifiable records, transparent decision-making processes, and sustainable lifecycle practices has become increasingly critical. This Policy responds to these needs by establishing clear principles, institutional roles, and operational procedures that will guide asset planning, acquisition, utilization, maintenance, reporting, and disposal.

Anchored in the Constitution of Kenya (2010), the Public Finance Management Act (2012), the Public Procurement and Asset Disposal Act (2015), the Urban Areas and Cities Act (2011), and other applicable legislative and regulatory instruments, this Policy provides a firm governance foundation for asset management within Engineer Municipality. It aligns municipal practice with national guidelines issued by the National Treasury and the Public Sector Accounting Standards Board, as well as international best practices such as ISO 55000. In doing so, the Policy reaffirms the Municipality's commitment to accountability, transparency, value for money, and sustainable service delivery.

The Policy further reflects the Municipality's dedication to professionalizing its asset management function through structured systems, adoption of appropriate technologies, cross-departmental coordination, and a culture of continuous improvement. Its development has been informed by stakeholder consultations, institutional assessments, and sectoral reviews that highlight both the challenges and opportunities in managing diverse municipal assets, including infrastructure, public facilities, natural resources, and financial assets.

This Policy is therefore not merely an administrative instrument but a strategic tool intended to enhance institutional efficiency, safeguard public investments, ensure compliance with statutory obligations, and support long-term urban development. Its successful implementation will require the collective commitment of municipal leadership, technical departments, oversight institutions, development partners, and the community.

Through this Asset Management Policy, Engineer Municipality affirms its resolve to ensure that public assets are managed prudently, sustainably, and in a manner that delivers tangible socio-economic benefits to current and future generations.

Joseph Muturi
Supply Chain Management Officer

Technical Team Leader.

Acknowledgement

The development of the Engineer Municipality Asset Management Policy marks a significant milestone in strengthening governance, accountability, and institutional resilience within our Municipality. Its completion reflects dedicated collaboration, professional commitment, and the collective effort of numerous stakeholders who contributed their expertise to shape a credible and forward-looking policy framework.

We extend our sincere appreciation to **Hon. Stephen Kinyanjui Mburu KK**, CECM for Lands, Physical Planning, Housing and Urban Development, for his steadfast leadership, strategic guidance, and unwavering support throughout the development of this policy. His commitment to good governance and sustainable resource management continues to affirm the critical role of municipalities in advancing devolution and promoting accountable service delivery.

We further acknowledge the invaluable support of **Josephine Muiru**, Chief Officer for Lands, Physical Planning and Urban Development, whose oversight and guidance significantly contributed to shaping this policy.

Our gratitude goes to the **Engineer Municipal Board** for their dedication and stewardship of this process. We especially appreciate the leadership of the Chairperson, **Tabitha Wambui**, whose direction and commitment ensured the successful translation of municipal priorities into a practical and actionable policy framework. The insights and contributions of Board Members including the **David Kamau** and **Mary Gitau** greatly enriched the policy and strengthened its inclusivity and relevance.

Special commendation is extended to the technical team whose dedication, expertise, and hard work were central to the policy formulation process. We acknowledge **Rachael Mugo**, Director of Physical Planning for her coordination

and leadership; **Beatrice Macharia**, Director of Legal Services; and **Joseph Muturi**, Supply Chain Management Officer, who ably led the Technical Committee. We further appreciate the valuable contributions of **Josphat Ngigi** (Director, Housing), **Ann Mureithi** (Social Safeguard Officer), **Sarah Kimathi** (Assistant Administrative Officer), **Naomi Kabura** (Supply Chain Officer), **Felix Muikia** (Revenue Officer), **Samuel Ndung'u** (Accountant), **John Wanyeki** (Communication), **Eunice Kamau** (Planner), **Miriam Muturi** (Deputy Director HR), **Francis Muranja** (Housing Officer), and **Joseph Kihiko** (Deputy Director, Internal Audit). Their collective technical input greatly enhanced the policy's quality and practical application.

We also extend heartfelt gratitude to stakeholders and the residents of Engineer Municipality whose participation, insights, and proactive engagement were essential to shaping this policy. Their contributions underscore the importance of asset management as a core pillar of municipal governance and effective, transparent service delivery.

Finally, we acknowledge the commitment of all County and Municipal staff who supported consultations, data collection, drafting, and logistical arrangements. While not all are mentioned individually, their contributions remain deeply appreciated.

This Policy is the product of collaborative leadership, professional expertise, and a shared vision for a resilient and prosperous Engineer Municipality. It is our hope that it will serve as a practical tool for enhancing accountability, improving service delivery, anticipating challenges, and strengthening long-term planning and stewardship of municipal assets.

Tabitha Gatuhi
Municipal Manager
Engineer Municipality

Executive Summary

The Engineer Municipality Asset Management Policy provides a comprehensive and structured framework to guide the planning, acquisition, utilization, maintenance, and disposal of municipal assets. It adopts a lifecycle approach anchored in national legislation, county frameworks, and international best practice, with the objective of ensuring transparent, efficient, and sustainable stewardship of public resources. The following is a chapter-by-chapter overview of the Policy.

Chapter one outlines the policy rationale and contextual background arising from Kenya's devolved governance framework. It highlights the Municipality's growing asset base, the gaps resulting from inadequate records, limited ICT capacity, weak compliance, and audit concerns, and the need for a harmonized asset management system. Through PESTEL, SWOT, and BEAM analyses, the chapter identifies institutional barriers, existing opportunities, enabling factors, and motivators for reform. It establishes the need for a lifecycle management approach and defines the Policy's vision, mission, aims, objectives, and scope. The chapter concludes that structured asset management is essential for safeguarding public investments, improving accountability, and enhancing service delivery.

Chapter two sets out the legal instruments governing municipal asset management. The Policy is anchored in the Constitution of Kenya (2010), the Public Finance Management Act (2012), Public Procurement and Asset Disposal Act (2015), Urban Areas and Cities Act (2011), and other national legislation. It incorporates National Treasury guidelines, PSASB standards, and ISO 55000 international standards. The chapter also situates the Policy within the County Integrated Development Plan (CIDP), Integrated Strategic Urban Development Plan (ISUDP), County Urban Institutional Development Strategy (CUIDs), and Gazette Notice No. 4698, which defines the Municipality's transferred functions and corresponding asset classes.

Chapter three establishes the guiding principles for consistent and transparent decision-making across the asset lifecycle. Key principles include reliability and completeness of asset information; phased implementation; cross-functional participation; prudent and future-oriented planning; adaptability; professionalism and integrity; value-for-money; compliance with legal and regulatory standards; transparency; and regular reporting. These principles underpin all policy commitments and provide the foundation for accountable stewardship.

Chapter four clarifies institutional roles at the national, county, and municipal levels. It outlines the oversight responsibilities of institutions such as the National Treasury, Auditor-General, Controller of Budget, PPRA, PSASB, and

NLC. At the county level, the County Treasury, County Executive Committee, County Assembly, Internal Audit Directorate, and County Attorney provide complementary governance functions. At the municipal level, the Municipal Board provides strategic oversight, while the Municipal Manager serves as the Accounting Officer responsible for custodianship, reporting, and compliance. The chapter also defines the roles of the Supply Chain Management Unit and the Municipal Asset Management Committee. Together, these structures establish a coordinated, accountable governance architecture for asset management.

Chapter five operationalizes lifecycle management across four stages: planning; acquisition; operation and maintenance; and disposal. It identifies gaps at each stage—including weak needs assessments, poor record-keeping, limited maintenance standards, and absence of disposal procedures—and prescribes clear policy responses. It further outlines policy provisions for key asset categories including land and buildings, markets, roads and drainage, waste management infrastructure, street lighting, firefighting equipment, and recreational facilities. The chapter also introduces cross-cutting components such as the use of technology, safety and environmental safeguards, monitoring and evaluation, and risk management. The Municipality commits to developing a centralized, digitized Asset Management Information System (AMIS) and establishing routine verification, valuation, and compliance mechanisms.

Chapter six provides a structured framework for sustaining asset functionality and optimizing lifecycle costs. It introduces preventive, corrective, predictive, and emergency maintenance approaches and mandates an Annual Asset Maintenance Plan (AAMP) integrated into the municipal budget. Roles of the Municipal Board, Municipal Manager, Directorates, SCM Unit, and Internal Audit are clearly defined. The chapter establishes maintenance key performance indicators, risk management measures, monitoring and evaluation tools, and provisions for continuous improvement. It links maintenance practices to statutory and accounting requirements, ensuring that municipal assets remain safe, reliable, and service-ready.

In conclusion, The Asset Management Policy provides a coherent, legally grounded, and forward-looking framework for Engineer Municipality to safeguard public assets, strengthen governance, enhance transparency, and promote sustainable service delivery. Through lifecycle management, technology adoption, institutional coordination, and continuous improvement, the Policy reinforces the Municipality's commitment to prudent and accountable asset stewardship for present and future generations.

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ABBREVIATIONS AND ACRONYMS

ASB	Accounting Standards Board
CG	County government
COG	Council of Governors
GFS	Government Financial Statistics
GOK	Government of Kenya
IAS	International Accounting Standards
IDP	Integrated Development Plan
IFMIS	Integrated Financial Management Information System
IFRS	International Financial Reporting Standards
IGRTC	Intergovernmental Relations Technical Committee
IMF	International Monetary Fund
IMS	Information Management System
IPSAS	International Public Sector Accounting Standards
IT	Information Technology
MDAs	Ministries, Departments and Agencies
NALM	National Assets and Liabilities Management
NG	National Government
NT	National Treasury
PFM	Public Finance Management
PFMR	Public Financial Management Reform

PIPM	Public Investments & Portfolio Management
PPAD	Public Procurement and Asset Disposal
PPE	Property, Plant & Equipment
PPP	Public Private Partnership
PPRA	Public procurement Regulatory Authority
PSASB	Public Sector Accounting Standards Board
SAGA	Semi-Autonomous Government Agencies
SCOA	Standard Chart of Accounts
UFA	Unclaimed Financial Assets
UFAA	Unclaimed Financial Assets Authority

DEFINITION OF TERMS

"**Asset**" is a resource owned, or in some cases, controlled, by an individual or organization as a result of past events and from which future economic benefits or social benefits are expected to flow to the entity. Assets may be movable or immovable property, tangible or intangible, and include equipment, land, buildings, animals, inventory, cash and cash equivalents, receivables, investments, natural resources like wildlife and, intellectual rights vested in the state or proprietary rights.

"**Asset management**" is a systematic process of planning, acquisition, operating, maintaining and disposing of assets in the most cost-effective manner including all costs, risks and performance attributes.

"**Accounting officer**" has the same meaning assigned to it in section 2 of the Public Finance Management Act, No. 18 of 2012.

"**Accounting Standards Board**" has the same meaning assigned to it in section 2 of the Public Finance Management Act, No. 18 of 2012.

"the **Board**" means the Engineer Municipal Board

"the **County Government**" means the County Government of Nyandarua.

"**County Treasury**" has the same meaning assigned to it in section 2 of the Public Finance Management Act No. 18 of 2012.

"**Development expenditure**" has the same meaning assigned to it in section 2 of the Public Finance Management Act No. 18 of 2012.

"**Effectiveness**" relates to how well outcomes meet objectives. It concerns the immediate characteristics of an entity's outputs, and the degree to which an asset contributes to achieving specified outcomes.

"**Efficiency**" relates to the productivity of public sector entity resources used to conduct an activity in order to achieve the maximum value for those resources, to ensure that it is appropriate to business needs, the best value for money, and consistent with the principles outlined in the PFM
Act, 2012.

“**Financial assets**” refer to assets that arise from contractual agreements on future cash flows or from owning equity instruments of another entity. Examples of financial assets include cash, equity instruments of other entities held by the entity, a contractual right to receive cash or another financial asset from another entity.

“**Liability**” is a present obligation of the entity arising from past events, the settlement of which is expected to result in an outflow from the entity of resources embodying economic benefits or service potential examples.

“**the Municipality**” means Engineer Municipality.

"**Non-financial assets**" means an item that has its value determined by physical and tangible characteristic for example stores, equipment, land, buildings, animals, inventory, stock, natural resources like wildlife, intellectual rights vested in the state or proprietary rights.

“**Optimal mix of assets**” means that a portfolio of assets that maximizes returns to a public entity and minimizes risk. Such a portfolio comprises a balanced mix of financial and non- financial assets is also financed by longer term liabilities.

“**Procurement**” has the meaning assigned to it in section 2 of the Public Procurement and Asset
Disposal Act of No. 33 of 2015.

“**Public entity**” has the meaning assigned to it in section 2 of the Public Procurement and Asset
Disposal Act of No. 33 of 2015.

“**Public asset”** means a resource with economic value that public entity owns or controls with the expectation that it will provide future benefit to the state.

"**Public private partnership**" has the meaning assigned to it under section 2 of the Public Private Partnership Act, 2013.

“**Records**” a document regardless of form or medium created, received, maintained and used by an organization in pursuance of legal obligation or in the transactions of business, of which it forms part or provides evidence.

“**Semi-Autonomous Government Agencies**” means agencies rather than ministries used to deliver central government services or county government services.

“**State Corporation**" has the meaning assigned to it in section 3 of the State Corporations Act Cap. 446.

“**System**” means a set of detailed methods, procedures and routines created to carry out a specific activity, perform a duty, or solve a problem.

“**Transitional assets and liabilities**” refer to assets and liabilities held by a government body
temporarily but which are not owned by the entity. These include items that are a subject of freezing orders by the Central Bank of Kenya and courts; items held in lien by the government as well as items held as bonds, cash bail and sureties in the context of the justice system in Kenya.

“**Useful life**” is the period over which an asset is expected to be available for use by an entity.

“**Value for money**” means the undertaking by a procuring entity that results in a benefit accruing to that procuring entity defined in terms of cost, price, quality, quantity, timeliness and risk transfer

The terms used in this policy which are used in the Constitution, existing laws and regulations and, international recognized accounting standards shall have the same meaning as they have in the Constitution, laws and regulations and the internationally recognized accounting standards.

CHAPTER 1: INTRODUCTION AND SITUATIONAL ANALYSIS

1.1 Background and Rationale

1.1.1 Devolution Context

The Constitution of Kenya (2010) ushered in a devolved system of governance, establishing counties and municipalities as key units of service delivery and citizen engagement. Within this framework, Engineer Municipality is mandated to drive urban development, infrastructure provision, and inclusive governance. Devolution presents both opportunities and risks, making structured Asset management policy a core requirement for effective municipality.

1.1.2 Asset management and good governance

Engineer Municipality owns and continues to acquire a diverse portfolio of assets. However, the absence of standardized, technology-driven systems for recording, valuing, and managing these assets has created gaps in identification, utilization, and reporting. These weaknesses have contributed to inefficiencies, audit queries, and underutilization of resources.

To address these challenges, the Municipality seeks to adopt an Asset Management Policy grounded in lifecycle management principles - planning, acquisition, operation and maintenance and disposal**.** The policy will establish uniform standards for recognition, valuation, and classification of assets, supported by asset registers and modern information systems. This will enable reliable measurement, transparent reporting, and evidence-based decision-making.

By aligning with existing national legal frameworks and international best practice frameworks such as ISO 55000, Engineer Municipality commits to professionalizing asset stewardship. Ultimately, this policy will ensure prudent resource use, accountability, and sustainability in line with Kenya's devolution objectives.

1.2 Rationale of the Policy

The need to have working systems, protocols and actionable standards in the management of assets highlights the pertinent need for effective policy. The policy framework ensures that the Engineer municipality will recognize and record assets once they are acquired, then effectively manage those assets and appropriately dispose obsolete assets.

In order for such records to be reliable and effectual for decision-making and accounting purposes, uniformity is essential. For this reason, the Engineer municipality needs to adopt and actualize accounting standards, legislation, technology requirements towards the management of assets.

The insufficiency of the Engineer municipality's current asset record system, in particular towards the preservation of those assets and sound accounting mechanisms, has been raised in successive audit queries, rendering the urgent need for action. It is prudent to implement a workable policy that provides an accurate register, supports accountability and promotes adoption of best accounting principles for Engineer municipality.

Further the need to apply technology towards the effective management of assets has gained importance in the public sector. Providing guidelines that will inform the use and development of technology in asset management is an important part of the policy development process. The design and implementation of technology must be informed by comparative information and the subjective goal to safeguard the asset registers. Asset registers which are a functional product of the policy implementation framework should be reliable and capable of analysis over time. The policy shall identify existing capacity and formulate specifications for the development of an Asset Management System so as to enhance reporting efficiency.

This policy has been conceived and developed in order to respond to the foregoing issues and expectations in the management of assets and liabilities in Engineer municipality.

1.3 Purpose of the policy

The purpose of the Asset Management Policy is to establish a structured and consistent framework that guides Engineer Municipality in managing its assets across their entire lifecycle. By doing so, the policy ensures that public resources are safeguarded, services are delivered efficiently, and future generations benefit from sustainable asset stewardship.

Specifically, the Policy seeks to:

1. **Ensure optimal asset performance and value** – by maximizing efficiency, reliability, and service potential of municipal assets, while securing long-term returns on public investment.

2. **Support municipal strategic objectives** – by aligning asset management practices with the Municipality's development priorities, service delivery mandates, and citizen needs.
3. **Promote sustainable decision-making** – by incorporating lifecycle costs, risks, and environmental and social impacts into planning, acquisition, operation, and disposal decisions.
4. **Enhance accountability and governance** – by clearly defining institutional roles, responsibilities, and processes for asset ownership, custodianship, and reporting, in line with constitutional values.
5. **Ensure compliance with regulations and standards** – by adhering to the Constitution of Kenya, the PFM Act (2012), the PPAD Act (2015), National Treasury guidelines, PSASB standards, and international best practices such as ISO 55000.
6. **Improve financial planning and sustainability** – by linking asset management with budgeting, investment appraisal, lifecycle cost analysis, and transparent reporting, thereby strengthening fiscal discipline and resource mobilization.

Through these purposes, the Municipality affirms that asset management is not simply an administrative task but a strategic function that underpins good governance, prudent use of resources, and improved quality of life for its residents.

Policy statement

Engineer Municipality commits to embedding asset management as a core governance function, ensuring assets are valued, safeguarded, and utilized for sustainable development

1.4. Situational Analysis

1.4.1. Overview

Before developing a structured policy framework and guidelines, it is essential to establish the current position of Engineer Municipality with regard to the administration and management of its assets. A situational analysis provides this foundation, ensuring that policy recommendations are responsive to the Municipality's real circumstances rather than abstract models.

The analysis highlights the institutional, operational, and governance environment within which the Municipality manages its assets. It recognizes that while Engineer Municipality has made progress in acquiring and utilizing assets for service delivery, significant challenges remain in areas such as record-keeping, valuation, maintenance, and compliance with national standards. In particular, the absence of a comprehensive, ICT-based asset management system limits accurate

identification, recognition, and reporting of assets, creating risks of inefficiency, duplication, and underutilization.

This situational review is therefore critical to:

- Engage all levels of the Municipality to understand existing practices and constraints.
- Identify operational gaps in planning, acquisition, operation, maintenance, and disposal of assets.
- Assess the degree to which assets are safeguarded, reported, and utilized to support service delivery.

By employing structured analytical tools such as SWOT, PESTEL, and BEAM, the situational analysis ensures that both external and internal capacities are considered. This provides a holistic understanding of the environment in which Engineer Municipality operates and lays the groundwork for developing actionable and locally relevant policy responses.

1.4.2. Legal Mandate: Municipal Functions and Associated Assets

The Constitution of Kenya (2010), the Urban Areas and Cities Act (2011), and the County Governments Act (2012) provide the framework for municipalities to manage and safeguard public assets in support of devolved service delivery. In particular, Gazette Notice No. 4698 outlines the functions that have been formally transferred to municipalities by the County Government of Nyandarua. These functions define the scope of municipal responsibilities and, by extension, the types of assets that must be planned, managed, and maintained under this policy.

The transferred functions are closely linked to specific categories of assets as summarized below:

Transferred Function	**Associated Assets**
Solid Waste Management	Dumpsites, skips and bins, waste collection trucks, recycling plants, transfer stations, composting facilities
Storm Water Management	Drainage systems, culverts, stormwater channels, retention ponds
Urban Roads and Street Lighting	Streetlights, floodlights, road furniture, signage, cabro paving, pedestrian walkways, municipal roads
Public Transport Termini and Parking	Bus parks, parking bays, sheds, ticketing booths
Markets and Trading Facilities	Permanent markets, open-air markets, slaughterhouses, market stalls and sheds

Recreational Facilities	Public parks, playgrounds, sports fields, community halls, cultural centers
Fire Fighting and Disaster Management	Fire stations, engines and trucks, firefighting equipment, disaster response centers
Cemeteries and Burial Facilities	Cemeteries, crematoria, mortuaries, storage facilities
Public Toilets and Sanitation	Public toilets, ablution blocks, septic systems
Urban Planning and Land Use Control	Public utility land, access roads, land records, survey maps, planning offices, GIS/ICT equipment

By clarifying its statutory mandates alongside the specific functions transferred through Gazette Notice No. 4698 of 2019, Engineer Municipality now has a defined scope of assets under its stewardship. These include economic, social, environmental, and administrative assets that are essential for service delivery and urban development.

However, the ability of the Municipality to manage these assets effectively depends on understanding both internal capacity and external influences. It is therefore necessary to analyze the current position through structured tools such as SWOT, PESTEL, and BEAM, to identify strengths, challenges, opportunities, and risks that will shape the asset management policy framework.

1.4.3. Analytical Framework

To build a responsive and effective Asset Management Policy, Engineer Municipality must ground its strategy in a clear understanding of its current operating environment. This requires a structured assessment of both internal factors, such as institutional capacity and available resources, and external influences, including political, economic, social, technological, environmental, and legal dynamics.

Using analytical tools such as SWOT, PESTEL, and BEAM provides a systematic basis for identifying barriers and enablers, recognizing institutional assets, and harnessing motivators that can drive reform. These insights will directly inform the policy responses and implementation framework for sustainable asset management in the Municipality.

i. PESTEL Analysis (Macro-Environmental Scan)

The PESTEL framework provides a structured examination of key external factors Political, Economic, Social, Technological, Environmental, and Legal that could present significant opportunities for advancement or pose threats to municipal objectives. This analysis ensures our governance and strategic planning remain agile and responsive to the broader forces shaping our community's future.

S/No.	Factors	Analysis
1	**Political**	**Positive:** • Strong political goodwill, with local and county leadership prioritizing visible infrastructure projects. • Devolution framework empowers localized asset management aligned to municipal needs. • Nyandarua County Integrated Development Plan (CIDP) provides a guiding framework. **Negative:** • Political interference and pressure to prioritize new projects disrupt continuity of service delivery. • Risks of mismanagement and weak accountability due to vested interests. • Limited public understanding of municipal mandates, fueling citizen–political tensions. • Changes in leadership often result in policy shifts and abandonment of ongoing projects.
2	**Economic**	**Positive:** • Access to donor funding (e.g., KUSP by World Bank) and grants for infrastructure development. • Municipal budgets and opportunities for Public–Private Partnerships (PPPs). • Rich agricultural base supporting the local economy. • Urbanization expanding the tax base and creating demand for municipal services.

		Negative: • Inadequate and unpredictable funding flows from County and National Government. • High costs of infrastructure development and maintenance. • Limited knowledge and financing for climate-resilient infrastructure. • Inflationary pressures affecting procurement and service delivery.
3	**Social**	**Positive:** • Public participation framework mandated by the Constitution of Kenya (2010). • Residents demand high-quality and reliable services, which strengthens accountability. • Strong community identity and cohesion supporting civic engagement. **Negative:** • Rapid urbanization outpacing infrastructure capacity. • High public expectations that may not match available resources. • Risk of social resistance to disposal or reallocation of assets.
4	**Technological**	**Positive:** • Advancements in ICT improve municipal service delivery and citizen engagement. • Opportunities to harness renewable energy (e.g., solar-powered street lights) to reduce costs. • Adoption of GIS and digital platforms for asset registers and planning. **Negative:** • High cost of adopting and maintaining new technologies. • Digital divide among residents limits inclusive participation. • Risks of cyber threats and weak data security.

		• Limited ICT infrastructure, especially in peri-urban and rural growth nodes.
5	**Environmental**	**Positive:** • Proximity to the Aberdare ecosystem provides opportunities for eco-tourism and green initiatives. • Favorable climate supports agriculture and food security. **Negative:** • Vulnerability to climate change impacts (drought, flooding, and land degradation). • High costs of eco-friendly infrastructure and compliance with environmental standards. • Encroachment and degradation of natural resources.
6	**Legal / Regulatory**	**Positive:** • Robust constitutional and statutory framework ensuring accountability, citizen participation, and environmental protection. • Existence of sectoral laws such as the PFM Act, PPAD Act, and Urban Areas and Cities Act anchoring municipal asset management. **Negative:** • Land tenure disputes complicate acquisition and utilization of municipal assets. • Litigation risks delaying project implementation. • Unpredictable taxation and regulatory changes affecting asset acquisition and management.

The PESTEL assessment reveals that while the Municipality benefits from strong political goodwill, donor and PPP opportunities, a supportive legal framework, and advancing technology, significant risks remain. These include inadequate and unpredictable funding, political interference, rapid urbanization pressures, climate vulnerabilities, and weak ICT capacity. Together, these dynamics underline the urgent need for a structured Asset Management Policy that is resilient to external

shocks, aligns with devolved governance frameworks, and ensures sustainable, accountable, and technology-enabled asset stewardship.

ii. SWOT Analysis (Organizational Appraisal)

The SWOT analysis offers an internal assessment of the Municipality's operational strengths and weaknesses, contextualized against the external opportunities and threats identified in the PESTEL scan. This critical evaluation allows us to strategically leverage our innate capabilities, address areas for improvement, and align our resources to mitigate vulnerabilities while capitalizing on potential for growth and innovation.

Together, these analyses form the evidentiary core of our risk identification process, enabling data-driven decision-making and the development of robust treatment strategies tailored to the unique context of Engineer Municipality.

Strengths	**Weaknesses**
• Delegated authority under the Urban Areas and Cities Act. • Established Municipal Board and Manager with clear governance mandate. • Supportive legal and policy framework (Constitution, UACA, CGA, PFM Act, Audit Act, ISO 31000). • Availability of a dedicated municipal budget • A cordial relationship with the community • CIDP Integration	• Limited financial resources for asses management. • Gaps in technical capacity and staffing. • Weak ICT and data management systems. • Lack of /inadequate physical infrastructure e.g office space and supporting amenities • Poor implementation and enforcement of legal frameworks • Lack of a Centralized Asset Register
Opportunities	**Threats**

• Formulation and adoptions of tailored policies • Potential for public-private partnerships (PPPs) in service delivery. • Availability of Donor Funding and External Infrastructure Support. • Rising Demand for Municipal infrastructure due to urbanization • Integration of Environmental Sustainability and Climate-Resilient Infrastructure • Adoption of advanced technology in Asset Management	• Rapid Urbanization and Infrastructure Strain • Climate Change and Environmental Impact • Political Interference and Shifting Priorities • Insufficient and Unpredictable Funding • Non-compliance with national asset management regulations, procurement laws, or environmental standards • Lack of Skilled Personnel and Capacity Gaps

The SWOT analysis shows that the Municipality has a strong foundation for asset management, supported by delegated legal authority, an established governance structure, and integration within county planning frameworks such as the CIDP. However, weaknesses in financial resources, ICT systems, staffing, and infrastructure create gaps that limit effective management. Opportunities exist in leveraging PPPs, donor funding, policy innovation, and climate-resilient infrastructure to strengthen capacity. At the same time, threats such as rapid urbanization, climate change, political interference, and unpredictable funding present real risks to sustainable asset management. Addressing internal weaknesses while harnessing opportunities will be essential for the Municipality to safeguard public assets, deliver reliable services, and meet both current and future community needs.

iii. BEAM analysis

Category	Factors / Examples	Conclusions	Action Points
Barriers	• Incomplete formal transfer of functions and assets by the County Government. • Limited financial resources for asset maintenance and renewal. • Incomplete asset registers. • Lack of ICT infrastructure for asset tracking. • Political interference in resource allocation and asset disposal. • Inadequate staff capacity on asset management practices. • Changes in asset management structures.	• Asset management is constrained by resource gaps, governance weaknesses, and low technical capacity.	• Advocate for sufficient budgetary allocations. • Update and digitize asset registers. • Build capacity of technical staff. • Strengthen governance • Minimize political interference.
Enablers	• National Treasury Asset & Liability Management (NALM) Guidelines (2020). • Public Finance Management (PFM) Act, 2012 and related regulations. • Public procurement and disposal Act. 2015 (PPDA) • Supportive Municipal Boards oversight. • Availability of comparative international frameworks like ISO 55000.	• Strong legal and policy frameworks already exist to anchor structured asset management. • Strengthen the development partnerships	• Align municipal policy with existing legal frameworks. • To ensure compliance with the requirements of development partners

	• Availability of development partners support.		
Assets	• Existing governance structures i.e. Municipal Board, Municipal Manager, Supply Chain Management Unit. • Physical assets i.e. offices, equipment. • Skilled technical officers i.e in engineering, land, accounts & finance. • Community trust and partnerships.	• The Municipality has governance, human, and physical assets that can be leveraged for improved asset management.	• Map and value all current assets. • Assign clear roles to governance structures. • Enhance use of ICT to manage municipal assets.
Motivators	• Citizen demand for efficient service delivery. • Accountability requirements from Auditor General and Controller of Budget. • Donor and PPP interest in infrastructure and asset management. • Need to align with county and national development plans.	• There is strong pressure from citizens, oversight bodies, and development partners to improve accountability and efficiency in asset management.	• Harness public demand for improved services. • Develop PPP models for infrastructure investment. • Embed accountability through transparent reporting and audits.

The BEAM analysis reveals that Engineer Municipality faces barriers such as limited finances, weak ICT systems, and political interference, but it also benefits from strong enablers including a supportive legal framework, donor support, and devolved governance structures. The Municipality possesses valuable assets in its governance institutions, physical infrastructure, and community trust, while strong motivators such as citizen demand, oversight requirements, and development partnerships create pressure to perform better. With deliberate action to overcome barriers and leverage enablers, Engineer Municipality is well-positioned to institutionalize effective asset management.

1.5. Mission, Vision and Objectives

Vision

To be a model of excellence in public asset management, where infrastructure and resources are sustainably developed, optimally utilized, and meticulously maintained to drive the social economic prosperity and enhance the quality of life for all residents of Engineer Municipality.

Mission

Our mission is to ensure the strategic, efficient, and transparent management of all municipal assets through their entire lifecycle.

Aims and Objectives

The Asset Management Policy for Engineer Municipality is designed to provide a structured, transparent, and accountable framework for the effective management of municipal assets throughout their lifecycle. Its ultimate aim is to safeguard public investments, enhance service delivery, and ensure assets continue to deliver value for both present and future generations.

Specific Objectives

The Policy seeks to:

1. Ensure Effective Stewardship of Assets – Promote the prudent management, preservation, and safeguarding of all municipal assets through lifecycle-based planning, acquisition, operation, maintenance, valuation, and disposal.
2. Enhance Accountability and Transparency – Establish clear procedures and authorization processes for asset acquisition, transfer, and disposal, while strengthening public accountability and compliance with constitutional and statutory requirements.
3. Standardize Asset Management Practices – Introduce uniform procedures for identification, classification, valuation, revaluation, recording, and disclosure of municipal assets, ensuring consistency across all departments and alignment with national and international standards.
4. Strengthen Asset Information and Reporting Systems – Develop and maintain a reliable, accessible, and updated asset register that consolidates all municipal assets, contributes to the national asset repository, and provides timely information for decision-making, financial reporting, and audit.
5. Align with Legal and Regulatory Frameworks – Ensure compliance with the Constitution of Kenya, the Urban Areas and Cities Act, the PFM Act, PPADA,

and other applicable national regulations, while adopting international best practices and ISO 55000 principles.

6. Promote Financial Sustainability and Efficiency – Support cost-effective management of municipal assets, including through accurate financial planning, accrual accounting, lifecycle cost analysis, and regular performance evaluations.
7. Support Modernization through Technology – Provide guidelines and protocols for the development and implementation of an Asset Management Information System (AMIS) to digitize asset management, improve data accuracy, and enhance monitoring and evaluation.
8. Foster Continuous Improvement and Risk Management – Establish safeguards to protect public investments, integrate climate resilience, and adopt regular reviews of laws, guidelines, and practices to strengthen long-term sustainability and governance.

1.6. Scope and application of the Policy

The policy addresses the asset management needs and reporting requirements for;

a) The Engineer Municipality Board;
b) Engineer Municipality directorates and units;
c) Municipality affiliated entities, relevant external stakeholders and residents; and
d) All activities, programs, projects, and assets at both strategic and operational levels.

1.7. Policy Development Process

The process of developing the policy began by constituting a multi-sectoral task force in order to spearhead the process of stakeholder participation and drafting the policy guidelines. The membership of the committee ensured that input was received from functions and departments essential to asset administration and integral to the asset life management cycle.

Further the policy paper integrated: -

a) consideration and factoring of provisions of the existing legal and institutional framework on the management of assets;
b) study of national government policy guidelines and recommendations;
c) review of international good practice and accepted accounting standards;
d) challenges in management of assets and liabilities as highlighted internal and Office of the Auditor General audit reports; and
e) Consultation with stakeholders and involve primary custodians in drafting process forms and reporting documentation.

1.8. Implications for Asset Management

The situational analysis confirms that Engineer Municipality has a solid foundation for structured asset management, anchored in law, devolved governance, and community demand for improved services. At the same time, persistent weaknesses such as limited financial resources, inadequate technical capacity, fragmented records, and political interference pose real risks to sustainable service delivery. Opportunities exist through donor funding, PPPs, technological innovation, and integration with climate-resilient infrastructure, while threats such as rapid urbanization, climate change, and governance instability demand urgent attention.

Going forward, the Municipality must build a coherent and technology-driven asset management framework that strengthens accountability, enhances coordination across departments, and embeds lifecycle management practices. By leveraging existing enablers such as national guidelines, the Urban Areas and Cities Act, and supportive county structures, while systematically addressing barriers, Engineer Municipality is well positioned to safeguard public assets, optimize value-for-money, and deliver inclusive, sustainable urban development.

CHAPTER 2: LEGAL AND REGULATORY FRAMEWORK

Asset management in the Municipality is guided by a layered framework of international standards, national laws, and county-level instruments. This framework establishes the principles of accountability, transparency, prudent use of resources, and sustainability that underpin all public asset management practices.

2.1. International Context

2.1.1.ISO 55000, 55001, and 55002 (Asset Management Standards)

These are international standards set by the International Standardization Organization that provide globally recognized principles for asset management, emphasizing value creation, lifecycle management, risk-based decision-making, and continuous improvement. Municipalities are encouraged to align their practices with these standards to improve efficiency and service delivery.

2.1.2.Sustainable Development Goals (SDGs)

Particularly Goal 9 that touches on Industry, Innovation, and Infrastructure, Goal 11 on Sustainable Cities and Communities, and Goal 12 on Responsible Consumption and Production call for efficient asset use, resilient infrastructure, and sustainable urban management.

2.2. National Context

2.2.1.The Constitution of Kenya, 2010

Articles 10, 201, and 232 of the COK establish the values of accountability, prudent use of resources, and integrity in public service. Chapter 11 on devolution mandates counties and municipalities to exercise these principles in managing public assets for equitable development.

2.2.2.Public Finance Management (PFM) Act, 2012

The Act provides the overarching framework for financial and asset management in public entities. Section 149 makes Accounting Officers responsible for prudent management of resources, while Treasury circulars operationalize asset management policies and reporting standards.

2.2.3.Public Procurement and Asset Disposal (PPAD) Act, 2015

This Act governs the acquisition, utilization, and disposal of public assets. It sets out rules on transparency, competition, and accountability in procurement and disposal processes by public entities, including Municipalities.

2.2.4.Public Audit Act, 2015

This Act mandates the Auditor-General to examine the economy, efficiency, and effectiveness of asset management systems, reinforcing the need for reliable asset records and controls. Being a public entity, the Municipality is bound by the provisions of the Act.

2.2.5.Access to Information Act, 2016

The Act grants citizens the right to information on public assets, ensuring transparency and public participation in their management. The Municipality is obligated under the Act to publish information on asset procurement, management and disposal for consumption by members of the public.

2.2.6.Public Private Partnerships (PPP) Act, 2013 (as amended 2021)

The Act provides a legal basis for municipalities to engage private sector partners in financing, developing, and managing public assets.

2.2.7.Privatization Act, 2005

The Privatization Act provides the legal framework for the orderly and transparent divestiture of public assets that are no longer required for service delivery or are better managed under private ownership. It establishes the Privatization Commission and prescribes procedures to guide valuation, approval, and transfer of such assets.

For municipalities, this Act is relevant where certain non-core or underperforming assets such as idle land, obsolete equipment, or redundant facilities may be divested to unlock value, reduce maintenance costs, and channel proceeds into priority development projects. Any privatization decision must adhere to constitutional requirements of transparency, accountability, and equitable benefit-sharing, while ensuring that essential public services remain accessible to residents.

2.2.8.Land Act, 2012 and Land Registration Act, 2012

These two Acts provide the legal framework for land tenure, registration, and administration, ensuring that municipal land assets are properly managed, titled, and safeguarded.

2.2.9.County Governments Act, 2012

Empowers counties and their entities to manage public resources, including assets, in line with principles of efficiency, accountability, and public participation. Section 104 requires integrated planning, linking assets to development priorities.

2.2.10. Intergovernmental Relations Act, 2012

Provides mechanisms for coordination between national and county governments, important where assets are shared or jointly managed.

2.2.11. National Treasury Guidelines on Asset and Liability Management (2022)

These guidelines require all public entities, including municipalities, to maintain an updated asset register, prepare annual asset management plans, and align asset management practices with ISO 55000 standards.

2.2.12. Mwongozo Code of Governance for State Corporations (2015)

Although targeting state corporations, it provides governance principles of accountability, risk management, and internal controls that are equally applicable to municipalities through Municipal Boards.

2.3. County and Municipal Context

In addition to national legislation, municipal asset management is guided by county-level statutes and planning documents that operationalize urban development within the devolved framework. Key among these are:

2.3.1.County Integrated Development Plan III (CIDP III)

The CIDP III serves as the blueprint for asset allocation and investment, ensuring assets directly support county development goals.

2.3.2.Municipal Charters and Executive Orders (Gazette Notice No. 4698 of 19th April 2024)

These instruments delegate specific functions, such as infrastructure, waste management, and markets, to municipalities, which must be supported by structured asset management systems.

2.3.3.County Urban Institutional Development Strategy (CUIDs)

CUIDs, developed under the Kenya Urban Support Programme (KUSP), strengthen institutional capacity for urban management, including asset management functions. The strategy emphasizes systems development, governance structures, and capacity building for municipalities. It provides a framework to ensure that asset management is institutionalized within municipal structures and linked to performance management.

2.3.4.Integrated Strategic Urban Development Plan (ISUDP/ISUD)

The ISUD is a statutory planning tool under the Urban Areas and Cities Act that provides a long-term framework for the spatial and infrastructural development of the Municipality. It identifies priority investments in infrastructure, land use, and service delivery, thereby serving as a reference point for asset creation, acquisition, and maintenance. Asset management must therefore align with ISUD provisions to ensure coherence between planning and actual service delivery.

2.3.5.Integrated Development Plan (IDeP)

The IDeP is a medium-term plan that translates the ISUD into actionable programs and projects over a five-year horizon. It provides details on implementation, financing, and monitoring of municipal development initiatives. Assets identified and prioritized under the IDeP become part of the municipal investment portfolio and must be managed in line with this Policy to guarantee value for money, sustainability, and accountability.

Policy Statement

Together, the international standards, national legislation, and county-level instruments establish a robust foundation for municipal asset management. They collectively emphasize accountability, transparency, prudent use of resources, and alignment with development priorities.

The Municipality shall institutionalize structured asset management practices that are lifecycle-based, risk-aware, and performance-driven. This will ensure that all public assets are safeguarded, optimally utilized, and continuously aligned with both county development plans and international best practices.

CHAPTER 3: PRINCIPLES OF ASSET MANAGEMENT

The principles that inform this Policy are designed to ensure prudent, transparent, and accountable management of municipal assets. They safeguard public resources for the equitable benefit of current and future generations while guaranteeing access to accurate and timely information.

These principles are grounded in the Constitution of Kenya (2010), relevant national legislation, and municipal planning frameworks. They provide the foundation upon which this Policy is implemented across all stages of the asset lifecycle - from acquisition and utilization to maintenance, reporting, and eventual disposal.

They are: -

3.1 Reliability and Completeness

Asset management decisions rely on accurate, consistent, and comprehensive information. Municipal leaders, staff, stakeholders, and residents require reliable records for effective decision-making, oversight, and accountability. Asset data must therefore be complete, covering all classes, categories, and conditions, with ownership, valuation, and usage clearly documented.

3.2 Phased Implementation

Given the resource implications and institutional changes involved, this Policy shall be implemented progressively. Phased roll-out allows for broad acceptance, adequate capacity building, and effective monitoring of progress. It also accommodates technological and institutional reforms that may emerge over time.

3.3 Cross-Functional Participation

Asset management is not the responsibility of a single office but an integrated function across municipal departments. Shared responsibilities, open communication, and cross-functional coordination ensure efficient allocation, utilization, and monitoring of municipal assets.

3.4 Prudent, Evaluative and Future-Oriented Planning

Asset planning shall prioritize cost-effectiveness, sustainability, and resilience. Decisions must be guided by evidence-based evaluations, cost-benefit analysis, and risk assessments, while accounting for changing demographics, technology, environmental factors, and future service demands.

3.5 Adaptability and Relevance

Municipal asset management practices must remain responsive to evolving needs and contexts. Policies and procedures should be regularly reviewed and updated to remain relevant to the Municipality's priorities, citizen expectations, and emerging urban challenges.

3.6 Professionalism and Integrity

Asset management shall be undertaken by qualified professionals adhering to the highest standards of integrity and ethics. Officers must comply with Chapter 6 of the Constitution, the Public Officer Ethics Act (2003, Revised 2009), and applicable codes of conduct. All functions shall be executed in a manner that upholds public trust.

3.7 Maximization of Value for Money

The Municipality shall ensure that all assets are acquired, maintained, and disposed of in a manner that promotes economy, efficiency, effectiveness, and equity. The goal is to maximize value for money and deliver tangible benefits to residents.

3.8 Compliance and Conformity

All asset management processes must comply with applicable laws, regulations, and policies at the national and municipal levels, including the Constitution, the PFM Act (2012), the PPAD Act (2015), and relevant municipal planning instruments such as ISUD, CUIDs, and IDeP.

3.9 Transparency and Accountability

The Municipality shall manage assets openly and transparently, with decisions subject to public scrutiny. Transparency and accountability shall be promoted through citizen engagement, routine audits, and adherence to governance best practices.

3.10 Regular Reporting

The Municipality shall prepare and submit accurate asset management reports at least annually, in line with statutory requirements. Reports shall cover asset inventories, maintenance status, financial implications, and future planning needs.

Policy Statement

1. The Municipality shall be guided by the principles of reliability, transparency, accountability, and value-for-money to ensure accurate asset information, efficient utilization, and participatory, evidence-based decision-making.

2. In line with constitutional values and national standards, asset planning, acquisition, maintenance, and disposal shall be conducted in a phased, professional, and compliant manner, embedding integrity, adaptability, and cross-functional collaboration as the foundation of prudent and sustainable asset management.

CHAPTER 4: GOVERNANCE AND INSTITUTIONAL FRAMEWORK

Effective asset management requires clear roles, responsibilities, and accountability mechanisms. This Policy adopts a multi-level institutional framework that ensures coordination between national oversight bodies, county governments, and municipal structures. Each actor plays a distinct but complementary role in safeguarding municipal assets and liabilities.

4.1. National Level Institutions

4.1.1. National Treasury

Established under Article 225 of the Constitution and the Public Finance Management Act, 2012, the National Treasury coordinates overall public finance management, including assets and liabilities. It sets policies, consolidates registers, and ensures compliance across both national and devolved units.

The National Treasury:

i. Monitors public sector asset/liability systems and advises accounting officers.
ii. Consolidates national fixed asset and liability registers.
iii. Issues policies and guidelines for optimal asset utilization.
iv. Provides capacity building and technical support to counties and municipalities.
v. Prepares annual national asset and liability reports for Parliament.

4.1.2. Office of the Auditor-General

Anchored in Article 229 of the Constitution and the Public Audit Act, 2015, the

Auditor-General provides independent oversight on the use of public resources, including municipal assets.

The Office of the Auditor General:

i. Audits disclosures on assets and liabilities in financial statements.
ii. Verifies safeguards and compliance with legal authority in asset/liability transactions.

4.1.3. Controller of Budget

Established under Article 228 of the Constitution, the Controller of Budget oversees budget implementation at national and county levels, including withdrawals for asset-related expenditures.

The COB:

i. Authorizes withdrawals from public funds for acquisition or liability settlement.
ii. Monitors expenditure to ensure compliance with the law.

4.1.4. Public Procurement Regulatory Authority (PPRA)

Created under Section 8 of the PPAD Act, 2015, PPRA regulates and monitors procurement and disposal systems across the public sector. PPRA:

i. Issues standardized procurement and disposal templates.
ii. Reviews compliance with constitutional principles (Art. 227).
iii. Conducts research to improve asset management practices.

4.1.5. Public Sector Accounting Standards Board (PSASB)

Established under Section 192 of the PFM Act, 2012, PSASB ensures consistency and transparency in financial reporting of assets and liabilities. It:

i. Prescribes reporting formats for financial statements.
ii. Guides the application of accounting standards in asset registers.
iii. Promotes prudent and transparent management of public assets.

4.1.6. National Land Commission (NLC)

Mandated under Article 67 of the Constitution and the National Land Commission Act, 2012, NLC manages public land on behalf of national and county governments, which includes the Municipalities. NLC:

i. Advises on land registration, policy development, and land-based revenues.
ii. Oversees leases, premiums, and management of immovable property.

4.1.7. Public Private Partnership (PPP) Unit

Created under Section 11 of the PPP Act, 2013 within the National Treasury, the PPP Unit supports contracting authorities, including municipalities, in structuring PPP projects. It:

i. Provides legal, financial, and technical support in asset-related PPPs.
ii. Guides projects from identification to implementation.

4.2. County Level Institutions

4.2.1. County Treasury

Established under Section 103 of the PFM Act, 2012, the County Treasury oversees all county financial and asset management matters. The County Treasury:

i. Is the custodian of county asset inventories pursuant to Section 104 of the Act.
ii. Issues guidelines aligned with National Treasury and PSASB.
iii. Oversees municipal registers and ensures debt sustainability.

4.2.2. County Executive Committee (CEC)

Provided for under Article 179 of the Constitution and Section 30 of the County Governments Act, the CEC provides strategic leadership in resource and asset management. The CEC:

i. Approves key municipal decisions on asset and liability through documents submitted by the Board such as policies, by-laws and development plans.
ii. Aligns asset management with county development priorities, such as in CIDPs.

4.2.3. County Assembly

Established under Article 185 of the Constitution, the Assembly exercises oversight over county and municipal asset-related expenditure. It:

i. Reviews and approves budgets, borrowing, and disposal of assets.
ii. Examines financial statements for compliance.

4.2.4. County Directorate of Internal Audit

Anchored in Section 73 of the PFM Act, 2012, the internal audit function provides assurance on the protection and utilization of assets. It:

i. Verifies asset existence, use, and safeguarding.

ii. Ensures compliance with risk and internal control frameworks.

4.2.5. Office of the County Attorney

Mandated by Section 4 of the Office of the County Attorney Act, 2020, this office provides legal oversight on county and municipal transactions. The OCA:

i. Drafts and reviews contracts related to procurement and disposal.
ii. Issues vesting orders and advises on disputes over assets.

4.3 Municipal Level Institutions

4.3.1. Municipal Board

The Municipal Board is established under Section 14 of the Urban Areas and Cities Act, 2011 (as amended 2019) as the governing body responsible for strategic oversight of municipal functions. It represents the Municipality's residents and stakeholders, ensuring that service delivery, infrastructure, and urban management are aligned with the principles of devolution, accountability, and sustainable development.

The Boards key responsibilities are:

1. **Strategic Oversight**

    a) Provides policy direction and strategic oversight over municipal assets, ensuring alignment with county development plans (CIDP, ISUDP, IDep) and the PFM framework.
    b) Reviews and approves municipal asset management policies, plans, and budgets before submission to the County Executive Committee.

2. **Advisory Role to the County Treasury and County Executive**

    a) Advises the County Treasury on municipal asset investment priorities and capital budgeting.
    b) Makes recommendations to the County Executive Committee Member (Finance & Planning) on sustainable financing, PPPs, and divestiture of municipal assets.

3. **Public Participation and Transparency**

    a) Ensures that asset-related decisions such as acquisition, leasing, or disposal of assets undergo structured public participation in line with Article 201(a) of the CoK and UACA Section 22(1)(g).

b) Guarantees access to information on municipal assets, reinforcing transparency and accountability.

4. **Monitoring and Evaluation**

a) Receives and reviews periodic reports from the Municipal Manager on the status, utilization, and performance of municipal assets.
b) Oversees compliance with performance indicators, including asset maintenance standards, service delivery outcomes, and financial accountability.

5. **Compliance Assurance**

a) Ensures that all asset-related decisions adhere to constitutional values of public finance management under Art. 201 and relevant laws including the PFM Act, PPAD Act, and Public Audit Act.
b) Ensuring that municipal asset registers and disposals conform to PSASB reporting standards.

6. **Risk Oversight**

a) Reviews major risks associated with municipal assets, including underutilization, mismanagement, or corruption, and recommends corrective measures.
b) Supports the establishment of a municipal business continuity and disaster recovery framework linked to asset use.

7. **Accountability and Governance**

a) Holds the Municipal Manager accountable for the day-to-day custodianship and reporting of assets.
b) Engages with the County Assembly through oversight channels to present annual asset reports and seek approval for strategic plans.

4.3.2. Municipal Manager

The Municipal Manager, appointed under Section 28 of the Urban Areas and Cities Act, 2011 (as amended 2019) is the Chief Executive Officer and Accounting Officer of the Municipality. As such, the Manager bears overall responsibility for the day-to-day administration of municipal affairs, implementation of decisions of the

Municipal Board and the prudent management of municipal resources, including assets and liabilities.

The key responsibilities of the Municipal Manager as Accounting Officer include:

1. **Custodianship of Assets**

    a) Acts as the principal custodian of municipal assets, ensuring their protection, maintenance, and lawful utilization in line with PFM Act Section 149(1)(a)**.**
    b) Maintains and updates the municipal asset register in collaboration with the County Treasury.

2. **Financial Stewardship**

    a) Ensures that municipal funds are applied only to purposes for which they were appropriated by the County Assembly under PFM Act Section 149(1)(b)**.**
    b) Authorizes expenditure for asset acquisition, maintenance, and disposal while ensuring compliance with procurement and disposal laws.

3. **Compliance and Accountability**

    a) Ensures adherence to PFM Regulations (2015) and PPAD Act (2015) in procurement, inventory control, and disposal of municipal assets.
    b) Submits quarterly and annual reports on municipal asset status and liabilities to the County Treasury and the Municipal Board as per PFM Act Section 151.
    c) Facilitates audit inspections by the Office of the Auditor-General and ensures prompt implementation of audit recommendations.

4. **Operational Implementation**

    a) Oversees the Municipal Asset and Liability Management Committee to coordinate cross-departmental issues on asset planning, use, and disposal.
    b) Provides leadership in the preparation of annual municipal asset maintenance plans and capital investment plans.

5. **Risk and Value Management**

    a) Identifies and mitigates risks associated with municipal asset management, ensuring insurance coverage, preventive maintenance, and safeguarding against misuse.

b) Applies value-for-money principles in asset acquisition and disposal as required under PPAD Act Section 67(1).

6. **Delegation and Oversight**

a) Delegates operational tasks to municipal officers or directorates but retains full accountability as the Accounting Officer under PFM Act Sec. 148(2)**.**
b) Ensures adequate controls and monitoring mechanisms are in place for delegated responsibilities.

4.3.3. Supply Chain Management (SCM) Technical Unit

Anchored in the PPAD Act, 2015 and the Municipality's organogram, the SCM Unit provides technical and operational expertise in the entire asset-cycle starting from procurement up to disposal.

i. Ensures compliance with procurement and disposal laws.
ii. Maintains records of acquisitions and disposals.
iii. Supports the Municipal Manager in inventory and supplier performance management.

4.3.4. Municipal Asset Management Committee.

The municipal manager will form the municipal management asset committee comprising of all units heads in charge of different assets categories. The committee shall be chaired by the director responsible for supply chain in the municipality and will:

i. Undertake physical verification of the assets.
ii. Advise on assets disposal.
iii. Conduct board of survey and submit the periodic report to the municipal manager.

4.4 Cross-Cutting Bodies

4.4.1. Intergovernmental Relations Technical Committee (IGRTC)

The IGRTC was created under the Intergovernmental Relations Act, 2012, it validates and facilitates transfers of assets and liabilities from defunct local authorities.

4.4.2.Council of Governors (CoG)

The COG was established under the Intergovernmental Relations Act, 2012. It comprises of Governors of all 47 counties, supported by a secretariat of technical

personnel. The CoG co-ordinates inter-county learning and advocacy on asset management issues.

Policy Statement

1. *The Municipality affirms that sound asset management requires a clear institutional framework anchored in law and guided by accountability, transparency, and efficiency.*

2. *The Municipal Board shall provide strategic oversight and ensure compliance with constitutional values, while the Municipal Manager, as Accounting Officer, assumes custodianship and operational responsibility for municipal assets, supported by the County Treasury and oversight bodies.*

3. *Through this governance framework, the Municipality commits to safeguarding public assets, ensuring value-for-money, and aligning asset use with long-term development goals and statutory obligations.*

CHAPTER 5: ASSETS MANAGEMENT FRAMEWORK

5.1 Introduction

The effectiveness of a Municipality in delivering services is directly linked to the manner in which it manages its assets. Assets represent the foundation upon which social and economic development is built. Without a structured framework, assets risk being underutilized, poorly maintained, or prematurely lost through neglect, mismanagement, or external threats.

This chapter provides a comprehensive framework for the management of municipal assets in the Municipality. It applies a lifecycle approach, from planning and acquisition, through operation and maintenance, to disposal. For each stage, the chapter identifies gaps and challenges and proposes targeted policy responses.

5.2 Gaps and Challenges in Asset Management

Despite a growing asset base, the Municipality faces structural, institutional, and operational challenges that affect efficient management. These challenges can be understood through the asset lifecycle:

5.2.1. Planning

While planning for new assets is undertaken as part of annual budgets or CIDP cycles, its effectiveness is reduced by: -

- Inadequate needs assessments shallow and not linked to lifecycle costs leading to misaligned acquisitions.
- weak integration with long-term strategic plans.
- Limited technical and financial capacity in planning teams.
- Weak and inadequate cross-departmental consultation and participation.
- Insufficient analysis of alternatives and lifecycle costs.
- Budget constraints that restrict comprehensive planning and prioritization, thereby undermining long-term planning.

5.2.2. Acquisition

Asset acquisition is frequently negatively affected by: -

- Ownership documentation is often incomplete at point of purchase exposing the Municipality to disputes and risks of asset loss.
- Delays between budgeting and acquisition leading to price variations.
- Limited integration of asset value, lifecycle costs and functionality in procurement decisions.

- Inconsistent application and compliance with PPAD and PFM regulations improving.
- Weak contract management contribute to delays and variations

5.2.3.Operation and Maintenance

Operation and maintenance remain among the weakest areas, particularly: -

- Asset registers are incomplete, mostly manual, and prone to duplication.
- Poor culture of preservation leading to reduced asset useful life.
- Gaps in insurance coverage and risk management.
- Centralized maintenance functions (e.g., ICT, vehicles) lack uniform standards.
- Limited training and reporting on maintenance and performance.

5.2.4.Disposal

Gaps in disposal of obsolete or unusable assets include: -

- No structured disposal framework developed at municipal level.
- Limited technical expertise and assurance in disposal processes.
- Lack of reliable data to inform disposal decisions.
- Risk of political interference and undervaluation of assets at point of disposal.

5.3 Policy Responses by Lifecycle Stage

To address these gaps, the Municipality will adopt clear and structured policy responses at every stage of the asset lifecycle:

Planning

The Municipality shall:

- *Institutionalize robust needs assessments that incorporate lifecycle costing and risk analysis.*
- *Require cross-departmental consultations involving relevant technical units such as finance, legal, engineering, and environment functions.*
- *Align all asset plans with CIDP, ISUD, CUIDs and annual budgets to ensure coherence with higher-level planning instruments.*
- *Develop capacity-building programs for planning staff on appraisal, feasibility, and value-for-money analysis.*

Acquisition

The Municipality shall:

- *Secure ownership documentation (title deeds, lease agreements, transfer records) at the point of purchase.*
- *Integrate lifecycle cost considerations into procurement processes.*
- *Strengthen contract management to reduce time and cost variations.*
- *Fully enforce compliance with PPAD Act (2015) and PFM Act (2012) provisions.*

Operation and Maintenance

The Municipality shall:

- *Digitize the municipal asset register to provide real-time, accurate, and centralized information.*
- *Establish preventive and corrective maintenance schedules across all departments.*
- *Require each of its Directorate to prepare annual maintenance plans, which shall be consolidated by the Supply Chain Management technical Unit of the municipality.*
- *Expand risk management through adequate insurance coverage and asset condition assessments.*
- *Train custodians and technical officers on proper use and care of assets, and establish monitoring KPIs.*

Disposal

The Municipality shall:

- *Develop municipal disposal guidelines aligned with PPAD Act, supported by a Disposal Committee.*
- *Require professional valuation before disposal, with decisions disclosed in annual municipal reports.*
- *Create disposal registers for transparency and accountability.*
- *Institutionalize checks and balances to minimize political interference.*

5.4 Policy Responses for Key Asset Categories

In alignment with Gazette Notice No. 4698 of 2024, the scope of municipal asset management is confined to functions formally transferred to municipalities. Accordingly, this policy framework identifies and prioritizes asset categories that fall within the legal mandate of the Municipality. This ensures that asset planning, operation, and maintenance are focused on areas where the Municipality holds clear custodianship and accountability.

1. **Land and Buildings**

These include:

a) Municipally owned land for markets, bus parks, offices, recreational grounds, and service yards.
b) Buildings including municipal offices, market stalls, public toilets, and fire stations.

Policy Response: Secure titles, conduct surveys, maintain occupancy and condition records, and implement structured use and preservation frameworks.

2. **Markets and Trading Facilities**

They include permanent and temporary markets, kiosks, bus parks, lorry parks, and abattoirs.

Policy Response: Develop asset registers for all trading facilities, maintain infrastructure, ensure revenue collection systems, and plan for periodic upgrading.

3. **Roads, Drainage, and Stormwater Systems**

They include urban access roads, paved and unpaved streets, drainage channels, and culverts within municipal jurisdiction.

Policy Response: Establish routine inspection and maintenance plans, integrate road asset management systems, and incorporate resilience measures against flooding.

4. **Solid Waste Management and Sanitation Infrastructure**

They include dumpsites, waste bins, waste transfer stations, collection trucks, public sanitation blocks, and sewerage where applicable.

Policy Response: Maintain waste management registers, introduce technology for tracking, and implement safe disposal protocols.

5. **Street Lighting and Urban Safety Infrastructure**

They include streetlights, floodlights, traffic signals, signage, and CCTV systems.

Policy Response: Adopt preventive maintenance schedules, migrate progressively to energy-efficient technologies, and establish centralized monitoring.

6. **Firefighting and Disaster Management Assets**

They include fire stations, firefighting vehicles, hydrants, and emergency equipment.

Policy Response: Ensure operational readiness through regular drills, preventive maintenance, and periodic equipment upgrades.

7. **Parks, Green Spaces, and Recreational Facilities**

They include public parks, playgrounds, urban forests, and recreational grounds.

Policy Response: Implement landscaping and preservation plans, ensure community access, and adopt sustainable management practices.

5.5 Cross-Cutting Policy Areas

While the asset lifecycle approach ensures stage-specific guidance, certain commitments cut across all phases of planning, acquisition, operation, and disposal. These cross-cutting policy areas provide the overarching principles that reinforce good practice and consistency.

a) Administration and Management of Assets

- The Municipality shall strengthen custodianship and accountability by ensuring that all assets are properly classified, recorded, and safeguarded.
- Each Directorate shall maintain accurate records and contribute to a centralized municipal asset register, integrated with the Asset Management Information System (AMIS).
- Clear lines of responsibility and reporting shall be enforced to avoid duplication and ensure transparency.

b) Use of Technology in Asset Management

The Municipality commits to progressively adopt digital solutions in asset management. This includes:

- An automated AMIS for registering, tracking, and reporting on all financial and non-financial assets.
- Technology tools such as tagging, GIS mapping, and dashboards will be employed to improve decision-making, accessibility, and accountability.
- System upgrades shall be undertaken every three years to ensure relevance and compliance with evolving standards.

c) Safety, Health, Environment, Risk and Quality (SHERQ)

- All asset-related activities shall comply with applicable occupational safety, environmental, and public health standards.
- Risk management principles shall be integrated at every stage of the asset lifecycle, guided by ISO 31000 and relevant statutory requirements.
- Asset acquisition, use, and disposal must also adhere to environmental protection regulations to safeguard public safety and sustainability.

d) Policy Review and Reporting

- The Municipality shall institutionalize regular review of this policy and its implementation mechanisms.
- Policy effectiveness will be assessed through annual reports, external audits, and performance reviews.
- Directorates shall submit quarterly updates on asset status, while a consolidated municipal asset report shall be tabled annually to the Municipal Board and shared with the County Treasury.

e) Monitoring and Evaluation Mechanism

- Monitoring and evaluation (M&E) shall be mainstreamed into asset management processes.
- Directorates will apply indicators such as asset uptime, maintenance costs, and service coverage to track performance.
- Independent reviews, supported by the Internal Audit and external evaluators where applicable, will ensure transparency and continuous improvement.

5.6 Lifecycle Policy Responses

The Municipality adopts a lifecycle management approach covering planning, acquisition, operation and maintenance, and disposal of assets. Each stage requires structured processes, clear responsibilities, and compliance with legal frameworks.

a) Planning

Planning shall ensure that acquisitions and projects are based on demonstrated need, cost-benefit analysis, and alignment with service delivery objectives. Sector-based planning and interdepartmental consultation are mandatory.

Policy Responses:

- *Require documented plans including need assessments, cost-benefit analysis, and compatibility reports before requisitions.*
- *Retain a register of projects and programs, with dashboards linking assets to departments, wards, and functions.*
- *Guarantee inclusive budget preparation with participation from multiple staff levels.*
- *Integrate preceding evaluation reports and user feedback into annual planning.*
- *Mandate comprehensive capital development plans with lifecycle projections and financing modules.*

b) Acquisition

Asset acquisition must comply with the Public Procurement and Asset Disposal Act (2015), ensuring transparency, competition, and value-for-money.

Policy Responses:

- *Require pre-acquisition plans and ownership documentation.*
- *Automate requisitions with built-in planning checks.*
- *Align specifications, inspection, and asset registers to ensure conformity.*
- *Centralize acquisition documentation and record-keeping.*
- *Establish inventory management systems for consumables.*
- *Strengthen staff capacity in procurement and specifications development.*

c) Operation and Maintenance

Effective operation and maintenance extend the useful life of assets, reduce costs, and enhance service delivery reliability.

Policy Responses:

- *Mandate annual Directorate O&M plans for all capital assets.*
- *Centralize maintenance of vehicles, plant, machinery, and ICT for cost control and efficiency.*
- *Develop handbooks, manuals, and user guides to support asset utilization.*
- *Maintain accessible, directorate-level listings of deployed assets.*
- *Institutionalize continuous staff training and induction on asset management.*
- *Establish a central repository for ownership documentation and integrate O&M into the AMIS.*
- *Implement periodic asset verification and link results to HR accountability.*
-

d) Depreciation and Appreciation

i. Depreciation of Assets

Depreciation represents the systematic allocation of the depreciable amount of an asset over its useful life. All depreciable assets under the Municipality shall be depreciated in compliance with Public Sector Accounting Standards (PSASB), IPSAS, and National Treasury guidelines.

Policy Statements

The Municipality shall:
a) Apply depreciation to all non-financial assets with limited useful lives, including buildings, vehicles, plant, machinery, office equipment, ICT equipment, and infrastructure.
b) Use the ***Straight-Line Method*** *as the standard depreciation approach unless otherwise approved by the Municipal Manager and County Treasury.*
c) Review useful lives and residual values periodically and adjust depreciation schedules where necessary, with proper justification and documentation.
d) Maintain depreciation schedules within the Asset Management Information System (AMIS) and integrate them with financial reporting systems.
e) Ensure annual depreciation is reflected in the Statement of Financial Performance and Statement of Financial Position.

ii.Appreciation (Revaluation) of Assets

Certain municipal assets, particularly land and strategically located buildings, may appreciate over time. Revaluation ensures that the financial statements reflect the fair value of such assets.

Policy Statements

The Municipality shall:
a) Apply revaluation to classes of assets that are likely to experience significant and material changes in fair value, such as land and prime public buildings.
b) Conduct revaluations at least once every ***three to five years****, or sooner where market fluctuations materially affect asset values.*
c) Engage qualified and registered professional valuers to undertake valuation.
d) Ensure gains from revaluation are recognized in the ***Revaluation Reserve****, unless reversing a previous impairment loss.*
e) Maintain accurate revaluation reports, supported by documentation, within the AMIS.

e) Disposal

Asset disposal shall follow lawful, transparent, and environmentally responsible procedures that safeguard public interest.

Policy Responses:

- *Require departmental disposal frameworks tailored to specific asset types.*
- *Establish disposal committees with verification mandates.*
- *Standardize disposal metrics and integrate disposal into financial reporting.*
- *Maintain disposal registers and provide staff training on disposal mechanisms.*
- *Enhance reporting for assets beyond expected useful life, with justifications for continued use or delayed disposal.*

CHAPTER 6: ASSET MAINTENANCE AND OPERATION PLAN

6.1 Introduction

The effective operation and maintenance of municipal assets are central to safeguarding public investments, sustaining service delivery, and maximizing value throughout the asset lifecycle. Maintenance is not only a technical exercise but also a governance obligation that ensures compliance with the Constitution of Kenya (2010), the Public Finance Management Act (2012), and the National Treasury's Asset and Liability Management Guidelines (2020).

This chapter provides a structured framework for maintaining municipal assets in a way that optimizes performance, minimizes risks, and extends useful life while ensuring transparency and accountability.

6.2 Objectives of the Maintenance and Operation Plan

The Municipality commits to:

1. Maintain Service Reliability – Ensure all assets remain functional, safe, and reliable in supporting essential municipal services.
2. Optimize Lifecycle Costs – Balance preventive, corrective, and predictive maintenance to reduce long-term costs.
3. Promote Accountability – Provide transparent reporting on asset performance, costs, and utilization.
4. Embed Sustainability – Ensure maintenance practices align with climate resilience, environmental safeguards, and community needs.

5. Support Compliance – Align asset maintenance with statutory requirements, national standards, and ISO 55000 principles of value creation, risk management, and sustainability.

6.3 Types of Maintenance

The Municipality shall adopt the following approaches to asset maintenance:

i. Preventive Maintenance – Scheduled interventions (e.g., routine servicing of vehicles, repainting of buildings, desilting of drainage).
ii. Corrective Maintenance – Repairs to restore assets after breakdowns or faults (e.g., fixing burst pipes, repairing market stalls).
iii. Predictive Maintenance – Use of monitoring tools and condition assessments to anticipate and schedule repairs (e.g., ICT systems, electrical equipment).
iv. Emergency Maintenance – Immediate, unplanned interventions to address urgent risks to safety, environment, or service continuity.

6.4 Annual Maintenance Planning

The Municipality shall prepare an Annual Asset Maintenance Plan (AAMP) as part of its budgeting process. The AAMP shall include:

- An inventory of assets due for maintenance in the financial year.
- A schedule of preventive and corrective maintenance activities.
- Cost estimates, budgets, and funding sources.
- Assignment of responsibilities across directorates and units.
- Risk assessments of critical assets and contingency plans.
- Key performance indicators to monitor progress.

The AAMP shall be developed and coordinated by the Supply Chain Management Unit, validated by user Directorates, and approved by the Municipal Manager before integration into the budget.

(annex the maintenance plan)

6.5 Roles and Responsibilities

Different actors in the Municipality shall undertake respective roles in the AAMP as follows:

i. **Municipal Board** shall Provide oversight and approve budgetary allocations for asset maintenance.
ii. **Municipal Manager (Accounting Officer)** shall approve annual maintenance plans, ensure compliance, and report to the County Treasury.
iii. **Heads of Directorates** shall develop and implement directorate-specific maintenance schedules.

iv. **Supply Chain Management Unit** shall maintain asset registers, coordinate inspections, monitor performance, and prepare maintenance reports.
v. **Internal Audit and Risk Unit** shall provide assurance on cost-efficiency, compliance, and risk mitigation in maintenance activities.

6.6 Monitoring and Performance Review

The Municipality shall institutionalize systematic monitoring and evaluation of asset maintenance through:

i. Quarterly Maintenance Reports – Documenting progress, costs, and challenges.
ii. Annual Asset Performance Reviews – Assessing asset functionality, cost-effectiveness, and service outcomes.
iii. KPIs including:

- % of assets covered by preventive maintenance plans.
- Reduction in breakdown-related disruptions.
- Asset downtime vs. uptime ratios.
- Budget absorption rate for maintenance.
- Citizen satisfaction levels on service reliability.

Findings will inform future planning, resource allocation, and continuous improvement of asset operations.

6.7 Risk Management in Maintenance

Maintenance planning and execution shall integrate risk management to mitigate:

i. Disruptions from asset failure.
ii. Safety hazards to staff and residents.
iii. Escalating repair costs from deferred maintenance.
iv. Environmental risks (e.g., pollution from poor waste handling).

Each Directorate shall maintain a maintenance risk register with clear treatments and mitigation actions.

6.8 Continuous Improvement

The Municipality shall adopt a culture of continuous improvement by:

i. Reviewing maintenance outcomes annually against KPIs.
ii. Incorporating citizen and stakeholder feedback into priorities.
iii. Benchmarking against national guidelines, ISO 55000, and peer municipalities.

iv. Leveraging new technologies for predictive maintenance and efficiency.

Policy Statements

1. *The Municipality shall institutionalize preventive, corrective, and sustainable maintenance practices as an integral part of the asset lifecycle.*

2. *Annual maintenance planning, transparent reporting, and continuous improvement shall be mandatory to safeguard municipal assets, optimize their value, and ensure uninterrupted service delivery to citizens.*

CHAPTER 7: IMPLEMENTATION FRAMEWORK

7.1 Introduction

Successful asset management is not only about developing policies but ensuring that they are effectively implemented. Implementation transforms the policy into concrete actions, systems, and practices that safeguard municipal assets and enhance service delivery. This requires clear institutional coordination, adequate resources, strong leadership, and consistent monitoring to ensure that the policy delivers its intended outcomes.

The Municipal Manager shall coordinate the implementation of this Policy, in collaboration with the Municipal Board, relevant county departments, national government agencies, and private sector stakeholders.

Any legislative requirements will be processed through the County Assembly to provide legal anchorage for the policy's provisions.

7.2 Implementation Plan and Requirements

Policy implementation involves a sequence of deliberate activities aimed at translating the Asset Management Policy into practice. Success depends on

functional coordination, proactive participation, effective communication, and alignment with other government policies and strategies. Enactment of this policy is therefore not an end in itself - it requires systematic follow-up actions, harmonization with laws, and responsive adjustments where gaps emerge.

Key requirements for successful implementation include:

- **Organizational Alignment** – Integration of policy directives within existing municipal structures, with adjustments where necessary.
- **Role Designation** – Clear assignment of responsibilities across directorates and levels of staff.
- **Support Systems** – Deployment of ICT, HR, and financial management systems to sustain implementation.
- **Leadership and Governance** – Strong leadership from the Municipal Manager and oversight by the Municipal Board.
- **Communication and Participation** – Systematic feedback and engagement with all stakeholders, including the community.
- **Reporting and Feedback** – Establishment of routine reporting and review mechanisms to ensure accountability and adaptability.

7.3 Tenets of Policy Implementation

To achieve its objectives, this Policy shall be implemented in accordance with the following guiding tenets:

1. **Effective Organizational Structures**

   The functions critical to asset management shall be embedded within the existing municipal organizational design. Where gaps exist, adjustments shall be proposed to ensure efficiency and accountability.

2. **Effective Planning and Role Designation**

   Planning shall be cross-functional and inclusive, ensuring the participation of technical, administrative, and community stakeholders. Roles will be clearly defined to avoid overlap and ensure accountability.

3. **Effective Support Systems**

   The Policy shall be implemented within a supportive ecosystem of ICT platforms, HR systems, and financial management systems to enable seamless asset management practices.

4. **Leadership and Governance Mechanisms**

   Leadership at both strategic and operational levels shall be required to drive

implementation, ensure continuity, and strengthen inter-directorate collaboration.

5. **Communication**

   Clear communication strategies shall be adopted to provide feedback loops, share progress reports, and ensure public awareness of asset management progress.

6. **Reporting and Feedback Mechanisms**

   Routine reporting by the Accounting Officer and technical units shall inform policy oversight structures. Feedback mechanisms shall address unplanned consequences and support continuous learning.

7.4 Implementation Process

The Municipality shall adopt the following step-by-step process for implementing the Asset Management Policy:

i. Design phased implementation cycles aligned to budget cycles, as per the annexed implementation matrix.
ii. Allocate resources for implementation, including staff training and system upgrades.
iii. Train relevant officers and staff on policy provisions, tools, and compliance requirements.
iv. Review and re-orient organizational structures to align with policy provisions.
v. Institute operational changes, guidelines, and procedures as prescribed by the policy.
vi. Conduct risk assessments to anticipate and mitigate potential challenges during implementation.
vii. Monitor, evaluate, and report progress periodically, ensuring learning and continuous improvement.
viii. Where necessary, enact legislation required to operationalize the policy framework.

7.5 Implementation Measures

1. **Procedural Prerequisites**

   The draft policy shall undergo approval by the Municipal Board and County Executive Committee, and where legislation is necessary by the County Assembly. This ensures coherence with existing laws and harmonization with national frameworks.

2. **Functional Requirements**

Implementation will require institutional adjustments, documentation standards, and the deployment of ICT-based Asset Management Systems. Staff shall be trained on both functional and technological aspects to ensure full compliance.

Policy Statement

The Municipality commits to ensuring that this Policy is fully implemented through effective planning, clear role designation, strong leadership, reliable support systems, and continuous reporting. Implementation shall be participatory, transparent, and legally anchored, thereby guaranteeing that municipal assets are safeguarded and optimized for the benefit of present and future generations.

CHAPTER 8: MONITORING, EVALUATION AND REPORTING (MER)

8.1 Introduction

Monitoring, Evaluation, and Reporting (MER) are essential mechanisms for ensuring that the Asset Management Policy is not only implemented but also remains effective, relevant, and responsive to the needs of Engineer Municipality. MER provides a structured way to track progress, assess outcomes, identify challenges, and institute corrective measures.

- Monitoring focuses on the continuous tracking of implementation activities, outputs, and compliance with policy provisions.
- Evaluation provides an independent assessment of effectiveness, efficiency, impact, and sustainability of asset management practices.
- Reporting ensures that the findings of monitoring and evaluation are communicated transparently to stakeholders, thus promoting accountability, learning, and continuous improvement.

8.2 Objectives of MER

The objectives of MER under this policy are to:

1. **Track Implementation Progress** – Ensure that activities outlined in the policy and associated frameworks are being implemented as planned.
2. **Assess Outcomes and Impact** – Determine whether asset management practices are improving efficiency, service delivery, and value for money.
3. **Promote Learning and Adaptation** – Generate lessons and recommendations for improving policies, procedures, and asset performance.
4. **Ensure Accountability and Transparency** – Provide clear evidence of how public resources and assets are being managed.
5. **Support Compliance** – Ensure alignment with the Constitution of Kenya 2010, national laws and guidelines and international practice standards.

8.3 Monitoring

Policy Position

Monitoring shall be carried out continuously to ensure that asset management practices comply with policy, regulatory, and operational requirements.

- ***Accounting Officer:*** *Responsible for monitoring assets and liabilities management within their entities, ensuring that all practices conform to this policy.*

- ***Municipal Directorates:*** *Conduct routine checks, maintain updated asset registers, and submit quarterly reports on the condition, utilization, and costs of assets.*
- ***Directorate of Finance, Economic Planning and Administration:*** *Provide oversight, ensure compliance, and coordinate monitoring activities across all Directorates.*
- ***County Treasury:*** *Conduct quarterly reviews, support compliance audits, and provide technical assistance, including training of officers.*
- ***Internal Audit and Risk Unit*** *– Independently review monitoring reports, validate asset data, and flag risks or cases of non-compliance.*

Monitoring Tools and Methods

They include:

- Quarterly progress reports on asset acquisition, operation, maintenance, and disposal.
- Field verification visits and inspections.
- Review of asset registers, liabilities records, and risk registers.
- Utilization analysis through dashboards and performance indicators.
- Capacity building sessions and compliance reviews.

8.4 Evaluation

Policy Position

Evaluation will be conducted periodically, with an emphasis on annual reviews and mid-term assessments, to establish whether the policy is delivering intended outcomes and creating long-term value.

- **County Treasury** shall coordinate evaluations and present annual reports to the County Executive Committee and County Assembly.
- **Independent Evaluators** (where required) may be engaged to provide objective assessments of policy outcomes and impacts.
- Evaluation will cover completeness of asset registers, efficiency in asset use, accuracy of valuations, compliance with maintenance plans, and value-for-money in acquisitions.

Evaluation Framework

Evaluation will be by way of:

1. **Baseline Surveys** – Establish the starting point for municipal asset management.
2. **Outcome Evaluations** – Assess improvements in asset reliability, cost savings, and service delivery.

3. **Impact Evaluations** – Examine broader benefits to the community, such as improved urban services, safety, and environmental sustainability.
4. **Learning Reviews** – Document lessons and best practices for replication across other municipalities.

8.5 Reporting

The Municipality will prepare the following reports in relation to assets management:

i. **Quarterly Reports** – Submitted by departments to the Municipal Manager for consolidation and onward submission to the County Treasury.
ii. **Annual Asset Management Report** – Compiled by the Municipal Manager, highlighting performance against KPIs, budget absorption, asset conditions, risks, and citizen feedback.
iii. **Public Reporting** – Key findings and performance summaries shall be shared with the public through annual reports, municipal dashboards, and public participation forums to enhance transparency.

8.6 Risk Management

Overview

MER is closely linked with risk management, as asset-related risks such as mismanagement, underutilization, or premature deterioration threaten both service delivery and public trust.

Policy Position

*i. The Municipality shall maintain a **Risk Management Framework** integrated with MER to identify, assess, and mitigate risks to asset management.*
*ii. **Risk Registers** will be prepared and updated annually by each department, identifying risks, their likelihood, potential impact, and mitigation measures.*
*iii. **County Treasury and Internal Audit** shall provide oversight and ensure that risk registers are comprehensive and linked to asset planning, acquisition, operation, and disposal.*
iv. Risk mitigation strategies shall be integrated into Annual Asset Maintenance Plans and Implementation Frameworks.

8.7 Conclusion

MER provides the foundation for ensuring that the Asset Management Policy remains effective, transparent, and accountable. By systematically tracking progress, conducting evaluations, reporting findings, and integrating risk management, the Municipality will not only safeguard its assets but also enhance service delivery, build citizen trust, and comply with statutory obligations.

Continuous learning from MER processes will inform adjustments and improvements, ensuring that the policy remains relevant and responsive to evolving needs.

CHAPTER 9: CAPACITY BUILDING AND CHANGE MANAGEMENT

9.1. Introduction

Effective implementation of the Asset Management Policy requires not only systems and processes but also capable human resources and adaptive organizational culture. Change management is therefore critical to ensure that staff, stakeholders, and leadership embrace the new practices, roles, and responsibilities introduced by the policy.

9.2. Capacity Building Measures

1. **Training and Awareness:** The Municipality shall develop a continuous training program for staff at all levels to ensure understanding of asset management principles, systems, and responsibilities.
2. **Technical Skills Development:** Specialized training on asset registers, valuation, ICT systems, maintenance planning, and disposal procedures shall be provided to technical staff.
3. **Leadership and Governance:** Municipal Board members and senior management shall be sensitized on their oversight roles to ensure accountability and compliance.
4. **Public Awareness:** The Municipality shall also conduct sensitization of citizens on their role in safeguarding public assets through participatory forums.

9.3. Change Management

1. **Organizational Alignment** – Directorates shall be reoriented to integrate asset management into their daily operations.
2. **Stakeholder Engagement** – Mechanisms will be developed to ensure early and continuous engagement of stakeholders in asset planning and decision-making.
3. **ICT Integration** – Adoption of Asset Management Information Systems will be accompanied by change management strategies to minimize resistance and ensure usability.

Policy Position

The Municipality commits to sustained investment in capacity building and deliberate change management strategies to ensure the Asset Management Policy is fully institutionalized, embraced by staff, and supported by citizens.

CHAPTER 10: REVIEW AND POLICY EFFECTIVENESS

10.1. Introduction

A policy is only as effective as its ability to adapt to changing circumstances and to deliver its intended outcomes. Periodic review is therefore essential to ensure this Asset Management Policy remains relevant, effective, and aligned to both municipal needs and national standards.

10.2. Policy Review Mechanisms

1. **Regular Review Cycle** – The policy shall be reviewed every **three years**, or earlier if required by legislation, Auditor-General recommendations, or emerging issues.
2. **Performance-Based Review** – Reviews shall be informed by monitoring and evaluation reports, audit findings, and performance indicators drawn from the Asset Management System.
3. **Stakeholder Involvement** – Policy review shall include structured stakeholder consultations, ensuring input from staff, municipal board members, County Treasury, and the public.

10.3. Policy Effectiveness

- Effectiveness shall be measured by improvements in asset performance, cost-efficiency, compliance with laws, and citizen satisfaction.
- Benchmarking with **ISO 55000** standards and best practices will be used to assess progress.
- Adjustments will be made to address gaps, eliminate inefficiencies, and integrate technological or legislative changes.

Policy Position

The Municipality shall institutionalize a structured review mechanism to ensure this policy remains a living document—responsive, effective, and aligned with the Municipality's strategic development goals and public expectations.

10.4. Conclusion

This Asset Management Policy represents the Municipality's commitment to prudent stewardship of public assets as a foundation for sustainable urban development, service delivery, and accountability. It provides a structured framework that integrates legal mandates, governance arrangements, asset lifecycle management, technology adoption, and citizen participation into a unified approach.

The Municipality acknowledges that successful implementation of this policy requires collaboration among all stakeholders, municipal leadership, county institutions, staff, and citizens. Through continuous capacity building, monitoring, evaluation, and policy review, the Municipality will ensure that assets are managed with integrity, efficiency, and transparency.

In doing so, the Municipality reaffirms its obligation under the Constitution of Kenya, the Public Finance Management Act, and the Urban Areas and Cities Act to safeguard public resources, deliver value for money, and align asset management with long-term social, economic, and environmental goals.

Appendix 1: Implementation Matrix on Policy Implementation Prerequisites & Functional Prerequisites

No.	Functional Requirement	Prerequisites	Key Directorates/Units	Period	Budget (KES)
1	Establish Municipal Asset Management Committees	Policy adoption	Finance, Economic Planning and Administration	2 weeks	**0 – 30,000**
2	Acquisition & implementation of Asset Management System (AMS) including Inventory management function	Specs, funding, procurement	Finance, Economic Planning and Administration	6–12 months	**3,000,000 – 10,000,000**
3	Asset identification, verification & tagging	Budget allocation, staff	Supply chain management unit	2–3 months	**500,000 – 1,500,000**
4	Preparation of Asset Reconciliation Report	AMS in place	Supply chain management unit	1 month	**100,000**
5	Origination of Asset Registers	AMS implemented	Supply chain management unit	1–2 months	**0 (system-based)**
6	Sensitization of Staff on policy	Policy approval	Finance, Economic Planning and Administration	Ongoing	**300,000**
7	Training of critical staff on procedural requirements	Policy adoption	Supply chain management and HR	Ongoing	**450,000**
8	Provision & installation of departmental stores	Site preparation	Manager & Supply chain	3 months	**500,000 – 3,000,000**
9	Recruitment/Deployment of Stores Personnel	Board approval	Municipal manager & Human Resources	1–2 months	**1,200,000 annually**

No.	Functional Requirement	Prerequisites	Key Directorates/Units	Period	Budget (KES)
10	Provision of standard forms, pre-acquisition planning templates & monitoring tools	Policy approval	Supply chain management & M&E	1 month	**50,000**
11	Provision of SOPs, manuals & security protocols	Policy approval	Municipal manager, Supply chain management, HR	1–2 months	**200,000**
12	Preparation of Procurement Policy	Internal drafting	Supply chain management	2 months	**1,000,000**
13	Training on Procurement Policy	Policy approval	Municipal manager & Supply chain management	1 month	**500,000**
14	Development of asset disposal policy	AMS in place	Municipal manager & Supply chain management	1 month	**1,000,000**
15	Training on Asset Disposal	Policy approval	Municipal manager & Supply chain management	1 month	**500,000**
16	ICT-based monitoring & evaluation modules	ICT infrastructure	Monitoring & Evaluation	12–24 months	**1,000,000 – 2,000,000**

Appendix 2: Proposed Specifications for Asset Management System

TERMS

“Accounting officer” has the same meaning assigned to it in section 2 of the Public Finance Management Act, No. 18 of 2012.

“Asset” is a resource owned, or in some cases, controlled, by an individual or organization as a result
of past events and from which future economic benefits or social benefits are expected to flow to
the entity. Assets may be movable or immovable property, tangible or intangible, and include equipment, land, buildings, animals, inventory, cash and cash equivalents, receivables, investments, natural resources like wildlife and, intellectual rights vested in the state or proprietary
rights, does not include inventory comprising consumables.

“Asset management” is a systematic process of planning, acquisition, operating, maintaining and
disposing of assets in the most cost-effective manner including all costs, risks and performance attributes.

“Asset Identification” The use of attributes and methods to uniquely identify an asset.

“Asset Identification Element” A complete, bound expression of an asset identification using the constructs defined in this specification.

“County Treasury” has the same meaning assigned to it in section 2 of the Public Finance Management Act No. 18 of 2012.

“Computing Device” A machine (real or virtual) for performing calculations automatically (including, but not limited to, computer, servers, routers, switches).

“Custodian” for an asset, refers to the person responsible for maintaining an accurate record of inventory and asset information, tracking regulatory compliance, tracking financial information, tracking its receipt, allocation, storage, operation, or disposal, generating required reports at any point during the asset's lifecycle; assets can have multiple custodians, with each tracking different pieces of information.

“Data” Any piece of information suitable for use in a computer.

“Database” A repository of information or data, which may or may not be a traditional relational database system.

“Effectiveness” relates to how well outcomes meet objectives. It concerns the immediate characteristics of an entity’s outputs, and the degree to which an asset contributes to achieving

specified outcomes.

“Efficiency” relates to the productivity of public sector entity resources used to conduct an activity
in order to achieve the maximum value for those resources, to ensure that it is appropriate to business needs, the best value for money, and consistent with the principles outlined in the PFM
Act, 2012.

“Extension Identifier” Any piece of identifying information provided in an asset identification element
that is not explicitly defined in the Asset Identification schema.

“Financial assets” refer to assets that arise from contractual agreements on future cash flows or
from owning equity instruments of another entity. Examples of financial assets include cash, equity
instruments of other entities held by the entity, a contractual right to receive cash or another financial asset from another entity.

“Identifying Information” The set of an assets attributes that may be useful for identifying that asset,
including discoverable information about the asset and identifiers assigned to the asset.

“Matching” The process of determining whether two or more asset identification expressions refer to the
same asset.

“Network” An information system(s) implemented with a collection of interconnected components. Such
components may include routers, hubs, cabling, telecommunications controllers, key distribution centers,
and technical control devices.

"Non-financial assets" means an item that has its value determined by physical and tangible characteristic for example stores, equipment, land, buildings, animals, inventory, stock, natural
resources like wildlife, intellectual rights vested in the state or proprietary rights.

“Procurement” has the meaning assigned to it in section 2 of the Public Procurement and Asset Disposal Act of No. 33 of 2015.

“Public entity” has the meaning assigned to it in section 2 of the Public Procurement and Asset Disposal Act of No. 33 of 2015.

“Public asset**”** means a resource with economic value that public entity owns or controls with the
expectation that it will provide future benefit to the state;

"Public private partnership" has the meaning assigned to it under section 2 of the Public Private
Partnership Act, 2013

“Records” a document regardless of form or medium created, received, maintained and used by an
organization in pursuance of legal obligation or in the transactions of business, of which it forms
part or provides evidence.

“Relationship Identifier” Identifying information where the value is a relationship to another asset.

“Software” Computer programs and associated data that may be dynamically written or modified during
execution.
“System” means a set of detailed methods, procedures and routines created to carry out a specific
activity, perform a duty, or solve a problem.

“Useful life” The period over which an asset is expected to be available for use by an entity

“Value for money” means the undertaking by a procuring entity that results in a benefit accruing to that
procuring entity defined in terms of cost, price, quality, quantity, timeliness and risk transfer.

Purpose and Scope

1. *Description of the Asset Management System*

The Asset Management System comprises software and processes to manage the all of the tangible and intangible assets of an entity. The system will keep the conclusive record of assets and track the life-cycle of the assets in order to enhance asset reporting, control costs and mitigate risks effectively.

The system primarily comprises a series of dynamic and correlated tabular entries of asset information, designed to consolidated this information, on a unitary platform. The entries are compiled into registers which can be aggregated, segmented, analyzed for reporting or exported to external programs for further analysis. On the primary interface, data can be processed to provide information on asset

depreciation, revaluation, cumulative value and aggregate assets acquisition and disposal.

2. *The need for an Asset Management System*

The olkalou municipality is an asset intensive environment, with an asset count estimated at between 8,000-9,000 asset units. The need to have a reliable count, capable of ascertainment and translation into information for financial reporting is an imperative. Indeed, owing to the state of the current asset records system, migration to an automated, comprehensive asset register must be preceded by an independent asset verification exercise.

Acquisition and implementation of the system will provide automated, reliable and dynamic asset registers. Reliable and easily accessible asset registers are critical tool for acquisition planning and financial reporting. Entry and recording of assets shall be guided by the asset management life-cycle, tracing the complete existence of assets in the olkalou municipality.

For planning purposes, the Asset Management System shall facilitate data-driven decision making, across a wide-spectrum of public funds application, which is significantly channeled to asset acquisition. Further, operation and maintenance authorization and reporting shall be adequately conducted through the system. This will provide the means to monitor costs and procedures towards greater efficiency.

3. *Phased Acquisition and Implementation*

Informed by the scope, activity sequence and training requirements, olkalou municipality proposes to acquire and implement the Asset Management System in two phases. The proposed implementation cycle, covers a cumulative period of 4 calendar months, phased as follows;

Phase One;

a) Pre-installation planning and survey;
b) Specification verification;
c) System Installation;
d) Testing;
e) Asset Tagging installation testing;
f) Test Report Production,

Phase Two;

a) Asset Identification;
b) Asset Verification and Register Format Rationalization;
c) Asset Tagging and On-boarding;
d) Asset Register Population;
e) Full Reporting Cycle Production (sample);
f) System Training;
g) Pre-commissioning System Review;
h) System Commissioning.

Asset Identification

Identification and categorization of assets;

a) Listing and circulation of asset categories to respective departments for confirmation;
b) Rationalize Asset Register formats to reflect designated asset categories.

Asset Verification

Verification of all County assets based on 8,000-9,000 asset count;

a) Verification based on location, existence, use, condition, status, ownership; documentation, estimated valuation (rendered by user department and subject to formal valuation);
b) Production of list of verified assets (Verification result);
c) Reconciliation and audit against existing asset registers;
d) Process Intra- and inter-departmental asset rationalization scheme;
e) Provide final asset verification report.

Asset Tagging and On-Boarding

Asset tagging exercise on final list of verified assets;

a) Agreement on asset tagging index format for the 1,000-5,000 asset count;
b) Installation of assets tags and asset indices on assets that cannot be tagged using bar codes;
c) Testing of asset tagging function for identification and verification functions.

Asset Register Population

Original population of the asset registers;

a) Completion of asset register entries;
b) Provide Report on asset registers original entry (for reporting purposes);
c) Final designation of asset registers for system commissioning.

Reporting Cycle Sample

Production of sample reports;

a) Acquisition Report;
b) Depreciation;

c) Assets due for Disposal;
d) Disposal of assets report;
e) Asset Movement and transfer report;
f) Asset Issuance report;
g) Personnel clearance report.

System Training

Training of personnel and asset custodians;

a) IT Department
b) Municipal Managers
c) Director of Procurement
d) Chief Officers
e) Directors
f) Procurement officers
g) Records Officers.

4. *Scope*

The specifications provided are limited to the expectations of the Olkalou municipality and its user departments and functions, the County Treasury for reporting and asset administration compliance purposes.

These specifications are not exhaustive, nor conclusive. Further internal consultation is advised, in particular with relevant user and implementation departments.

Provided here is a description of how and what the proposed users need to access, retrieve, view, record, report, discharge and analyze information relating to assets.

The asset management system is not intended to capture movement, replenishing, acquisition, disposal of inventory (Consumables) in the Municipality.

These specifications do not specify;

1. Programming Techniques and language;
2. System design architecture;
3. Data Model Description Schema;
4. Supplier criteria and work specifications;
5. Training manuals, schedules and programs;
6. System support specifications;
7. Higher level specifications required to implement the system;

The provider or developer must however be encouraged to provide these requirements in order to support the particular needs of the Olkalou municipality, in particular for conformance and integration ends.

5. Principles guiding development of the Asset Management System.

6. *Guiding Principles*

a) Compliance and Conformity
b) Reliability and Completeness
c) Integration
d) Cost Efficiency and Value for Money
e) Phased Implementation
f) Adaptability, Relevance, Customization
g) Compatibility
h) Broad use and functionality, non-replication
i) Regular Reporting
j) Robust Data Collection module

7. *Conformance*

Interoperability

Usability

The acquisition and provision of technology to be applied in Asset Management shall reflect the tenets of Asset Management Policy. This ensures that the purpose and intent to the policy guidelines are not compromised by the applied technology and software.

Of particular importance is overall conformance with these specifications so that users in the Olkalou municipality can use the system with the assurance that assets can be managed and administered in a consistent and standard manner.

Management of assets in a standard manner increases the likelihood of interoperability between conforming products, systems and ultimately, regulation. Users must be able to retrieve, receive understand information in compliance with these specifications.

8. Primary Objectives of the Asset Management System

9. *Objectives*

a) Provide a reliable record capable of effective verification and report authentication,
b) Secure model for the asset register, safe and tamper-proof record,
c) Ease of access and use, and

d) Create a data reserve, information pool for planning, monitoring and evaluation support

10. Proposed Development and Implementation Cycle

11. *Development and Implementation Requirements*

In order to commence implementation, the following preliminary measures must be addressed;

a) System Specification Review and Validation meeting,
b) Web Server Access,
c) Web Security Manager verification,
d) Asset Verification (Procedures and Access) Plan approval,
e) Asset Tagging Index and Naming Protocol approval, and System Support Schedule and Procedures approval.

12. *Implementation Module*

a) Pre-Installation planning and survey
b) Specification verification
c) System Installation
d) Testing
e) Test Report Production
f) Full Reporting Cycle Production
g) Asset Identification
h) Asset Verification and Register Format Rationalization
i) Asset Tagging and On-boarding
j) Asset Register Population
k) System Training
l) Pre-commissioning System Review
m) System Commissioning

13. System Enhancement Modules

14. *Future System enhancement options*

a) Integration Competency and configuration
b) Asset Unit performance evaluation
c) Departmental and Function specific Asset Management Sub-systems

15. **Asset Management System Specifications (Proposed End-User)**

16. *Developer Specifications*

Developer, System Provider to provide complete narration for;

a) Core Developer Specifications,
b) Installation and Networking Protocols,
c) System Implementation Plan
d) Asset Identification and Verification and Asset Tagging Plan
e) User Permissions and Mandates schema
f) Database Configuration Settings,
g) Correlation Workflow Charts,
h) Data Model Description,
i) Relationship Data Model (excluding model schema),
j) Relationship Types, and

k) Guidance for incorporating Asset Identification Elements into other data models

17. General Specifications

18.
a) Integrate, import, export and connect with other information sources,
b) Integrate with Human Resource information systems,
c) No edit, over-write; provide for entry-log preservation,
d) Flexible input fields in asset registers,

19. Integration Capability

20. *Integration*
a) Data Import/Export capability
b) Human Capital Management (HCM) Systems
c) Workflow and Institutional Process Integration
d) Monitoring and Evaluation Platforms
e) Asset Tagging integration capability with successive or existing installations of the asset management system

21. Platforms supported

22. *Basic Access Platform* Access the system through web access on Desktop Platforms; Windows and Mac.

23. System settings

24.
a) Configure backups, permissions, security, passwords, and emails.
b) Unlimited number of User Licenses
c) Daily database back-up, configured to resident server, and a cloud platform (Dropbox or Google Workspace).

25. Database Configurations

26. Both of these uses require asset identification be present to ensure all systems are able to accurately represent the correct assets.

For purposes of aggregation, asset identification may be used to request detailed data about outliers from the sensors that collected the data;

a) Multiple, cross-way access;
b) Records;
c) Attributes.

27. Quality Assurance

28. a) System stability assurance in view of likely customizations in future.
    b) Ensure reporting requirements are fulfilled
    c) Ease of use and access
    d) Adequate User training
    e) Compliance with user and implementation specifications

29. User Identity

30. User identity parameters to be specified by the Procurement and Human Resources Departments.

31. System Design Architecture

32. System provider or developer shall provide adequate description of the System Design Architecture (integrated, distributed, pooled or converged) with supporting basis for selection of the preferred architecture model.

33. **Specifications built around the Asset Management Life Cycle Approach**

34. Basic System infrastructure and development to be guided by the Asset Management Life-cycle.

    Capability to identify at which particular stage is in its life cycle each asset (bearing completeness) is placed. Each of the stages in the Asset Management Life Cycle creates a distinct data set, and relates to search and reporting fields.

35. **Planning** Core Specifications

36. *Planning Tool* The Asset Management System shall be a planning and analytical tool for Asset Management Planning.

    The primary element of provision of information for planning purposes through the life cycle of assets, and creating data essential for analysis and monitoring and evaluation. The information shall assist in pre-acquisition planning and provide learning data for operation and maintenance for assets units, asset classes, departments and functions.

    The System shall incorporate a Project Dashboard and development Fact Sheet for indicative reference.

37. *Specification Objectives*

a) Apply consistent life cycle approach to each asset of the county.
b) Compatibility with basic data collection and interface presentations, access, excel.
c) Present comparative information for budgeting purposes.
d) Capture Operation and Maintenance costs designated under asset class, asset description, asset unit identification, asset user, asset user department.
e) Create information access protocols for budget purposes.
f) Provide delimitation on asset period of use reporting purposes.
g) Provide minimum information reports for Monitoring and Evaluation tools.

38. *Planning Specifications*

a) Collect segment data for future analysis.
b) Data dimension should incorporate time, asset identity, personnel custody, functional bias and allocation, user description, asset aging.
c) Provide module and functionality to expand the data collection dimension.
d) Create independent data access without interfering with primary functionality.
e) Provide minimum limitation on document submission prior to initiation of procurement process.
f) Pre-Acquisition planning documentation check-list denoting completion of planning; **Need Assessment**, **Cost of Operation Assessment**, **Cost-Benefit Analysis**, **Alternatives Proposal**, **Compatibility and Integration assessment report**; and such other reports as may be determined by the Accounting Officer.
g) Check-list shall be automated, prompt the initiation of acquisition.
h) Integrate project completion schedule and reporting.
i) Incorporate stage completion elements of multi-period financing modules.
j) Define asset description on completion stage.
k) Incorporate valuation calculation model for multi-stage acquisition.

39. **Acquisition** Core Specifications

40. *Asset Acquisition Support*

Acquisition shall be initiated on the Asset Management System.

In order to prevent duplication in preparation of the specifications for purposes of Procurement, the Requisition Form shall be completed in the prescribed form.

The Asset Management System completes entry of an asset into the County Asset Register upon completion of acquisition, with exception of leases, multi-period and stage based acquisition.

41. *Specification Objectives*

a) Capability to initiate Acquisition for purposes of Asset Records and reporting
b) Associate acquisition to the asset registers
c) Primary asset registry entry upon completion of the acquisition process
d) Provide multiple step approval for final registry entry
e) Provide for Asset Acquisition methods (Public-Private Partnership, Leasing, Outsourcing)
f) Provide Register formats for alternate Acquisition methods

42. *Acquisition Specifications*

a) Incorporate provided Asset Register Formats.
b) Incorporate specification document in the system asset acquisition initiation protocol.
c) Provide module for integrated line-by-line specification entry in Specification Document or upload Specification document for specific asset categories as directed by the Accounting Officer.
d) Create asset unit specification prompt for ease-of-entry in repeat purchase assets.
e) Define acquisition reporting by the following parameters;
    i. Department
    ii. Mode of acquisition
    iii. User
    iv. Asset Class
    v. Asset Identification
f) Provide Information on the acquisition cycle aligned to the procurement process
    i. Acquisition Cost Bands,
    ii. Acquisition Cost thresholds and limits
g) Generate aggregated acquisition reports based on the following parameters;
    i. Period,
    ii. Department
    iii. Asset Classes
    iv. Asset Description
h) Acquisition documentation can be upload on to the platform;
    i. Invoice,
    ii. Delivery note
    iii. Title or Registration Documents
i) Completion of the Inspection and Acceptance on the platform with Automated check-list capability.
j) Record participant's notes on the Inspection and Acceptance

43. **Operation and Maintenance** Core Specifications

44. *Asset Operation and Maintenance Support*

The Asset Management System shall provide information required to conduct, monitor, authorize and report on operation and maintenance activities.

Operation of assets includes allocation, custody, cost of operation reporting, scope of operation, mandates and approval for maintenance, transfer and assignment of assets.

Maintenance of assets includes authorization mandates for maintenance, frequency and cost of maintenance (including cumulative count), location of maintenance conducted, and asset custody.

45. **Asset Identification**

46. Asset Identification Attributes:

a) Relationship Identifier
b) Extension Identifier.

47. Asset Identification criteria denoting Relationship Identifiers;

a) Physical location
b) Asset Unit
c) Asset Description
d) Asset Acquisition date.

Asset Identity Features

a) Asset Location
b) Asset Tag number
c) Asset Serial Number
d) Asset Status- in service/obsolete
e) Asset Category
f) Asset Sub Category
g) Asset Custodian
h) Open Market Value for asset identified as obsolete
i) Any other relevant remarks for the asset.

48. **Asset Registers**

49.

a) Batch and single unit entry and validation;
b) Flexible entry field for asset information;
c) Register can only be visible upon validation by the primary custodian;

d) Multiple registers can be viewed simultaneously;
e) Asset registers are separated according to designated categories and financial reporting periods;
f) Capability to develop and assign new asset registers.

50.
a) Presentation of the Asset Register formats
b) Generation of additional asset registers
c) Register verification protocols (multiple-step authorization required)
d) Retractable field entry
e) Customized entry Criteria
f) Static entry criteria
g) Edit permission required for asset register entry criteria
h) Entry validation protocol.

51. **Ownership Documentation**

52. Ownership documentation is a central to asset acquisition through the Asset management system. In order to ease reference and future verification, the system should provide capability to view scanned copies of these documents where possible.

53.
a) Scan and append ownership documentation;
b) Completion of Asset Register entry requires ownership documentation entry;
c) Report on Ownership documentation available against asset list.

54. **Asset Tagging**

55. *Objectives of Asset Tagging*

The Asset Tagging component must be designed to ensure,

a) provides capability to view asset attributes remotely;
b) simultaneous access from separate scanners and entry points;
c) separate scanning exercise must yield matching data;
d) accessible data must be current and updated;
e) provides primary asset identification and verification capability.

56. *Features of Asset Tagging component*

a) Captures essential Asset identification features
b) Minimize process cycle times
c) Ensures management system adoption and implementation
d) Provide asset verification capacity for audit process
e) Remote access
f) Automated tagging.

57. *Tagging equipment*

a) Anodized aluminum bar code
b) Alphanumeric code
c) Scanner-readable code
d) Can use adhesive that can stick to metal, plastic, wood and any other surface and should be durable.

58.

a) Location
b) Year of Acquisition
c) Asset Location
d) Asset Tag number
e) Asset Serial Number
f) Asset Status- in service, obsolete
g) Asset Category
h) Asset Sub Category
i) Asset Custodian
j) Open Market Value for asset identified as obsolete.
k) Any other relevant remarks for the asset.

59. **Asset Location**

60. The system should enable location determination for search and reporting criteria.
Asset location primarily based at the custodial department and physical location of the asset.
Input information on physical and departmental movement of asset, authorization and purpose for movement of the asset.

61. *Asset Location Attributes*

a) physical Location
b) Department
c) Movement (physical and department transfer
d) Date of transfer of asset
e) Authorization for movement of asset
f) Condition, Situate status
g) Use status (current, reasons for out-of-use).

62. Asset Custody

63. The system should determination of asset custody for search and reporting criteria.
Asset custody includes the custodial department and location of the asset.

System shall permit input of information on allocation and assignment of asset, date of allocation, personnel in custody, change of personnel in custody of the assets and general authorization on custody (assignment, release, surrender).

64. *Asset Custody Attributes*

a) Issuance to User
b) Allocation of asset (department and personnel custodian)
c) Custody Condition
d) Surrender of assets
e) Release of Assets
f) Discharge of Personnel and Clearance requirements

65. **Operation of Assets**

66. The system shall enable, automate and record;

a) Documentation requirements for operation;
b) Record mandate and authorization for assignment to operate;
c) Location of operation;
d) Record cost of Operation;
e) Out Operation Reporting (reasons, period, opportunity cost for evaluation purposes).

67. Asset Maintenance and Repair

68. The system reporting objective shall enable

a) recording any activity carried to repair a broken asset to restore full functionality;
b) maintain the records of repair;
c) failures of Assets that are not listed in Asset Maintenance.

69. System shall enable, automate and record

a) Documentation requirements for maintenance;
b) Record mandate and authorization for maintenance;
c) Location of conduct of maintenance;
d) Frequency of maintenance reporting over useful life, ownership life of the asset;
e) Cost of maintenance;
f) Record of Maintenance (attributes, asset class, categories, department, function).

70. Asset Movement

71. Move an Asset from one Location to another.

Track the location of an asset or to whom it is issued.

Create an Asset Movement transaction, whenever the asset is moved from one location to another.

72. **Disposal** Core Specifications

73. The system should enable notification for disposal, record, assets disposed, maintain remote record of assets previous disposed.

Once an asset unit is disposed, the remote visibility is not available for users managing current assets, but be generated for reporting purposes.

74.
a) Provide notification on assets due for disposal based on criteria determined by the accounting officer,
b) Identification and notification of Asset due for disposal,
c) Discharge these assets from the system,
d) Indicate the disposal value,

75.
a) Provide consolidated report of asset disposed by,
    i. Asset Class
    ii. Reporting Period
    iii. Department
    iv. Municipality
b) Provide report on respective asset units by
    i. Asset Class
    ii. Acquisition cost
    iii. Years of use
    iv. User Identification
    v. User Department
    vi. Municipality
    vii. Mode of disposal
    viii. Basis(Reason) for disposal
    ix. Useful life and depreciation
c) Append maintenance record over life of asset

76. **Reporting**

77. The system shall ensure information for financial reporting, monitoring and evaluation is developed and accessible according to the designated permissions.

Reporting features shall enable the users identify bottlenecks, monitor performance, and improve service delivery.

78.
a) Align reporting requirements to system reports;
b) Accommodate minimum information output requirements to ensure completion of financial reporting needs in the County;
c) Ensure information attributes are available to provide the required financial information for completion of the financial reporting requirements;
d) Ensure that the asset register provide a conclusive and complete report of the entire count of asset units in the county;

e) Query enabled.

79. Reporting Information output

a) Asset Class
b) Asset Category
c) Asset Unit Description
d) Ownership Documentation report
e) Acquisition Value
f) Year of Purchase
g) Depreciation; rate, current, accumulated, method of depreciation
h) Cost of Operations
i) Cost of Maintenance
j) Outstanding acquisition value.

80. **Depreciation**

81. *Automated Depreciation model*

The system shall ensure automation of depreciation in order to avoid manual depreciation calculation.

a) Configure depreciation schedules for various categories of assets, system auto-calculate the depreciation amount or dates and create accounting entries;
b) Create a schedule for depreciation based on the depreciation method and other related inputs like 'Available to Use Date' in the Asset record.
c) Calculate depreciation and adding entries to the depreciation table in the Asset record;
d) Calculate depreciation on the following optional models; Straight line, Double Declining Balance, Written Down Value;
e) Scheduled depreciation (on the scheduled date, system creates a depreciation entry by creating a Journal Entry and the same Journal Entry is shown in the depreciation table for reference and reporting);
f) Depreciation Date and Current Value are also updated on the commission of depreciation entry.

82. *Depreciation Attribute*

Attribute correlation;

a) Asset Unit
b) Asset Class
c) Depreciation Rate

83. *Depreciation Calculation model*

a) Accumulated Depreciation Previous Years
b) Depreciation Current Year
c) Write off Accumulated Depreciation = Accumulated Depreciation Previous Years + Depreciation Current Year (in case of disposal)

d) Total Depreciation = Accumulated Depreciation Previous Years + Depreciation Current Year - Write off Accumulated Depreciation
e) Net Book Value = Gross Book Value - Total Depreciation

84. **Revaluations**

85. The system should enable automated adjustment of increases or drops in the value of an asset.

The Asset Value Adjustment feature must be automated and ensure translation for the final journal entries.

The system should create journal entries (based on the re-adjustment values that were entered) and recalculate depreciation amounts.

Revaluation Calculation model

a) Opening Value at the begin of the reporting period
b) Increases (revaluations, additions)
c) Decreases (devaluations, removals)
d) Gross Book Value = Opening Value + Increases - Decreases

86. **Asset Inventory**

87. The system shall ensure integrated inventory to manage all information about an asset. Asset reporting output can be done in both batched or serialized items.

Enable scanning of asset tagging barcodes to provide inventory output based on assets' availability, location, custody, utility, acquisition date and other recommended attributes.

When an asset is acquired, the system acquisition module shall create the asset record based on the information entered in primary asset register.

88. *Asset Inventory Attributes*

Provide Consolidated report of all assets and segmented reports according to the following attributes;

a) Department
b) Category
c) Description
d) Asset Class
e) Asset Features

f) Year of Acquisition
g) Provide correlation in reporting with the following attributes
h) Cost of Operation and maintenance
i) Annual Depreciation Charge
j) Accumulated Depreciation Charge

89. **Asset Verification and Audit Support**

90. The system shall provide information, reports and access to data to enable generation of asset verification templates and process audit queries in the designated format.

91. The system shall enable,
a) Report request;
b) System access protocols for verification;
c) Report generation permission and protocols;
d) Log preservation system audit.

92. **Asset Risk Management Support**

93. Ensure the that risk management measures and controls can be enhanced and implemented through the asset management system.

The asset management system is inherently created as a risk mitigation mechanism

Ensures that the proposed risk mitigation measures and controls can be realized though the system.

94. a) Assist in progressive development of risk control mechanisms
b) Ensure applicability across the entire institution
c) Notification enabled for designated functions (acquisition completion, due disposal date, information risk and malware)

95. **Security**

96. Security dimensions to be enabled through the system;

a) support the physical integrity and security of assets;
b) security of information on assets.

97. Security features
a) The system has Roles and User Permission Manager to show or hide records for particular users.

b) Permanent log record
c) No over-write or delete function
d) Log changes are noted, visible, auditable,
e) Such other security measures as shall be necessary to ensure the preservation and safety of records, information and data of information

98. **Training**

99. The system provider or developer shall be required to provide a comprehensive plan for training based on the implementation plan.

100. a) Training Planning and Requirements
b) Training Manual
c) Personnel Selection
d) Period, hours, Quality Assurance

101. **Users and User Permissions**

102. Create multiple users and assign them different roles. Each user in the system can be assigned multiple roles and permissions

Role comprises a set of permissions assigned to a user so that they can access the documents they need to.

The most important role is "System Manager". Any user having this role can add other users and set roles for all users.

103. User Permission and Access

Supported by Roles and User Permission Manager

104. *Office of the Governor, Governance*
a) Access to Asset Management System Dashboard
b) Asset Acquisition and Disposal Report
c) Asset allocation by department
d) Asset Allocation by staff classes, groups and designation

105. *Chief Officers, Accounting Officers*
a) Primary Department Custodian
b) Asset Acquisition and Disposal Report
c) Asset allocation for designated department
d) Asset allocation by staff classes and designation

106. *Director Of Procurement*
a) Asset Register entry
b) Asset Registry entry completion validation

c) Admission of users
d) Definition of User fields for users
e) Asset Acquisition validation
f) Asset Disposal Validation
g) Asset custody Validation
h) Personnel Surrender
i) Custody Assignment
j) Transfer
k) Return
l) Report generation rights
m) Report Validation rights
n) Query Validation rights
o) Assignment of rights
p) Proxy assignment
q) Limited period proxy assignment
r) Set proxy period

107.	*Economic Planning Department*	a) Access to Asset Management System Dashboard b) Asset Acquisition and Disposal Report c) Asset allocation by department d) Asset Allocation by staff classes, groups and designation
108.	*Financial Reporting, Audit*	a) Asset Acquisition and Disposal Report b) Asset allocation by department c) Asset Allocation by staff classes, groups and designation
109.	*Procurement Officers*	Delegated Primary Custodian

Appendix 4 List of Proposed Asset Registers

1.	Land (Acquisition And Ownership) Register	
2.	Land (Physical Planning, Survey & Maintenance) Register	
3.	Buildings (Acquisition/Construction) Register	
4.	Buildings (Maintenance) Register	
5.	Motor Vehicle Register	
6.	Motor Vehicle (Maintenance) Register	
7.	Plant, Machinery And Equipment Register	
8.	Plant, Machinery And Equipment(Maintenance) Register	
9.	Biological Assets Register	
10.	Roads Infrastructure Register	
11.	Roads Infrastructure (Maintenance) Register	
12.	Railway Infrastructure Register	
13.	Health Centers Register	
14.	Early Childhood Development Centers Register	
15.	Other Infrastructure Register	
16.	Work In Progress Register	
17.	Inventory(Consumables) Register	
18.	Computer and ICT Equipment Register	
19.	Furniture, Fittings and Equipment Register	
20.	Heritage Assets Register	
21.	Subsoil Assets Register	
22.	Investments Register	
23.	Cash and Bank Register	
24.	Loans Receivable Register	
25.	Imprest Register	
26.	Intangible Assets Register	
27.	Leases Register	
28.	Losses Register	
29.	Fuel Register	
30.	Activity (Motor Vehicle Use) Register	

Appendix …… asset maintenance plan

Appendix 5 List of Proposed Standard Forms and Asset Documentation Formats

1.	Requisition Form	
2.	Inspection and Acceptance Form	
3.	Scheduled Maintenance Form	
4.	Portable and Attractive Items Control Ledger	
5.	Portable and Attractive Items Reconciliation Ledger	
6.	Inventory Record and Reconciliation Ledger	
7.	Asset Issuance Register	
8.	Asset Handover Register	
9.	Activity and Equipment Sign-Out Register	
10.	Asset Deployment Assessment Report Format	
11.	Compatibility and Integration Assessment Template (Acquisition Planning)	
12.	Alternatives Proposal (Budgeting and Acquisition) Template.	

Form AR 001 (a)

LAND (ACQUISITION AND OWNERSHIP) REGISTER

Index/Tag No.	Requisition S/No.	Descr. of Land	Mode of Acquisition (Purchase, transfer, donation)	Asset Category (Land or Investment property)	County / Sub-County/	Land Reg. / Title Number / Unique identifier	Nearest town/ Location	GPS	Polygon				Document of Ownership Held	Proprietorship / User Details as per Document of Title	Size (HA)	Ownership Status (Freehold / Leasehold)	Acquisition Date	Reg. Date	Disputed / Undisputed	Encumbrances	Planned / unplanned	Purpose/ use of land	Surveyed/ Not surveyed	Acquisition Amount	Fair Value / Min. of Lands zonal maps	Disposal Date / Change of Use Date	Disposal Value	Annual Rental Income (Investment property)	Notes
									A	*B*	*C*	*D*																	

For review of the above Asset Register (Record, Maintain, Control)		
(a) Simulate completion by entering dummy data. (b) Reviewer indicates comments on the proposed register below;		
(1) Form is illustrated as will be presented on the Asset Management System. (2) The system log shall indicate the following; **Last date Register was edited, Designation of the officer editing the register**, **Designation of Officer Checking the Register,** and **Designation of the officer authorizing the register entry**. (3) Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder's Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**		
Remarks on Review		
Proposed Amendments,General Review	Missing Fields	Changes in Format

Descr. - Description	**Orig. - Original**
Depr. - Depreciation	**Accum. - Accumulated**
Bldg.- Building	**Annu. - Annual**
Reg. - Registration	**NBV – Net Book Value**
Dept. - Department	**Maint. - Maintenance**

Form AR 001 (b)

LAND (PHYSICAL PLANNING, SURVEY & MAINTENANCE) REGISTER

Index/Tag No.	Requisition S/No.		Land Registrati	Size	Nearest Town /	GPS	Polygon	Planned /	Purpose of land	Surveyed /Not	Fenced /	Developed /	Access Road	Road reserve &	Water connecte	Electricity)	Remarks

		Descr. of Land	on / Title Number / Unique identifier	(HA)	Location		A	B	C	D	Unplanned	/ Approved Use	surveyed	Not fenced	undeveloped	maintained / unmaintained	drainage maintained / unmaintained	d / not connected	connected / not connected	

For review of the above Asset Register (Record, Maintain, Control)		
Simulate completion by entering dummy data. Reviewer indicates comments on the proposed register below;		
Form is illustrated as will be presented on the Asset Management System. The system log shall indicate the following; **Last date Register was edited, Designation of the officer editing the register**, **Designation of Officer Checking the Register,** and **Designation of the officer authorizing the register entry**. Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder's Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**		
Remarks on Review		
Proposed Amendments,General Review	Missing Fields	Changes in Format

Descr. - Description	**Orig. - Original**
Depr. - Depreciation	**Accum. - Accumulated**
Bldg.- Building	**Annu. - Annual**
Reg. - Registration	**NBV – Net Book Value**
Dept. - Department	**Maint. - Maintenance**

Form AR 002 (a)

BUILDINGS (ACQUISITION/CONSTRUCTION) REGISTER

Index/ Tag No.	Requisition S/No.	Directorate Code	Descr./ Name of Bldg.	Mode of Bldg. ownership (construction, lease, transfer, purchase)	Category (Building or Investment property)	Bldg. No.	Institution (Proprietorship / Ownership details)	Nearest town / Location	Street / Road	County/ Sub-County/ Ward	Land Reg. / Title Number / Unique identifier	Size of land (HA)	Land Ownership status (Freehold/ leasehold)	Source of funds	Bldg. construction /lease start date/ transfer/ purchase date	Type of Bldg. (Permanent / temporary)	Use	Estimated useful life (years) / Period of lease	No. of Floors	Plinth Area (Sq. Feet)	Cost of construction/ lease/ purchase/ valuation	Annu. Depr.	Accum. Depr. to date	Net Book Value	Annual rental income (for investment property)	Remarks

For review of the above Asset Register (Record, Maintain, Control)		
Simulate completion by entering dummy data. Reviewer indicates comments on the proposed register below;		
Form is illustrated as will be presented on the Asset Management System. The system log shall indicate the following; **Last date Register was edited, Designation of the officer editing the register**, **Designation of Officer Checking the Register,** and **Designation of the officer authorizing the register entry**. Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder's Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**		
Remarks on Review		
Proposed Amendments,General Review	Missing Fields	Changes in Format

Descr. - Description	**Orig. - Original**
Depr. - Depreciation	**Accum. - Accumulated**
Bldg.- Building	**Annu. - Annual**
Reg. - Registration	**NBV – Net Book Value**
Dept. - Department	**Maint. - Maintenance**

Form AR 002 (b)

BUILDINGS (MAINTENANCE) REGISTER

Index/ Tag No.	Requisition S/No.	Dept. Code	Descr., Name of Bldg.	Mode of Bldg. ownership (construction, lease, transfer, purchase)	Bldg. No.	Proprietorship/ ownership details	Land Reg. / Title Number / Unique identifier	Cost of construction/ lease/ purchase/ valuation	Insurance Policy No.	Amount Insured	Date of last maintenance	Date of scheduled maintenance	Type of scheduled maintenance (plumbing, electrical, lighting, flooring, roofing, painting)	Descr.	Priority Level (High, Medium, Low)	Estimated maintenance time	Estimated maintenance costs	Actual maintenance costs	Remarks

For review of the above Asset Register (Record, Maintain, Control)		
Simulate completion by entering dummy data. Reviewer indicates comments on the proposed register below;		
Form is illustrated as will be presented on the Asset Management System. The system log shall indicate the following; **Last date Register was edited, Designation of the officer editing the register**, **Designation of Officer Checking the Register,** and **Designation of the officer authorizing the register entry**. Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder's Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**		
Remarks on Review		
Proposed Amendments,General Review	Missing Fields	Changes in Format

Descr. - Description	**Orig. - Original**
Depr. - Depreciation	**Accum. - Accumulated**
Bldg.- Building	**Annu. - Annual**
Reg. - Registration	**NBV – Net Book Value**
Dept. - Department	**Maint. - Maintenance**

Form AR 003

MOTOR VEHICLE REGISTER

Index No.	Requisition S/No.	Directorate Code	Program Code	Vehicle Reg. No.	Financed by/ Source of funds	Engine No.	Chasis No.	Tag No.	Make & Model	Yr of Purchase	PV No.	Original Location	Current Location	Replacement Date (if applicable)	Acquisition Cost Kshs	Depr.rate	Ann. Depr. Kshs	Acc. Depr. Kshs	Net Book Value	Date of disposal	Disposal value	Officer in Custody /PF No.	Date Assigned	Asset condition	Log book (Yes/No)	Notes

For review of the above Asset Register (Record, Maintain, Control)		
Simulate completion by entering dummy data. Reviewer indicates comments on the proposed register below;		
Form is illustrated as will be presented on the Asset Management System. The system log shall indicate the following; **Last date Register was edited, Designation of the officer editing the register**, **Designation of Officer Checking the Register,** and **Designation of the officer authorizing the register entry**. Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder's Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**		
Remarks on Review		
Proposed Amendments,General Review	Missing Fields	Changes in Format

Descr. - Description	**Orig. - Original**
Depr. - Depreciation	**Accum. - Accumulated**
Bldg.- Building	**Annu. - Annual**
Reg. - Registration	**NBV – Net Book Value**
Dept. - Department	**Maint. - Maintenance**

Form AR 004

MOTOR VEHICLE (MAINTENANCE) REGISTER

Index/ Tag No.	Requisition S/No.	Dept. Code	Program Code	Asset Descr.	Make & Model	Vehicle Reg. No.	Engine No.	Chasis No.	Yr of Purchase	Insurance Policy No.	Amount Insured	PV No.	Date of last Maint.	Date of scheduled Maint.	Type of scheduled maint.	Descr.	Priority Level (High, Medium, Low)	Estimated Maint. time	Estimated Maint. costs	Actual Maint. costs	Officer in Custody /PF No.	Date Assigned	Asset condition	Notes

For review of the above Asset Register (Record, Maintain, Control)
Simulate completion by entering dummy data. Reviewer indicates comments on the proposed register below;
Form is illustrated as will be presented on the Asset Management System.

The system log shall indicate the following; **Last date Register was edited, Designation of the officer editing the register**, **Designation of Officer Checking the Register,** and **Designation of the officer authorizing the register entry**. Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder's Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**
Remarks on Review

Proposed Amendments,General Review	Missing Fields	Changes in Format

Descr. - Description	**Orig. - Original**
Depr. - Depreciation	**Accum. - Accumulated**
Bldg.- Building	**Annu. - Annual**
Reg. - Registration	**NBV – Net Book Value**
Dept. - Department	**Maint. - Maintenance**

Form AR 005

PLANT, MACHINERY AND HEAVY EQUIPMENT REGISTER

Index/ Tag No.	Requisition S/No.	Dir Code	Prog code	Asset Descr.	Reg. No.	Financed by/ source of funds	Tag No.	Make & Model	Engine No.	Chassis No.	Date of Delivery / installaton	PV No.	Orig. Location	Current Location	Replacement Date (if applicable)	Acquisition cost Kshs.	Depr. Rate	Annu. Depr. Kshs	Acc. Depr. Kshs	NBV	Date of disposal	Disposal Value	Officer in Custody/ No.	Asset condition	Notes

For review of the above Asset Register (Record, Maintain, Control)
Simulate completion by entering dummy data. Reviewer indicates comments on the proposed register below;
Form is illustrated as will be presented on the Asset Management System. The system log shall indicate the following; **Last date Register was edited, Designation of the officer editing the register**, **Designation of Officer Checking the Register,** and **Designation of the officer authorizing the register entry**. Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder's Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**
Remarks on Review

Proposed Amendments,General Review	Missing Fields	Changes in Format

Descr. - Description	**Orig. - Original**
Depr. - Depreciation	**Accum. - Accumulated**
Bldg.- Building	**Annu. - Annual**
Reg. - Registration	**NBV – Net Book Value**
Dept. - Department	**Maint. - Maintenance**

Form AR 006

PLANT, MACHINERY AND EQUIPMENT(MAINTENANCE) REGISTER

Index/Tag No.	Requisition S/No.	Directorate Code	Program Code	Asset Descr.	Source of Funds	Serial No.	Tag No.	Make & Model	Engine No.	Chassis No.	Yr of Purchase	Insurance Policy No.	Amount Insured	PV No.	Date of last Maint.	Date of scheduled Maint.	Type of scheduled Maint.	Descr.	Priority Level (High, Medium, Low)	Estimated Maint. time	Estimated Maint. costs	Actual Maint. costs	Officer in Custody/ No.	Date Assigned	Asset condition	Notes

For review of the above Asset Register (Record, Maintain, Control)		
Simulate completion by entering dummy data. Reviewer indicates comments on the proposed register below;		
Form is illustrated as will be presented on the Asset Management System. The system log shall indicate the following; **Last date Register was edited, Designation of the officer editing the register**, **Designation of Officer Checking the Register,** and **Designation of the officer authorizing the register entry**. Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder's Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**		
Remarks on Review		
Proposed Amendments,General Review	Missing Fields	Changes in Format

Descr. - Description	**Orig. - Original**
Depr. - Depreciation	**Accum. - Accumulated**
Bldg.- Building	**Annu. - Annual**
Reg. - Registration	**NBV – Net Book Value**
Dept. - Department	**Maint. - Maintenance**

Form AR 007

BIOLOGICAL ASSETS REGISTER

Index / Tag No.	Asset Descr.	Location	Dept. Code	Program Code	Requisition S/No./ Birth Record	Age	Unit of measurement (Pieces, acreage etc.)	Quantity	Fair value unit Cost Kshs	Date of Disposal	Officer Authorizing Disposal	Officer in Custody / No.	Mode Of Disposal (Death, Sale, Gift, Donation)	Disposal Value	Date of Loss	Proportion of Loss	Cause of Loss	Total value Kshs	Remarks

For review of the above Asset Register (Record, Maintain, Control)		
Simulate completion by entering dummy data. Reviewer indicates comments on the proposed register below;		
Form is illustrated as will be presented on the Asset Management System. The system log shall indicate the following; **Last date Register was edited, Designation of the officer editing the register**, **Designation of Officer Checking the Register,** and **Designation of the officer authorizing the register entry**. Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder's Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**		
Remarks on Review		
Proposed Amendments,General Review	Missing Fields	Changes in Format

Descr. - Description	**Orig. - Original**
Depr. - Depreciation	**Accum. - Accumulated**
Bldg.- Building	**Annu. - Annual**
Reg. - Registration	**NBV – Net Book Value**
Dept. - Department	**Maint. - Maintenance**

Form AR 008

ROADS INFRASTRUCTURE REGISTER

Index No.	Road description	Location	Requisition S/No.	Location / Ward	Road ID	Length (KMs)	Date of commission	Length (Kms)	Type of road	Class of road	Mode of funding	Amenities available	Land registry ID	Useful life (years)	Cost	Annual depreciation	Accumulated depreciation	Net Book value	Remarks

For review of the above Asset Register (Record, Maintain, Control)		
Simulate completion by entering dummy data. Reviewer indicates comments on the proposed register below;		
Form is illustrated as will be presented on the Asset Management System. The system log shall indicate the following; **Last date Register was edited, Designation of the officer editing the register**, **Designation of Officer Checking the Register,** and **Designation of the officer authorizing the register entry**. Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder's Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**		
Remarks on Review		
Proposed Amendments,General Review	Missing Fields	Changes in Format

Descr. - Description	**Orig. - Original**
Depr. - Depreciation	**Accum. - Accumulated**
Bldg.- Building	**Annu. - Annual**
Reg. - Registration	**NBV – Net Book Value**
Dept. - Department	**Maint. - Maintenance**

Form AR 009

ROADS INFRASTRUCTURE (MAINTENANCE) REGISTER

Index/Tag No.	Road Descr.	Location	Requisition S/No.	Road ID	Date of Commission	Length (Kms)	Type of road	Date of last Maint.	Date of scheduled Maint.	Type of scheduled maint.	Descr.	Priority Level (High, Medium, Low)	Estimated Maint. time	Estimated Maint. costs	Actual Maint. costs	Useful life (years)	Accum. Depr.	NBV	Remarks

For review of the above Asset Register (Record, Maintain, Control)		
Simulate completion by entering dummy data. Reviewer indicates comments on the proposed register below;		
Form is illustrated as will be presented on the Asset Management System. The system log shall indicate the following; **Last date Register was edited, Designation of the officer editing the register**, **Designation of Officer Checking the Register,** and **Designation of the officer authorizing the register entry**. Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder's Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**		
Remarks on Review		
Proposed Amendments,General Review	Missing Fields	Changes in Format

Descr. - Description	**Orig. - Original**
Depr. - Depreciation	**Accum. - Accumulated**
Bldg.- Building	**Annu. - Annual**
Reg. - Registration	**NBV – Net Book Value**
Dept. - Department	**Maint. - Maintenance**

Form AR 010

RAILWAY INFRASTRUCTURE REGISTER

Description	Sub-County	Date of commission	Length (Kms)	Type of Rail	Tag No.	Amenities available	Land registry ID	Useful life (years)	Cost	Annual depreciation	Accumulated depreciation	Net Book value	Remarks

For review of the above Asset Register (Record, Maintain, Control)		
Simulate completion by entering dummy data. Reviewer indicates comments on the proposed register below;		
Form is illustrated as will be presented on the Asset Management System. The system log shall indicate the following; **Last date Register was edited, Designation of the officer editing the register**, **Designation of Officer Checking the Register,** and **Designation of the officer authorizing the register entry**. Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder's Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**		
Remarks on Review		
Proposed Amendments,General Review	Missing Fields	Changes in Format

Descr. - Description	**Orig. - Original**
Depr. - Depreciation	**Accum. - Accumulated**
Bldg.- Building	**Annu. - Annual**
Reg. - Registration	**NBV – Net Book Value**
Dept. - Department	**Maint. - Maintenance**

Form AR 011

OTHER INFRASTRUCTURE REGISTER

Index/ Tag No.	Asset Description	Requisition No.	Financed by/ source of funds	Length (if applicable)	Size (e.g. area, production capacity etc.)	Make & Model	Date installation / Commissioning	PV number	Original Location	Current Location	Installation amount	Depreciation rate	Annual depreciation	Accumulated depreciation	Net Book Value	Date of Disposal	Disposal value	Responsible officer/ Officer In Custody/ PF No.	Asset condition	Notes

For review of the above Asset Register (Record, Maintain, Control)		
Simulate completion by entering dummy data. Reviewer indicates comments on the proposed register below;		
Form is illustrated as will be presented on the Asset Management System. The system log shall indicate the following; **Last date Register was edited, Designation of the officer editing the register**, **Designation of Officer Checking the Register,** and **Designation of the officer authorizing the register entry**. Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder's Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**		
Remarks on Review		
Proposed Amendments,General Review	Missing Fields	Changes in Format

Descr. - Description	**Orig. - Original**
Depr. - Depreciation	**Accum. - Accumulated**
Bldg.- Building	**Annu. - Annual**
Reg. - Registration	**NBV – Net Book Value**
Dept. - Department	**Maint. - Maintenance**

Form AR 012

WORK IN PROGRESS REGISTER

Index/ Tag No.	Asset Category	Directorate Code	Program Code	Projected Sources of Funds	Actual Source of Funds	Location of asset	Start Date	Contract Amount (Kshs)	Expected date of completion	Completion of Works Valuation	Inventory On Site(Kshs)	Total Valuation amount (Kshs)	Contractor's Valuation	Percentage of completion to date	Amount spent to date	Commitment in next financial year	Commitment beyond next financial year	Class of asset transferred to	Date of tranfer	Amount of WIP trasferred	Balance of WIP	Remarks

For review of the above Asset Register (Record, Maintain, Control)		
Simulate completion by entering dummy data. Reviewer indicates comments on the proposed register below;		
Form is illustrated as will be presented on the Asset Management System. The system log shall indicate the following; **Last date Register was edited, Designation of the officer editing the register**, **Designation of Officer Checking the Register,** and **Designation of the officer authorizing the register entry**. Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder's Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**		
Remarks on Review		
Proposed Amendments,General Review	Missing Fields	Changes in Format

Descr. - Description	**Orig. - Original**
Depr. - Depreciation	**Accum. - Accumulated**
Bldg.- Building	**Annu. - Annual**
Reg. - Registration	**NBV – Net Book Value**
Dept. - Department	**Maint. - Maintenance**

Form AR 013

INVENTORY (CONSUMABLES) REGISTER

Item Code	Dept Code	Program Code	Description of Inventory item	Unit e.g. piece, Kgs, etc.	Last date of Inventory Count	Quantity	Unit cost	Total Cost	Officer in Custody/ PF No.	Remarks

For review of the above Asset Register (Record, Maintain, Control)		
Simulate completion by entering dummy data. Reviewer indicates comments on the proposed register below;		
Form is illustrated as will be presented on the Asset Management System. The system log shall indicate the following; **Last date Register was edited, Designation of the officer editing the register**, **Designation of Officer Checking the Register,** and **Designation of the officer authorizing the register entry**. Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder's Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**		
Remarks on Review		
Proposed Amendments,General Review	Missing Fields	Changes in Format

Descr. - Description	**Orig. - Original**
Depr. - Depreciation	**Accum. - Accumulated**
Bldg.- Building	**Annu. - Annual**
Reg. - Registration	**NBV – Net Book Value**
Dept. - Department	**Maint. - Maintenance**

Form AR 014

COMPUTERS AND OTHER ICT EQUIPMENT REGISTER

Index/ Tag No.	Requisition S/No.	Directorate Code	Program Code	Asset Descr.	Finance d by/ source of funds	Serial number	Tag No.	Make & Model	Date of Delivery / Installation	Pay PV No.	Original Location	Current Location	Replacement Date (if applicable)	Acquisition cost Kshs	Depr. Rate	Annu.Depr. Kshs	Accum. Depr. Kshs	NBV	Date of disposal	Disposal Value	Responsible Officer/ Officer In Custody/ PF No.	Asset condition	Notes
1																							
2																							

For review of the above Asset Register (Record, Maintain, Control)		
Simulate completion by entering dummy data. Reviewer indicates comments on the proposed register below;		
Form is illustrated as will be presented on the Asset Management System. The system log shall indicate the following; **Last date Register was edited, Designation of the officer editing the register**, **Designation of Officer Checking the Register,** and **Designation of the officer authorizing the register entry**. Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder's Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**		
Remarks on Review		
Proposed Amendments,General Review	Missing Fields	Changes in Format

Descr. - Description	**Orig. - Original**
Depr. - Depreciation	**Accum. - Accumulated**
Bldg.- Building	**Annu. - Annual**
Reg. - Registration	**NBV – Net Book Value**
Dept. - Department	**Maint. - Maintenance**

Form AR 015

FURNITURE, FITTINGS AND EQUIPMENT REGISTER

Index/ Tag No.	Requisition S/No.	Directorate Code	Program Code	Asset Description	Financed by/ source of funds	Serial number	Tag No.	Make & Model	Date of Delivery / installation	Pay PV No.	Original Location	Current Location	Replacement Date (if applicable)	Acquisition cost Kshs	Depr. Rate	Annu. Depr. Kshs	Accum.Depr. Kshs	NBV	Date of disposal	Disposal Value	Responsible Office/ Officer in Custody /PF No.	Asset condition	Notes

For review of the above Asset Register (Record, Maintain, Control)		
Simulate completion by entering dummy data. Reviewer indicates comments on the proposed register below;		
Form is illustrated as will be presented on the Asset Management System. The system log shall indicate the following; **Last date Register was edited, Designation of the officer editing the register**, **Designation of Officer Checking the Register,** and **Designation of the officer authorizing the register entry**. Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder's Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**		
Remarks on Review		
Proposed Amendments,General Review	Missing Fields	Changes in Format

Descr. - Description	**Orig. - Original**
Depr. - Depreciation	**Accum. - Accumulated**
Bldg.- Building	**Annu. - Annual**
Reg. - Registration	**NBV – Net Book Value**
Dept. - Department	**Maint. - Maintenance**

Form AR 016

HERITAGE ASSETS REGISTER

Index/Tag No.	Dept. Code	Description of the nature of asset	Document of ownership	L.R No (For land)	Size of land (where applicable)	Purpose for which held/ significance	Location	Source (where applicable)	Cost/ Fair value	Reason why value cannot be reliably estimated	Annual costs of maintenance/ preservation	Remarks

FFor review of the above Asset Register (Record, Maintain, Control)
Simulate completion by entering dummy data. Reviewer indicates comments on the proposed register below;
Form is illustrated as will be presented on the Asset Management System. The system log shall indicate the following; **Last date Register was edited, Designation of the officer editing the register**, **Designation of Officer Checking the Register,** and **Designation of the officer authorizing the register entry**. Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder's Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**

Remarks on Review		
Proposed Amendments,General Review	Missing Fields	Changes in Format

Descr. - Description	**Orig. - Original**
Depr. - Depreciation	**Accum. - Accumulated**
Bldg.- Building	**Annu. - Annual**
Reg. - Registration	**NBV – Net Book Value**
Dept. - Department	**Maint. - Maintenance**

Form AR 017

SUBSOIL ASSETS REGISTER

Index./ Tag No.	Description of the nature of asset	Document of ownership	L.R No (For land)	Size of land (where applicable)	Location	Net Present Value	Reason why value cannot be reliably estimated	Annual costs of maintenance/ preservation	Remarks

FFor review of the above Asset Register (Record, Maintain, Control)		
Simulate completion by entering dummy data. Reviewer indicates comments on the proposed register below;		
Form is illustrated as will be presented on the Asset Management System. The system log shall indicate the following; **Last date Register was edited, Designation of the officer editing the register**, **Designation of Officer Checking the Register,** and **Designation of the officer authorizing the register entry**. Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder's Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**		
Remarks on Review		
Proposed Amendments,General Review	Missing Fields	Changes in Format

Descr. - Description	**Orig. - Original**
Depr. - Depreciation	**Accum. - Accumulated**
Bldg.- Building	**Annu. - Annual**
Reg. - Registration	**NBV – Net Book Value**
Dept. - Department	**Maint. - Maintenance**

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Form AR 018

INVESTMENT REGISTER

Index No.	Nature/ type of Investments	Institution investment held	Document of ownership	Source of funds	Nature of Investment	Date of investment	Maturity date	Term/ duration of investment	Interest rate applicable to the investment	Quantity	Unit Cost	Initial cost of purchase	Valuation of Investment	Expected interest due on maturity	Maturity value	Name and signature of the officer or employee placing the investment	Reporting Period	Officer in Charge/ Primary Custody of the Investment	Remarks

For review of the above Asset Register (Record, Maintain, Control)		
Simulate completion by entering dummy data. Reviewer indicates comments on the proposed register below;		
Form is illustrated as will be presented on the Asset Management System. The system log shall indicate the following; **Last date Register was edited, Designation of the officer editing the register**, **Designation of Officer Checking the Register,** and **Designation of the officer authorizing the register entry**. Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder's Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**		
Remarks on Review		
Proposed Amendments,General Review	Missing Fields	Changes in Format

Descr. - Description	**Orig. - Original**
Depr. - Depreciation	**Accum. - Accumulated**
Bldg.- Building	**Annu. - Annual**
Reg. - Registration	**NBV – Net Book Value**
Dept. - Department	**Maint. - Maintenance**

Form AR 019

CASH AND BANK REGISTER

Index No.	Account name	Account Number	Currency	Type of Account	Name of Bank	Source of Funds	Purpose of Bank Account	Bank signatories	Balance Kshs

For review of the above Asset Register (Record, Maintain, Control)
Simulate completion by entering dummy data. Reviewer indicates comments on the proposed register below;
Form is illustrated as will be presented on the Asset Management System.

The system log shall indicate the following; **Last date Register was edited, Designation of the officer editing the register**, **Designation of Officer Checking the Register,** and **Designation of the officer authorizing the register entry**. Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder's Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**
Remarks on Review

Proposed Amendments,General Review	Missing Fields	Changes in Format

Descr. - Description	**Orig. - Original**
Depr. - Depreciation	**Accum. - Accumulated**
Bldg.- Building	**Annu. - Annual**
Reg. - Registration	**NBV – Net Book Value**
Dept. - Department	**Maint. - Maintenance**

Form AR 020

LOANS RECEIVABLE REGISTER

Index No.	Entity lent	Location of the loan agreement or other supporting documentation, for example, the file	Security/Chattel on Account	Documentation of Security /Chattel held on Account	Insurance Policy No. for loan	Effective date of lending	Maturity date	Loan duration	Purpose of loan	Reasons for advancing the loan	Interest rate (%)	Amount lent in Kshs	Actual amounts disbursed to date Kshs	Interest receivable Kshs	Other charges Kshs	Total receivable Kshs	Amount Repaid Kshs	Amount Outstanding Kshs

For review of the above Asset Register (Record, Maintain, Control)
Simulate completion by entering dummy data. Reviewer indicates comments on the proposed register below;
Form is illustrated as will be presented on the Asset Management System. The system log shall indicate the following; **Last date Register was edited, Designation of the officer editing the register**, **Designation of Officer Checking the Register,** and **Designation of the officer authorizing the register entry**. Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder's Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**
Remarks on Review

Proposed Amendments,General Review	Missing Fields	Changes in Format

Descr. - Description	**Orig. - Original**
Depr. - Depreciation	**Accum. - Accumulated**
Bldg.- Building	**Annu. - Annual**
Reg. - Registration	**NBV – Net Book Value**
Dept. - Department	**Maint. - Maintenance**

Form AR 021

IMPREST REGISTER

Index No.	Name of Staff	Activity undertaken/ Items supplied/ Service rendered	Department responsible	Personal Number	Currency	Amount receivable Kshs	Due date of Receipt	Number of days outstanding	Remarks

For review of the above Asset Register (Record, Maintain, Control)		
Simulate completion by entering dummy data. Reviewer indicates comments on the proposed register below;		
Form is illustrated as will be presented on the Asset Management System. The system log shall indicate the following; **Last date Register was edited, Designation of the officer editing the register**, **Designation of Officer Checking the Register,** and **Designation of the officer authorizing the register entry**. Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder's Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**		
Remarks on Review		
Proposed Amendments,General Review	Missing Fields	Changes in Format

Descr. - Description	**Orig. - Original**
Depr. - Depreciation	**Accum. - Accumulated**
Bldg.- Building	**Annu. - Annual**
Reg. - Registration	**NBV – Net Book Value**
Dept. - Department	**Maint. - Maintenance**

Form AR 022

INTANGIBLE ASSETS REGISTER

Index/Tag No.	Requisition S/No	Department Code	Program Code	Asset description / Nature of asset	Document of ownership	Nature of Custody / Security	Acquired from/ Developed by	Date of acquisition/ commissioning	Cost / Fair value	Useful life	Annual amortization	Accumulated amortization	Net Book value	Remarks

For review of the above Asset Register (Record, Maintain, Control)
Simulate completion by entering dummy data. Reviewer indicates comments on the proposed register below;
Form is illustrated as will be presented on the Asset Management System.

The system log shall indicate the following; **Last date Register was edited, Designation of the officer editing the register**, **Designation of Officer Checking the Register,** and **Designation of the officer authorizing the register entry**. Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder's Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**
Remarks on Review

Proposed Amendments,General Review	Missing Fields	Changes in Format

Descr. - Description	**Orig. - Original**
Depr. - Depreciation	**Accum. - Accumulated**
Bldg.- Building	**Annu. - Annual**
Reg. - Registration	**NBV – Net Book Value**
Dept. - Department	**Maint. - Maintenance**

Form AR 023

LEASE REGISTER

Index No.	Category of asset	Description of the leased asset	Lease term/ period	Commencement Date	Termination Date	Notice period	Repayment schedule, including the residual value, scheduled rent increments and balloon payments	Present value of minimum or total lease payments	Type of lease, (operating or finance lease; fixed term / controlled tenancy)	Name and address of the lessor	Name and address of lessee	Name of the officer who approved the lease contract	Nominal rate of interest applied in the lease	Location of the lease agreement, for example, file reference and location	Remarks
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Form is illustrated as will be presented on the Asset Management System. The system log shall indicate the following; **Last date Register was edited, Designation of the officer editing the register**, **Designation of Officer Checking the Register,** and **Designation of the officer authorizing the register entry**. Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder's Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**
Remarks on Review

Proposed Amendments,General Review	Missing Fields	Changes in Format

Descr. - Description	**Orig. - Original**
Depr. - Depreciation	**Accum. - Accumulated**
Bldg.- Building	**Annu. - Annual**
Reg. - Registration	**NBV – Net Book Value**
Dept. - Department	**Maint. - Maintenance**

Form AR 024

LOSSES REGISTER

Index No.	Dept. Code	Date of Loss Recorded	Details of the item lost or written off, for example, asset code, description, value	Statement as to the circumstances of the loss, for example, dates, personnel involved, how the loss occurred	Loss category for example theft, destroyed etc.	Corrective action taken	General ledger account and cost center codes;	Preparer's name and title	Name and title of the approval officer (must have a losses delegation)

For review of the above Asset Register (Record, Maintain, Control)		
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Form is illustrated as will be presented on the Asset Management System. The system log shall indicate the following; **Last date Register was edited, Designation of the officer editing the register**, **Designation of Officer Checking the Register,** and **Designation of the officer authorizing the register entry**. Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder's Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**		
Remarks on Review		
Proposed Amendments,General Review	Missing Fields	Changes in Format

Descr. - Description	**Orig. - Original**
Depr. - Depreciation	**Accum. - Accumulated**
Bldg.- Building	**Annu. - Annual**
Reg. - Registration	**NBV – Net Book Value**
Dept. - Department	**Maint. - Maintenance**

Form AR 025

FUEL REGISTER

Requisition S/No.	Date	Vehicle Registration No.	Detail Order No.	Invoice No.	LPO No.	Fuel Drawn (LTRS)	Amount of Fuel drawn (Kshs)	Balance

For review of the above Asset Register (Record, Maintain, Control)
Simulate completion by entering dummy data. Reviewer indicates comments on the proposed register below;

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The system log shall indicate the following; **Last date Register was edited, Designation of the officer editing the register**, **Designation of Officer Checking the Register,** and **Designation of the officer authorizing the register entry**.
Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder's Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**

Remarks on Review

Proposed Amendments,General Review	Missing Fields	Changes in Format

Descr. - Description	**Orig. - Original**
Depr. - Depreciation	**Accum. - Accumulated**
Bldg.- Building	**Annu. - Annual**
Reg. - Registration	**NBV – Net Book Value**
Dept. - Department	**Maint. - Maintenance**

ACTIVITY (MOTOR VEHICLE USE) REGISTER

Index/ Tag No.	Registration Number	Model/ Serial No.	Reason for Movement/ Use/ Operation	Distance Covered	Destination	Program attached	Date	Operating custodian	Authorizing Officer	Remarks

For review of the above Asset Register (Record, Maintain, Control)

Simulate completion by entering dummy data.
Reviewer indicates comments on the proposed register below;

Form is illustrated as will be presented on the Asset Management System.
The system log shall indicate the following; **Last date Register was edited, Designation of the officer editing the register**, **Designation of Officer Checking the Register,** and **Designation of the officer authorizing the register entry**.
Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder's Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**

Remarks on Review

Proposed Amendments,General Review	Missing Fields	Changes in Format

Descr. - Description	**Orig. - Original**
Depr. - Depreciation	**Accum. - Accumulated**
Bldg.- Building	**Annu. - Annual**
Reg. - Registration	**NBV – Net Book Value**
Dept. - Department	**Maint. - Maintenance**