



**REPUBLIC OF KENYA  
COUNTY GOVERNMENT OF  
NYANDARUA  
OL'KALOU MUNICIPALITY**



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**ASSET MANAGEMENT POLICY  
FOR  
OL'KALOU MUNICIPALITY**

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*P. O. Box 701 - 20303*

*Ol'Kalou,*

***KENYA***

SEPTEMBER 2025

## **Foreword**

The promulgation of the **Constitution of Kenya, 2010** ushered in a new era of **devolution**, bringing government closer to the people and emphasizing principles of **equity, accountability, inclusivity, and sustainable development**. Central to this vision is the prudent management of public resources, including the physical assets that support service delivery to our communities.

In alignment with this constitutional framework, Parliament enacted enabling laws such as the **County Governments Act, 2012**, the **Urban Areas and Cities Act, 2011 (revised 2019)**, the **Public Finance Management Act, 2012**, and the **Public Procurement and Asset Disposal Act, 2015**. These statutes collectively establish a strong foundation for transparent, accountable, and sustainable management of municipal assets.

It gives me great pleasure to present the Ol'Kalou Municipal Asset Management Policy, a key framework that will guide how we plan, acquire, manage, operate, maintain and safeguard the assets entrusted to us for the benefit of our municipality. Municipal assets—ranging from roads, water and sanitation infrastructure, public facilities, and land form the backbone of service delivery and economic development in this municipality.

This policy provides a structured approach to ensure that these assets are managed in a sustainable, transparent, and accountable manner. It establishes clear standards for inventory, maintenance, risk management, and lifecycle planning, thereby ensuring value for money and improved quality of life for our communities.

By aligning asset management practices with our development priorities and fiscal responsibilities, the Ol'Kalou municipality will be better positioned to maximize the usefulness of its resources, extend the lifespan of critical infrastructure, and provide valid and reliable services that support social and economic growth.

I therefore urge all relevant departments, stakeholders, and partners to embrace this policy as a living document that reflects our collective commitment to prudent management of public resources. Together, let us work towards a future where our municipality thrives through efficient, effective, and sustainable use of assets.

**HE. Dr. MOSES KIARIE BADILISA**

**GORVERNOR NYANDARAUA COUNTY**

## **Preface**

On behalf of the Olkalou Municipal Board, I extend our heartfelt appreciation to all who contributed to the development of the Olkalou Asset Management Policy.

We are especially grateful to the County Executive and Staff, led by H.E. Governor Dr. Moses Kiarie Badilisha, for their unwavering support and strategic guidance throughout this process.

This milestone reflects the dedication, professionalism, and collaborative spirit of our Board Members, municipal staff, and technical working teams drawn from across departments. Their tireless efforts have strengthened governance and institutional resilience within Olkalou Municipality.

Special recognition goes to the Municipal Board Members, led by Chairperson Priscillah Mwirigi, Vice Chairperson John Mwangi, and fellow Board Members: Dr. Teresia Ruga, Charles Mbugua, Colleta Migwi, Hon. Samuel Njirani, and Zelipha Kabuga, and. We also acknowledge the invaluable leadership of Hon. Stephen Kinyanjui Mburu KK, the CECM for Lands, Physical Planning, Housing and Urban Development, and Josephine Muiru, Chief Officer for Lands, Physical Planning, and Urban Development, for their guidance throughout the policy formulation process.

We commend the technical contributions of Municipal Manager Eric Igogo, Director of Physical Planning Rachel Mugo, Director of Legal Services Beatrice Macharia, and supply chain management officer Joseph Muturi whose insights and oversight were instrumental in shaping this framework.

Finally, we appreciate all County and Municipal staff who actively participated in consultations, provided data, and shared perspectives that informed the structure and content of this policy.

It is our hope that this policy will serve as a practical tool for embedding achievements, accountability, and resilience into the Municipality's daily operations thus empowering our teams to anticipate challenges, seize opportunities, and uphold the highest standards of public service.

**Priscillah Mwirigi**  
**Chairperson, Olkalou Municipal Board**

## **Acknowledgement**

The preparation of the Olkalou Municipality Asset Management Policy has been a collective journey that reflects the spirit of partnership, dedication, and visionary leadership. This milestone could not have been realized without the pooled efforts of diverse stakeholders, each of whom played a critical role in shaping and refining the policy framework.

We extend our deepest appreciation to His Excellency Dr. Moses Kiarie Badilisha, Governor of Nyandarua County, whose unwavering commitment to good governance and sustainable resource management has provided the inspiration and enabling environment for this policy. His leadership continues to affirm the centrality of municipalities in advancing devolution and accountable service delivery.

Special gratitude is conveyed to Ms. Priscillah Mwirigi Chairperson of Olkalou Municipal Board, for her strategic guidance and stewardship throughout the policy development process. Her diligence and dedication ensured that the Board's mandate to safeguard public assets was translated into a credible and actionable framework. We also recognize the valuable contributions of Dr. Triza Ruga and Ms. Colleta Migwi committed Municipal Board Members, whose insights enriched deliberations and strengthened the inclusivity of this policy.

The technical team of this policy owes much to the devoted work of the Technical Committee, ably led by Mr. Joseph Muturi, Supply Chain Management Officer. We are equally grateful to Ms. Beatrice Macharia, Director of Legal Services, for her counsel in ensuring compliance with existing laws and regulations; Mr. Josphat Ngigi, Director Housing, Ms. Ann Mureithi, Social Safeguard Officer and Ms. Sarah Kimathi, Assistant Administrative Officers whose technical efforts cannot be assumed. Ms. Naomi Kabura, Supply Chain Officer, whose inputs whose expertise ensured alignment with procurement, accountability, and value-for-money principles. Mr. Felix Muikia Revenue officer, for embedding sound financial management practices into the policy; and Mr. Joseph kihiko, whose steadfast support and teamwork greatly enhanced the policy formulation process.

We acknowledge with deep appreciation the other team members who, though not individually named, worked tirelessly in data collection, drafting, consultations, and logistical support. Their contributions were instrumental in delivering this comprehensive policy document.

This Policy is therefore not the work of individuals in isolation, but a shared product of collaborative leadership, professional expertise, and a shared vision for the future of Ol'Kalou Municipality. It symbolizes our collective resolve to

safeguard public assets, enhance accountability, and lay a solid foundation for sustainable growth and prosperity.

**Eric Igogo**  
**Municipal Manager**  
**Olkalou Municipality**

## **EXECUTIVE SUMMARY**

The Olkalou Municipal Asset Management Policy provides a structured framework for the effective management of its assets to ensure sustainable service delivery, economic growth, and prudent use of public resources. Municipal assets include: roads, drainage systems, water and sanitation infrastructure, solid waste facilities, health and education facilities, recreational spaces, and administrative building essential for meeting the needs of residents and supporting the municipality's development objectives.

# TABLE OF CONTENTS

## Contents

FOREWORD .....	1
ABBREVIATIONS AND ACRONYMS .....	9
DEFINITIONS.....	5
TABLE OF CONTENTS.....	6
Introduction and Rationale for the Policy Framework....	<b>Error! Bookmark not defined.</b>
<b>Background</b> .....	<b>14</b>
<b>Rationale of the Policy</b> .....	<b>Error! Bookmark not defined.</b>
<b>Vision of the Policy</b> .....	<b>27</b>
<b>Mission of the Policy</b> .....	<b>27</b>
<b>Aims of the Policy</b> .....	<b>Error! Bookmark not defined.</b>
<b>Objectives of the Policy</b> .....	<b>Error! Bookmark not defined.</b>
<b>Scope of the Policy</b> .....	<b>27</b>
<b>Policy Development Process</b> .....	<b>Error! Bookmark not defined.</b>
<b>Key Principles</b> .....	<b>Error! Bookmark not defined.</b>
<b>Guiding Principles</b> .....	<b>Error! Bookmark not defined.</b>
<b>Situational Analysis</b> .....	<b>Error! Bookmark not defined.</b>
<b>Overview</b> .....	<b>Error! Bookmark not defined.</b>
<b>Introduction</b> .....	<b>Error! Bookmark not defined.</b>
<b>Legal and Regulatory Framework</b> .....	<b>Error! Bookmark not defined.</b>
<b>Institutional Framework</b> .....	<b>Error! Bookmark not defined.</b>
<b>Institutional Roles in Asset Management</b> .....	<b>Error! Bookmark not defined.</b>
<b>The National Treasury</b> .....	<b>Error! Bookmark not defined.</b>
County Assembly.....	<b>Error! Bookmark not defined.</b>
<b>County Executive Committee</b> .....	<b>Error! Bookmark not defined.</b>
<b>County Treasury</b> .....	<b>Error! Bookmark not defined.</b>
<b>Office of the Auditor General</b> .....	<b>Error! Bookmark not defined.</b>
<b>Internal Audit department</b> .....	<b>Error! Bookmark not defined.</b>
<b>Public sector entities</b> .....	<b>Error! Bookmark not defined.</b>
The Office of the County Attorney.....	<b>Error! Bookmark not defined.</b>
Office of the Controller of Budget.....	<b>Error! Bookmark not defined.</b>

Intergovernmental Relations Technical Committee (IGRTC) ..	<b>Error! Bookmark not defined.</b>
Council of Governors (CoG) .....	<b>Error! Bookmark not defined.</b>
Public Procurement Regulatory Authority.....	<b>Error! Bookmark not defined.</b>
Public Sector Accounting Standards Board – Kenya	<b>Error! Bookmark not defined.</b>
National Land Commission.....	<b>Error! Bookmark not defined.</b>
Public Private Partnership Unit .....	<b>Error! Bookmark not defined.</b>
kenya urban support	
program.....	
.20	
<b>Gaps and Challenges in Asset Management</b> .....	Error! Bookmark not defined.
<b>Situational Analysis (Lifecycle Approach to Non-Financial and Financial Asset Management)</b> .....	Error! Bookmark not defined.
<b>Planning</b> .....	Error! Bookmark not defined.
<b>Acquisition</b> .....	Error! Bookmark not defined.
<b>Operation and Maintenance</b> .....	Error! Bookmark not defined.
<b>Disposal</b> .....	Error! Bookmark not defined.
<b>Selected Asset Categories</b> .....	Error! Bookmark not defined.
<b>Land and Buildings</b> .....	Error! Bookmark not defined.
Health Department Assets; Equipment, Health Centers and Inventory.....	Error! Bookmark not defined.
<b>Education Department Assets; Land, ECD Centers, ECD Centre Equipment</b> .....	Error! Bookmark not defined.
<b>Biological Assets</b> .....	Error! Bookmark not defined.
<b>Policy Areas</b> .....	Error! Bookmark not defined.
<b>Planning (Non-Financial and Financial Assets)</b> .....	Error! Bookmark not defined.
<b>Key Policy Positions</b> .....	Error! Bookmark not defined.
<b>Further Policy Statements</b> .....	Error! Bookmark not defined.
<b>Acquisition (Non-Financial and Financial Assets)</b> .....	Error! Bookmark not defined.
<b>Key Policy Positions</b> .....	Error! Bookmark not defined.
<b>Further Policy Statements</b> .....	Error! Bookmark not defined.
<b>Operation And Maintenance (Non-Financial and Financial Assets)</b> .....	Error! Bookmark not defined.
<b>Key Policy Positions</b> .....	Error! Bookmark not defined.
<b>Further Policy Statements</b> .....	Error! Bookmark not defined.
<b>Disposal (Non-Financial and Financial Assets)</b> .....	Error! Bookmark not defined.

<b>Key Policy Positions.....</b>	Error! Bookmark not defined.
<b>Further Policy Statements .....</b>	Error! Bookmark not defined.
<b>Land And Buildings .....</b>	Error! Bookmark not defined.
<b>Health Department Assets (Facilities And Equipment).....</b>	Error! Bookmark not defined.
<b>Education Department Assets (Facilities And Equipment) ...</b>	Error! Bookmark not defined.
<b>Biological Assets .....</b>	Error! Bookmark not defined.
<b>Use of Technology in Asset Management .....</b>	Error! Bookmark not defined.
<b>Implementation Framework .....</b>	Error! Bookmark not defined.
<b>Implementation Plan and Requirements.....</b>	Error! Bookmark not defined.
<b>Tenets of Policy Implementation.....</b>	Error! Bookmark not defined.
<b>Implementation Process.....</b>	Error! Bookmark not defined.
<b>Policy Implementation Measures.....</b>	Error! Bookmark not defined.
<b>Monitoring and Evaluation mechanism .....</b>	Error! Bookmark not defined.
<b>Objectives of M&amp;E .....</b>	Error! Bookmark not defined.
<b>Monitoring .....</b>	Error! Bookmark not defined.
<b>Evaluation.....</b>	Error! Bookmark not defined.
Step 1: Identify Program Goals and Objectives.....	<b>Error! Bookmark not defined.</b>
Step 2: Define Indicators .....	<b>Error! Bookmark not defined.</b>
Step 3: Define Data Collection Methods and Timelines .....	<b>Error! Bookmark not defined.</b>
Step 4: Identify M&E Roles and Responsibilities .....	<b>Error! Bookmark not defined.</b>
Step 5: Create an Analysis Plan and Reporting Templates ....	<b>Error! Bookmark not defined.</b>
Step 6: Plan for Dissemination and Donor Reporting.....	<b>Error! Bookmark not defined.</b>
<b>Risk Management.....</b>	Error! Bookmark not defined.
<b>Policy Position .....</b>	Error! Bookmark not defined.
Appendix 1: Implementation Matrix on Policy Implementation Prerequisites.....	66
Appendix 2: Implementation Matrix on Policy Implementation Functional Requirements .....	67
Appendix 3: Proposed Specifications for Asset Management System .....	69
Appendix 4 List of Proposed Asset Registers .....	90
<b>Plant, Machinery And Equipment(Maintenance) Register .....</b>	<b>90</b>
<b>Biological Assets Register.....</b>	<b>90</b>

<b>Roads Infrastructure Register .....</b>	<b>90</b>
<b>Roads Infrastructure (Maintenance) Register.....</b>	<b>90</b>
<b>Railway Infrastructure Register.....</b>	<b>90</b>
Appendix 5 List of Proposed Standard Forms and Asset Documentation Formats .....	91

## 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

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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

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## **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 Ol’Kalou 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 Ol’Kalou 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.

## I: INTRODUCTION AND SITUATIONAL ANALYSIS

### 1.1 Background

Olkalou Municipality owns and continues to acquire a wide range of assets. However, the absence of standardized, technology-driven systems for recording, valuing, and managing these assets has resulted in gaps in identification, utilization, and reporting. These weaknesses have contributed to inefficiencies, recurring audit queries, and underutilization of valuable resources. In particular, the lack of accurate and up-to-date information hinders effective audits, adoption of accrual accounting, and the formulation of progressive policies. Without reliable data, it becomes difficult to determine the true value of municipal assets, maintain accurate registers, or apply consistent classification criteria.

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 asset recognition, valuation, and classification, supported by comprehensive registers and modern information systems. This approach will enable dependable identification, transparent reporting, and evidence-based decision-making, while ensuring that public investments in assets are safeguarded and optimized.

The policy is firmly aligned with Kenya's constitutional values of accountability, transparency, and citizen participation, as well as with enabling laws such as the **County Governments Act (2012)**, the **Urban Areas and Cities Act (2011, revised 2019)**, the **Public Finance Management Act (2012)**, and the **Public Procurement and Asset Disposal Act (2015)**. It also draws from international best practices, including **ISO 55000** standards and the National Treasury's **Asset and Liability Management Guidelines (2020)**.

In developing this policy, Ol'kalou Municipality has taken into account its unique circumstances - its assets, processes, records, and resource profile - while ensuring broad stakeholder participation. This inclusive process ensures that the policy framework is not only suited to the Municipality's realities but also harmonized with national guidelines and development partner requirements such as the **KUSP II Operations Manual**. Ultimately, the Municipality commits to professionalizing asset stewardship to ensure prudent resource use, accountability, and sustainability in line with the objectives of devolution.

### 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 Ol'kalou municipality will recognize and record assets once they are acquired, then effectively manage those assets and appropriately dispose obsolete assets.

Even with prevailing extensive use of technology, record platforms for public assets are under developed. The need to create and implement dependable policy and structures in the management of public assets in the municipality, is manifested in the national government to achieve the same goal in Central Government, Ministries, Departments and Agencies, and County governments, municipalities and Semi-Autonomous Government Agencies. The conclusive goal shall be a concerted contribution towards an accurate national repository of assets.

In order for such national record to be reliable and effectual for decision-making and accounting purposes, uniformity is essential. For this reason, as with national government, the municipality needs to adopt and actualize accounting standards, legislation, technology requirements, besides guidance of national government policy towards the management of assets. The result of the policy framework formulation process must find utility across successive reporting cycles.

The insufficiency of Ol'kalou 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 promote adoption of best accounting principles for the municipality.

Further, the need to apply technology towards the effective management of assets has gained currency 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 the municipality.

### **1.3 Purpose of the policy**

The purpose of the Asset Management Policy is to establish a structured and consistent framework that guides the 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***

*The 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 asset management framework, it is essential to establish the current position of Olkalou Municipality with regard to the administration and management of its assets. A situational analysis provides this foundation, ensuring that policy recommendations are grounded in the Municipality's realities rather than abstract models.

The analysis reviews the institutional, operational, and governance environment in which Olkalou manages its assets. While the 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 current 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 provides a holistic understanding of both internal and external factors shaping asset management. This lays the groundwork for developing actionable, locally relevant, and sustainable policy responses for Olkalou Municipality.

### **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:

<b>Transferred Function</b>	<b>Associated Assets</b>
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 Terminals 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, Ol'Kalou 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 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.

Insights obtained from using analytical tools such as SWOT, PESTEL, and BEAM will directly inform the policy responses and implementation framework for sustainable asset management in the Municipality.

#### **i. PESTEL Analysis**

The PESTEL framework provides a structured analysis of the external environment in which Ol'kalou Municipality operates. It examines **Political, Economic, Social, Technological, Environmental, and Legal factors**, highlighting both opportunities that can be leveraged and risks that must be managed. By applying this framework, the Municipality ensures that its asset management practices and strategic planning remain responsive to wider governance, economic, and community dynamics, while positioning it to adapt to emerging challenges and capitalize on growth opportunities.

<b>S/No.</b>	<b>Factors</b>	<b>Analysis</b>
1	<b>Political</b>	<p><b>Positive</b></p> <ul style="list-style-type: none"><li>• Political stability – governors hold office for their full term</li><li>• Political goodwill on devolution – by national government to Counties, and by County Government to municipalities.</li></ul> <p>There is political goodwill by the county government in the municipality development agenda.</p> <p><b>Negative</b></p> <ul style="list-style-type: none"><li>• Lack of a transitional framework in government, causing disruption in continuity of services and projects</li><li>• Political interference</li><li>• Limited municipality's autonomy</li><li>• Citizens politics due to lack of awareness</li></ul>

		<ul style="list-style-type: none"> <li>• Corruption and mismanagement of public funds</li> </ul>
2	<b>Economic</b>	<p>Positive</p> <ul style="list-style-type: none"> <li>• Strategic location in the county context</li> <li>• Availability of municipal budgets</li> <li>• Availability of alternative financing through County and donor funding improving financial resilience</li> <li>• Rich agricultural hinterlands thereby supporting the economy in municipalities</li> <li>• Growing urbanization that expands the tax base</li> <li>• Opportunity of PPPs that provide funding for public projects and services.</li> </ul> <p>Negative</p> <ul style="list-style-type: none"> <li>• Limited funding for Municipalities</li> <li>• Limited local revenue / tax base due to economic hardships</li> <li>• dependency on county transfers</li> <li>• Limited funds due to economic downturns leading to reduced emergency response capacity</li> <li>• Rising costs of disaster response and recovery leading to reduced municipality budgets.</li> <li>• Very few industries</li> <li>• The tourism industry has not been well established</li> <li>• Limited roads network.</li> <li>• Inflation and interest rates affect the cost of construction, borrowing for asset related investments</li> <li>• Mushrooming of informal settlements in the municipality</li> </ul>
3	<b>Social</b>	Positive

		<ul style="list-style-type: none"> <li>• Urban growth</li> <li>• A higher youthful population</li> <li>• Cultural diversity</li> <li>• High quality Public expectations influencing effective management of assets.</li> </ul> <p>Negative</p> <ul style="list-style-type: none"> <li>• youth unemployment</li> <li>• Drug and substance abuse</li> <li>• Rising service expectations from residents</li> <li>• Increasing levels of crime and social ills</li> <li>• High rural to urban migration resulting to strain in infrastructure and facilities and social amenities</li> <li>• Negative public perception and trust making it hard to pass new initiatives or secure public cooperation</li> <li>• High insecurity levels</li> <li>• Encroachment of riparian land leading to pollution of water sources.</li> </ul>
4	<b>Technological</b>	<p>Positive</p> <ul style="list-style-type: none"> <li>• Improved service delivery due to technological advancement in service delivery</li> <li>• Opportunity for adoption of emerging smart cities technologies</li> <li>• Improvement in communication and citizen engagement through various digital platforms</li> <li>• Digital infrastructure e.g. Public wifi</li> </ul> <p>Negative</p> <ul style="list-style-type: none"> <li>• High cost of technology limiting their adoption</li> <li>• Digital divide</li> <li>• Cybercrimes and cyber threats to the data systems</li> <li>• Rapid technological changes</li> </ul>
5	<b>Environmental</b>	<p>Positive</p> <ul style="list-style-type: none"> <li>• Urban areas are underdeveloped thereby providing an opportunity for guided and controlled development</li> </ul>

		<ul style="list-style-type: none"> <li>• Rich agricultural hinterlands thereby providing Opportunities for value addition and waste reuse</li> <li>• Conducive climate that supports agriculture</li> <li>• Beneficiary of climate change adaptation funding</li> <li>• Presence of strategic natural resources in the municipality e.g. Lake Olbolosat</li> <li>• Opportunity for job creation e.g. through waste recycling and reduction</li> </ul> <p>Negative</p> <ul style="list-style-type: none"> <li>• Climate change vulnerabilities increasing disaster risks and damage to infrastructure</li> <li>• Environmental pollution from urbanization and industries</li> <li>• Natural disaster can dictate the type and the resilience of assets.</li> </ul>
6	<b>Legal Regulatory</b>	<p>Positive</p> <ul style="list-style-type: none"> <li>• Asset reporting standards- legal obligations for transparency, audit and public reporting of asset value and condition</li> <li>• Procurement laws-Regulations around how Olkalou municipalities can acquire, dispose of, or upgrade assets</li> <li>• Health and safety regulations-Legal standards requiring safe design, maintenance and use of public assets</li> <li>• Environmental compliance-Legal requirements related to environmental impact, emissions and pollution control for infrastructure projects</li> </ul> <p>Negative</p> <ul style="list-style-type: none"> <li>• Weak enforcement</li> <li>• Oppressive government taxation policies</li> <li>• Legal disputes and litigation risks</li> </ul>

The PESTEL assessment shows that Ol'kalou Municipality enjoys advantages such as political goodwill, donor support, opportunities for partnerships, a strong legal framework, and new technologies. However, challenges remain, including limited and unpredictable funding, political interference, rapid urban growth, climate risks, and weak ICT systems. These factors highlight the need for a structured Asset Management Policy that strengthens resilience, supports devolution, and promotes sustainable and accountable use of municipal assets.

## ii. SWOT Analysis (Organizational Appraisal)

The SWOT analysis provides an internal view of Ol'Kalou Municipality's strengths and weaknesses, balanced against the external opportunities and threats identified in the PESTEL review. This helps the Municipality build on its advantages, address gaps, and prepare for risks while pursuing growth and innovation.

Together, these tools form a strong foundation for identifying risks, guiding evidence-based decisions, and shaping practical strategies that respond to the unique realities of the Municipality.

<b>Strengths</b>	<b>Weaknesses</b>
Delegated authority under the Urban Areas and Cities Act.	Limited financial resources for asset management.
Established Municipal Board and Manager with clear governance mandate.	Gaps in technical capacity and staffing.
Supportive legal and policy framework (Constitution, UACA, CGA, PFM Act, Audit Act, ISO 31000).	Weak ICT and data management systems.
Availability of a dedicated municipal budget	Lack of /inadequate physical infrastructure e.g office space and supporting amenities
A cordial relationship with the community	Poor implementation and enforcement of legal frameworks
Availability for land for developments	Double land allocation causing disputes which leads to delayed development
The municipal is located in the county headquarter Leading to availability of all the facilities and amenities required by the whole county	Budget constrains slowing additional of infrastructure

Intense security since the security headquarters are located within the municipality	
The municipality is centrally located along the Nairobi Maralal main road thus attracting centralization	
Reliable water resources	
Availability of industries in the municipality attracting job opportunities for the youth	
The municipality is privileged to have four wards and therefore strong leadership positive influence	
<b>Opportunities</b>	<b>Threats</b>
Formulation and adoptions of tailored policies	Cyber insecurity
Potential for public-private partnerships (PPPs) in service delivery.	Climate change and natural disasters.
Availability of donor funding e.g KUSP grants and technical assistance.	Political interference and shifting priorities.
Rapid urbanization creating demand for municipal services.	Public resistance to user charges and non-compliance.
Youthful population with promising future work force	Insufficient funding
Availability of County land for expansion	
Availability of industries leading to potential job opportunities an	
Economies of agglomeration and reputation	Freehold Land tenures in the Municipalities limiting expansion

The SWOT analysis shows that Olkalou Municipality has a solid foundation for asset management, anchored in delegated legal authority, a functional governance structure, and integration within county planning tools such as the CIDP. However, gaps in financial resources, ICT systems, staffing, and infrastructure limit effective asset stewardship. Opportunities lie in harnessing PPPs, donor support, policy reforms, and climate-resilient investments to build capacity. At the same time, rapid urbanization, climate risks, political interference, and unpredictable funding pose significant threats. Bridging internal gaps while capitalizing on external opportunities will be key for the Municipality to safeguard assets, ensure reliable services, and plan sustainably for the future.

### iii. BEAM analysis

Category	Factors / Examples	Conclusions	Action Points
<b>Barriers</b>	<ul style="list-style-type: none"> <li>Incomplete formal transfer of functions and assets by the County Government.</li> <li>Limited financial resources for asset maintenance and renewal.</li> <li>Incomplete asset registers.</li> <li>Lack of ICT infrastructure for asset tracking.</li> <li>Political interference in resource allocation and asset disposal.</li> <li>Inadequate staff capacity on asset management practices.</li> <li>Changes in asset management structures.</li> </ul>	<ul style="list-style-type: none"> <li>Asset management is constrained by resource gaps, governance weaknesses, and low technical capacity.</li> </ul>	<ul style="list-style-type: none"> <li>Advocate for sufficient budgetary allocations.</li> <li>Update and digitize asset registers.</li> <li>Build capacity of technical staff.</li> <li>Strengthen governance</li> <li>Minimize political interference.</li> </ul>
<b>Enablers</b>	<ul style="list-style-type: none"> <li>National Treasury Asset &amp; Liability Management (NALM) Guidelines (2020).</li> <li>Public Finance Management (PFM) Act, 2012 and related regulations.</li> <li>Public procurement and disposal Act. 2015 (PPDA)</li> <li>Supportive Municipal Boards oversight.</li> <li>Availability of comparative international frameworks like ISO 55000.</li> </ul>	<ul style="list-style-type: none"> <li>Strong legal and policy frameworks already exist to anchor structured asset management.</li> <li>Strengthen the development partnerships</li> </ul>	<ul style="list-style-type: none"> <li>Align municipal policy with existing legal frameworks.</li> <li>To ensure compliance with the requirements of development partners</li> </ul>

	<ul style="list-style-type: none"> <li>• Availability of development partners support.</li> </ul>		
<b>Assets</b>	<ul style="list-style-type: none"> <li>• Existing governance structures i.e. Municipal Board, Municipal Manager, Supply Chain Management Unit.</li> <li>• Physical assets i.e. offices, equipment.</li> <li>• Skilled technical officers i.e. in engineering, land, accounts &amp; finance.</li> <li>• Community trust and partnerships.</li> </ul>	<ul style="list-style-type: none"> <li>• The Municipality has governance, human, and physical assets that can be leveraged for improved asset management.</li> </ul>	<ul style="list-style-type: none"> <li>• Map and value all current assets.</li> <li>• Assign clear roles to governance structures.</li> <li>• Enhance use of ICT to manage municipal assets.</li> </ul>
<b>Motivators</b>	<ul style="list-style-type: none"> <li>• Citizen demand for efficient service delivery.</li> <li>• Accountability requirements from Auditor General and Controller of Budget.</li> <li>• Donor and PPP interest in infrastructure and asset management.</li> <li>• Need to align with county and national development plans.</li> </ul>	<ul style="list-style-type: none"> <li>• There is strong pressure from citizens, oversight bodies, and development partners to improve accountability and efficiency in asset management.</li> </ul>	<ul style="list-style-type: none"> <li>• Harness public demand for improved services.</li> <li>• Develop PPP models for infrastructure investment.</li> <li>• Embed accountability through transparent reporting and audits.</li> </ul>

The BEAM analysis shows that Olkalou Municipality faces barriers such as limited financial resources, weak ICT capacity, and political interference. However, it benefits from strong enablers including a supportive legal and policy framework, donor support, and devolved governance structures. The Municipality also possesses valuable assets in its governance institutions, physical infrastructure, and community partnerships, while motivators such as citizen demand, oversight requirements, and development programs drive continuous improvement. With deliberate measures to address barriers and harness enablers, Olkalou Municipality is well-positioned to strengthen and institutionalize effective asset management.

## **1.5. Implications for Asset Management**

The combined insights from the PESTEL, SWOT, and BEAM analyses highlight both the opportunities and risks shaping asset management in Ol'Kalou Municipality. Externally, the Municipality benefits from political goodwill, donor support, PPP opportunities, and a strong legal framework, but faces persistent risks from unpredictable funding flows, climate vulnerabilities, rapid urbanization, and political interference. Internally, it has a solid governance structure, delegated legal authority, and integration into county planning frameworks, yet it continues to struggle with weak ICT systems, staffing gaps, and limited financial resources.

These dynamics underscore the urgent need for a structured Asset Management Policy that is resilient, evidence-based, and locally responsive. By addressing internal weaknesses, leveraging enablers, and aligning with devolved governance frameworks, Ol'Kalou Municipality can safeguard its public assets, enhance service delivery, and ensure accountability and sustainability for current and future generations.

## **1.6. Mission, Vision and Objectives**

### **Vision**

Optimum, prudent and sustainable management of assets in the Olkalou municipality in order to ensure economic, social, environmental and general developmental benefits are equitably realized by the public.

### **Mission**

Introduce and maintain uniformity, standardization and effective reporting in the management of assets in Ol'kalou municipality aligned to overall development objectives, National Government reporting requirements and policies, KUSP II program operation manual and internationally recognized standards.

### **Aims and Objectives**

The overall aim of this Policy is to ensure the effective management, preservation, and safeguarding of municipal assets in order to deliver sustainable, equitable, and efficient services to the community.

Specifically, the policy seeks to:

#### **1. Strengthen Governance and Accountability**

- Enhance accountability and transparency in the management, transfer, and utilization of assets.
- Ensure citizen participation, regularized authorization, and oversight in acquisition and disposal processes.

#### **2. Standardize Asset Management Practices**

- Establish a uniform framework for planning, identification, acquisition, operation, maintenance, valuation, revaluation, recording, reporting, and disposal of assets.
- Implement standardized and accurate reporting systems that support financial management, informed decision-making, and public disclosure.

### **3. Develop and Maintain Comprehensive Asset Information**

- Establish and maintain a consolidated and up-to-date municipal asset inventory and registry, contributing to the National Asset Repository.
- Provide accessible and reliable information systems, including the development and adoption of an Asset Management Information System (AMIS).

### **4. Promote Lifecycle Asset Management**

- Apply asset lifecycle principles covering planning, acquisition, operation, maintenance, rehabilitation, and disposal to maximize asset performance and value.
- Safeguard public investments through procedural checks, risk management, and adoption of accrual-based accounting practices.

### **5. Align with Legal, Regulatory, and Policy Frameworks**

- Ensure compliance with the Constitution of Kenya, 2010, and relevant legislation including the County Governments Act (2012), Urban Areas and Cities Act (2011, revised 2019), Public Finance Management Act (2012), and Public Procurement and Asset Disposal Act (2015).
- Periodically review practices to align with international good practice, Public Sector Accounting Standards, ISO frameworks, and emerging county/national policies.

### **6. Integrate Asset Management with Development Planning and Budgeting**

- Strengthen the link between asset planning, financial management, and the Medium-Term Expenditure Framework (MTEF).
- Align municipal asset management with the County Integrated Development Plan (CIDP) and other strategic development priorities.

### **7. Build Capacity and Ensure Sustainability**

- Enhance institutional and human capacity for effective asset management through training, technology adoption, and procedural safeguards.
- Promote long-term sustainability by integrating environmental, social, and economic considerations into asset planning and utilization.

### **1.7. Scope and application of the Policy**

This policy applies to all assets owned, managed, or controlled by Olkalou Municipality. It provides guidance on planning, acquisition, operation, maintenance, reporting, and disposal of assets across all functions and levels of the Municipality. Specifically, the policy covers:

- a) The Olkalou Municipal Board, as the oversight and governance body;
- b) All directorates, departments, and units of the Municipality;
- c) Affiliated entities, development partners, and relevant external stakeholders engaged in asset management; and
- d) All municipal activities, programs, projects, and assets, both at strategic and operational levels.

The policy is binding on all staff, officials, and partners involved in the administration, use, or management of municipal assets.

## ***Policy Statement***

*Ol'Kalou Municipality commits to adopting a structured Asset Management Policy that ensures prudent stewardship of public resources. Guided by constitutional values, national laws, and international best practices, the Municipality will strengthen systems, embrace technology, and apply lifecycle management principles to safeguard assets, enhance service delivery, and promote sustainable urban development for present and future generations.*

## **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:

- Monitors public sector asset/liability systems and advises accounting officers.
- Consolidates national fixed asset and liability registers.
- Issues policies and guidelines for optimal asset utilization.
- Provides capacity building and technical support to counties and municipalities.
- 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.

## 4.4 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) 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.
- v.

## **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 Ol'Kalou 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

<b>Policy Implementation Prerequisites (Olkalou Municipal - Manager).</b>				
		Designated Person(s)	Period	Notes
1.	Present Draft policy paper to County Attorney Office and County Executive Committee Member for Lands	Asset committee		
2.	Presentation to Appointing Authority	Asset committee		
3.	Presentation to County Executive Committee, Departmental Accounting Officers	Department of lands and Municipal Managers.		
4.	Presentation to County Assembly	Department of Lands and Boards Members Plus Managers		
5.	Review of Draft Policy based on review of Appointing Authority and Asset Committee.	Asset Committee		
6.	Presentation to County Assembly	CPCT Committee		
7.	Governor's Assent and Publishing and Dissemination	County Secretary Office		
8.	Preparation of Legislation(if Applicable)	County Attorney Office		

## Appendix 2: Implementation Matrix on Policy Implementation Functional Requirements

<b>Functional Requirements</b>				
		Prerequisites	Key Department, Directorate	Period
1)	Municipal assets management committees to assist the county treasury in overall Implementation of Assets Management framework			
2)	Acquisition, implementation and training of Asset Management System	Final System specifications, Funding, requisition, contracting, access to assets	Procurement/ Accounting officers/users	
3)	Identification and Verification of assets for purposes of origination of Assets Registers, Asset Tagging, and preparation of Base One Report	Budget allocation, Assignment	Audit, Procurement	
4)	Preparation of primary Asset Reconciliation Report	Assignment, Asset Management System Implementation.	Audit	
5)	Origination of Assets Registers	Asset Management System Implementation.	Procurement, Financial Reporting	
6)	Training of key staff on policy guidelines	Adoption of policy paper, guidelines, procedures reporting and documentation directives	Financial Reporting	
7)	Training of key staff on procedural requirements	Adoption of policy paper, guidelines, procedures reporting and documentation directives	Financial Reporting	
8)	Development and installation of Departmental Stores		Finance and municipalities	
9)	Recruitment of Stores Personnel		Human Resources	

10)	Provision of Standard Forms, initiate entry, recording, collation and monitoring	Adoption of policy paper, guidelines, procedures reporting and documentation directives	Procurement, Monitoring and Evaluation	
11)	Provision of training manuals, standard operating manuals, procedures, and security, issuance, transfer and return or handover protocols	Adoption of policy paper, guidelines, procedures reporting and documentation directives	Governance, Procurement, Human Resources	
12)	Provision of Pre-Acquisition planning templates required for planning and requisition controls	Adoption of policy paper, guidelines, procedures reporting and documentation directives	Municipality	
13)	Training manual on asset acquisition budgeting	Adoption of policy paper, guidelines, procedures reporting and documentation directives	Municipality	
14)	Provision of documentation template for asset budgeting process and undertaking	Adoption of policy paper, guidelines, procedures reporting and documentation directives	Municipality	
15)	Provision of asset management illustrations, posters,	Adoption of policy paper, guidelines, procedures reporting and documentation directives	Procurement	
16)	Preparation of Procurement Policy		Procurement	
17)	Acquisition, implementation and training of Inventory Management System		Procurement	
18)	Acquisition, implementation and training of Health Management Information System		Health, Procurement	
19)	Initiate specific disposal mechanisms for the Health department		Health, Procurement	
20)	Initiate of specific disposal mechanisms for Biological Assets		Agriculture, Procurement	

21)	Development of standardization mechanisms for determination of asset disposal	Asset Management System Implementation.	Procurement, Financial Reporting	
22)	Training on Asset Disposal	Adoption of policy paper, guidelines, procedures reporting and documentation directives	Procurement	
23)	Initiate Information system-based Monitoring and Evaluation Modules,		Monitoring and Implementation	

## Appendix 3: 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.

<i>Asset Identification</i>	Identification and categorization of assets; <ul style="list-style-type: none"><li>a) Listing and circulation of asset categories to respective departments for confirmation;</li><li>b) Rationalize Asset Register formats to reflect designated asset categories.</li></ul>
<i>Asset Verification</i>	Verification of all County assets based on 8,000-9,000 asset count; <ul style="list-style-type: none"><li>a) Verification based on location, existence, use, condition, status, ownership; documentation, estimated valuation (rendered by user department and subject to formal valuation);</li><li>b) Production of list of verified assets (Verification result);</li><li>c) Reconciliation and audit against existing asset registers;</li><li>d) Process Intra- and inter-departmental asset rationalization scheme;</li><li>e) Provide final asset verification report.</li></ul>
<i>Asset Tagging and On-Boarding</i>	Asset tagging exercise on final list of verified assets; <ul style="list-style-type: none"><li>a) Agreement on asset tagging index format for the 1,000-5,000 asset count;</li><li>b) Installation of assets tags and asset indices on assets that cannot be tagged using bar codes;</li><li>c) Testing of asset tagging function for identification and verification functions.</li></ul>

<i>Asset Register Population</i>	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.
<i>Reporting Cycle Sample</i>	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.
<i>System Training</i>	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. <i>Scope</i>	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.

- 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.	Description of Land	Mode of Acquisition (Purchase, transfer, donation, investment, property)	Asset Category (Land or Investment property)	Count y / Sub-Count y/	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)	Owner Status (Freehold / Leasehold)	Acquisition Date	Registration Date	Disposed / Undisputed	Encumbered / unclaimed	Planned / unplaned	Purchased / Not surveyed	Surveyed / Not fence d	Developed / undeveloped	Access Road maintained / unmaintained	Road reserve & drainage maintained / unmaintained	Water connected / not connected	Electricity connected / not connected	Disposal Date / Change of Use Date	Disposal Value / Annual Value	Annual Rent	Investment property	Notes

**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

<b>Descr. - Description</b> <b>Depr. - Depreciation</b> <b>Bldg. - Building</b> <b>Reg. - Registration</b> <b>Dept. - Department</b>	<b>Orig. - Original</b> <b>Accum. - Accumulated</b> <b>Annu. - Annual</b> <b>NBV - Net Book Value</b> <b>Maint. - Maintenance</b>
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**Form AR 001 (b)**

**LAND (PHYSICAL PLANNING, SURVEY & MAINTENANCE) REGISTER**

Index/Tag No.	Requisition S/No.	Description of Land	Land Registration / Title Number / Unique identifier	Size (HA)	Nearest Town / Location	GP S	Polygon ABCD	Planned / Unplanned	Purpose of land / Approved Use	Surveyed / Not surveyed	Fence d / Not fence d	Developed / undeveloped	Access Road maintained / unmaintained	Road reserve & drainage maintained / unmaintained	Water connected / not connected	Electricity connected / not connected	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

<b>Descr. - Description</b> <b>Depr. - Depreciation</b> <b>Bldg. - Building</b> <b>Reg. - Registration</b> <b>Dept. - Department</b>	<b>Orig. - Original</b> <b>Accum. - Accumulated</b> <b>Annu. - Annual</b> <b>NBV - Net Book Value</b> <b>Maint. - Maintenance</b>
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**Form AR 002 (a)**

**BUILDINGS (ACQUISITION/CONSTRUCTION) REGISTER**

Ind ex/ Tag No.	Req uisit ion S/N o.	Req uestorat e Code	Dir ec torate r./ Desc r. / Name of Bldg .	Mode of Bldg .	Cate gory	Bld g. No.	Insti tutio n / Invest ment	Nea rest	Str eet / Loc ation	Coun ty / Sub - Loc ation	Land Reg. / Coun ty / Ward	Land Numb er / Unique identifier	Siz e (H A)	Land lan d (H A)	Sourc e of funds	Bldg. constr uction /lease /start date/ transfe r/ purch ase date	Type of Bldg. (Perm anent / tempo rary)	Use	Estimate d useful life (years) / Period of lease	No. of Floors	Plinth Area (Sq. Feet)	Cost of constructio n/ lease/ purchase/ valuation	Annu. Depr.	Accum . Depr. to date	Net Book Value	Annual rental income (for investme nt 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

<b>Descr. - Description</b> <b>Depr. - Depreciation</b> <b>Bldg. - Building</b> <b>Reg. - Registration</b> <b>Dept. - Department</b>	<b>Orig. - Original</b> <b>Accum. - Accumulated</b> <b>Annu. - Annual</b> <b>NBV - Net Book Value</b> <b>Maint. - Maintenance</b>
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**Form AR 002 (b)**

## **BUILDINGS (MAINTENANCE) REGISTER**

<b>For review of the above Asset Register (Record, Maintain, Control)</b>	
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: <b>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.</b> Asset Search fields: <b>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</b>	
<b>Remarks on Review</b>	
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.	Requirement S./No.	Directo r Code	Program Code	Vehicle Reg. No.	Finance by/ Sou rce of	Engine No.	Chassis No.	Tag No.	Make & Model	Yr of Purchase	PV No.	Original Location	Current Location	Replacement Date (if applicable)	Acquisition Cost Kshs	Deployment Date Kshs	Arrival Date Kshs	Accommodation Dep. Date Kshs	Net Book Value Kshs	Date of Disposal	Disposal Value	Officer in Custody /PF No.	Date Assigned /	Assignment Con tinuation	Log Book No.	Notes
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<p><b>For review of the above Asset Register (Record, Maintain, Control)</b></p> <p>Simulate completion by entering dummy data. Reviewer indicates comments on the proposed register below;</p> <p>Form is illustrated as will be presented on the Asset Management System. The system log shall indicate the following: <b>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.</b> Asset Search fields: <b>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</b></p>							
<p><b>Remarks on Review</b></p> <table border="1"> <thead> <tr> <th>Proposed Amendments,General Review</th> <th>Missing Fields</th> <th>Changes in Format</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> </tr> </tbody> </table>		Proposed Amendments,General Review	Missing Fields	Changes in Format			
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**

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

<b>For review of the above Asset Register (Record, Maintain, Control)</b>		
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; <b>Last date Register was edited</b> , <b>Designation of the officer editing the register</b> , <b>Designation of Officer Checking the Register</b> , and <b>Designation of the officer authorizing the register entry</b> . Asset Search fields: <b>Index/Tag Number</b> , <b>Requisition Serial Number</b> , <b>Asset Holder's Employee Number</b> , <b>Department</b> , <b>Program Assigned</b> , <b>Registration Number</b> , <b>Officer in Custody</b> (Staff Member), <b>Useful life</b> , <b>Chassis Number</b> , <b>Value</b>		
<b>Remarks on Review</b>		
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**

<b>For review of the above Asset Register (Record, Maintain, Control)</b>		
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: <b>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.</b> 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		
<b>Remarks on Review</b>		
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.	Locatio n	Dept . Code	Progra m Code	Requisitio n S/No./ Birth Record	Ag e	Unit of measurement (Pieces, acreage etc.)	Quantit y	Fair value	Date of Disposa l	Officer Authorizin g Disposal	Officer in Custody / No.	Mode Of Disposal (Death, Sale, Gift, Donation )	Disposa l Value	Date of Loss	Proportio n of Loss	Caus e of Loss	Total value	Remarks

<b>For review of the above Asset Register (Record, Maintain, Control)</b>		
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: <b>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.</b> 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		
<b>Remarks on Review</b>		
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	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**  
**Depr. - Depreciation**  
**Bldg. - Building**  
**Reg. - Registration**  
**Dept. - Department**

**Orig. - Original**  
**Accum. - Accumulated**  
**Annu. - Annual**  
**NBV - Net Book Value**  
**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. NB V	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

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

<b>Descr. - Description</b> <b>Depr. - Depreciation</b> <b>Bldg. - Building</b> <b>Reg. - Registration</b> <b>Dept. - Department</b>	<b>Orig. - Original</b> <b>Accum. - Accumulated</b> <b>Annu. - Annual</b> <b>NBV - Net Book Value</b> <b>Maint. - Maintenance</b>
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**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, producti on capacity etc.)	Make & Model	Date of 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**  
**Depr. - Depreciation**  
**Bldg. - Building**  
**Reg. - Registration**  
**Dept. - Department**

**Orig. - Original**  
**Accum. - Accumulated**  
**Annu. - Annual**  
**NBV - Net Book Value**  
**Maint. - Maintenance**

**Form AR 012**

**WORK IN PROGRESS REGISTER**

Index/ Tag No.	Asset Category	Direct orate Code	Program Code	Projected Sources of Funds	Actual Source of asset	Locat ion of asset	Star t Date	Contr act Amou nt (Kshs)	Expec ted date of compl etion	Compl etion of Works	Compl etion On Site(K shs)	Invent ory On Site(K shs)	Total Value amou nt (Kshs)	Contr actor's Value ation	Perce ntage of compl etion to date	Amou nt spent to date	Comm itment in next finan cial year	Comm itment beyo nd next finan cial year	Com mitm ent trans ferred	Class of asset trans fer	Date of trans fer	Amou nt of WIP transfe red	Balan ce of WIP	Rema rks

**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

<b>Descr. - Description</b> <b>Depr. - Depreciation</b> <b>Bldg. - Building</b> <b>Reg. - Registration</b> <b>Dept. - Department</b>	<b>Orig. - Original</b> <b>Accum. - Accumulated</b> <b>Annu. - Annual</b> <b>NBV - Net Book Value</b> <b>Maint. - Maintenance</b>
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### 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

<b>Descr. - Description</b> <b>Depr. - Depreciation</b> <b>Bldg. - Building</b> <b>Reg. - Registration</b> <b>Dept. - Department</b>	<b>Orig. - Original</b> <b>Accum. - Accumulated</b> <b>Annu. - Annual</b> <b>NBV - Net Book Value</b> <b>Maint. - Maintenance</b>
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### Form AR 014

#### COMPUTERS AND OTHER ICT EQUIPMENT REGISTER

Index/ Tag No.	Requisition S/No.	Directive Code	Program Code	Asset Descriptor	Finance d by/ source of funds	Serial number	Tag No.	Make & Model	Date of Delivery / Installat ion	Pay al PV No.	Origin Locati on	Cur rent Locati on	Replace ment Date (if applicable)	Acquisiti on cost Kshs	Dep r. Rate	Ann. pr. Kshs	Accu m. Depr. Kshs	NB V	Date of dispo sal	Dispos al Value	Respon sible Officer/ Officer In Custody/ PF No.	Asset conditi on	Not es
1																							
2																							

<b>For review of the above Asset Register (Record, Maintain, Control)</b>	
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: <b>Last date Register was edited</b> , <b>Designation of the officer editing the register</b> , <b>Designation of Officer Checking the Register</b> , and <b>Designation of the officer authorizing the register entry</b> . Asset Search fields: <b>Index/Tag Number</b> , <b>Requisition Serial Number</b> , <b>Asset Holder's Employee Number</b> , <b>Department</b> , <b>Program Assigned</b> , <b>Registration Number</b> , <b>Officer in Custody(Staff Member)</b> , <b>Useful life</b> , <b>Chassis Number</b> , <b>Value</b>	
<b>Remarks on Review</b>	
Proposed Amendments,General Review	Missing Fields
	Changes in Format

<b>Descr. - Description</b> <b>Depr. - Depreciation</b> <b>Bldg. - Building</b> <b>Reg. - Registration</b> <b>Dept. - Department</b>	<b>Orig. - Original</b> <b>Accum. - Accumulated</b> <b>Annu. - Annual</b> <b>NBV - Net Book Value</b> <b>Maint. - Maintenance</b>
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## Form AR 015

### **FURNITURE, FITTINGS AND EQUIPMENT REGISTER**

Index/ Tag No.	Requisition S/No.	Directive Code	Program Code	Asset Descriptor	Finance d by/ source of funds	Serial number	Tag No.	Make & Model	Date of Delivery / Installat ion	Pay al PV No.	Origin Locati on	Cur rent Locati on	Replace ment Date (if applicable)	Acquisiti on cost Kshs	Dep r. Rate	Ann. pr. Kshs	Accum.D epr. Kshs	NB V	Date of dispo sal	Dispos al Value	Respon sible Officer/ Officer in Custody/ PF No.	Asset conditi on	Not es

<b>For review of the above Asset Register (Record, Maintain, Control)</b>	
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: <b>Last date Register was edited</b> , <b>Designation of the officer editing the register</b> , <b>Designation of Officer Checking the Register</b> , and <b>Designation of the officer authorizing the register entry</b> . Asset Search fields: <b>Index/Tag Number</b> , <b>Requisition Serial Number</b> , <b>Asset Holder's Employee Number</b> , <b>Department</b> , <b>Program Assigned</b> , <b>Registration Number</b> , <b>Officer in Custody(Staff Member)</b> , <b>Useful life</b> , <b>Chassis Number</b> , <b>Value</b>	
<b>Remarks on Review</b>	
Proposed Amendments,General Review	Missing Fields
	Changes in Format

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

**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

<b>FFor review of the above Asset Register (Record, Maintain, Control)</b>		
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: <b>Last date Register was edited</b> , <b>Designation of the officer editing the register</b> , <b>Designation of Officer Checking the Register</b> , and <b>Designation of the officer authorizing the register entry</b> . Asset Search fields: <b>Index/Tag Number</b> , <b>Requisition Serial Number</b> , <b>Asset Holder's Employee Number</b> , <b>Department</b> , <b>Program Assigned</b> , <b>Registration Number</b> , <b>Officer in Custody</b> (Staff Member), <b>Useful life</b> , <b>Chassis Number</b> , <b>Value</b>		
<b>Remarks on Review</b>		
Proposed Amendments,General Review	Missing Fields	Changes in Format

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

**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

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

<b>For review of the above Asset Register (Record, Maintain, Control)</b>																		
<p>Simulate completion by entering dummy data.          Reviewer indicates comments on the proposed register below;</p> <p>Form is illustrated as will be presented on the Asset Management System.          The system log shall indicate the following: <b>Last date Register was edited</b>, <b>Designation of the officer editing the register</b>, <b>Designation of Officer Checking the Register</b>, and <b>Designation of the officer authorizing the register entry</b>.</p>																		

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

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

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

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

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

### **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**  
**Depr. - Depreciation**  
**Bldg. - Building**  
**Reg. - Registration**  
**Dept. - Department**

**Orig. - Original**  
**Accum. - Accumulated**  
**Annu. - Annual**  
**NBV - Net Book Value**  
**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)**

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**

<b>Remarks on Review</b>		
Proposed Amendments,General Review	Missing Fields	Changes in Format

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

<b>For review of the above Asset Register (Record, Maintain, Control)</b>		
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: <b>Last date Register was edited</b> , <b>Designation of the officer editing the register</b> , <b>Designation of Officer Checking the Register</b> , and <b>Designation of the officer authorizing the register entry</b> . Asset Search fields: <b>Index/Tag Number</b> , <b>Requisition Serial Number</b> , <b>Asset Holder's Employee Number</b> , <b>Department</b> , <b>Program Assigned</b> , <b>Registration Number</b> , <b>Officer in Custody</b> (Staff Member), <b>Useful life</b> , <b>Chassis Number</b> , <b>Value</b>		
<b>Remarks on Review</b>		
Proposed Amendments,General Review	Missing Fields	Changes in Format

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

<b>For review of the above Asset Register (Record, Maintain, Control)</b>		
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: <b>Last date Register was edited</b> , <b>Designation of the officer editing the register</b> , <b>Designation of Officer Checking the Register</b> , and <b>Designation of the officer authorizing the register entry</b> . Asset Search fields: <b>Index/Tag Number</b> , <b>Requisition Serial Number</b> , <b>Asset Holder's Employee Number</b> , <b>Department</b> , <b>Program Assigned</b> , <b>Registration Number</b> , <b>Officer in Custody</b> (Staff Member), <b>Useful life</b> , <b>Chassis Number</b> , <b>Value</b>		
<b>Remarks on Review</b>		
Proposed Amendments,General Review	Missing Fields	Changes in Format
<b>Descr. - Description</b> <b>Depr. - Depreciation</b> <b>Bldg. - Building</b> <b>Reg. - Registration</b> <b>Dept. - Department</b>	<b>Orig. - Original</b> <b>Accum. - Accumulated</b> <b>Annu. - Annual</b> <b>NBV - Net Book Value</b> <b>Maint. - Maintenance</b>	