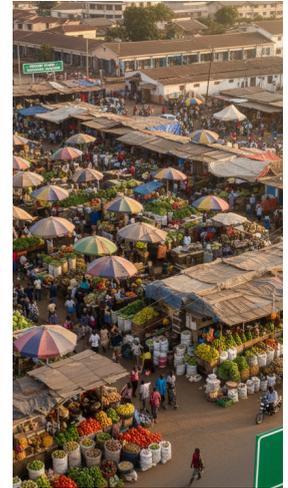




REPUBLIC OF KENYA
COUNTY GOVERNMENT OF
NYANDARUA



2026

ENGINEER MUNICIPALITY
ASSET MANAGEMENT POLICY, ASSET
REGISTER AND MAINTENANCE PLAN



Foreword

Public assets, acquired for community benefit, require sustainable and transparent lifecycle management (acquisition, utilization, maintenance, disposal) to maximize value and service delivery efficiency.

Devolution centralizes asset management in municipalities, demanding structured systems. Engineer Municipality faces challenges including financial reporting gaps and absent verifiable registers.

This Policy provides a framework aligned with Kenya's Constitution (2010), County Governments Act (2012), and Urban Areas Act (2011). It details principles and procedures for utilization, risk management, value preservation, and accountability, supporting KUSP II's focus on reliable registers and analysis.

Adoption will safeguard resources, boost service delivery, preserve assets, and enhance transparency, planning, and sustainability.

I commend the team, partners, and stakeholders and urge the Board and departments to implement diligently for responsible management benefiting residents.



TABITHA WAMBUI

ENGINEER MUNICIPAL BOARD - CHAIRPERSON

Acknowledgement

This Policy's development marks a key milestone in enhancing governance and accountability, reflecting collaborative stakeholder expertise.

Appreciation is also extended to the Municipal Board for their guidance and oversight.

Commendation to the technical team: Rachael Mugo, Beatrice Macharia, and Joseph Muturi as leaders; with inputs from Josphat Ngigi, Ann Mureithi, Sarah Kimathi, Naomi Kabura, Felix Muikia, Samuel Ndung'u, John Wanyeki, Eunice Kamau, Miriam Muturi, Francis Muranja, and Joseph Kihiko.

Gratitude to stakeholders, residents, and County/Municipal staff for their participation and support.

This Policy embodies the collective leadership and vision for a resilient Municipality.



NJOKI GATUHI
MUNICIPAL MANAGER, ENGINEER MUNICIPALITY

Executive Summary

This Policy provides a legally anchored framework for planning, acquisition, utilization, maintenance, and disposal of municipal assets. Adopting a lifecycle approach, it aligns national legislation, county plans, and international best practices for transparent, efficient, and sustainable public resource stewardship.

Developed within Kenya's devolved context, the Policy responds to rapid asset expansion and persistent challenges like fragmented records, weak ICT, compliance gaps, and audit risks. It establishes harmonized systems to safeguard investments, enhance accountability, and improve service delivery.

Grounded in the Constitution, PFM Act (2012), PPAD Act (2015), Urban Areas Act (2011), and ISO 55000, it aligns asset management with approved plans. Clear governance assigns strategic oversight to the Municipal Board and operational responsibility to the Municipal Manager (Accounting Officer), supported by county institutions. Guiding principles include value-for-money, professionalism, data integrity, transparency, compliance, and continuous improvement.

Operationally, the Policy applies to all municipal asset categories, governed by a digitized Asset Management Information System (AMIS), verification, valuation, and standardized procedures. A structured maintenance framework—preventive, corrective, predictive, and emergency—is established through a budgeted Asset Maintenance Action Plan.

Overall, the Policy strengthens governance, protects assets, and promotes sustainable service delivery through coordinated lifecycle management, technology, and prudent stewardship.

Contents

Foreword.....	1
Acknowledgement	2
Executive Summary.....	3
ABBREVIATIONS AND ACRONYMS.....	8
DEFINITION OF TERMS.....	11
CHAPTER 1: INTRODUCTION AND SITUATIONAL ANALYSIS.....	13
1.1 Background and Rationale.....	13
1.1.1 Devolution Context:.....	13
1.1.2 Asset management and good governance:.....	13
1.2 Rationale of the Policy	13
1.3 Purpose of the policy.....	13
1.4. Situational Analysis.....	14
1.5. Mission, Vision and Objectives	19
1.6. Scope and application of the Policy.....	20
1.7. Policy Development Process.....	20
1.8. Implications for Asset Management.....	20
CHAPTER 2: LEGAL AND REGULATORY FRAMEWORK	21
CHAPTER 3: PRINCIPLES OF ASSET MANAGEMENT	23
3.1 Reliability and Completeness:.....	23
3.2 Phased Implementation:	23
3.3 Cross-Functional Participation:.....	23
3.4 Prudent, Evaluative and Future-Oriented Planning:.....	23
3.5 Adaptability and Relevance:	23
3.6 Professionalism and Integrity:	23
3.7 Maximization of Value for Money:	23
3.8 Compliance and Conformity:	23
3.9 Transparency and Accountability:	24
3.10 Regular Reporting:	24
CHAPTER 4: GOVERNANCE AND INSTITUTIONAL FRAMEWORK	25
4.1. National Level Institutions	25
4.2. County Level Institutions	25

4.3 Municipal Level Institutions.....	26
4.4. Cross-Cutting Bodies.....	26
CHAPTER 5: ASSET MANAGEMENT FRAMEWORK.....	28
5.1 Introduction:.....	28
5.2 Gaps and Challenges in Asset Management.....	28
5.3 Policy Responses by Asset Lifecycle Stage.....	28
5.4 Policy Responses for Key Asset Categories (per Gazette Notice No. 4698)	29
5.5 Cross-Cutting Policy Areas	29
5.6 Lifecycle Financial Management.....	30
CHAPTER 6: ASSET MAINTENANCE AND OPERATION PLAN	31
6.1 Introduction:.....	31
6.2 Objectives of the Maintenance and Operation Plan:	31
6.3 Types of Maintenance:	31
6.4 Annual Maintenance Planning:.....	31
6.5 Roles and Responsibilities:	31
6.6 Monitoring and Performance Review:	31
6.7 Risk Management in Maintenance:.....	31
6.8 Continuous Improvement:.....	32
CHAPTER 7: IMPLEMENTATION FRAMEWORK	33
7.1 Introduction:.....	33
7.2 Implementation Plan and Requirements:.....	33
7.3 Tenets of Policy Implementation:.....	33
7.4 Implementation Process:.....	33
7.5 Implementation Measures:	33
CHAPTER 8: MONITORING, EVALUATION AND REPORTING (MER)	34
8.1 Introduction:.....	34
8.2 Objectives of MER:.....	34
8.3 Monitoring:.....	34
8.4 Evaluation:	34
8.5 Reporting:	34
8.6 Risk Management:	34
8.7 Conclusion:	35

CHAPTER 9: CAPACITY BUILDING AND CHANGE MANAGEMENT	36
9.1. Introduction:.....	36
9.2. Capacity Building Measures:.....	36
9.3. Change Management:	36
CHAPTER 10: REVIEW AND POLICY EFFECTIVENESS	37
10.1. Introduction:.....	37
10.2. Policy Review Mechanisms:.....	37
10.3. Policy Effectiveness:	37
10.4. Conclusion:	37
Appendix 1: Implementation Matrix on Policy Implementation Prerequisites & Functional Prerequisites	38
Appendix 2: Proposed Specifications for Asset Management System	42
Purpose and Scope	42
Core Specifications: Asset Management Life Cycle Approach	45
User Permissions and Access	50
Appendix 4 List of Proposed Asset Registers	51
Plant, Machinery And Equipment(Maintenance) Register	51
Biological Assets Register.....	51
Roads Infrastructure Register	51
Roads Infrastructure (Maintenance) Register	51
Appendix 5 Asset maintenance plan.....	52
Appendix 6 List of Proposed Standard Forms and Asset Documentation Formats.....	52
PLANT, MACHINERY AND HEAVY EQUIPMENT REGISTER	10
PLANT, MACHINERY AND EQUIPMENT(MAINTENANCE) REGISTER	11
ROADS INFRASTRUCTURE REGISTER	13
Form AR 009	14
ROADS INFRASTRUCTURE (MAINTENANCE) REGISTER	14
RAILWAY INFRASTRUCTURE REGISTER.....	15
OTHER INFRASTRUCTURE REGISTER.....	16
WORK IN PROGRESS REGISTER.....	18
INVENTORY (CONSUMABLES) REGISTER	19
COMPUTERS AND OTHER ICT EQUIPMENT REGISTER.....	20

FURNITURE, FITTINGS AND EQUIPMENT REGISTER 21

HERITAGE ASSETS REGISTER..... 23

SUBSOIL ASSETS REGISTER 24

INVESTMENT REGISTER 25

CASH AND BANK REGISTER..... 26

LOANS RECEIVABLE REGISTER 27

IMPREST REGISTER 28

INTANGIBLE ASSETS REGISTER 29

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

ABBREVIATIONS AND ACRONYMS

IT: Information Technology

MDAs: Ministries, Departments and Agencies

NALM: National Assets and Liabilities Management

NG: National Government

NT: National Treasury

PFM: Public Finance Management

PFMR: Public Financial Management Reform

PIPM: Public Investments & Portfolio Management

PPAD: Public Procurement and Asset Disposal

PPE: Property, Plant & Equipment

PPP: Public Private Partnership

PPRA: Public procurement Regulatory Authority

PSASB: Public Sector Accounting Standards Board

ABBREVIATIONS AND ACRONYMS

SAGA: Semi-Autonomous Government Agencies

SCOA: Standard Chart of Accounts

UFA: Unclaimed Financial Assets

UFAA: Unclaimed Financial Assets Authority

DEFINITION OF TERMS

Asset: A resource owned/controlled from past events, from which future economic/social benefits are expected. Includes movable/immovable, tangible/intangible property.

Asset management: Systematic process of planning, acquisition, operation, maintenance, and disposal cost-effectively, considering costs, risks, and performance.

Accounting officer: As defined in Section 2 of the PFM Act, No. 18 of 2012.

Board: The Engineer Municipal Board.

County Government: The County Government of Nyandarua.

Effectiveness: Degree to which asset outcomes meet specified objectives.

Efficiency: Productivity of resources used to achieve maximum value for money, aligned with PFM Act principles.

Financial assets: Assets from contractual cash flow agreements or equity instruments (e.g., cash, receivables).

Municipality: Engineer Municipality.

Non-financial assets: Assets with value from physical characteristics (e.g., land, buildings, equipment, natural resources).

Public asset: A resource with economic value owned/controlled by a public entity to provide future state benefit.

Public private partnership: As defined in the PPP Act, 2013.

Records: Documents created/received in transaction of business, providing evidence thereof.

System: Set of methods, procedures, and routines to perform an activity or solve a problem.

Transitional assets and liabilities: Assets/liabilities held temporarily but not owned (e.g., items under court order, bonds, bail).

Useful life: Period an asset is expected to be available for use.

Value for money: Benefit defined in terms of cost, price, quality, quantity, timeliness, and risk transfer.

Other terms shall have meanings as defined in the Constitution, existing laws, and international accounting standards.

CHAPTER 1: INTRODUCTION AND SITUATIONAL ANALYSIS

1.1 Background and Rationale

1.1.1 Devolution Context: Kenya's Constitution (2010) establishes counties and municipalities as key service delivery units. Engineer Municipality is mandated to drive urban development, making structured asset management a core requirement.

1.1.2 Asset management and good governance: The Municipality's growing asset portfolio lacks standardized, technology-driven systems, creating gaps in recording, utilization, and reporting, leading to inefficiencies and audit queries. This Policy adopts lifecycle principles (planning, acquisition, operation, maintenance, disposal) with uniform standards for recognition, valuation, and classification, supported by modern information systems. Aligning with national laws and ISO 55000, the Municipality commits to professionalizing asset stewardship for prudent resource use, accountability, and sustainability.

1.2 Rationale of the Policy

Effective management requires working systems and standards. This framework ensures assets are recognized, recorded, managed, and appropriately disposed of. Uniformity is essential for reliable records and decision-making. The Municipality must adopt accounting standards, legislation, and technology for asset management.

Insufficient record systems have been highlighted in successive audit queries, necessitating urgent action. A workable policy providing an accurate register and promoting best accounting principles is prudent.

Applying technology is increasingly important. This Policy guides technology use in asset management, specifying requirements for an Asset Management System to enhance reporting efficiency. This Policy responds to these issues and expectations.

1.3 Purpose of the policy

This Policy establishes a structured framework guiding asset management across their lifecycle to safeguard resources, deliver efficient services, and ensure sustainable stewardship.

Specifically, it seeks to:

1. **Ensure optimal asset performance and value** by maximizing efficiency, reliability, and securing long-term returns.
2. **Support municipal strategic objectives** by aligning practices with development priorities and citizen needs.
3. **Promote sustainable decision-making** by incorporating lifecycle costs, risks, and social/environmental impacts.
4. **Enhance accountability and governance** by clearly defining roles, responsibilities, and reporting processes.
5. **Ensure compliance** with the Constitution, PFM Act, PPAD Act, National Treasury guidelines, PSASB standards, and ISO 55000.
6. **Improve financial planning and sustainability** by linking asset management with budgeting, lifecycle cost analysis, and transparent reporting.

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

1.4. Situational Analysis

1.4.1. Overview: This analysis establishes the Municipality's current asset management position, ensuring policy recommendations are responsive to real circumstances. It highlights progress in acquiring assets but notes significant challenges in record-keeping, valuation, maintenance, and compliance. The absence of a comprehensive ICT-based system limits accurate reporting, creating inefficiency risks.

This review is critical to:

- Understand existing practices and constraints.
- Identify operational gaps across the asset lifecycle.
- Assess asset safeguarding, reporting, and utilization.

Using SWOT, PESTEL, and BEAM, the analysis provides a holistic understanding of the operating environment, laying groundwork for locally relevant policy responses.

1.4.2. Legal Mandate: Municipal Functions and Associated Assets: Gazette Notice No. 4698 outlines functions transferred to municipalities, defining the scope of assets under this Policy. These functions and associated assets are:

Transferred Function	Associated Assets
Solid Waste Management	Dumpsites, skips/bins, collection trucks, recycling plants, transfer stations
Storm Water Management	Drainage systems, culverts, stormwater channels, retention ponds
Urban Roads and Street Lighting	Streetlights, road furniture, signage, cabro paving, walkways, municipal roads
Public Transport Termini and Parking	Bus parks, parking bays, sheds, ticketing booths
Markets and Trading Facilities	Markets, slaughterhouses, market stalls and sheds
Recreational Facilities	Public parks, playgrounds, sports fields, community halls
Fire Fighting and Disaster Management	Fire stations, engines, equipment, disaster response centers
Cemeteries and Burial Facilities	Cemeteries, crematoria, mortuaries
Public Toilets and Sanitation	Public toilets, ablution blocks, septic systems

Transferred Function	Associated Assets
Urban Planning and Land Use Control	Public utility land, land records, survey maps, GIS/ICT equipment

Clarifying these mandates defines the Municipality's asset stewardship scope. Effective management requires analyzing internal capacity and external influences through structured tools to shape this policy framework.

1.4.3. Analytical Framework: A clear assessment of internal capacities and the external environment, using SWOT, PESTEL, and BEAM, provides an evidence-based foundation for targeted policy responses.

i. SWOT Analysis (Organizational Appraisal)

Strengths	Weaknesses
- Delegated authority under Urban Areas Act.	- Limited financial resources for asset management.
- Established Municipal Board and Manager.	- Gaps in technical capacity and staffing.
- Supportive legal framework (Constitution, PFM Act, etc.).	- Weak ICT and data management systems.
- Dedicated municipal budget and community rapport.	- Inadequate physical infrastructure.
- CIDP Integration.	- Poor enforcement of legal frameworks.
	- Lack of a Centralized Asset Register.

Strengths	Weaknesses
Opportunities	Threats
- Formulation of tailored policies.	- Rapid Urbanization and Infrastructure Strain.
- Potential for PPPs in service delivery.	- Climate Change and Environmental Impact.
- Donor Funding and External Support.	- Political Interference and Shifting Priorities.
- Rising demand for infrastructure due to urbanization.	- Insufficient and Unpredictable Funding.
- Integration of Environmental Sustainability.	- Non-compliance with national regulations.
- Adoption of advanced technology in Asset Management.	- Lack of Skilled Personnel and Capacity Gaps.

The SWOT analysis shows a strong foundation (legal authority, governance) but weaknesses in finance, ICT, and staffing. Opportunities exist in PPPs, donor funding, and technology, while threats like urbanization and political interference pose risks.

ii. **BEAM analysis**

Category	Conclusions	Action Points
Barriers (Incomplete asset transfer, limited finance, weak ICT, political interference, poor capacity)	Asset management is constrained by resource gaps, governance weaknesses, and low technical capacity.	<ul style="list-style-type: none"> - Advocate for sufficient budgets. - Digitize asset registers.

Category	Conclusions	Action Points
		<ul style="list-style-type: none"> - Build staff capacity. - Strengthen governance.
Enablers (NALM Guidelines, PFM Act, PPADA, Municipal Board oversight, ISO 55000, donor support)	Strong legal frameworks exist to anchor structured asset management and development partnerships.	<ul style="list-style-type: none"> - Align policy with existing legal frameworks. - Ensure compliance with partner requirements.
Assets (Governance structures, physical assets, skilled officers, community trust)	The Municipality has governance, human, and physical assets that can be leveraged.	<ul style="list-style-type: none"> - Map and value all assets. - Assign clear roles. - Enhance ICT use.
Motivators (Citizen demand, oversight requirements, donor/PPP interest, need for plan alignment)	Strong pressure exists from citizens, oversight bodies, and partners to improve accountability.	<ul style="list-style-type: none"> - Harness public demand. - Develop PPP models. - Embed transparent reporting.

The BEAM analysis confirms that while facing barriers, the Municipality benefits from strong enablers and possesses valuable assets. Strong motivators create pressure to perform, positioning the Municipality to institutionalize effective asset management.

1.5. Mission, Vision and Objectives

Vision: To be a model of excellence in public asset management, driving socio-economic prosperity and enhancing quality of life.

Mission: To ensure the strategic, efficient, and transparent management of all municipal assets through their entire lifecycle.

Specific Objectives: The Policy seeks to:

1. **Ensure Effective Stewardship** through lifecycle-based planning, acquisition, operation, maintenance, valuation, and disposal.
2. **Enhance Accountability and Transparency** with clear procedures for asset transactions and public accountability.
3. **Standardize Asset Management Practices** with uniform procedures for identification, classification, valuation, and recording.
4. **Strengthen Asset Information and Reporting Systems** via a reliable, updated asset register for decision-making and audit.
5. **Align with Legal and Regulatory Frameworks** (Constitution, PFM Act, PPADA) and adopt international best practices (ISO 55000).
6. **Promote Financial Sustainability** through lifecycle cost analysis and performance evaluations.
7. **Support Modernization through Technology** by implementing an Asset Management Information System (AMIS).
8. **Foster Continuous Improvement and Risk Management** to protect investments and integrate climate resilience.

1.6. Scope and application of the Policy

The policy applies to:

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

1.7. Policy Development Process

Development began with a multi-sectoral task force to ensure stakeholder participation. The process integrated:

- a) Existing legal and institutional frameworks;
- b) National government policy guidelines;
- c) International good practice and accounting standards;
- d) Challenges highlighted in internal and Auditor-General reports;
- e) Stakeholder consultations.

1.8. Implications for Asset Management

The analysis confirms a solid foundation for asset management but highlights persistent weaknesses (finance, capacity, records, political interference) posing risks. Opportunities exist through donor funding, PPPs, and technology. The Municipality must build a coherent, technology-driven framework that strengthens accountability and embeds lifecycle management. Leveraging existing enablers while addressing barriers positions the Municipality to safeguard assets, optimize value, and deliver sustainable urban development.

CHAPTER 2: LEGAL AND REGULATORY FRAMEWORK

Asset management is guided by international standards, national laws, and county-level instruments, establishing principles of accountability, transparency, and sustainability.

1. International Context

- **ISO 55000 Standards:** Provide globally recognized principles for asset management (value creation, lifecycle management, risk-based decision-making, continuous improvement).
- **Sustainable Development Goals (SDGs):** Goal 9 (Infrastructure), 11 (Sustainable Cities), and 12 (Responsible Consumption) call for efficient asset use and resilient infrastructure.

2. National Context

- **The Constitution of Kenya, 2010:** Articles 10, 201, 232 establish values of accountability and prudent resource use.
- **Public Finance Management (PFM) Act, 2012:** Section 149 makes Accounting Officers responsible for prudent resource management.
- **Public Procurement and Asset Disposal (PPAD) Act, 2015:** Governs acquisition, utilization, and disposal, setting rules for transparency and accountability.
- **Public Audit Act, 2015:** Mandates Auditor-General examination of economy, efficiency, and effectiveness of asset management.
- **Access to Information Act, 2016:** Grants citizens right to information on public assets.
- **Public Private Partnerships (PPP) Act, 2013:** Provides legal basis for private sector engagement in asset development/management.
- **Privatization Act, 2005:** Provides framework for transparent divestiture of assets no longer required for service delivery.

- **Land Act, 2012 and Land Registration Act, 2012:** Provide framework for land tenure, registration, and administration.
- **County Governments Act, 2012:** Requires integrated planning, linking assets to development priorities (Section 104).
- **Intergovernmental Relations Act, 2012:** Provides coordination mechanisms for shared/jointly managed assets.
- **National Treasury Guidelines on Asset and Liability Management (2022) :** Require updated asset registers, annual plans, and alignment with ISO 55000.
- **Mwongozo Code of Governance (2015) :** Provides governance principles applicable to Municipal Boards.

3. County and Municipal Context

- **County Integrated Development Plan (CIDP) :** Blueprint for asset allocation supporting county development goals.
- **Municipal Charters (Gazette Notice No. 4698) :** Delegate functions requiring structured asset management systems.
- **County Urban Institutional Development Strategy (CUIDs) :** Emphasizes systems development and capacity building for urban management.
- **Integrated Strategic Urban Development Plan (ISUDP) :** Long-term framework for spatial/infrastructural development, a reference for asset creation.
- **Integrated Development Plan (IDeP) :** Medium-term plan translating ISUD into actionable programs, defining the municipal investment portfolio.

Policy Statement: *The Municipality shall institutionalize structured, lifecycle-based, risk-aware, and performance-driven asset management practices, aligned with county plans and international best practices.*

CHAPTER 3: PRINCIPLES OF ASSET MANAGEMENT

Anchored in the Constitution and relevant laws, these principles apply across the asset lifecycle.

3.1 Reliability and Completeness:

Asset data must be accurate, consistent, and complete, covering all classes with clear documentation of ownership, valuation, and usage.

3.2 Phased Implementation:

The Policy shall be implemented progressively to allow for capacity building, acceptance, and adaptation to emerging reforms.

3.3 Cross-Functional Participation:

Asset management is an integrated function requiring shared responsibilities and coordination across all departments.

3.4 Prudent, Evaluative and Future-Oriented Planning:

Planning shall prioritize cost-effectiveness, sustainability, and resilience, guided by evidence-based evaluations and risk assessments.

3.5 Adaptability and Relevance:

Practices must remain responsive to evolving needs, with regular policy reviews to address emerging challenges.

3.6 Professionalism and Integrity:

Asset management shall be undertaken by qualified professionals adhering to the highest ethical standards (Chapter 6 of the Constitution).

3.7 Maximization of Value for Money:

Assets shall be acquired, maintained, and disposed of in a manner promoting economy, efficiency, effectiveness, and equity.

3.8 Compliance and Conformity:

All processes must comply with applicable laws, regulations, and municipal planning instruments (ISUD, CUIDs, IDeP).

3.9 Transparency and Accountability:

Assets shall be managed openly, with decisions subject to public scrutiny, citizen engagement, and routine audits.

3.10 Regular Reporting:

Accurate asset management reports shall be prepared at least annually, covering inventories, maintenance status, and future needs.

Policy Statement: *The Municipality shall be guided by principles of reliability, transparency, accountability, and value-for-money, ensuring accurate information, efficient utilization, evidence-based decisions, and that all processes are conducted in a phased, professional, and compliant manner.*

CHAPTER 4: GOVERNANCE AND INSTITUTIONAL FRAMEWORK

This multi-level framework ensures coordination between national oversight bodies, county governments, and municipal structures.

4.1. National Level Institutions

- **National Treasury:** Sets policies, consolidates registers, and ensures compliance across devolved units.
- **Senate:** The Senate establishes the legislative and financial framework that empowers and obligates municipalities to develop their own asset management policies.
- **Office of the Auditor-General:** Audits asset disclosures and verifies safeguards and compliance.
- **Controller of Budget:** Authorizes withdrawals for asset-related expenditures and monitors compliance.
- **Public Procurement Regulatory Authority (PPRA):** Regulates procurement/disposal systems and issues standardized templates.
- **Public Sector Accounting Standards Board (PSASB):** Prescribes financial reporting formats for assets and liabilities.
- **National Land Commission (NLC):** Manages public land, advises on registration and land-based revenues.
- **Public Private Partnership (PPP) Unit:** Supports municipalities in structuring PPP projects.

4.2. County Level Institutions

- **County Treasury:** Custodian of county asset inventories (Section 104, PFM Act); issues guidelines; oversees municipal registers.
- **County Executive Committee (CEC):** Approves key municipal decisions and aligns asset management with county priorities.
- **County Assembly:** Reviews/approves budgets, borrowing, and disposal of assets; examines financial statements.

- **County Directorate of Internal Audit:** Verifies asset existence, use, and safeguarding; ensures compliance.
- **Office of the County Attorney:** Drafts/reviews contracts; issues vesting orders; advises on asset disputes.

4.3 Municipal Level Institutions

- **4.3.1. Municipal Board (UACA, 2011) :** Provides strategic oversight, approves asset policies/plans, ensures public participation, monitors performance, ensures compliance, and holds the Municipal Manager accountable.
- **4.3.2. Municipal Manager (UACA, 2011) :** As Accounting Officer, acts as principal custodian, maintains asset register, ensures financial stewardship, complies with PFM/PPAD Acts, submits reports, oversees the Asset Management Committee, and applies value-for-money principles.
- **4.3.3. Supply Chain Management (SCM) Unit:** Provides technical expertise in procurement and disposal, maintains records, and supports inventory management.
- **4.3.4. Municipal Asset Management Committee:** Formed by the Municipal Manager and chaired by the SCM officer, it undertakes physical verification, advises on disposal, and conducts boards of survey.
- **4.3.5. Internal Audit Unit:** Conducts independent audits of asset records and processes; verifies asset existence, condition, and safeguarding; tests compliance with PFM Act and internal controls; reports findings and recommendations directly to the Municipal Board and County Audit Committee.
-

4.4. Cross-Cutting Bodies

- **Intergovernmental Relations Technical Committee (IGRTC) :** Validates and facilitates asset/liability transfers from defunct local authorities.
- **Council of Governors (CoG) :** Coordinates inter-county learning and advocacy on asset management.

Policy Statement: *The Municipality affirms that effective asset management requires a clear institutional framework. The Municipal Board provides strategic oversight, while the Municipal*

Manager assumes custodianship and operational responsibility, supported by the County Treasury and other bodies, to safeguard assets, achieve value for money, and align with development objectives.

CHAPTER 5: ASSET MANAGEMENT FRAMEWORK

5.1 Introduction:

Municipal assets are the foundation for development and must be managed systematically. This chapter establishes a lifecycle-based framework, identifies key gaps, and prescribes policy responses.

5.2 Gaps and Challenges in Asset Management

- **Planning:** Inadequate needs assessments, weak strategic alignment, limited capacity, and budgetary constraints.
- **Acquisition:** Incomplete ownership documentation, procurement delays, weak lifecycle cost integration, and poor contract management.
- **Operation and Maintenance:** Incomplete manual registers, poor preservation culture, inadequate insurance, and lack of standardized practices.
- **Disposal:** Absence of a structured framework, limited capacity, inadequate data, and risk of political interference.

5.3 Policy Responses by Asset Lifecycle Stage

- **5.3.1 Planning:** Institutionalize needs assessments with lifecycle costing; mandate cross-departmental consultation; align plans with CIDP/ISUDP/CUIDs; build staff capacity.
- **5.3.2 Acquisition:** Secure ownership documentation at acquisition; integrate lifecycle costing; strengthen contract management; ensure PPAD/PFM Act compliance.
- **5.3.3 Operation and Maintenance:** Establish a digitized asset register (AMIS); implement preventive/corrective maintenance; require annual maintenance plans; expand insurance; train custodians.
- **5.3.4 Disposal:** Develop disposal guidelines aligned with PPAD Act; require professional valuation; maintain disposal registers; establish transparency safeguards.

5.4 Policy Responses for Key Asset Categories (per Gazette Notice No. 4698)

- **(a) Land and Buildings:** Secure ownership, maintain surveys/condition assessments, and implement preservation frameworks.
- **(b) Markets and Trading Facilities:** Maintain registers, ensure infrastructure upkeep, and plan for periodic upgrades.
- **(c) Roads, Drainage, and Stormwater Systems:** Implement routine inspection/maintenance and integrate climate resilience.
- **(d) Solid Waste Management and Sanitation Infrastructure:** Maintain waste asset registers, adopt tracking tech, enforce safe disposal.
- **(e) Street Lighting and Urban Safety Infrastructure:** Implement preventive maintenance and adopt energy-efficient tech.
- **(f) Firefighting and Disaster Management Assets:** Ensure operational readiness through regular maintenance and drills.
- **(g) Parks, Green Spaces, and Recreational Facilities:** Implement preservation plans and promote sustainable management.

5.5 Cross-Cutting Policy Areas

- **5.5.1 Asset Administration and Custodianship:** Ensure proper classification, recording, and safeguarding via centralized AMIS.
- **5.5.2 Use of Technology:** Progressively adopt AMIS, GIS, tagging, and dashboards; review system adequacy every three years.
- **5.5.3 Safety, Health, Environment, Risk, and Quality (SHERQ) :** Comply with safety/environmental standards; integrate ISO 31000 risk management.
- **5.5.4 Policy Review and Reporting:** Conduct regular reviews; submit quarterly reports; table annual consolidated report.
- **5.5.5 Monitoring and Evaluation:** Mainstream M&E through defined KPIs, supported by Internal Audit.

5.6 Lifecycle Financial Management

- **5.6.1 Depreciation:** Depreciate eligible non-financial assets per PSASB/IPSAS guidelines using the Straight-Line Method.
- **5.6.2 Revaluation:** Revalue assets every 3-5 years using qualified valuers; record gains per accounting standards.
- **5.6.3 Disposal:** Ensure lawful, transparent, environmentally responsible disposal supported by committees and proper documentation.

CHAPTER 6: ASSET MAINTENANCE AND OPERATION PLAN

6.1 Introduction:

Effective maintenance is a governance obligation safeguarding investments and sustaining service delivery. This chapter provides a structured framework aligned with the Constitution, PFM Act, and NALM Guidelines.

6.2 Objectives of the Maintenance and Operation Plan:

1. Maintain Service Reliability.
2. Optimize Lifecycle Costs.
3. Promote Accountability.
4. Embed Sustainability.
5. Support Compliance (ISO 55000).

6.3 Types of Maintenance:

The Municipality shall adopt Preventive, Corrective, Predictive, and Emergency maintenance approaches.

6.4 Annual Maintenance Planning:

An Annual Asset Maintenance Plan (AAMP) shall be prepared, including inventory, schedule, cost estimates, responsibilities, risk assessments, and KPIs. It will be coordinated by SCM and approved by the Municipal Manager.

6.5 Roles and Responsibilities:

Municipal Board (oversight), Municipal Manager (approval/reporting), Heads of Directorates (implementation), SCM (coordination), Internal Audit (assurance).

6.6 Monitoring and Performance Review:

Systematic M&E via quarterly reports, annual reviews, and KPIs (e.g., % assets covered by preventive maintenance, downtime ratios, citizen satisfaction).

6.7 Risk Management in Maintenance:

Integrate risk management to mitigate disruptions, safety hazards, escalating costs, and environmental risks. Directorates shall maintain maintenance risk registers.

6.8 Continuous Improvement:

Adopt a culture of improvement through annual KPI reviews, citizen feedback, benchmarking, and leveraging new technologies.

***Policy Statements:**

1. *The Municipality shall institutionalize preventive, corrective, and sustainable maintenance practices.*
2. *Annual maintenance planning, transparent reporting, and continuous improvement shall be mandatory to safeguard assets and ensure uninterrupted service delivery.*

CHAPTER 7: IMPLEMENTATION FRAMEWORK

7.1 Introduction:

Implementation transforms policy into action. The Municipal Manager shall coordinate implementation with the Board, county/national agencies, and stakeholders. Legislative requirements will be processed through the County Assembly.

7.2 Implementation Plan and Requirements:

Success depends on organizational alignment, clear role designation, support systems (ICT, HR, finance), leadership, communication, and reporting.

7.3 Tenets of Policy Implementation:

1. Effective Organizational Structures.
2. Effective Planning and Role Designation.
3. Effective Support Systems.
4. Leadership and Governance Mechanisms.
5. Communication.
6. Reporting and Feedback Mechanisms.

7.4 Implementation Process:

The Municipality shall adopt a step-by-step process including phased cycles, resource allocation, training, structure re-orientation, operational changes, risk assessment, monitoring, and necessary legislation.

7.5 Implementation Measures:

1. **Procedural Prerequisites:** Policy approval by Board, CEC, and County Assembly (where legislation is needed).
2. **Functional Requirements:** Institutional adjustments, documentation standards, ICT deployment, and staff training.

Policy Statement: *The Municipality commits to full policy implementation through effective planning, clear roles, strong leadership, reliable systems, and continuous reporting, ensuring assets are safeguarded and optimized for present and future generations.*

CHAPTER 8: MONITORING, EVALUATION AND REPORTING (MER)

8.1 Introduction:

MER ensures the policy remains effective and responsive. Monitoring tracks implementation; evaluation assesses impact; reporting ensures transparent communication.

8.2 Objectives of MER:

1. Track Implementation Progress.
2. Assess Outcomes and Impact.
3. Promote Learning and Adaptation.
4. Ensure Accountability and Transparency.
5. Support Compliance.

8.3 Monitoring:

Continuous monitoring ensures compliance. The Accounting Officer is responsible, supported by Directorates (quarterly reports), Finance Directorate (oversight), County Treasury (quarterly reviews), and Internal Audit (independent review). Tools include progress reports, field visits, and dashboards.

8.4 Evaluation:

Periodic evaluations (annual, mid-term) will assess outcomes and long-term value. The County Treasury shall coordinate; independent evaluators may be engaged. The framework includes baseline surveys, outcome/impact evaluations, and learning reviews.

8.5 Reporting:

- **Quarterly Reports:** From departments to Municipal Manager to County Treasury.
- **Annual Asset Management Report:** Compiled by Municipal Manager, highlighting performance against KPIs.
- **Public Reporting:** Key findings shared via dashboards and public forums.

8.6 Risk Management:

MER is linked to risk management. The Municipality shall maintain a Risk Management Framework and departmental risk registers, integrated into annual plans.

8.7 Conclusion:

MER provides the foundation for policy effectiveness, transparency, and accountability. Continuous learning will inform adjustments and ensure responsiveness.

CHAPTER 9: CAPACITY BUILDING AND CHANGE MANAGEMENT

9.1. Introduction:

Effective implementation requires capable human resources and adaptive organizational culture.

9.2. Capacity Building Measures:

1. **Training and Awareness:** Continuous training programs for all staff.
2. **Technical Skills Development:** Specialized training on registers, valuation, ICT, and disposal.
3. **Leadership and Governance:** Sensitization for Board members on oversight roles.
4. **Public Awareness:** Citizen sensitization on safeguarding public assets.

9.3. Change Management:

1. **Organizational Alignment:** Integrate asset management into daily operations.
2. **Stakeholder Engagement:** Early and continuous engagement in decision-making.
3. **ICT Integration:** AMIS adoption accompanied by strategies to ensure usability.

Policy Position: *The Municipality commits to sustained investment in capacity building and deliberate change management to fully institutionalize this Policy.*

CHAPTER 10: REVIEW AND POLICY EFFECTIVENESS

10.1. Introduction:

Periodic review ensures the policy remains relevant and effective.

10.2. Policy Review Mechanisms:

1. **Regular Review Cycle:** Every three years, or earlier if required by legislation or emerging issues.
2. **Performance-Based Review:** Informed by M&E reports, audit findings, and performance indicators.
3. **Stakeholder Involvement:** Structured consultations with staff, Board, County Treasury, and public.

10.3. Policy Effectiveness:

- Effectiveness measured by improvements in asset performance, cost-efficiency, compliance, and citizen satisfaction.
- Benchmarking with ISO 55000.
- Adjustments made to address gaps and integrate changes.

Policy Statement: *The Municipality shall institutionalize a structured review mechanism to ensure this policy remains a living document—responsive, effective, and aligned with strategic goals.*

10.4. Conclusion:

This Policy represents the Municipality's commitment to prudent stewardship. It integrates legal mandates, governance, lifecycle management, technology, and citizen participation. Successful implementation requires collaboration among all stakeholders. Through continuous capacity building, MER, and review, the Municipality will manage assets with integrity, efficiency, and transparency, reaffirming its constitutional obligation to safeguard public resources and align management with long-term development goals.

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

No.	Functional Requirement / Activity	Prerequisites	Key Directorates/Units	Proposed Period	Estimated Budget (KES)	Responsible Actor (Owner)
PHASE 1: SHORT-TERM (Foundation & Compliance) – Year 1						
1	Establish Municipal Asset Management Committee	Approval of ToR by Municipal Board	Municipal Manager, SCM	2 weeks	30,000	Municipal Board
2	Asset Identification, Physical Verification & Tagging	Budget allocation; Staff deployment	SCM Unit, Asset Committee	3 months	1,500,000	Asset Management Committee
3	Origination of Initial Asset Register	Verification complete	SCM Unit	1 month	100,000 (stationery)	Asset Management Committee
4	Development of Asset Disposal Policy	Initial Register in place	Municipal Manager, SCM, County Attorney	2 months	1,000,000	Asset Management Committee

No.	Functional Requirement / Activity	Prerequisites	Key Directorates/Units	Proposed Period	Estimated Budget (KES)	Responsible Actor (Owner)
5	Recruitment/Deployment of Stores Personnel	Board approval ; Structure in place	Municipal Manager, HR	2 months	1,200,000 (annual)	Human Resource Officer
6	Provision of Standard Forms & Monitoring Tools	Policy approval	SCM Unit, M&E	1 month	50,000	SCM Officer
PHASE 2: MEDIUM-TERM (Systematization & Capacity) – Year 2						
7	Acquisition & Implementation of Asset Management System (AMS)	Approved specs; Procurement plan	Finance, SCM, ICT	9 months	8,000,000	Asset Management Committee
8	Training of Staff on Procedural Requirements & AMS	AMS installed; Policy in place	SCM, HR, ICT	Ongoing	500,000	Human Resource Officer

No.	Functional Requirement / Activity	Prerequisites	Key Directorates/Units	Proposed Period	Estimated Budget (KES)	Responsible Actor (Owner)
9	Preparation of Asset Reconciliation Report	AMS fully functional	SCM Unit, Finance	Quarterly	150,000 (annual)	Asset Management Committee
10	Provision & Installation of Departmental Stores	Site identified; Security protocols	Municipal Manager, SCM	4 months	2,500,000	SCM Officer
11	Preparation of Procurement Policy (Asset-specific)	Disposal policy complete	SCM, County Attorney	2 months	800,000	Municipal Manager
PHASE 3: LONG-TERM (Optimization & M&E) – Year 3						
12	ICT-based Monitoring & Evaluation Modules	AMS stable; ICT infrastructure ready	ICT, M&E	12 months	2,000,000	ICT Officer

No.	Functional Requirement / Activity	Prerequisites	Key Directorates/Units	Proposed Period	Estimated Budget (KES)	Responsible Actor (Owner)
13	Sensitization of All Staff on Asset Management Culture	All policies approved	Finance, HR, SCM	Ongoing	300,000	Municipal Manager
14	Provision of SOPs, Manuals & Security Protocols	Asset risks assessed	Municipal Manager, SCM, HR	3 months	200,000	Human Resource Officer
15	Training on Procurement & Disposal Policies	Policies finalized	Municipal Manager, SCM	1 month	500,000	Municipal Manager
16	Annual Asset Audit & Compliance Review	Internal Audit capacity	Internal Audit Unit	Annually	250,000	Internal Audit (reports to Board)

Appendix 2: Proposed Specifications for Asset Management System

Purpose and Scope

Item	Description
1. Description of the AMS	A software and process system to manage all tangible/intangible assets. It maintains the conclusive asset record and tracks the lifecycle to enhance reporting, control costs, and mitigate risks. It comprises dynamic tabular entries (registers) on a unitary platform for aggregation, segmentation, and analysis (depreciation, revaluation, etc.).
2. Need for an AMS	Olkalou municipality has 8,000-9,000 asset units. A reliable, verifiable count for financial reporting is imperative. An independent verification must precede migration to an automated system. The AMS will provide automated registers for acquisition planning, financial reporting, data-driven decisions, and cost monitoring.
3. Phased Acquisition & Implementation	Acquisition and implementation will occur in two phases over 4 months: Phase 1: Pre-installation planning, spec verification, installation, testing, tagging installation test, test report. Phase 2: Asset identification, verification, tagging/on-boarding, register population, sample reporting, training, pre-commissioning review, commissioning.
4. Scope	Specifications are limited to Olkalou municipality's needs for asset administration and compliance. It describes user needs (access, record, report). The AMS is not for consumables inventory. It does not specify programming techniques, architecture, data models, supplier criteria, training manuals, or

Item	Description
	system support, though providers are encouraged to supply these.
5-6. Guiding Principles	a) Compliance, b) Reliability/Completeness, c) Integration, d) Cost Efficiency, e) Phased Implementation, f) Adaptability/Customization, g) Compatibility, h) Broad Functionality (non-replication), i) Regular Reporting, j) Robust Data Collection.
7. Conformance & Usability	Technology must reflect the Asset Management Policy. Conformance ensures consistent, standard management, increasing interoperability. Users must retrieve information in compliance with these specifications.
8-9. Primary Objectives	a) Reliable, verifiable record, b) Secure, tamper-proof register, c) Ease of access/use, d) Data reserve for planning, monitoring, and evaluation.
10-12. Development & Implementation Cycle	<p>Pre-requisites: Spec review, web server access, security verification, verification plan approval, tagging protocol approval, support schedule approval.</p> <p>Implementation Module: Pre-installation planning → spec verification → installation → testing → test report → full reporting cycle → asset identification → verification & format rationalization → tagging & on-boarding → register population → training → pre-commissioning review → commissioning.</p>
13-14. Future Enhancements	a) Integration competency, b) Asset performance evaluation, c) Departmental sub-systems.

Item	Description
15-16. Developer Specifications	Provider to supply: a) Core specs, b) Installation/Networking protocols, c) Implementation Plan, d) Tagging Plan, e) User Permissions schema, f) DB settings, g) Workflow charts, h) Data Model, i) Relationship Model, j) Relationship Types, k) Guidance for Asset Identification Elements.
17-18. General Specs	a) Integrate/import/export with other sources, b) Integrate with HR systems, c) Preserve entry logs (no edit/overwrite), d) Flexible input fields.
19-20. Integration Capability	a) Data import/export, b) HCM systems, c) Workflow integration, d) M&E platforms, e) Tagging integration.
21-23. Platforms & Settings	Platform: Web access on Windows/Mac. Settings: Configurable backups, permissions, security. Unlimited user licenses. Daily database backup to resident server and cloud (e.g., Dropbox, Google Workspace).
24-26. Database Configurations	For aggregation and detailed data requests. Features: a) Multiple, cross-way access; b) Records; c) Attributes.
27-28. Quality Assurance	a) System stability for future customization, b) Fulfill reporting requirements, c) Ease of use, d) Adequate training, e) Compliance with specs.
29-32. Identity & Architecture	User Identity: Defined by Procurement & HR. Architecture: Provider to describe chosen model (integrated, distributed, etc.) with supporting rationale.

Core Specifications: Asset Management Life Cycle Approach

Lifecycle Stage	Objectives & Specifications
33-38. Planning	<p>Objective: Be a planning/analytical tool, providing lifecycle data for pre-acquisition planning and operational learning. Incorporate a Project Dashboard.</p> <p>Specs: a) Consistent lifecycle approach, b) Excel compatibility, c) Comparative budgeting info, d) Capture O&M costs by asset/department, e) Budget access protocols, f) Asset use period delimitation, g) M&E reports, h) Multi-dimensional data collection (time, identity, custody), i) Expandable data collection, j) Pre-acquisition documentation checklist (automated to prompt acquisition), k) Project completion reporting, l) Stage completion for multi-period financing, m) Valuation for multi-stage acquisition.</p>
39-42. Acquisition	<p>Objective: Initiate acquisition on the AMS; complete asset register entry upon acquisition completion.</p> <p>Specs: a) Initiate acquisition, b) Link to asset registers, c) Multi-step approval for final entry, d) Support alternative methods (PPP, leasing), e) Incorporate register formats, f) Upload or line-by-line spec entry, g) Repeat-purchase prompts, h) Reporting by department, mode, user, class, i) Generate aggregated reports (by period, department, class), j) Upload documents (invoice, title), k) Online inspection/acceptance with checklist, l) Record participant notes.</p>
43-44. Operation & Maintenance	<p>Objective: Provide information to conduct, monitor, authorize, and report on O&M, including allocation, custody, costs, and transfers. <i>(Detailed specs are integrated into subsequent sections on Custody, Maintenance, etc.)</i></p>
45-47. Asset Identification	<p>Attributes: Relationship ID (location, unit, description, date) and Extension ID.</p>

Lifecycle Stage	Objectives & Specifications
	<p>Identity Features: Location, Tag #, Serial #, Status (in service/obsolete), Category, Sub-category, Custodian, Open Market Value (if obsolete), Remarks.</p>
<p>48-50. Asset Registers</p>	<p>Features: a) Batch/single entry, b) Flexible fields, c) Visible only after validation, d) View multiple registers, e) Separated by category/period, f) Generate new registers, g) Multi-step verification, h) Retractable/customizable/static fields, i) Edit permissions required, j) Entry validation.</p>
<p>51-53. Ownership Documentation</p>	<p>Features: a) Scan and append docs, b) Entry requires doc upload, c) Report on docs available vs. asset list.</p>
<p>54-58. Asset Tagging</p>	<p>Objectives: Remote view, simultaneous scanner access, matching data, current data, primary verification.</p> <p>Features: Captures ID features, minimizes cycle time, ensures adoption, aids audit, remote access, automated tagging.</p> <p>Equipment: Anodized aluminum barcode with alphanumeric code, scanner-readable, durable adhesive.</p> <p>Data on Tag: Location, Year of Acquisition, Tag #, Serial #, Status, Category, Sub-category, Custodian, Remarks.</p>
<p>59-61. Asset Location</p>	<p>Enables location-based search/reporting, based on custodial department and physical location. Tracks movement, authorization, and purpose.</p> <p>Attributes: Physical location, department, movement (physical/departmental), transfer date, authorization, condition, use status.</p>
<p>62-64. Asset Custody</p>	<p>Determines custody for search/reporting. Tracks allocation, assignment, and personnel changes.</p>

Lifecycle Stage	Objectives & Specifications
	<p>Attributes: Issuance to user, allocation (dept/personnel), custody condition, surrender, release, clearance requirements.</p>
<p>65-66. Operation of Assets</p>	<p>Enables and records: a) Documentation requirements, b) Mandate for operation, c) Location of operation, d) Cost of operation, e) Out-of-operation reporting.</p>
<p>67-69. Asset Maintenance & Repair</p>	<p>Objective: Record repair activities and maintain history of failures and fixes.</p> <p>Features: a) Documentation, b) Mandate/authorization, c) Location, d) Frequency over asset life, e) Cost, f) Record by attributes (class, dept, function).</p>
<p>70-71. Asset Movement</p>	<p>Tracks asset location changes via Asset Movement transactions.</p>
<p>72-75. Disposal</p>	<p>Enables notification, recording, and historical reporting of disposed assets. Disposed assets are hidden from current users but reportable.</p> <p>Features: a) Notify assets due for disposal, b) Identify and notify, c) Discharge from system, d) Indicate disposal value.</p> <p>Reports: Consolidated report by class, period, dept. Unit report by class, cost, years of use, user, mode/basis of disposal, useful life, and appended maintenance record.</p>
<p>76-79. Reporting</p>	<p>Ensures accessible info for financial reporting and M&E to identify bottlenecks and improve service.</p> <p>Features: a) Align reports to needs, b) Accommodate minimum info for financial reporting, c) Ensure required attributes, d) Conclusive register, e) Query enabled.</p> <p>Output: Asset class/category/unit, ownership report, acquisition</p>

Lifecycle Stage	Objectives & Specifications
	value, year of purchase, depreciation (rate, current, accum., method), cost of O&M, outstanding value.
80-83. Depreciation (Automated)	<p>Automates calculation to avoid manual entry.</p> <p>Features: a) Configure schedules, b) Auto-calc based on method and 'Available to Use Date', c) Create journal entries, d) Support Straight line, DDB, WDV models.</p> <p>Attributes: Asset unit, class, rate.</p> <p>Calculation: NBV = Gross Book Value - Total Depreciation (Accum. Previous + Current - Write-off).</p>
84-85. Revaluations	<p>Automates adjustments for value increases/decreases and updates journal entries/depreciation.</p> <p>Calculation: Gross Book Value = Opening Value + Increases - Decreases.</p>
86-88. Asset Inventory	<p>Integrated inventory managing all asset info for batched/serialized items. Barcode scanning provides real-time output.</p> <p>Attributes for Reports: Department, category, description, class, features, year of acquisition, correlated with O&M cost, annual/accumulated depreciation.</p>
89-91. Verification & Audit Support	<p>Provides info and reports for verification templates and audit queries.</p> <p>Features: a) Report request, b) Access protocols, c) Generation permissions, d) Log preservation.</p>

Lifecycle Stage	Objectives & Specifications
92-94. Risk Management Support	<p>Enhances and implements risk controls via the AMS, acting as a mitigation mechanism.</p> <p>Features: a) Develop risk controls, b) Institution-wide applicability, c) Notifications (acquisition complete, due disposal, information risk).</p>
95-97. Security	<p>Supports physical asset integrity and information security.</p> <p>Features: a) Roles and Permissions Manager, b) Permanent log record, c) No overwrite/delete, d) Auditable changes.</p>
98-100. Training	<p>Provider to supply comprehensive training plan based on implementation schedule. Includes planning, manual, personnel selection, and QA.</p>
101-109. User Permissions	<p>Create multiple users with assigned roles (a set of permissions). System Manager role can add users and set roles.</p>

User Permissions and Access

User/Role	Permissions / Access
System Manager	Add users, set roles for all users.
Office of the Governor	Dashboard access; reports on Acquisition/Disposal, asset allocation by department and staff class.
Chief Officers / Accounting Officers	Primary Department Custodian; reports on Acquisition/Disposal, asset allocation for their department and by staff class.
Director Of Procurement	Full system administration: Register entry/validation, user admission, field definition, acquisition/disposal/custody validation, personnel surrender, custody assignment, transfer/return, report generation/validation, query validation, rights assignment and proxy setup.
Economic Planning Dept	Dashboard access; reports on Acquisition/Disposal, asset allocation by department and staff class.
Financial Reporting / Audit	Reports on Acquisition/Disposal, asset allocation by department and staff class.
Procurement Officers	Delegated Primary Custodian (operational management).

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	
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 5 Asset maintenance plan

Attached as a separate document

Appendix 6 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.
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Form AR 001 (a)

LAND (ACQUISITION AND OWNERSHIP) REGISTER

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

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

(a) Simulate completion by entering dummy data.

(b) Reviewer indicates comments on the proposed register below;

(1) Form is illustrated as will be presented on the Asset Management System.

(2) The system log shall indicate the following; **Last date Register was edited, Designation of the officer editing the register, Designation of Officer Checking the Register, and Designation of the officer authorizing the register entry.**

(3) Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder's Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**

Remarks on Review

Proposed Amendments, General Review

Missing Fields

Changes in Format

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

LAND (PHYSICAL PLANNING, SURVEY & MAINTENANCE) REGISTER

Index/Tag No.	Requisition S/No.	Descr. of Land	Land Registration / Title Number / Unique Identifier	Size (HA)	Nearest Town / Location	GPS Polygon				Planned / Unplanned	Purpose of land / Approved Use	Surveyed / Not surveyed	Fenced / Not fenced	Developed / undeveloped	Access maintained / unmaintained	Road / maintained / unmaintained	Road reserve & drainage / maintained / unmaintained	Water connected / not connected	Electricity connected / not connected	Remarks
						A	B	C	D											

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

Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder's Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**

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

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

Form AR 002 (a)

BUILDINGS (ACQUISITION/CONSTRUCTION) REGISTER

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

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

Simulate completion by entering dummy data.

Reviewer indicates comments on the proposed register below;

Form is illustrated as will be presented on the Asset Management System.

The system log shall indicate the following; **Last date Register was edited, Designation of the officer editing the register, Designation of Officer Checking the Register, and Designation of the officer authorizing the register entry.**

Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder’s Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**

Remarks on Review

Proposed Amendments,General Review

Missing Fields

Changes in Format

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

Form AR 002 (b)

BUILDINGS (MAINTENANCE) REGISTER

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

For review of the above Asset Register (Record, Maintain, Control)		
<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; 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</p>		
Remarks on Review		
Proposed Amendments,General Review	Missing Fields	Changes in Format

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

Form AR 003

MOTOR VEHICLE REGISTER

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

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

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

Form AR 004

MOTOR VEHICLE (MAINTENANCE) REGISTER

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

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

Simulate completion by entering dummy data.

Reviewer indicates comments on the proposed register below;

Form is illustrated as will be presented on the Asset Management System.

The system log shall indicate the following; **Last date Register was edited, Designation of the officer editing the register, Designation of Officer Checking the Register,** and **Designation of the officer authorizing the register entry.**

Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder’s Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**

Remarks on Review

Proposed Amendments, General Review	Missing Fields	Changes in Format

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

Form AR 005

PLANT, MACHINERY AND HEAVY EQUIPMENT REGISTER

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

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

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

Form AR 006

PLANT, MACHINERY AND EQUIPMENT(MAINTENANCE) REGISTER

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

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

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

Form AR 008

ROADS INFRASTRUCTURE REGISTER

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

For review of the above Asset Register (Record, Maintain, Control)		
<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; 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</p>		
Remarks on Review		
Proposed Amendments,General Review	Missing Fields	Changes in Format

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

Form AR 009

ROADS INFRASTRUCTURE (MAINTENANCE) REGISTER

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

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

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

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

Form AR 010

RAILWAY INFRASTRUCTURE REGISTER

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

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

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

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

Form AR 011

OTHER INFRASTRUCTURE REGISTER

Index/ Tag No.	Asset Description	Requisit ion No.	Financ ed by/ source of funds	Length (if applicabl e)	Size (e.g. area, producti on capacity etc.)	Mak e & Mod	Date & install ation/ Commission ing	PV numb er	Origin al Locati on	Curren t Locati on	Installati on amount	Depreciati on rate	Annual depreciati on	Accumulat ed depreciati on	Net Book Value	Date of Dispos al	Dispos value	Responsi ble officer/ Officer In Custody/ PF No.	Asset conditi on	Not es	

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

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

Form AR 012

WORK IN PROGRESS REGISTER

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

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

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

Dept. - Department	Maint. - Maintenance
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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

Descr. - Description	Orig. - Original
Depr. - Depreciation	Accum. - Accumulated
Bldg.- Building	Annu. - Annual

Reg. - Registration	NBV – Net Book Value
Dept. - Department	Maint. - Maintenance

Form AR 014

COMPUTERS AND OTHER ICT EQUIPMENT REGISTER

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

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

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

Form AR 015

FURNITURE, FITTINGS AND EQUIPMENT REGISTER

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

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

Simulate completion by entering dummy data.

Reviewer indicates comments on the proposed register below;

Form is illustrated as will be presented on the Asset Management System.

The system log shall indicate the following; **Last date Register was edited, Designation of the officer editing the register, Designation of Officer Checking the Register,** and **Designation of the officer authorizing the register entry.**

Asset Search fields: **Index/Tag Number, Requisition Serial Number, Asset Holder's Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value**

Remarks on Review

Proposed Amendments,General Review

Missing Fields

Changes in Format

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

Form AR 016

HERITAGE ASSETS REGISTER

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

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

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

Form AR 017

SUBSOIL ASSETS REGISTER

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

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

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

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Form AR 018

INVESTMENT REGISTER

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

For review of the above Asset Register (Record, Maintain, Control)		
<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; 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</p>		
Remarks on Review		
Proposed Amendments,General Review	Missing Fields	Changes in Format

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

Form AR 019

CASH AND BANK REGISTER

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

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

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

Form AR 020

LOANS RECEIVABLE REGISTER

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

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

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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/ Service rendered	Items supplied/	Department responsible	Personal Number	Currency	Amount receivable of Kshs	Due date of Receipt	Number of days outstanding	Remarks

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

Proposed Amendments, General Review	Missing Fields	Changes in Format

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

Form AR 022

INTANGIBLE ASSETS REGISTER

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

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

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

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

Form AR 023

LEASE REGISTER

Index No.	Category of asset	Description of the leased asset	Lease term/period	Commencement Date	Termination Date	Notice period	Repayment schedule, including the residual value, scheduled rent increments and balloon payments	Present value of minimum or total lease payments	Type of lease, (operating or finance lease; fixed term / controlled tenancy)	Name and address of the lessor	Name and address of the 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	Orig. - Original
Depr. - Depreciation	Accum. - Accumulated
Bldg.- Building	Annu. - Annual
Reg. - Registration	NBV – Net Book Value
Dept. - Department	Maint. - Maintenance

Form AR 024

LOSSES REGISTER

Index No.	Dept. Code	Date of Recorded	Loss	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**

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

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

Form AR 025

FUEL REGISTER

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

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

ACTIVITY (MOTOR VEHICLE USE) REGISTER

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

For review of the above Asset Register (Record, Maintain, Control)		
Simulate completion by entering dummy data. Reviewer indicates comments on the proposed register below;		
Form is illustrated as will be presented on the Asset Management System. The system log shall indicate the following; Last date Register was edited, Designation of the officer editing the register, Designation of Officer Checking the Register, and Designation of the officer authorizing the register entry. Asset Search fields: Index/Tag Number, Requisition Serial Number, Asset Holder’s Employee Number, Department, Program Assigned, Registration Number, Officer in Custody(Staff Member), Useful life, Chassis Number, Value		
Remarks on Review		
Proposed Amendments,General Review	Missing Fields	Changes in Format
Descr. - Description Depr. - Depreciation Bldg.- Building Reg. - Registration Dept. - Department	Orig. - Original Accum. - Accumulated Annu. - Annual NBV – Net Book Value Maint. - Maintenance	