

GOVERNMENT NOTICE NO. 373 published on 17/5/2024

THE PUBLIC FINANCE ACT,  
(CAP. 348)

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**REGULATIONS**

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*(Made under section 10)*

THE PUBLIC FINANCE (MANAGEMENT OF PUBLIC PROPERTY)  
REGULATIONS, 2024

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*Regulation Title*

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THE PUBLIC FINANCE ACT,

(CAP. 348)

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*(Made under section 10)*

THE PUBLIC FINANCE (MANAGEMENT OF PUBLIC PROPERTY)  
REGULATIONS, 2024

PART I  
PRELIMINARY PROVISIONS

Citation

1. These Regulations may be cited as the Public Finance (Management of Public Property) Regulations, 2024.

Interpretation

2. In these Regulations, unless the context otherwise requires-

“accounting officer” has the meaning ascribed to it under the Act;

“accident” means an incident involving public property which happens unexpectedly and unintentionally resulting in damage or injury;

“compensation” means the amount of money or any consideration payable to the claimant in recognition of loss, suffering or injury;

“cost” means the amount required to create, produce or acquire public property, and includes-

(a) cost of acquiring the property;

(b) cost of conversion; and

(c) other direct attributable cost incurred in bringing the property to the location and appropriate condition for use;

“deemed cost” means an amount used as surrogate for acquisition cost or depreciated cost at a given time;

“replacement cost” means the cost of acquiring a public property at current prices having utility equivalent to public property under consideration but of

standards and design according to prevalent market technology;

“deed of settlement” means an agreement between parties involved in a claim in respect of the amount due for payment;

“certificate of payment” means a written certificate issued by a court to the claimant and directed to the accounting officer or Permanent Secretary indicating the amount which the claimant is entitled to be paid;

“Permanent Secretary” has the meaning ascribed to it under the Act;

“claim” means a formal request for compensation;

“public property” has the meaning ascribed to it under the Act;

“intangible asset” means a public property which does not have a physical form and includes software, trademarks, licenses or the legally enforceable rights associated with copyright and patents;

“minor item” means a public property with a value which does not exceed the capitalisation threshold;

“salvage” means the physical property or material which suffered loss or destruction that is taken or handed over after completion of compensation payment;

“recovery” means the property or amount which the Government collects from an organisation or individual as full or partial re-payment after causing loss or damage to the Government;

“claimant” means a person claiming for compensation or his representative;

“Accountant-General” has the meaning ascribed to it under the Act;

“Paymaster General” has the meaning ascribed to it under the Act;

“compensator” means a public sector entity where a claim originates or which is responsible for paying the claim;

“useful life” means the expected period of time over which a public property is to be economically used;

“public asset register” means a register established under

- regulation 4;
- Cap. 348 “Act” means the Public Finance Act;
- “public sector entity” has the meaning ascribed to it under the Act;
- “acquisition date” means the date on which a public property was acquired for the first time;
- “fair value” means the price which may be received to sell a public property under current market conditions;
- “recoverable amount” means the higher of fair value less cost to sell and its value in use;
- “carrying amount” means the historical cost or revalued cost at which public property is recognised in the statement of financial position after deducting accumulated depreciation and impairment losses thereon;
- “depreciation” means wearing out of public property or other loss of value arising from normal use;
- “write-off” means the process of removing a public property from the public asset register as a result of inability of the property to produce potential service or economic benefit;
- “impairment” means a loss in the future economic benefits or service potential of a public property other than by depreciation;
- “capitalisation threshold” means the minimum value of public property to be recorded in the public asset register;
- “inventories” means public property-
- (a) in the form of materials or supplies to be consumed in the production process;
  - (b) in the form of materials or supplies to be consumed or distributed in the rendering of services;
  - (c) held for sale or distribution in the ordinary course of operations; or
  - (d) in the process of production for sale or distribution.

PART II  
ACQUISITION, REGISTRATION AND MAINTENANCE OF

PUBLIC PROPERTY

Acquisition of public property

3.-(1) Save as otherwise provided in any other written law, public property may be acquired through-

- (a) procurement;
- (b) transfer;
- (c) gift or donation;
- (d) regeneration;
- (e) forfeiture;
- (f) heritage; or
- (g) possession of unclaimed assets, deserted assets or as a result of war or force majeure.

(2) An accounting officer shall ensure that public property is acquired in the manner provided under these Regulations and any other written law.

(3) An accounting officer shall ensure that every acquired public property is identified by a unique identification code or number as may be provided by any written law or in the format set out in the First Schedule.

(4) An accounting officer shall ensure that he acquires legal ownership of the public property and have possession of the necessary proof of ownership.

Public asset register

4.-(1) The Paymaster General shall establish an electronic public asset register which every accounting officer shall record particulars of public property under his authority.

(2) The public asset register shall contain the following information:

- (a) value;
- (b) location;
- (c) condition;
- (d) use and ownership;
- (e) price;
- (f) depreciation; and

any other major component.

Recognition

5.-(1) A public property to be registered in terms of these Regulations shall be recognised upon meeting the following criteria:

- (a) there is probable cause that the future economic benefits or service potential associated with the public property shall flow to the entity;
- (b) the cost of the public property may be measured reliably;
- (c) the public property meets the capitalisation threshold which shall be one hundred thousand shillings; and
- (d) the public sector entity owns or has capacity to control the future economic benefit or service potential of the property.

(2) An accounting officer who acquires public property in bulk below the capitalisation threshold shall capitalise the properties if the aggregate reaches the threshold prescribed under subregulation (1)(c).

Registration  
of public  
property

6.-(1) Every public property shall be registered in accordance with these Regulations.

(2) An accounting officer shall ensure every public property is registered in the public asset register in accordance with this regulation.

(3) The manner of recording public property in the public asset register shall, for purposes of ensuring consistency and uniformity, be as classified in the public asset register.

(4) Save as otherwise provided in any other written law, an accounting officer shall keep records of all heritage assets.

(5) An accounting officer shall ensure that record of public property in the public asset register is maintained and regularly updated.

(6) A public property shall be recorded in the public asset register at the acquisition cost or, in the absence of actual cost, at a deemed cost.

(7) Where public property has undergone repair or overhaul which affects the useful life of the public property, the accounting officer shall undertake recapitalisation of the public property to ascertain its new value.

(8) Public property shall not be removed from its location to another location except on approval of the



proper authority.

(9) Record of a public property shall remain in the public asset register until it is written-off in accordance with these Regulations.

Economic  
utilisation of  
public  
property

7.-(1) The accounting officer shall ensure that public property is used effectively and for the intended purpose, and where public property is not used, is idle or underutilised for a period of six months or more, the accounting officer shall report to the Permanent Secretary for further actions and directives.

(2) Where the Permanent Secretary determines that, a public property is idle or underutilised for a period of more than six months and the accounting officer has not reported as required under subregulation (2), the Permanent Secretary may dispose or transfer the property to any other public sector entity where it may be used effectively.

(3) Public property shall not be used by any person other than the authorised officer and for official use.

Hire, lease or  
lending of  
public  
property

8.-(1) Except where there is an authorised procedure and standard hire or lease charges are in operation, public property may only be hired, leased or lended to Government officers or to the public in exceptional circumstances and with prior written authority of the accounting officer.

(2) Any hiring, leasing or lending shall be supported by an agreement signed by the hirer, lessee or borrower in a form approved by relevant authority and in the case of hire or lease, the agreement shall specify the manner of payment of hire or lease charges.

(3) The hired, leased or lended public property shall be posted to the public asset register showing the date of the hire, lease or lending, the person to whom it was made, the authority for the hire, lease or lending, the number of the revenue receipt for the hire or lending charges, the date on which it is due to be returned and the actual date of its return.

(4) On the return of the public property, such property shall be inspected by a competent officer and

where there is deficiency, damage or deterioration due to unfair wear and tear, reinstatement or replacement cost shall be charged against the hirer, lessee or borrower.

Depreciation and impairment of public property

9.-(1) The method for determining depreciation of public property shall be Straight Line Method.

(2) The useful life for each type of public property shall be as prescribed in the Second Schedule.

(3) The residual value used when determining depreciation of a public property in accordance with subregulation (1) shall be zero.

(4) An accounting officer shall ensure public property is annually depreciated based on the method of determination and period of use in accordance with subregulations (1) and (2).

(5) For the purpose of determining the remaining useful life of a public property, an accounting officer shall, on annual basis, review useful life in the manner prescribed in the Third Schedule.

(6) A public property shall be considered as impaired when the carrying amount is greater than the recoverable amount.

(7) For the purpose of determining impairment loss of a public property, the accounting officer shall, on annual basis, conduct a test for determining impairment loss where at least one of the following indicators exists:

- (a) malfunctioning of the public property;
- (b) obsolescence or physical damage of the public property;
- (c) idleness of a public property;
- (d) significant change in demand, markets and economic environment;
- (e) significant change in technology; and
- (f) significant change in policy, legal or regulatory frameworks.

Safety and security of public property

10.-(1) An accounting officer shall adhere to the safety and security measures for each public property as prescribed by the manufacturer or any other relevant authority.

(2) Where a public property is to be insured, the insurance shall be through a reputable insurance company taking into consideration the type, nature, value and risks involved in accordance with the directives as may be issued by the Permanent Secretary.

(3) An accounting officer shall conduct public property risk assessment and maintain a risk register.

(4) An accounting officer shall ensure that public property is used and kept in a manner that ensures its safety and security.

Safe custody  
of strong  
rooms, strong  
boxes, etc.

11.-(1) An accounting officer shall ensure that-

- (a) strong room doors, safes or strong boxes are provided for the safe custody of public money, valuables and valuable documents;
- (b) he seeks guidance from the Paymaster General on specifications, installation and maintenance of strong room doors, safes or strong boxes before carrying out any installation or maintenance;
- (c) an officer holding the key to strong room doors, safes or strong boxes retains the key in his possession and properly safeguards it at all times;
- (d) the key to strong room doors, safes or strong boxes does not carry any tag or other indicator;
- (e) the password to strong room doors, safes or strong boxes is known only to the officer holding the password and it is not revealed to any other person;
- (f) an officer operating the strong room doors, safes or strong boxes is cautious such that no other person can read off a password or produce a spare or duplicate key;
- (g) requests to force-open or change password or key of the strong room doors, safes or strong boxes are made to the Paymaster General and that the password or key is changed after approval;
- (h) where there is a change of user of any strong room door, safe or strongbox, the password or

key is changed upon hand over;

(i) strong room doors, safes or strongboxes are recorded in the asset register in accordance with regulation 4.

(2) The Paymaster General shall keep passwords and duplicate keys of strong room doors, safes or strong boxes maintained by public sector entities for back-up purposes.

Maintenance of property

12.-(1) An accounting officer shall have the responsibility to ensure that a maintenance plan in respect of public property in the form set out in the Fourth Schedule is prepared and implemented.

(2) An accounting officer shall designate an officer with relevant knowledge and experience to manage public property.

### PART III

#### ACCOUNTING FOR INVENTORIES

Acquisition of inventories

13. The provisions governing acquisition of public property shall apply to inventories under this Part.

Measurement of inventory

14.-(1) An accounting officer shall ensure that the inventories are measured at the lower of cost and net realisable value:

Provided that, where inventories are acquired through a non-exchange transaction, their cost shall be measured at their fair value as at the date of acquisition.

(2) Where a public sector entity holds inventory for distribution for free or at nominal charge, the inventory shall be carried out at the lower of cost and current replacement cost.

(3) The procedure for accounting of inventories by a public sector entity shall be in accordance with the requirements of the Act or, as the case may be, the accounting policies of a public sector entity.

Recognition as expense

15.-(1) Where inventories are sold, exchanged or distributed, the carrying amount of such inventories shall be recognised as an expense in the period in which the related revenue is recognised.

(2) Subject to the provisions of these Regulations regarding the requirements of approval of write-off of inventories or losses, the amount of any write-off of inventories or losses shall be recognised as an expense in the period in which they occur.

(3) The amount of any reversal of any write-off of inventories shall be recognised as a reduction in the number of inventories recognised as an expense at the period when the reversal occurred.

Inventory records

16. A public sector entity shall maintain an inventory ledger for purposes of recording information for each item in stock, including the value and quantity of all receipts, issues and balances.

Analysis of inventories

17. A public sector entity shall, at least once a year, conduct analysis of its inventories for the purpose of-

- (a) ascertaining the actual value and fair disclosure of inventories; and
- (b) reducing losses due to expiry, reducing obsolescence items and cutting handling costs.

Annual stock taking

18.-(1) As soon as practicable before or after the end of each financial year, a public sector entity shall prepare stock valuation lists as at the close of a financial year for the purpose of being incorporated into the financial statements, tax declaration or reflection in performance reports.

(2) An accounting officer shall ensure that inventories are verified and certified at least once annually.

Requirement for disclosure of information

19. The disclosure requirement in respect to inventories shall include-

- (a) accounting policies adopted in measuring inventories;
- (b) total carrying amount of inventories and carrying amount in classifications appropriate to the public sector entity;
- (c) carrying amount of inventories carried at fair value less costs to sell;
- (d) amount of inventories recognised as an expense during the period;
- (e) amount of any write-off of inventories

- recognised as an expense in that specific period;
- (f) amount of any reversal of any write-off recognised as an expense in the statement of financial performance in the period;
- (g) circumstances or events which led to the reversal of a write-off of inventories; and
- (h) carrying amount of inventories pledged as security for liabilities.

PART IV  
VERIFICATION OF PUBLIC PROPERTY

Verification  
of public  
property

20.-(1) Public property shall be verified by the Permanent Secretary at least once in every three years or at such other interval as he may deem appropriate.

(2) Verification of public property shall be conducted in order to manage public property throughout their entire life cycle.

(3) Verification of public property shall be done by observing compliance to the following:

- (a) physical existence of property;
- (b) ownership or possession;
- (c) condition;
- (d) actual location;
- (e) value;
- (f) quantities;
- (g) maintenance plan;
- (h) utilisation;
- (i) transfer and disposal; and
- (j) safety and security.

(4) Based on verification findings, an accounting officer shall respond to all recommendations including update of public assets register.

Conduct of  
verification

21.-(1) Where public property verification is to be conducted, the Permanent Secretary shall notify the relevant public sector entity on the intention to conduct verification.

(2) A public sector entity shall make available to the Permanent Secretary any document or information requested so as to allow the efficient conduct of

verification.

(3) Subject to section 6(4) of the Act, the Permanent Secretary may require any officer of a public sector entity or any other person, who, in his opinion, is able to give assistance in relation to any matter concerning the public property under verification, to furnish information or produce any document under his control, and such information or document shall be submitted within the time of verification.

(4) Upon completion of verification and before issuing the final verification report, the Permanent Secretary shall submit, in writing, the preliminary findings to the verified public sector entity.

(5) An accounting officer shall, within seven working days from receipt of the preliminary findings, submit to the Permanent Secretary detailed responses to the verification findings.

(6) The Permanent Secretary shall prepare a final verification report and submit it to the respective accounting officer, or as the case may be, to the person who directed verification to be conducted.

(7) An accounting officer shall submit the replies to verification findings to the Permanent Secretary within thirty working days from the date of receipt of the final verification report.

PART V  
TRANSFER, WRITE-OFF AND DISPOSAL OF PUBLIC  
PROPERTY

Authority to  
write-off and  
dispose  
property

22.-(1) Except for minor items, the public sector entity shall seek the approval of the Permanent Secretary for the writing-off and disposal of public property which is beyond economic repair, expired, dormant, obsolete or unserviceable for any other reason.

(2) Except for items associated with fraud, theft or unserviceability due to negligence, an accounting officer may, on his own authority, write-off and dispose minor items which are beyond economic repair, expired, dormant, obsolete or unserviceable for any other reason and report annually to the Permanent Secretary on all written-off and disposed minor items.

(3) Writing-off and disposal of public property associated with fraud, theft or unserviceability due to negligence shall be conducted after completion of the procedures for addressing the deficiency prescribed in the relevant written law.

Request of write-off and disposal of unserviceable property, etc.

23. Except for minor items, where the accounting officer considers that property is beyond economic repair, expired, dormant, obsolete or unserviceable for any other reason, he shall submit a request to the Permanent Secretary for write-off and disposal within such time as the Permanent Secretary may direct.

Identification of property for disposal

24. An accounting officer may, in the course of strengthening internal controls of public property under these Regulations, engage a body of survey to-

- (a) verify public property which is beyond economic repair, expired, obsolete or unserviceable for any other reason; and
- (b) advise on the timely write-off and disposal of unwanted property.

Board of condemnation

25.-(1) The Permanent Secretary shall, depending on specialties, values and quantities of public properties, appoint a board of condemnation, comprising of at least two officers but not exceeding five, one amongst of whom shall be designated as chairman, to inspect and report on the public properties to be written-off.

(2) Except where circumstances require otherwise, an officer concerned with the custody or use of the public property shall not be appointed to the condemnation board.

(3) Where an officer appointed to the condemnation board is unable to serve on it, he shall notify the Permanent Secretary, stating the reasons for his inability to serve and where the reasons given are acceptable to the Permanent Secretary, a replacement officer shall be appointed.

Conduct of condemnation board

26.-(1) The Chairman of the condemnation board shall arrange with the accounting officer the place and time at which the board may convene and the accounting officer



shall ensure that the officer responsible for the public property is available and present throughout the board's inspection.

(2) The condemnation board shall inspect the public property to be written-off and consider whether the public property has become unserviceable.

(3) The condemnation board shall prepare and submit to the Permanent Secretary a write-off report which shall contain recommendations on the method of disposal against each public property and reserve price for property recommended for sale.

(4) The write-off report shall indicate any public property which is considered serviceable or which may be re-used in another context and indicate whether unserviceability is due to neglect, misuse, inadequate maintenance or improper storage.

Approval for write-off and disposal

27. Where the Permanent Secretary is satisfied that a public property identified in the request for write-off and disposal is unserviceable, he shall approve the write-off of the property from the public asset register and give directions for disposal.

Maintenance and custody of written-off property

28. An accounting officer shall have the duty to maintain in the safe custody written-off assets until they are disposed.

Methods of disposal

29.-(1) Written-off public property shall be disposed by public auction, tender, demolition, destruction or other disposal method as may be directed by the Permanent Secretary.

(2) Where authority has been obtained for the sale of public property, such public property shall not be issued to the purchaser until payment in full has been received.

(3) Any identification mark or vital information appearing on any public property to be disposed shall be obliterated before being issued to the purchaser.

(4) Where public property is disposed, the issue voucher striking them off the records shall quote reference to the authority for the disposal.

Transfer of  
public  
property

30.-(1) The transfer of public property from one public sector entity to another public sector entity shall be approved by the Permanent Secretary.

(2) Public property shall not be transferred unless it is registered in the public asset register.

(3) A public sector entity which has acquired a public property through transfer shall-

(a) effect change of ownership in accordance with the relevant written laws; and

(b) update the property's information in the public asset register in accordance with these Regulations.

(4) The Paymaster General may, for the purposes of safety and economic, advantageous and efficient use of public property, direct the transfer of public property from one public sector entity to another.

#### PART VI

#### ACCIDENTS, LOSS AND RECOVERY OF PUBLIC PROPERTY

Accident and  
loss of public  
property

31.-(1) An accounting officer shall, within twenty-one days from the occurrence of an accident or loss, submit to the Permanent Secretary, the accident or loss report in respect of the public property which may be accompanied with the following documents:

(a) in the case of accident-

(i) accident report;

(ii) police accidents report in accordance with the Road Traffic Act;

(iii) traffic case judgment;

(b) in the case of loss-

(i) loss report form together with its schedule, as the case may be;

(ii) investigation committee report, where a committee is formed for that purpose;

(iii) police loss report as prescribed by the Police Force;

(iv) court judgment related to the loss.

(2) Submission of accident or loss report in respect

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of public property under subregulation (1) shall be through an electronic system established by the Ministry.

(3) Subject to subregulation (1), the Permanent Secretary may, upon verification, issue any directives to the accounting officer on the repair of the public property, disciplinary actions to be taken or recovery of loss suffered.

(4) Public property shall not be repaired unless the accounting officer of the property has a permit from the Permanent Secretary.

Recoveries

32.-(1) An accounting officer, other than an accounting officer with mandate to retain revenues, shall ensure that all recoveries in form of moneys are collected and transferred to the Consolidated Fund.

(2) Every unrecovered public property shall be subject to write-off in accordance with section 34 of the Act.

(3) Upon recovery of the total loss, the accounting officer shall surrender the salvaged property to the compensator after approval of the Permanent Secretary.

## PART VII CLAIMS SETTLEMENTS AND COMPENSATION

Category of claims

33. An accounting officer or Permanent Secretary may settle any of the following type of claims:

- (a) all accidents involving public property not covered by any insurance scheme;
- (b) claims emanating or originating from court orders;
- (c) out-of-court settlements; and
- (d) any other claims payable by the Paymaster General and accounting officers pursuant to any other written law.

Claims settlement

34.-(1) A claimant shall submit to the accounting

officer the claim accompanied with all relevant supporting documents as prescribed in the Fifth Schedule.

(2) Where an accounting officer fails to honor the claims submitted to him, he shall state the reasons for the failure and request the Paymaster General to honor the payment on his behalf and accompany his request with the relevant supporting documents.

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(3) All claims shall be received subject to the limitation of time prescribed under the Law of Limitation Act or any other written law.

(4) An accounting officer or Permanent Secretary shall verify the claims and seek advice of the Attorney General or the Solicitor General before making any payment.

(5) An accounting officer or Permanent Secretary may call for negotiations with the claimant after assessment and verification of the claim.

(6) For the purpose of subregulation (5), the accounting officer or Permanent Secretary may nominate a negotiation team which shall comprise of-

- (a) senior officers from the office upon which claims originate;
- (b) Law Officers from Office of the Attorney General or the Office of the Solicitor General; and
- (c) any other person who the accounting officer or Permanent Secretary deems fit.

(7) Where settlement is reached, the person required to make payment of claim shall draw out a deed of settlement which shall subsequently be signed by the parties and filed in court for registration.

(8) An accounting officer or Permanent Secretary may, for any claim originating from a court order or decree, choose to negotiate and eventually register in court the deed of settlement.

(9) Upon payment of full compensation, the accounting officer or Permanent Secretary shall acquire from the claimant the salvage, if any, and disposal shall be in accordance with provisions governing disposal of public properties under these Regulations.

#### PART VIII

## MANAGEMENT OF FORFEITED PROPERTY

Management  
of forfeited  
property  
Cap. 256

35.-(1) For the purpose of giving effect to section 15(3) of the Proceeds of Crime Act, the Permanent Secretary shall, after verification, receive from the Director of Public Prosecutions forfeited property together with the relevant documents.

(2) After verification and hand over, particulars in respect of forfeited property shall be recorded in the public asset register at estimated cost after verification.

(3) The Permanent Secretary shall allocate or dispose of handed over property in accordance with the provisions of these Regulations.

(4) An entity which is allocated property shall effect change of ownership in compliance with regulation 3(4).

## PART IX

### MISCELLANEOUS PROVISIONS

Guidelines

36. The Permanent Secretary may issue guidelines for public property management.

Penalty for  
non-  
compliance

37. Any person who contravenes any requirement under these Regulations or fails to comply with any directive of the Permanent Secretary shall be liable to surcharge in the manner set out under the relevant written law.

FIRST SCHEDULE

*(Made under regulation 3(3))*

BARCODE STICKERS SPECIFICATIONS FOR IDENTIFICATION CODE

1. Physical Structure of Barcode

Label Size: 1-inch length x 2-inch width for other assets and 3-inch length x 5 inch width for buildings

Material: Silver void for other assets and white PVC hard cover for buildings

Adhesive: Self (Permanent)

Colors: 1 – Black

Shape: Rounded Rectangle

2. Details of Barcode

Top Text: Government of Tanzania/Name of Public Sector Entity

Font: Arial Bold

Human Readable: Number Sequence

Symbology/Language: Code 128 Auto

Number Sequence:	CATEGORY	VOTE/TR NUMBER	SEPARATOR	ASSET NUMBER
	Other Assets	XXXXX	*	000001
	Buildings	XXXXX	/BLD/	0001

2 in

5 in



Other Assets

EXAMPLE IMAGES



Buildings

*Public Finance (Management of Public Property) Regulations*

*G.N. No. 373 (Contd)*

SECOND SCHEDULE

*(Made under regulation 9(2))*

ESTIMATED USEFUL LIFE OF PUBLIC PROPERTY

Asset Category	Estimated Useful life (in years)
Land	-
Buildings	50
Plant and Machinery (Including: Excavator, Tractor, Generators, industrial plant and machinery, etc)	15
Electricity - Hydro Generation Assets	50
Electricity - Thermo Generation Assets	50
Electricity-Distribution Asset	50
Electricity-Transmission Assets	50
Furniture and Fixture	10
Office Equipment	10
Computer (Desktops, Laptops, Tablets, etc)	8
Library Books	10
Gowns	10
Servers	10
Network/Telecom equipment	10
Other equipment (with purchase value > or = \$50,000)	25
Motor vehicles	
• Heavy duty (5 tons and above)	20
• Light duty (below 5 tons)	10
Motorcycle	7
Ships	50
Ferries & Boats	25
Locomotives	25
Rolling Stock	35
Telecom & signaling	25
Aircraft (Fokker 30)	90,000 flight hours
Piper Navajo PA 31	11,000 flight hours
Bombardier CRJ 200	12,000 flight hours
Bombardier Global6000	12,000 flight hours
Dreamliner	12,000 flight hours
Airbus	12,000 flight hours
Helicopters and jets	12,000 flight hours
Bombardier/DE Havilland (Q400-8)	32,000 Flight hours
Airbus (A220-300)	36,000 Flight hours
Boeing 787-8 (Dreamliner)	48,000 Flight hours
Boeing 737-9 (Max)	45,000 Flight hours
Boeing 767-8 (Freighter)	50,000 Flight hours
Roads	
• Gravel roads	4
• Tarmac roads- asphalt concrete	10
• Tarmac roads - surface dressing	7

*Public Finance (Management of Public Property) Regulations*

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Asset Category	Estimated Useful life (in years)
● Concrete roads	20
● Aircraft runways	20
Bridges	
● Wooden bridges	4
● Concrete bridges	60
● Steel bridges	50
● Concrete culverts	50
● Steel culverts	20
● Drifts -vented (with steel pipes)	20
● Drifts - Concrete (solid)	50
Permanent way (for locomotives)	50
Bridges & Culverts (for locomotives)	60
Sewerage systems	25
Water systems	25
Drainage systems	25
Agriculture and livestock extension system	25
Boreholes (0-200 meters)	25
Boreholes (above 200 meters)	50
Wells (0-100 meters)	25
Wells (above 100 meters)	50
Small Dam Earth fill below 5 meters or 250,000 cubic meters	10
Medium Dam Earth fill above 5 and below 15 meters or above 250,000 and below 1,000,000 cubic meters	20
Large Dam Earth fill above 15 meters or above 1,000,000 cubic meters	30
Small Concrete or masonry Surface Dam 3-10 meters 45,000 - 150,000 cubic meters	20
Medium Concrete or masonry Surface Dam 3-10 meters 45,000 - 150,000 cubic meters	30
Large Concrete or masonry Surface Dam 3-10 meters 45,000 - 150,000 cubic meters	50
Intangible Assets	
● Computer Systems and software	10
● Copyrights	-
● Asset-Master Plan	-
● Right of use of an Asset	Over use term
● Patents Use	Over use term
Biological Assets	Measured at fair value less cost to sell



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THIRD SCHEDULE

*(Made under regulation 9(5))*

REMAINING USEFUL LIFE REVIEW TABLE

CONDI TION	ESTIMATED USEFUL LIFE														
	4	5	7	8	10	15	20	25	30	35	40	50	60	75	100
	ESTIMATED REMAINING USEFUL LIFE														
NEW	4	5	7	8	10	15	20	25	30	35	40	50	60	75	100
VERY GOOD	4	5	7	8	10	15	19	24	29	34	38	48	57	72	95
GOOD	3	4	6	7	9	13	17	22	26	30	34	43	51	64	85
FAIR	3	3	5	5	6	9	12	15	18	21	24	30	36	45	60
POOR	2	2	3	4	4	6	8	10	12	14	16	20	24	30	40
VERY POOR	2	2	2	2	2	3	3	4	5	6	6	8	9	12	15

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FOURTH SCHEDULE

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*(Made under regulation 12(1))*

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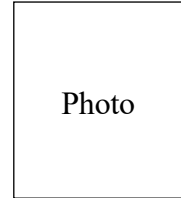
PUBLIC PROPERTY MAINTENANCE PLAN

S / N	ASSET ID	ASSET DESCRIPTION	CARRYING VALUE	PLANNED MAINTENANCE TASK/ACTIVITIES	BUDGET ALLOCATED	TIME FRAME	ACTION TAKEN	DATE	AMOUNT SPENT	REMARKS
	TOTAL									

FIFTH SCHEDULE

(Made under regulation 34(1))

COMPENSATION CLAIM FORM



(To be completed by a Claimant or Representative)

A. NATURE OF CLAIM (mark (√) appropriately)

Court Order	Accident	Out-of-Court Settlement,	Others
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If others, please specify

.....

B. PERSONAL PARTICULARS OF CLAIMANT

Name of Claimant.....

Other previous Name / Nick Name.....

Gender..... Place of Birth.....Date of Birth.....

Occupation.....

ID No.....(NIDA, Driving License, Passport, Residence Permit, Work Permit or Voter's Registration Card)

Nationality..... Physical

Address.....

Street/Village..... House No.....

District.....

Region.....Country.....

Tel ..... Cell phone.....

Email.....

Particulars of Representative (If any)

Name.....

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Address.....  
Occupation.....  
Cell Phone.....  
Relationship with Claimant.....

**C. PARTICULARS OF CLAIM:**

Description of the claims.....

Amount claimed  
.....

Beneficiaries of the claimant  
.....  
.....

State whether the claimant has received any compensation in relation to the claim, from another government institution  
.....

If                    yes,                    state                    the                    amount  
.....

State as to whether there is any pending case in Court, Tribunal, Commission with respect to the claim .....

**D. COMPENSATOR'S PARTICULARS**

Name of Institution.....  
.....

Address.....  
.....

**E. CLAIMANT'S OR REPRESENTATIVE'S DECLARATION**

I, ....., being the Claimant/representative hereby declare that what I have stated herein above is true to the best of my knowledge and if it is proved that there is forgery or fraud in relation to the information provided, legal action should be taken against me.

Signature.....

Date.....

**FOR OFFICIAL USE:**

Compensator's acknowledgement of receipt of claim:

Date of receipt of claim by Compensator	Received by (Name, designation, signature and official stamp)
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SUPPORT DOCUMENTS

1. Where the claims originated from accidents involving government-motorized-assets, the claimant shall submit the following documents:

1.1 Basic documents

- i Covering letter;
- ii Accidents report form (TFN 80);
- iii Sketch map of the accident;
- iv Police accident reports (including Police Form i.e., PF 90, 93 and 115);
- v Statement of Driver and Witness;
- vi Copy of Driving license;
- vii Copy of National identification card;
- viii Copy of Employer's identification card;
- ix Copy of Traffic case judgment; and
- x Copy of Registration card of the motorized asset.
- xi Power of attorney in case of claim by a representative

1.2 Additional document for:

1.2.1 Damage of property

- i Insurance policy/cover note of the claimant;
- ii Insurance policy/cover note of the compensator;
- iii Proof of Ownership (i.e., Motor vehicle registration card, Title deed, Contract etc.);
- iv Estimated Value of the property before the incident/accident; and
- v Estimated Value of the property after the incident/accident.

1.2.2 For the case of loss of Income

- i Business license;
- ii Taxpayer Identification Number (TIN) certificate;
- iii Value Added Tax Registration Certificate (where applicable);
- iv Tax clearance certificate;
- v Bank statement for formal business where applicable; and
- vi Financial Audit report where applicable.

1.2.3 Death

- i Letters of Administration of estates or Letters of Probate;
- ii Minutes of family meeting;
- iii Death certificate;
- iv Burial permit;
- v Medical or postmortem report; and
- vi Proof of medical or burial expenses.

1.2.4 Injury

- i Police Form No. 3;
- ii Medical report; and
- iii Proof of medical expenses.

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2. Where the claim originated from Court Order, the claimant shall submit the following documents:
  - i Court Ruling, Court Judgment as well as Court Decree; and
  - ii Certificate of Payment
3. Where the claim originated from Out-of-Court Settlement, the claimant shall submit the Deed of settlement.
4. Where the claim originated from any other claim payable by the accounting officer or Paymaster General, the claimant shall submit all relevant documents in support of the same.

Dodoma,  
3<sup>rd</sup> May, 2024

MWIGULU LAMECK NCHEMBA MADELU  
*Minister for Finance*