



**REPUBLIC OF KENYA  
THE NATIONAL TREASURY AND ECONOMIC PLANNING  
OFFICE OF THE CABINET SECRETARY**

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**P.O. Box 30007**  
**NAIROBI**

**Ref. NALM 1/38/TY (103)**

**Date: 30<sup>th</sup> June 2025.**

**NATIONAL TREASURY CIRCULAR NO.6 OF 2025**

**To: All Principal Secretaries/Accounting Officers**

All Chief Executive Officers of State Corporations

All County Secretaries of County Governments

**ACQUISITION OF LOGBOOKS FOR GOVERNMENT MOTOR VEHICLES  
AND OTHER TRANSPORT ASSETS**

1. The purpose of this circular is to provide guidance to Principal Secretaries/Accounting Officers, Chief Executive Officers of State Corporation and County Secretaries on the acquisition of Logbooks of motor vehicles including project vehicles, plant and machinery, motorcycles, three-wheelers/tuk-tuks and other transport assets herein referred as “**Transport Assets**”.
2. Section 12 (2) (g) of the Public Finance Management Act, Cap 412A laws of Kenya provides that the National Treasury shall be the custodian of all Government assets. Therefore, all public entities are required to submit copies of Transport Assets logbooks to the National Treasury for reconciliation and records.
3. The National Treasury has identified gaps that negate effective asset management, particularly for transport assets in the public sector. In addition, frequent transfers of the transport assets between public agencies often result in lost or misplaced ownership documents, which hinders proper management and timely disposal efforts of the transport assets.

The National Treasury recognizes existence of these gaps and the consequent risk of loss or misuse of Government transport assets that are lacking logbooks. This issue has been compounded by having some unserviceable transport assets being abandoned in garages or in parking yards resulting to additional burden to tax payers in form of demurrage charges.

4. Pursuant to Section 12 (2) (k) of the Public Finance Management Act Cap 412A laws of Kenya, the National Treasury hereby guides all public entities who have not yet processed or transferred logbooks for transport Assets to the receiving Accounting Officer in accordance with Public Procurement and Disposal of Assets Act, 2015 as follows:
  - a) That Section 4.9 of the Policy on Assets and Liabilities Management in the



Public Sector provides for Accounting Officers of all Public Sector entities to acquire ownership documents of **all** assets under their jurisdiction;

- b) All Principal Secretaries/Accounting Officers of Public Sector Entities are directed to acquire logbooks for all Government transport assets;
  - c) That upon acquisition of the logbooks for Government transport assets by Principal Secretaries/Accounting Officers the original logbooks shall be under the custody of the Accounting Officers of the relevant public entity, with copies submitted to the National Treasury or County Treasury for record purposes;
  - d) That where an entity is a body corporate, the logbook shall be registered under the name of the entity and shall be in the custody of the Accounting Officer and a certified and sealed copy be submitted to National Treasury or County Treasury for record purposes;
  - e) That Principal Secretaries/Accounting Officers should undertake a reconciliation and indicate if they have logbooks of all Transport Assets under their jurisdiction and for those without logbooks, the public entity should report to the National Treasury the Transport assets without ownership documents including motor vehicles in the format under **Annex I** or report Transport assets ownership documents in their possession without the physical custody of the transport asset including motor vehicles in the format provided in **Annex II** that has the logbook and does not have the physical possession of the transport asset be indicated; and
  - f) That Principal Secretaries/Accounting Officers should indicate transport assets transferred to other public agencies for use and the term period (**Annex III**) and whether the ownership documents (Logbook) were also transferred.
5. Principal Secretaries/Accounting Officers and Chief Executive Officers of State Corporations and County Secretaries are required to submit a status report (s) on the ownership of all Government Transport Assets under their jurisdiction to reach the Cabinet Secretary National Treasury on or before **30<sup>st</sup> August 2025** with the following information:
- a) Category of Transport Asset (Indicate whether it is a motor vehicle, plant and machinery, motor cycle, three-wheeler/tuk-tuk, etc.);
  - b) Class of Asset (lorry, bus, station wagon, saloon car etc)
  - c) Duly filled annexes I, II, III, IV, V, VI and VII attached
6. Principal Secretaries/Accounting Officers and Chief Executive Officers of State Corporations and County Secretaries who possess transport assets under projects should submit a report to the National Treasury in the format provided in **Annex IV**.
7. Principal Secretaries/Accounting Officers and Chief Executive Officers of State Corporations and County Secretaries who possess the leased transport asset should submit report to the National Treasury in the format provided in **Annex V**.
8. Principal Secretaries/ Accounting Officers, CEO and County Secretaries of public entities with disputes over the rightful ownership of any transport asset should submit a report to the National Treasury in the format provided in **Annex VI**.

9. For any transfer of Government transport assets, whether permanent or temporally should be informed the National Treasury or County Treasury for record-keeping purpose.
10. Finally, MCDAs with unserviceable Transport Assets without logbooks or packed in garages should be reported in the format provided under Annex VII, and commence the process of acquire logbooks to facilitate disposal in compliance with Public Procurement and Assets Disposal Act 2015.-

Please bring the contents of this circular to the attention of all public officers under your jurisdiction.



**HON. FCPA JOHN MBADI NG'ONGO, EGH**  
**CABINET SECRETARY**

**Copy to: Ms Nancy Gathungu**  
Auditor-General  
Anniversary Towers  
**NAIROBI**

**Dr. Margaret Nyakang'o**  
Controller of Budget  
Bima House  
**NAIROBI**

**Hon. FCPA Ahmed Abdullahi, EGH**  
Governor, Wajir County Governor &  
Chairperson, Council of Governors  
Delta House, Westlands  
**NAIROBI**

**All County Executive Committee Members for Finance**





## Annex I ALL TRANSPORT ASSETS

Transport Asset Reporting Template														
S/No	Category of transport asset	Registration No.	Chassis No.	Engine No.	Tag No.	Make & Model	Class of Asset	Year of Manufacture	Estimated Net Book Value	Responsible officer	Who has/ Where is the LOG BOOK	Name of Entity with the actual Transport asset	Asset Condition	Remarks
1	Motor Vehicle	GKB 687D	JAAN2R81MN7103975	0MA631	None	Isuzu NQR	Minibus	2010				County Government of Nyeri	Unserviceable	
2	Motor Bike													
3	Plant and Machinery													
4	Three wheeler/tuk-tuk													

## Annex II-LOGBOOKS WITH NO TRANSPORT ASSETS

LOGBOOKS													
	Vehicle Registration No.	Financed by/ source of funds	Engine No.	Chassis No.	Make & Model	Year of purchase	Original Location	Current Location	Estimated Net Book Value	Responsible officer	Who has/ Where is the Vehicle	Condition	Notes
1													
2													
3													

## Annex III TRANSFERRED TRANSPORT ASSETS

Transport Asset Reporting Template														
S/No	Category of transport asset	Registration No.	Chassis No.	Engine No.	Tag No.	Make & Model	Class of Asset	Year of Manufacture	Estimated Net Book Value	Responsible officer	Who has/ Where is the LOG BOOK	Name of Entity with the actual Transport asset	Asset Condition	Remarks
1	Motor Vehicle	GKB 687D	JAAN2R81MN7103975	0MA631	None	Isuzu NQR	Minibus	2010				County Government of Nyeri	Unserviceable	
2	Motor Bike													
3	Plant and Machinery													
4	Three wheeler/tuk-tuk													

## Annex IV-PROJECT TRANSPORT ASSETS

Transport Asset Reporting Template															
S/No	Category of transport asset	Registration No.	Chassis No.	Engine No.	Tag No.	Make & Model	Class of Asset	Year of Manufacture	Estimated Net Book Value	Responsible officer	Who has/ Where is the LOG BOOK	PROJECT NAME	Name of Entity with the actual Transport asset	Asset Condition	Remarks
1	Motor Vehicle	GKB 687D	JAAN2R81MN7103975	0MA631	None	Isuzu NQR	Minibus	2010					County Government of Nyeri	Unserviceable	
2	Motor Bike														
3	Plant and Machinery														
4	Three wheeler/tuk-tuk														
5															
6															

## Annex V-LEASED TRANSPORT ASSETS

