

**CATHOLIC UNIVERSITY OF HEALTH AND ALLIED SCIENCES
BUGANDO**



DISPOSAL POLICY

(JANUARY, 2022)

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CUHAS DISPOSAL POLICY

1.0 Introduction

The University requires an assets disposal policy and guidelines to replace equipment and other assets as they depreciate. The proper recording of assets disposal provides for an accurate account of profit or loss in the University's financial statement and facilitates transparent disposal of the institution's assets.

1.1 Definition of terms

1.1.1 What is an asset

An Asset is anything of economic value, can be owned by individuals, businesses and governments. Examples of assets include inventories, land, buildings, furniture and equipment.

1.1.2 Disposal of assets

Assets' disposal is an act of selling an asset, usually a long-term asset that has depreciated over its useful life.

An asset requiring disposal can be any item of plant, furniture and fittings, portable or attractive items, computer hardware, laboratory equipment, and office equipment. These items can be disposed regardless of purchase price.

1.1.3 Disposal of University Examinations Scripts

As an institution of higher learning that administers examinations; Examination scripts are by default the Property of the University and are required to be physically disposed/destroyed after a prescribed time. Examination scripts as University property do not fall in the 'Assets' category and therefore are not assigned purchase value at the time of disposal.

1.1.4 Reason for Disposal of University Property

- Disposal of an asset allows the University to achieve probity and maximum financial return for the disposal of an asset.
- Furthermore, assets disposal reduces storage costs and provides space for the incoming items and other needs.
- In the case of University examination scripts and documents, disposal allows for the release of space for other retained documents to be stored until their disposal time is due.

2.0 Policies

Assets are the property of University and it is therefore essential that the act of disposing of an asset is in accordance with University policy and procedures and audit requirements.

Any assets purchased using funds under University's control including research grants, consultancies, sponsorships, awards are deemed to be the property of the University. Where a research project is transferred to another external organization, it is possible for assets purchased from the research grant to be transferred to the external organization where the particular grant or contract contains a condition that states that the assets are not the property of the University.

3.0 Conditions for disposal of University Property

1. Disposal of an asset may be necessary as the result of either the assets becoming redundant, becoming unserviceable or beyond economic repair, damaged, obsolete or inefficient or surplus to requirements.
2. The disposal of land, building, motor vehicles, library materials, artwork and intellectual property are subject to separate University policies. The disposal of

computers and small printers are subject to Procedures for Disposal of Computer Equipment.

3. An asset to be disposed must be accompanied with the fixed asset register.
4. The disposal of retained examination scripts or documents is necessary from time to time, to release limited space for other retained documents to be stored. This process will be carried out ***One (1) year after the Award of Degree for the graduating class in the respective year.***

3.1 Fixed Assets Register

This is a document generated by the University Finance and Accounts Department in collaboration with the Procurement Department. It contains all of the information concerning each asset. The information includes;

- Description of the asset. A brief but comprehensive description of the asset should be given, e.g., IBM personal computer 486
- Date asset acquired, the date on which the asset was taken into use at the University.
- Value at time of acquisition, the initial cost of the asset including related acquisition costs should be indicated.
- Location, specific location at which the asset is based or will be used.
- Name of supplier, invoice number, purchase order number.
- Serial number/identification mark of the asset as indicated on the barcode label
- Date last checked, including safety check where appropriate
- Asset category, the group to which the asset belongs e.g., motor vehicle
- Replacement value, if know
- Condition, any relevant comments on the physical condition of the asset should be recorded.

3.2 Land and Buildings

- 3.2.1 The Vice Chancellor shall be responsible for the custody of all title deeds.
- 3.2.3 The Estates Department shall ensure physical security of all buildings belonging to the University. Estates Department shall maintain up to date plans of all buildings and shall, in consultation with the Finance and Accounting Department, Procurement Department and Directorate of Planning, confirm the current values of all buildings for the purposes of establishing adequate insurance cover.

3.3 Motor Vehicles

- 3.3.1 All motor vehicles belonging to the University shall be registered in the name of the University. The transport officer shall ensure that adequate records of vehicle registration, road licenses, motor vehicle inspection report and insurance are maintained.
- 3.3.2 The Finance and Accounting Department is responsible for annual valuation of vehicles, as well as estimation of both the residual values and remaining useful lives of vehicles for accounting and audit purposes.
- 3.3.3 A report should be generated in respect of any road accident in which the University vehicle is involved and submitted promptly to Bursar for insurance claim purposes
- 3.3.4 A record of use in the form of daily logbook shall be maintained by the drivers and filled logbooks submitted for storage and auditing purposes.

3.4 University Examination Scripts/documents

3.4.1 Physical Storage of Scripts

1. A place must be identified for storage of the scripts with appropriate arrangements for safety and security.

2. The Examinations Office shall be responsible to arrange the handing over of the examination scripts from the Heads of Departments to the Stores Unit in the Procurement Department. The documents shall be handed over with their corresponding records in files/covers/racks or any other appropriate means with proper identification for easy traceability.
3. The storage shall consider safety, security and traceability.

3.4.2 The Physical disposal process shall be carried out as below:

1. The disposal process shall be initiated periodically by the Examinations Office.
2. A Committee appointed/approved by the Vice Chancellor shall be responsible for the carrying out of disposal process on a periodic interval. The Director of Quality Assurance, Examinations Officer and nominated members of Faculty shall be members of the committee.
3. The Examination Office shall arrange for identification of documents and records that have qualified for temporary storage and for physical disposal in separate space.
4. The Committee shall inspect the documents and records identified for disposal and recommend for disposal. Senate shall grant approval for disposal of the examination scripts.
5. The documents and records must be destroyed by shredding and/or incineration at appropriate locations.
6. The process of destroying the documents shall be handled in a secure and confidential manner, witnessed by nominated members of the Committee.

7. On completion of the process, destruction certificates must be signed by the Committee members and archived.
8. A notification indicating the list of documents and records that have been destroyed has to be published on the website and notice boards.

4.0 Assets Disposal

- 4.1 Land and buildings shall only be disposed of with the University's Board of Trustees approval.
- 4.2 The Council shall approve the disposal of all other assets on the dully recommendations of disposal team, in consultation with the Tender Committee.
- 4.3 The University Bursar can provide further information regarding the assets being proposed for disposal. Information that can be provided includes purchase price, acquisition date, written down value and asset code number.
- 4.4 Approval for the disposal of an asset is to be sought using an Asset Disposal Form (see form in appendix) even when the written down value of the asset is Nil.
- 4.5 Approval must be received from the delegated financial officer before arranging the disposal of an assets that had an initial cost price of TZS 5,000,000/= or above.
- 4.6 Once approved the disposal of the University assets shall be the responsibility of the Disposal Committee. The Disposal Committee shall first auction assets to staff and students, and to the public. The Internal Audit Department shall be in attendance when sale of assets is being carried out.
- 4.7 Disposal of fixed assets must be reported immediately to the Bursar, as the need shall arise to update the fixed assets register.

- 4.8 All relevant documentation in relation to an asset disposal will be maintained by the Finance and Accounting Department for audit purposes.

5.0 Methods of Disposal

These methods allow the University to dispose assets in the most efficient and effective manner. The methods are

- 5.1 Selling:** If the University Bursar, in consultation with the Management determines that it is economically feasible to sell, the assets can be sold by 'Best Offer' regardless of whether the asset is in working order or not. This happens where only Schools or Department within the University are given the priority to acquire the asset and determined that have a need for the asset.
- 5.3 Asset Written-off :** when assets can only be used for spare parts or it has reduced functionality.
- 5.4 Asset Transfer:** **If it is determined that it is not feasible to sell an asset**, this is another method of disposal where the University Management decides to give assets free of charge to other Schools or Departments within the University, this happens when the proceeds of the sale of the asset would not justify advertising costs. This offer can be communicated using any of the internal communication channels such as emails, letters or memorandum sent to Schools and Departments for distribution to their staff but if you are relocating an asset to another building, campus, School or Department within the University, then you are required to complete an asset transfer form.
- 5.5 Donation: Subject to approval by the University Council**, an asset can be donated to any external organization or person, a letter justifying the donation is to be prepared by the Management and attached to the asset disposal form. Donating an asset may be

justified where no sales market exists or the cost of alternative methods of disposal exceed the expected proceeds or it is in the interest of the University to donate the assets as Corporate Social Responsibility, regardless of the financial proceeds that might have been realized if the asset was sold.

5.6 Trade-in of an asset: is advisable when it is the most appropriate method of disposal. Where an existing asset is to be traded-in for a new asset, purchase order for the new asset must separately show the details and cost of the new asset being acquired and the details of the existing asset being traded-in.

6.0 Disposal of Assets to the Public:

If an asset cannot be sold within the University i.e., to Staff or Students, then the asset can be sold by tender method through advertising in public newspapers and/or other media which is very transparent and easily accessible by the public.

7.0 Conclusion

The method of disposal selected will depend upon the type and condition of the asset being sold, and which method is the most cost effective. The fixed price method of disposing an asset should be avoided as it creates problems in setting adequate values for the sale of the asset, and ensuring that all potential buyers are treated equally but the fixed price method is acceptable when; there is only one apparent customer, there is an established market price for the asset or the cost of selling the asset by other means would likely exceed the anticipated proceeds. The disposal of examination scripts/documents shall be handled in accordance with the principals guiding the disposal of official and sensitive documents.

This is the Catholic University of Health and Allied Science Disposal Policy. Alternative guiding policy can be obtained through The Public Procurement Act, 2004 and The Public Procurement Regulations, 2005.

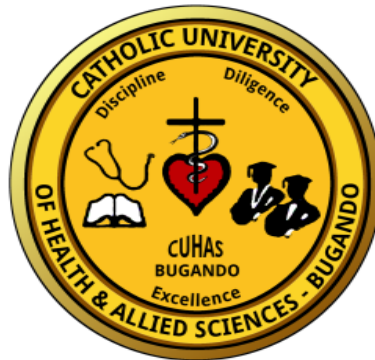


CATHOLIC UNIVERSITY OF HEALTH AND ALLIED SCIENCES - BUGANDO

DISPOSAL FORM

S/N	Item	Acquisition Date	Code Number	Initial value	Selling Price	Terms of Payment

CATHOLIC UNIVERSITY OF HEALTH AND ALLIED SCIENCES-BUGANDO



DISPOSAL PROCEDURES (MARCH 2023)

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List of Abbreviations and Acronyms

CUHAS	Catholic University of Health and Allied Science
DVC-PFA	Depute Vice Chancellor- Planning, Finance and Administration
e- Waste	Electronic Waste
GCLA	Government Chemist and Laboratory Agency
ICT	Information & Communication Technology
MSDS	Material Safety Data Sheet
NAOT	National Audit Office Tanzania
NEMC	National Environmental Management Council
PLSBPP	Plateau State Government Bureau Public Procurement
PPA	Public Procurement Authority
TCRA	Tanzania Communications Regulatory Authority
TMDA	Tanzania Medicines and Medical Devices Authority
TVs	Televisions
URT	United Republic of Tanzania
VPO	Vice President Office

CUHAS DISPOSAL PROCEDURES

1. Preamble

The University requires an assets disposal procedure to replace equipment and other assets as they depreciate. The proper recording of assets disposal provides for an accurate account of profit or loss in the University's financial statement and facilitates transparent disposal of the institution's assets. In February 2022, the University Council approved the first CUHAS Disposal Proposal. The proposed procedures therefore are supplements to the policy to enhance operations. The referred and cited articles, report, website documents were accessed `` between 22th Feb to 3rd March''.

- i. The purpose of this disposal procedure is to provide the means for the disposal of goods and equipment in accordance to CUHAS Disposal Policy (January 2022)
- ii. The aim is to achieve the best possible outcome by gaining the best available net return when selling and to ensure the transparent on disposal process
- iii. Asset disposal decisions, and the reasons for taking them, should be documented. Not only does this assist in audit and other examinations, but it highlights successes and problems for future reference.
- iv. Disposal should be based on a fair market value for each surplus item. The price established will be based on current market value and condition of the equipment.

1.1. General procedures for establishing Disposal Committee

CUHAS shall establishing asset Disposal Committee to recommend best method on disposal procedure in accordance to CUHAS Disposal Policy 2022, under Item (3.0)

- i. Procurement department shall provide proposed list to DVC-PFA for assets to be disposed (PPA August 2017, Ghana) item 4 (i)
- ii. DVC- PFA shall propose a list of members to form the Disposal Committee among the university staff
- iii. The university management shall recommend the proposed Disposal Committee as per subsection (3.0) of the CUHAS Disposal Policy, (PPA August 2017, Ghana) item 4 (ii)
- iv. Appointed Disposal Committee shall take full responsibility to execute disposal of the proposed list of items/assets. (PLSBPP August 2017) section IV, item 4.2.1.2.

1.1.1. Function of appointed committee.

In accordance with PPA, 2019 Ghana item 4 and 4.1

- i. Inspecting the assets to be disposed physically
- ii. Analyzing costs & benefits of disposal, Disposal process shall consider the benefit value and fair market by selling assets based on current market value of that asset to be disposed
- iii. Recommending the best disposal method to achieve maximum return for disposal assets
- iv. Identify storage and transport issues
- v. Conducting disposal process

1.2 General procedures for disposal

- a) Procurement department shall identify disposal documents/proposal that categorizing the assets to be disposed and recommend the best method of disposal (PLSBPP August 2017) section IV, item 4.2.1
- b) Recommendation shall be submitted for approval and appointed Disposal Committee shall implement the disposal proposal (PLSBPP August 2017) section IV, item 4.2.1.2.
- c) Determine the market value of the vehicle, electronic equipment, furniture and machines to be disposed (PPA August 2017, Ghana) item 6.1
- d) Evaluate the best disposal option. The annual residual value shall be obtained in the current/latest asset valuation report and identify cost benefit of each option (PPA August 2017, Ghana) item 6.2
- e) Selection of Preferred Disposal Option. For items that shall have an annual residual value of less than 50% of the original value shall be subjected for disposal (PPA August 2017, Ghana) item 6.3
- f) Preparation of Goods for Disposal, for avoiding legal liability and privacy legislation being breached, it is important to ensure that all appropriate checks are made (PPA August 2017, Ghana) item 6.4
- g) Disposal of Goods, the appointed Disposal Committee shall be transparent, responsible and trustful to ensure effectiveness on disposal process and on the disposal of vehicles, surplus and obsolete equipment shall be accordance to CUHAS regulation and policy (PPA August 2017, Ghana) item 6.5
- h) Review of Disposal Process, disposal process shall be reviewed and evaluated for the efficiency and consistent of the recommended method on assets disposal for better outcome. (PPA August 2017, Ghana) item 6.7

1.3. General Method for disposal

The assets that cannot be re-used, re-cycled, re-allocated and put into functional shall be subjected to disposal. And paperwork doesn't counter confidential material or damage university image shall department seek for approval on disposal then shredding is recommended. Lost asset shall be reported to the procurement department for further actions (recording incident & investigation). The following are the methods to dispose medics, drugs, chemical, reagent, vehicles, equipment, machines, furniture, and electronic waste. (Mujwauzi 2014) Environment Management (Hazardous waste control and management) regulation 2009.

- a) The incineration shall be used to dispose materials that don't emit toxic and poisonous can be incinerated as safe as per CUHAS policy 2022, under item 3.4.2 (5)
- b) The materials that are diluted as safe for community, Dilution method for disposal is recommended.
- c) Liquids waste that can be neutralized such as acid shall use neutralization method.
- d) Sale by public tender; the Disposal Committee shall give full details and specifications for the goods offered for tender. The tender should be advertised in the newspapers and publications each quotation submitted shall be date stamped and recorded. Disposal by tendering is carried out in accordance with CUHAS Disposal Policy 2022, Item (5.1) & (6.0).
- e) Sale by Public Auction; CUHAS Disposal Committee shall engage an agent (auctioneer), approve of selected auctioneer by use transparent way which is appropriate for competitive on appointing one from prequalified list during auction.
- f) Recycle or Donate to a "deserving cause"; as provided under CUHAS Disposal Policy 2022, item (5.5) such as old electronic

devices that can be refurbished and redistributed to people in more disadvantaged communities.

- g) Destruction, Dumping, Burying, Burning. Assets with no market value and no use to any other Entity may be destroyed in an appropriate and safe manner.

1.4. APPENDIX 1: EXPIRED MEDICS AND DRUGS DISPOSAL PROCEDURES

- a) All medics and drugs disposal shall follow the Government regulation and procedures as updated from time to time.
- b) The Laboratory administrators/Technicians shall be responsible to keep a list of absolute medics and drugs.
- c) For the expired medics and drugs , a responsible laboratory technician shall submit the list to the head of procurement Department for disposal arrangement
- d) The head of procurement shall submit the list of items for disposal to the university management for approval by considering Material Safety Data Sheet.
- e) After approval of disposal items, Disposal Committee should follow the steps for unfit, unused or expired medics and drugs as (TMDA Regulation 2015, Regulation (11) to (14)) CAP 219 on Recall, Handling and Disposal of Unfit Medicines, drugs & cosmetics.

1.4.1. The following are the steps for expired medics and drugs disposal

- a) Visit TMDA portal Sign up
- b) Log in, with trade number and email
- c) Go to disposal application. Request in writing to the Director General of TMDA by using application form for disposal of unfit/ expired medics. The authority shall Fill in information for every item to be disposed as will be instructed e.g.,

Weight, price, A request shall be accompanied with a list of products to be disposed of and should state clearly trade name, generic name, and strength (where applicable), dosage form, pack size, quantity, manufacturer, batch number and market value of product. TMDA Regulation 2015 (Regulation 11, sub regulation (2& 3))

- d) Approval to dispose unfit medicines, The Authority shall, up on receipt of request disposal, appoint an inspector to verify and authenticate the information submitted in relation to the consignment to be disposed. Verification to the request of disposal form & the authority after verification exercise shall inform the applicant to liaise with NEMC or any other institutional responsible for environmental management on the proposed mode of destruction and issuance of disposal permit as described to TMDA Regulation 2015 (Regulation 12 under sub regulation (1), (2) (3) (4) & (5))
- e) Handling of unfit medicines in accordance to TMDA Regulation 2015 (Regulation 13, sub regulations (1) & (2) article (a), (b) and (c))
- f) Submit application. TMDA zone office/Regional/District Medical officer's offices shall send inspectors to the premises to verify and authenticate the information submitted.

1.5. APPENDIX 2: CHEMICALS AND REAGENTS DISPOSAL PROCEDURES

- a) All chemical and reagent disposed materials shall follow the Government regulation and procedures in accordance to National Health Policy (2003) on chemical Management and control under item (3.7.1 & 3.7.2)
- b) Categorize chemical waste to avoid explosions or production of toxic gases then being harmful to a surrounded community
- c) Chemical and reagent disposal shall include risk assessment by involving Government Chemist Laboratory Agency (GCLA).
- d) The laboratory technicians shall prepare disposal method according to Material Safety Data Sheet (MSDS) document that contain information for safety disposal on materials includes brand specific information such as reactivity, storage, disposal, health effects and physical data in accordance to Canadian Center for Occupational Health and Safety, understanding a material Safety Data Sheet (www.ccohs.ca) and United states Environmental Protection Agency, EPA publisher (December 2018) Safety data sheets with new OSHA Physical and health Hazard classes and Tier II report.
- e) The waste liquid generated from the toxic and harmful reagent bottles shall be neutralized and clean reagent bottles for disposal as described on URT, VPO- Division of Environment, Guideline for management of hazardous waste, (2003) under item 7.2.1 (ii-iv) General Requirements for Disposal of Hazardous Waste

- f) The approved list of chemicals & reagents to be disposed shall be labeled and sorted into classes such as acids and alkaline materials as described on
- g) Once the management approval has been obtained the head of procurement shall consult the GCLA for further directives

1.5.1. The following are the steps for chemicals and reagents disposal

- a) Sorting and identification of materials and establishing of names, quantity with expired date and form or nature of materials, (1997). National Environment Policy, Tanzania
- b) Notification to GCLA to request and suggest the disposal methods or to request the authority to suggest for us the facilities for disposal
- c) Inspection by GCLA as per GCLA regulations
- d) Report to the disposal committee for approval
- e) Dispose exercise under GCLA and NEMC and other authority if any
- f) The Chemicals and reagents disposal shall be registered to GCLA as (The industrial and consumer chemicals Regulations, Cap 182 2020) p. 35.

1.5.2. Procedures for registering Chemical for disposal

(Cited from the industrial and consumer chemicals (Management and Control) Regulations, Cap 182 2020

- a) Application letter for disposal facilities registration specify including category or type of waste chemical (hazardous/non-hazardous) to GCLA
- b) Company profile (type of capacity of facility, mode of disposal and operations, number of competent staff with relevant qualification and land size and right of occupancy for the intended purpose)
- c) Contingency Plan

- d) Filled application form for registration of certificate holder and premise or branches if any
- e) Scanned original Certificate of Incorporation or Extract certificate
- f) Scanned original Certificate of Tax Identification Number (TIN)
- g) Scanned original academic qualification of a person in-charge of GCLA management.
- h) Scanned original Environment impact Assessment/ Environmental Audit certificate

NOTE: A chemical disposal fee shall be charged as per GCLA Regulation 2020.

1.6. APPENDIX 3: VEHICLES AND MACHINES DISPOSAL PROCEDURES

- a) Disposal form shall be completed and approved for disposal process. (CUHAS Disposal Policy under item 4.4) 2022
- b) Valuation of the asset, for all equipment including vehicles and machines the decision for disposal shall be based on the current Annual residual value that value of less than 50% of the original value (CUHAS Disposal Policy, item 3.3.1) 2022
- c) The Disposal Committee shall first auction assets to staff and open a room to the public to purchase the disposed vehicle and machine with sufficient value on competent market. (CUHAS Disposal Policy item 4.6) 2022
- d) For Vehicles and machines that are certified to be obsolete, and its market value is depreciated shall be disposed in cost effective manner. (CUHAS Disposal Policy item 1.1.2) 2022

1.7. APPENDIX 4: FURNITURE DISPOSAL PROCEDURES
(CUHAS Disposal Policy item 4.0, January 2022)

- a) The materials shall be disposed basing on current residual value of the valuation report that value of less than 50% of the original value
- b) Once all the materials for disposal have been adhered disposal date and time for disposal shall be communicated.
- c) Once the items have been disposed, they shall have to be removed from asset register.
- d) All relevant documentation in relation to an asset disposal will be maintained by the Finance and Accounting Department for audit purposes.

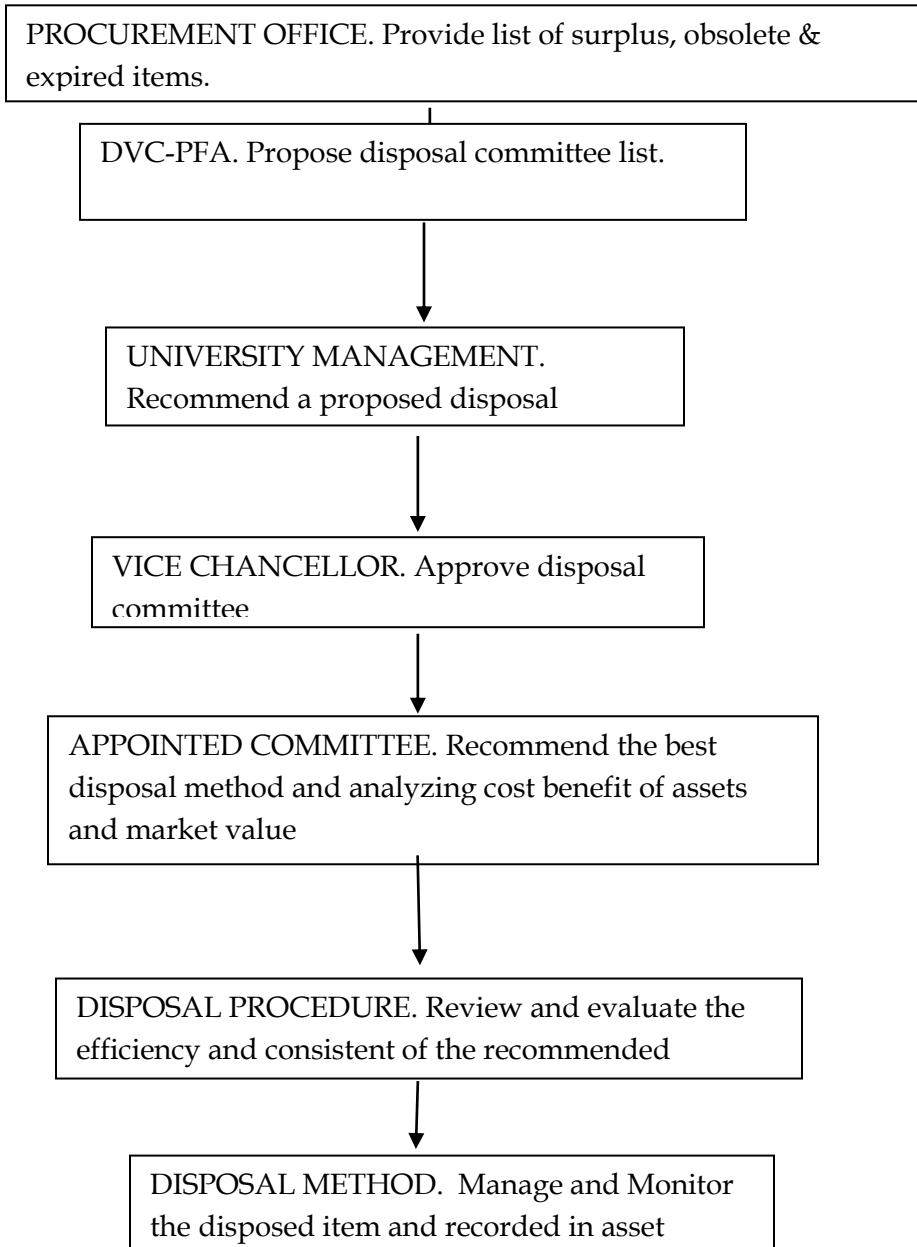
1.8. APPENDIX 4: ELECTRONIC WASTE DISPOSAL PROCEDURE

As described from National Audit Office Tanzania, a report of the Controller and Auditor General, March 2018 under (2.4) Electronic waste management process)

- i. Collecting Electronic disposal, ICT department shall erase all sensitive data that have been stored on CUHAS devices using secure facilities and defined processes (NAOT, item (2.4) 2018)
- ii. Sorting disposal assets, disposed materials shall be categorized into core materials and components that can be re-used after recovery or recycling processes (TCRA 2012). A Study of electronic waste management in Tanzania.
- iii. Electronic waste shall be recovered, recycled and re used as second-hand electronic devices that are in reasonable condition to be sold or donated to disadvantaged communities (Hannequart 2005). (NAOT, item (2.4) 2018)
- iv. Electronics shall be disposed properly. Often contain toxic chemicals and hazardous materials that can cause the release of toxic substances into our environment. Electronic waste contains Laptop, computers, tablets, keyboards, Printers, cartridges, Cables, routers Cameras, Batteries (Lead Acid, Solar), Phones, TVs, Electrical Appliances (microwaves, fridges, air conditioners) (Hannequart 2005).
- v. Electronic disposal materials that cannot be re used shall be destructed or shredded. And for compounds such as fluorescent light, batteries, UPS batteries, and toner

cartridges shall not be crushed or shredded by hand for safety purpose (NEA Singapore 2021)

GUIDELINE FOR DISPOSAL OF ITEMS/ ASSETS ACTION



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