

**THE REVOLUTIONARY GOVERNMENT
OF ZANZIBAR**

**THE PRESIDENT'S OFFICE – FINANCE AND PLANNING
OFFICE OF THE TREASURY REGISTRAR**



**GUIDELINES FOR DISPOSAL OF
PUBLIC ASSETS**



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GUIDELINES FOR DISPOSAL OF PUBLIC ASSETS

PREAMBLE

For the purpose of strengthening the management of public assets in public institutions/organizations, the Office of which will be used the Registrar of the Treasury, Zanzibar, has issued these Guidelines to be used by public institutions in managing the disposal of public assets in accordance with the set up laws and regulations.

The Guidelines have been prepared in accordance with the provisions in sections 57 (1) (a) and 69(7) of the Office of Treasury Registrar and Public Asset Management Act No.6 Of 2021.

These Guidelines specify various issues that are considered important in the process of disposing of public assets. This includes the responsibility of those managing public assets, the definition of Assets Register, Reasons for disposal of public assets, preparations for the disposal of public assets, reasons for the disposal of public assets, preparations of the annual plan for disposal of public assets, emergency disposal of public assets and disposal of strategic public assets.

Other related issues are the submission of a request for the disposal of assets, review and evaluation of the assets, presentation of the Review and Evaluation Report to the Office of the Chief Government Evaluator, permit to prepare to hold the auction, preparation of an advertisement of disposing of public assets, how to hold the auction, review of the procedures of disposing public assets.

Therefore, public institutions are required to use these Guidelines for the disposal of public assets. When an institution is required to prepare and to strengthen the plan for the disposal of public assets, manage the plan for the disposal of public assets, control, dispose and to give the correct information of the assets as specified in the policy, law, regulations and the existing guidelines and procedures.



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DEFINITION OF WORDS

In the Guidelines, unless it is necessary to give other interpretations the definition of words is as follows:

“Assets register is a particular recognized register which will be used to save information of each and every asset so as to be able to have better finance and technical management of the asset”;

“Guidelines mean the Guidelines for the disposal of public assets”.

“Assets any resource which is managed by a public institution as a result of any past event and economic or important service finance expected to be received by a public institution”.

“Public asset means any resource managed by the Government with the expectation of gaining economic benefits or the provision of social services in general”.

“Registrar of Treasury” means the Treasury Registrar of the Zanzibar Revolutionary Government appointed under the terms specified in section 8 (1) of the Office Of Treasury Registrar and Public Asset Management Act No.6, 2021”.

“Disposal plan means a plan which assets that are required to be disposes by a public institution, the process and time for disposal”.

“Office means the Office of the Registrar of Treasury that was established under section 4 of the Office of Treasury Registrar and Public Asset Management Act No.6 of 2021”.

“Government means the Zanzibar Revolutionary Government”;

“The law” means the Office of Treasury Registrar and Public Asset Management Act No. 6 of 2021;

“Public institutions has the same meaning as defined in the Public Finance Management Act No. 6 of 2021”;

“Disposal means disposal of public assets, including creativity and intellectual assets rights, good will and any other applied rights of sales and disposal of

public assets through sales, auction or any other form, which is legal as defined in the laws, regulations and guidelines”.

VISION, MISSION AND THE TERM GUIDELINES

Vision of the Office of the Registrar of Treasury:

“To be an effective entity for productive investment and management of public assets”.

Mission of the Office of the Registrar of Treasury:

“Establishing policies, laws, guidelines and management criteria to ensure that Public Investment Institutions and public assets are productive at the best levels”.

The words Guidelines for Disposal of Public Assets, 2024

The disposal of public assets which are not productive which are considered, if they continue to be used by a public institution, would save income value by disposing that particular asset.

1. INTRODUCTION

The Guidelines for the disposal of public assets have been composed under the provisions of section 57(1) (a) and a 69(7) of the Office Of Treasury Registrar and Public Asset Management Act No.6, 2021, in order to assist public institutions to know and follow procedures for the disposal of public assets.

These Guidelines aims to identify all important steps required to be considered in the process of disposing public assets, which include the responsibilities of those managing the disposal of public assets, Register of Public Assets, reasons for the disposal of public assets, preparations of the annual plan for disposal of public assets, emergency disposal of public assets and disposal of strategic public assets, presentation of an request for the disposal of the assets, to review and make evaluation.

Other specs which shall be implemented is the report on the disposal of the public assets, preparation and submission of the evaluation report to the Office of the Chief Government Evaluator, permission to hold the auction, preparations of an advertisement of the disposal of the asset, process of disposing the asset, review and evaluation and presentation of the report of the disposal of the public asset.

These Guidelines provide the process of making an application, review, evaluation, how to advertise the auction, removal and other issues related to the disposal of the public assets.

At the same time, through these Guidelines, the Government can dispose scrap assets, collect revenue and buy alternative assets with caution.

In the implementation of this Guideline, the Office wants public institutions all the time to abide with all the procedures laid down in the Guideline when disposing public assets.

2. OBJECTIVE OF THE GUIDELINES

The objective of these Guidelines is to set up strict procedures of managing the disposal of public assets in which the public institutions have the responsibility of protect, manage, control and to provide correct information on the disposed public assets.

GUIDELINES FOR DISPOSAL OF PUBLIC ASSETS

The Guidelines are aimed at providing correct information of the public assets that will be removed from the Assets Register of a public institution..

The Guidelines are aimed to do the following;

- To define responsibilities of the Treasury Registrar and officer responsible of the Management Unit of public assets in managing the disposal of public assets.
- strengthen accountability and transparency in disposing public assets;
- to place proper control of the disposal of public assets;
- to classify proper procedures better systems of disposing public assets of the level of international standards;
- to give instructions on the provision of information on keeping correct information and all important information concerning disposal of public assets;
- specify reason, conditions and methods of disposing public assets, classify/specify reason, conditions and the best methods of disposing public assets;
- to release required information during the disposal of the public assets;
- to make a correct review and evaluation of public assets;
- to protect public assets so as to ensure better utilization of the available public assets;
- to specify procedures which can be implemented during the exercise of disposing public assets without transgressing /breaking the law, existing regulations and guidelines; and;
- To set one system of disposing public assets in a public institution.

3. Maximum

These Guidelines for disposal of public assets 2024 is for management and disposal of public assets in public institutions, joint donor funding projects that are of joint venture between a public institution and private organization in accordance with the conditions defined in the contract.

4. BENEFICIARIES OF THE GUIDELINES

The beneficiaries of these Guidelines are public institutions.

5. LEGAL SYSTEM

Among the laws which regulate procedures of managing the disposal of public assets are:

- Office Of Treasury Registrar and Public Asset Management Act No. 6, 2021;
- Public Service Law Number 2 of 2011 and;
- Any other law related to the disposal of public assets.

6. RESPONSIBILITIES OF MANAGERS OF PUBLIC ASSETS

The management of public assets has different people who are accountable to the management of public assets. Those responsible have been assigned responsibilities of good management of public assets. Some of the responsibilities are:

6.1 Responsibilities of Treasury Registrar

- a. to prepare and go through the policy, guidelines, public assets so as to ensure there is better management of public assets;
- b. to maintain a permanent ledger of public assets as the guardian of the government;
- c. to manage auctions run by public institutions;
- d. To approve improvement of the Assets Register so as to ensure there is a follow up of the policy approve improvement of the Assets Registrar of public assets.
- e. to review and evaluate public assets in a public institution;

- f. to make sure that the system defined in the specified structure on public assets is maintained in accordance with acceptable standards;
- g. to ensure public assets is disposed in accordance with the policy, law, regulation and procedures;
- h. to collect assets loss of public assets from public offices so that it can be deleted;
- i. to collect so as to give the revenue account of the income gained from the disposal of assets from a public institution, except that of a public investment institution; and
- j. To set up a solid system of managing assets in a public institution.

6.2 Responsibilities of a Responsible Officer

- a. to ensure public assets which is under his control are taken care of properly and recorded in accordance with the eligible standards;
- b. To submit a hard and soft copies of the register of public assets to enable to confirm asset verification and a statement on the particular assets.
- c. to ensure there are suitable systems for internal control so as to protect and preserve public assets;
- d. to prepare an annual plan for preparations for disposal of public assets ;
- e. to maintain and repeatedly correct the Ledger of Public Assets by adding new assets and deleting those which have been disposed;
- f. to ensure there are protective mechanisms so as to get rid of theft, loss, waste and misuse of public assets;
- g. to be the guardian of all public assets of the institution;
- h. to approve transfer of assets in the public institution;
- i. to prepare and present a report on the disposal of public assets in the office;
- j. to prepare plan for repairs so as to ensure the asset remains suitable for its intended use;

- k. to set aside funds in the annual budget for better implementation of the maintenance plan and disposal,
- l. to ensure depreciation of public assets, loss and any changes which may occur are reported to the Office for further steps; and
- m. To follow the Guidelines on Management of Public Assets 2023.

6.3 Responsibilities of the Chief Government Evaluator

- a. to evaluate public assets which is to be disposed; and
- b. approve the evaluation report.

6.4 Responsibilities of the Public Asset Unit

- a. to strengthen the register of public assets under its care taker for the transfer of public assets;
- b. to ensure all public assets under the care taker are properly maintained;
- c. to be accountable for all assets of the relevant public institutions;
- d. to prepare an annual alternative plan and present it to the responsible to include it in the annual procurement plan;
- e. to be a link between his institution and the Office; and
- f. To frequently provide information in writing to the responsible officer on the implementation of the annual maintenance plan.

7. ASSETS REGISTER

Another way for removing public assets from the assets Register by an institution which is not a public investment institution, the assets which are supposed to be removed shall be transferred to the Office as Current Asset-Inventory.

8. REASONS FOR REMOVAL OF PUBLIC ASSETS

Reasons for removal of assets in a public institution are:

- a. depreciation of the asset;
- b. costs for repair are high compared to the value of the asset;
- c. the public asset cannot operate or not being used;
- d. the public is out of date or damaged;
- e. major change in demand, market and economic environment;
- f. technological changes;
- g. public assets to be rented, borrowed for a certain period;
- h. changes of policy, law and other procedures;
- i. if the assets is required by another public institution; and
- j. Any other reason that the public institution will feel proper after consultations with the Treasury Register.

9. Methods of removing public assets

- a. Public auctioning;
- b. Sales through a tender;
- c. sales through direct agreement;
- d. sales to civil servants;
- e. destroying the assets;
- f. conversion or distribution of assets by another disposal;
- g. transferring to another procurement and disposing authority;
- h. to give it as a contribution; and
- i. any other method which the Registrar finds appropriate and it is with the policy and the law;

10. PREPARATIONS OF ANNUAL PLAN FOR DISPOSAL OF PUBLIC ASSETS

10.1 A public institution has the responsibility of preparing an annual plan for the disposal of public assets in accordance with conditions specified in section 69 of the law. The assets plan is supposed to collect the following important information:

- a. category and type of the assets;
- b. Information or explanation of the assets, for example: model of the vehicle, manufacturer, registration number etc.
- c. first and last dates of the use of the assets;
- d. real estate value of the a assets after wear and tear;
- e. Number of years that the assets was supposed to be used and the number of years remaining.
- f. High costs of major repairs of the assets;
- g. The month in which the removal of the asset is expect to be done : and
- h. Any other information required by the Treasury Registrar.
- i. The annual plan of preparations for the disposal of public assets shall have all important information which have been provided in the assets Register registered in the Register of Public assets.
- j. A public institution before preparing the annual plan of preparations for the disposal of public assets has an obligation of reviewing the assets in order to identify the assets and to keep correct information in accordance with the Law.

11. PRESENTATION OF ANNUAL PLAN FOR DISPOSAL OF PUBLIC ASSETS

11.1 A public institution has the responsibility of presenting the annual plan for disposal of public assets to the Office. This plan will have a special structure as shown in the Number one Attachment of these Guidelines.

11.2 This annual plan for disposal of public assets shall be submitted from April 01 of every year and not later than May 31 of that year, before the start of the next Government financial year.

11.3 The Office will have the responsibility of going through to check if it meets standards so as to approve it to be the one which will be used in the disposal of public assets in the next fiscal year before the 30th of June.

11.4 The public assets will be removed from the respective year in accordance with the annual plan for disposal of public assets which was submitted to the Office as outlined in the Law.

12. EMERGENCY DISPOSAL OF ASSETS.

Emergency disposal of assets is for assets which are not in the annual plan for disposal of public assets.

Is there is an unusual situation which will compel public urgent disposal of assets to disposed, the public institution will have to request the disposal form the Office in writing. The letter shall state the reasons that led to request urgent disposal of the asset. The reasons that lead to urgently dispose the assets are such as the following;

- a. a tree fell as a result of strong wind;
- b. a building has collapsed;
- c. a road accident or any motor vehicle, and
- d. Any other reason which the Registrar will find it appropriate.

13. ASSET DISPOSAL STRATEGY

A public institution that wants to remove strategies assets will have to ask for a permit to do so from the Revolutionary Council (cabinet).

For this purpose, "strategic asset" means building, ship, boat, aero plane and another asset which is in and outside Zanzibar as classified by the Government.

14. PRESENTATION OF REQUEST FOR DISPOSAL OF PUBLIC ASSETS

When it is time for a public institution to dispose public assets in accordance with the Guidelines as indicated in its annual plan of disposing assets presented to the Office, it shall ask for a permit for disposing it in accordance with the law.

The application shall be submitted to the Office one month before the scheduled date for conducting the disposal of the assets.

15. REVIEW AND EVALUATION OF PUBLIC ASSETS.

After the application has been presented, the Office will review the application and evaluation of the assets in accordance with the set up procedures which have been classified in the law.

16. PREPARATIONS OF REVIEW AND EVALUATION REPORT OF PUBLIC ASSETS.

The Office shall have the responsibility of preparing a valuation report. The report will be prepared by an officer of managing public assets and an assessor registered with the Board of Trustees who has been registered in accordance with the Law of Registration of Trustees as specified in the Law of Registration of Trustees.

The report should show details of the asset, the original purchase price (if available), indicative price for each asset, the method applied to make an evaluation and the real estate.

17. PREPARATIONS OF REVIEW AND EVALUATION REPORT OF PUBLIC ASSETS

The Office will submit the Review and Evaluation Report to the Office of the Chief Government Appraiser for review and approval.

18. PERMISSION TO PREPARE DISPOSAL OF PUBLIC ASSETS.

The Office will give the public office permission and a report of confirmed evaluation assessment for the public office to continue with the exercise of disposing public assets before the assets are removed.

19. PREPARATIONS OF ADVERTISEMENT FOR DISPOSAL OF PUBLIC ASSETS

19.1 A public institution will prepare an advertisement and publish/broadcast an advertisement for the disposal of public assets as elaborated in these Guidelines. The advertisement will have the following information:-

- a. Methods of removing the assets, including auctioning in and outside Zanzibar.
- b. Name and emblem of the institution.

- c. Day, date, month and the year of holding the auction.
- d. A place (even if they are more than three) where the auctioning will be held and conditions of removing the assets.
- e. Institution verification

19.2 If a public institution holds an open auction, the advertisement has to be through the Zanzibar Broadcasting Corporation (ZBC) for at least three (3 days) in a week .before holding the auction.

The guideline of how to conduct the auctioning is given in the second attachment of these Guidelines.

20. CONDUCTING THE DISPOSAL OF PUBLIC ASSETS

In conduction the auction exercise of public assets, a public institutions shall follow the following conditions.

20.1 Auction conditions

- a. as asset will be sold as see where it is;
- b. payment for small assets is one hundred (per cent (100%) and the customer is requited to remove it after being given permission to do so by the Office;
- c. the customer of big assets, such as motor cycles, vehicles and other big assets is required to pay twenty five per cent (25%) on the spot soon after being given the offer at the auction;
- d. Payment of twenty five per cent (25%) will not be returned if the one blessed/offered to buy the asset fails to complete the payment in fourteen (14) days from date of purchasing the asset.
- e. For the payment of the remaining seventy five per cent (75%), the customer will be given control number of fourteen (14) days from the date of the auctioning to complete to pay the balance.
- f. The customer will be allowed to take the public assets after completing the full payment (one hundred per cent – 100%) and after being given a letter by the Office which allow him to remove the assets;

- g. for a non-public investment institution, all payment shall be paid through control number which is available at the Office of the Treasury Registrar;
- h. the set value is not the sales is the basis of the price of the bid to be reach at the auction;
- i. in case it happens the price of the asset to disposed is below the indicative price, the asset will not be sold through the auction and will be returned to the following auction;
- j. In case it happens that the price of a public asset which is to be disposed has not at three auctions reached the indicative price, the Treasury Registrar will make a decision on the asset;
- k. Motor vehicles can be disposed either through in or outdoor auction, except those which are three-wheeled or more, machine, machine, plants and those which are similar will be disposed through outdoor auction ; and
- l. A list of those who attended the auction and those who made purchases shall be prepared, as outlined in the third attachment of these Guidelines.

20.2 Participation of the Office of the Treasury Registrar at the auction.

The auctioning exercise will be conducted by the public institution under the supervision of officers from the Office of the Treasury Registrar.

20.3 Payment for the purchase of public asset

- a. Payment for buying public asset which is to be disposed from a non-investment public institution will be made through a bank account of the Office.
- b. Payment for buying public assets earmarked for disposal from an investment institution, shall be paid to the bank account of the relevant institution.

20.4 Sales agreement of public asset

A public institution shall ensure that each customer of the public asset will enter into a sales agreement of the public assets which will provide the following information;

GUIDELINES FOR DISPOSAL OF PUBLIC ASSETS

- a. name of the person who bought the asset;
- b. assets sold;
- c. list of assets sold;
- d. price of the items sold;
- e. amount paid at the auction;

There will be a sales agreement between the purchaser and the public institution soon after full payment (100 %) payment has been made.

21. System review of public assets disposal

The Office will review the system of public assets disposal used by a public institution and prepare a summary report of the disposal of public assets.

22. Presentation of annual report of disposal of public assets

A public institution will be responsible to prepare a report of the disposal of public assets which will show the total amount of money collected from the assets sold at the auction. The Office will prepare a report lay out on the disposal of public assets which will be presented to each public institution as clarified in **Attachment Four** of this Guidelines.

23. Revision of guidelines

The Office can make revisions/amendments of the Guidelines when it is required and will inform the responsible officer the need of revising the Guidelines.

24. Day of commencement

The effective date of commencement of the Guidelines for Disposal of Public Assets 2024 is on the day signed by the Treasury Register.

GUIDELINES FOR DISPOSAL OF PUBLIC ASSETS

FIRST ATTACHMENT

The annual program structure of Disposal of Public Assets
[Under section 11]

REVOLUTIONARY GOVERNMENT OF ZANZIBAR

THE ANNUAL PROGRAM STRUCTURE OF DISPOSAL OF PUBLIC ASSETS

NAME OF THE PUBLIC INSTITUTION

FISCAL YEAR OF DISPOSAL OF PUBLIC ASSETS

NUM	CATEGORY	TYPE	STATEMENT OF INFORMATION OF ASSET	EXISTING AREA	TIME ESTIMATE OF CONSUMPTION	INITIAL PRICE	DATE OF COMMENCEMENT OF USE USEUSETAREHE YA KUANZA MATUMIZI	EXPIRY DATE	VALUE OF SCRAP ASSETS	PERIOD OF USE OF THE ASSETS	REMAINING PERIOD OF USE	MAINTENANCE COSTS	MONTH OF DISPOSING THE ASSETS

SECOND ATTACHMENT

Advertisement of Auction.

[Under section 19]

“Label of the institution”

ADVERTISEMENT OF PUBLIC AUCTION OF SCRAP METALS

“Date, month, year”

The public is informed [***Name of the Institution***] will sell by public auction scrap metals, including [***types of assets***], [***mail***], **office assets and other assets on** [***the date of the auction, month, year***] at its office [***venue of the auction***] Zanzibar.

People who wish to participate in the auction are invited to turn up on [***date before the auction starts on date, month, year***] at [***venue of the auction***] for inspection of the **assets** which are of [***furniture accessories***] starting from [***time of inspection***] until [***time***] at the [***relevant place***].

Further information on the **“type of assets”** are provided in the table:

Number	Type	Model	Number of registration	Venue	Device status
.					

CONDITIONS TO CONSIDER

Assets will be sold as seen and where it is.

- (a) Payment for small assets is one hundred (per cent (100%) and the customer is required to remove it after being given permission to do so by the Office;
- Payment of twenty five per cent (25%) will not be returned if the one blessed/offered to buy the asset fails to complete the payment in fourteen (14) days from date of purchasing the asset.
- If the customer fails to make payment within the specified period, his advance payment will not be refunded.

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- The customer will not be allowed to remove the assets before making full payment (100 per cent).
- A Zanzibar Peoples Bank (ZPB) agent will be at the venue of the auction to receive payments from the customers.
- Assets which has been sold at the auction will not be received again after being sold.
- The customer will be allowed to inspect the assets a day before the auction at a time specified in the advertisement.
- The auction will start at **“time”** in the morning **“date of the auction, month, year”** at a **“venue of the auction”**.

All members of the public are welcomed to participate in the auction or to witness the exercise.

THANK YOU

Issued by

“For example Public Relations Unit (depending on the structure of institute)”

“Name of the institute”

ATTACHMENT NUMBER THREE

Set up of the report of disposing public asset

[Under section 20]

INTRODUCTION

The instruction should the following important items:

- Letter of request to hold an auction
- Permit from the Office of the Treasury Registrar
- Advertisement of either internal or outside auction was published/broadcast how many days (state the start and end dates).

HOLDING THE AUCTION

- Day, time, and date of conducting the auction
- Results of the auction

HOW THE AUCTION OF PUBLIC ASSETS WAS CONDUCTED

Explanation of whether the auction was indoor or outdoor

CHALLENGES WHICH EMERGED AT THE AUCTION

SOLUTIONS WHICH EMERGED

RESULTS OF REMOVAL OF THE ASSET AT THE AUCTION

ASSETS WHICH WERE NOT SOLD

When it happens that public assets were not sold:

RECOMMENDATIONS

CONCLUSION

GUIDELINES FOR DISPOSAL OF PUBLIC ASSETS

ATTACHMENT NUMBER FOUR

List of participants who attended and those who bought the assets at the auction

[Under section 22]

- **List of officials who attended the auction**
- **List of those who bought the Assets at the auction.**

List of names of those who attended the auction.

NUMBER	NAME	TELEPHONE NUMBER	ADDRESS	INSTITUTION	SIGNATURE

List of those who bought items at the auction.

NUMBER	ITEM	AMOUNT	INDICATIVE PRICE	PURCHASE PRICE	% IMPLEMENTATION	TOTAL

Signed today Date 28 June 2024.



WAHEED MUHAMMAD IBRAHIM SANYA
TREASURY REGISTRAR