

## The effect of the disposal process on the timely disposal of public assets: A case of the University of Dar es Salaam, Tanzania

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### ABSTRACT

This paper aimed to investigate the impact of the disposal process on the timely disposal of public assets, aiming to enhance understanding and contribute to the development of more effective and transparent asset disposal practices in Tanzania. Pegged on the Resource-Based View Theory, the study adopted the explanatory research design. A mixed-method research design was adopted, incorporating both quantitative and qualitative approaches. For the quantitative component, 130 employees were randomly selected from a population of 390 at the University of Dar es Salaam, resulting in 126 valid responses. Additionally, six participants were purposively selected for qualitative insights. Data were collected through self-administered questionnaires and interviews. Quantitative data were analyzed using descriptive statistics and simple regression analysis, while thematic analysis was used for the qualitative data analysis. The findings revealed that most respondents held a positive perception of the disposal process, particularly with the efficiency of disposal methods, timeliness, thorough inspection, prompt evaluation, and approval. Despite this, some concerns were noted regarding overall satisfaction and the selection of optimal disposal methods. The quantitative analysis indicated a significant positive relationship between the disposal process and timely disposal of public assets, with a Beta value of 0.642 and a p-value of 0.000. Moreover, a one-unit improvement in the disposal process was associated with a 0.677-unit increase in timely asset disposal. The study concludes that efficient and well-structured disposal procedures are critical for achieving timely public asset disposal. It recommends that public institutions streamline and, where possible, automate disposal processes to improve operational efficiency and effectiveness.

**Keywords:** Disposal, Disposal Process, Public Assets, Timely Disposal, Tanzania

### 1 INTRODUCTION

Globally, majority of organizations have established best practices in asset disposal that typically entail comprehensive policies and procedures that stipulate actions in asset disposal (Obicci et al., 2021). For instance, the United States Government Accountability Office (GAO) provides comprehensive guidelines for the disposal of federal assets based on value for money, fairness, and openness (GAO, 2021). Similarly, the European Union has rigorous guidelines that govern disposal of public assets to maintain compliance with ethical standards and financial prudence (European Commission, 2020).

Public asset disposal is a key aspect of public asset management, a process of systematic removal of old or surplus assets that retrieves most value and minimizes waste in accordance with rules and procedural requirements (Rahmawati & Fattah, 2024). In an organization, proper asset disposal practices are critical due to the institution's extensive range of physical and intellectual properties that require periodic renewal and replacement (Njeru & Moronge, 2018).

Many African nations developed standard disposal procedures because timely disposal of public assets is crucial for the public sectors to ensure that public resources are managed efficiently and responsibly, ultimately preventing wastage and misuse of public funds (Obicci et al., 2021). The disposal of public assets in Africa varies across countries, including South Africa, Kenya, Uganda and Nigeria due to differences in laws, economic conditions, and institutional capacity (Masaro, 2018). For instance, countries like South Africa and Kenya have formulated strong frameworks, such as South Africa's Public Finance Management Act and Kenya's Public Procurement and Asset Disposal Act to ensure efficient, transparent disposal of public assets (Bomba, 2019). Similarly, Uganda through its Public Procurement and Disposal of Asset Authority, has established a systematic method for the appropriate disposal of public assets. However, issues like lax enforcement, corruption, and a lack of qualified staff still make it



difficult to dispose of public assets on time in many African countries, including Nigeria, where regulations exist but are poorly enforced (Obicci et al., 2021).

Tanzania also through the Public Procurement Regulatory Authority (PPRA) has established guidelines and procedures for the proper disposal of public assets (PPRA, 2022). Through the Public Assets Management Guideline and standard tendering for the disposal of public assets, the PPRA highlights the importance of accountability, efficiency, and openness in the disposal process (Ministry of Finance and Planning, 2019; PPRA, 2022). Inefficient bureaucracy, technical know-how shortage, and corruption weaken implementation of appropriate disposal practices in the public sector despite having such procedures and guidelines (Obicci et al., 2021). Thus, acknowledgment of the effect of the disposal process on timely disposal of public assets enriches the development of more effective and transparent asset disposal practices in Tanzania.

### 1.1 Statement of Problem

Despite the guidelines and procedures established by PPRA in Tanzania, the application of appropriate disposal practices in the public sector is hampered by issues including bureaucratic inefficiency, a lack of technical know-how, and corruption (Obicci et al., 2021). These issues result to persistent delays of disposal process that raising the concerns about the efficiency and integrity of the process.

Most existing studies in the disposal process of public assets, have concentrated more on the foreign countries and other African countries, for example Rahmawati and Fattah (2024) conducted study on the asset management in the implementation of public sector regional property disposal systems in Indonesia, while Bomba (2019) and Masaro (2018) have conducted study on disposal process in Kenya and Ethiopia, respectively. This literature gap calls more studies to be conducted in Tanzania, to introduce new insight on the effect of disposal process on timely disposal of public asset in Tanzania. Thus, understanding the effect of disposal process on timely disposal of public assets, contributing to the development of more effective and transparent asset disposal practices in Tanzania.

### 1.2 Research Objective

The purpose of this study is to assess the effect of disposal process on timely disposal of public assets in Tanzania.

## II. LITERATURE REVIEW

### 2.1 Theoretical Review

This part presents the theory that guides the study on the effect of disposal process on timely disposal of public assets.

#### 2.1.1 Resource-Based View (RBV)

This study was guided by Resource-Based View Theory. This theory was developed by Barney in 1991. The theory emphasizes the management of internal resources to enhance an organization's competitiveness. According to RBV, resources are valuable, rare, inimitable, and non-substitutable (VRIN) (Barney, 1991). In the disposition of public assets, RBV emphasizes that maximizing the residual value of disposed assets lead to leveraging valuable resources (Masaro, 2018). A well-managed disposal process ensure that firm can reinvest residual values into new business or projects, thereby enhancing their overall resource base and operational capabilities (Bomba, 2019).

In the context of managing public assets, RBV suggests that the disposal process itself can be viewed as a strategic resource that enables efficient and timely disposal of public assets in organizations (Barney, 1991). In terms of asset management and operational effectiveness, the disposal process can provide many competitive benefits if it is organized, effective, and customized to the particular requirements of the company (Njeru & Moronge, 2018). According to RBV, a well-designed disposal process guarantees the timely disposal of assets, which frees up resources for more effective deployment. This makes it an invaluable resource. The company can minimize storage expenses, prevent delays, and even make money from asset sales by optimizing asset disposal (Barney, 1991).

The Resource-Based View is relevant to this study since it places significant emphasis on internal processes and capabilities as primary sources of competitive advantage (Barney, 1991). This theory provided a foundation in this study, since viewed the disposal process as a crucial tool that directly affects the timely disposal of public assets in the context of public asset management. Facilitating the timely disposal of expensive, uncommon, unique, and non-substitutable assets can greatly improve organizational performance through cost reduction, improved compliance, and stakeholder trust. This can be achieved through a well-managed, streamlined disposal process.

### 2.2 Empirical Review

Njeru and Moronge (2018) conducted study on the effects of asset disposal practices on performance of State-Owned Enterprises in Kenya. Overall, it was found that the disposal process was not full effective. The authority's



capacity to dispose of its assets efficiently and economically is significantly impacted by the complexity of the legal framework, staffing shortages, a lack of trustworthy information on public assets, and delays in granting authorization for the disposal of assets such as motor vehicles. The issue is further made worse by a lack of organization-level policies for disposal, the effects of corruption, and a lack of openness.

Obicci et al. (2021) established the connection between successful disposal of public assets and sustainable public procurement practice. The findings show that each of the three major elements under investigation is crucial for efficient asset disposal. Their impact on the process of disposing of public assets, however, varies substantially. The statistical significance of the three criteria leads us to the conclusion that strategic asset planning has the most promise for sustainable procurement in public organizations and is arguably the most important component of a successful asset disposal process.

Masaro (2018) explored the disposal of unserviceable fixed assets and stock items of public organizations in Bole and Yeka sub-cities of Addis Ababa, Ethiopia. According to the survey's findings, disposal functions have received less attention from public organisation heads, disposal committees, and property management units as well as regulatory bodies. Because of this, a large number of long-term, non-usable fixed assets and stock goods have taken up storage space and shelving equipment and are now in the custody of sub-city public organisations.

Bomba (2019) evaluated the influence of procurement practices on asset disposal in energy sector state corporations in Kenya. The study found that pre-disposal engagement, e-procurement, procurement skill, inventory management, and post-evaluation engagement were all positively connected with asset disposal in Kenyan state businesses operating in the energy sector. This indicated that pre-disposal engagement activities, e-procurement practices, procurement skills practices, inventory management practices, and post-evaluation engagement practices all have a favorable effect on asset disposal in Kenyan state companies operating in the energy sector.

Rahmawati and Fattah (2024) examined the procedures and challenges involved in the disposal of regional property at the Financial and Revenue Management Agency of Hulu Sungai Selatan Regency. The study found that while problems with the property itself and the related documentation continue to arise during the disposal process, an efficient guideline for property disposal was successfully followed. At the Financial and Revenue Management Agency, the disposal processes have followed the established Standard Operating Procedures in spite of these difficulties.

Mengstu (2020) assessed fixed asset disposal practice in Addis Ababa city Administration Public Procurement and disposal service. The study revealed issues with planning for disposable fixed assets, inadequate documentation of fixed asset history, the use of out-of-date manuals, rules, and guidelines for disposing of fixed assets, as well as a lack of knowledge and a poor application of information and communication technology systems. In order to dispose of fixed assets effectively and efficiently, public bodies must update proclamations, directives, and GOFAMM manuals, employ professionals, change the attitudes of staff and public bodies by raising awareness, and submit their needs on time with a complete history, which is a prerequisite for AAPPDPS planning.

### III. METHODOLOGY

#### 3.1 Research Design

Research design is the setup or conditions for data collection and analysis that aim to balance procedural economy with relevance to the study goal (Ridder, 2017). The design of a study helps the researcher to plan and implement the study in a way that enables the researcher to obtain the intended results. An explanatory research design was used, which integrates both qualitative and quantitative approaches to comprehensively investigate the effect of the disposal process on the timely disposal of public assets. This design is also a good choice because it leverages the strengths of both methodologies, providing a richer and more nuanced understanding of the research problem (Weyant, 2022).

#### 3.2 Sample Size and Sampling Procedure

##### 3.2.1 Sample Size

The study used a sample size of 130 employees from the University of Dar es Salaam (UDSM) for the quantitative data collection, which was determined from a population of 390, while only 6 employees were included in the qualitative data collection, as indicated in Table 1.



**Table 1**

*Sample size*

Category	Population	Sample Size for Quantitative Data Collection	Sample Size for Qualitative Data Collection
Management team	10	3	1
Procurement unit	27	9	1
User departments	306	102	1
Accounting department	39	13	1
Quality Assurance	5	2	1
Internal Audit	3	1	1
<b>Total</b>	<b>390</b>	<b>130</b>	<b>6</b>

**Source: UDSM (2025)**

### 3.2.2 Sampling Technique

The study employed a simple random sampling technique to select 130 respondents from the management, procurement unit, user, accounting, quality assurance, and internal audit for the quantitative data collection. In this case, the researcher obtained a list of 390 individuals from the human resources department at UDSM, particularly those who are working in the mentioned departments. The researcher then wrote the names of these respondents on pieces of paper, cut them into small pieces, and mixed them. Afterward, someone was asked to randomly select 130 pieces of paper from the 390 papers (Pace, 2021).

The study also used a purposive sampling technique to select 6 individuals from management, procurement unit, user, accounting, quality assurance, and internal audit for the qualitative data collection. This study used this technique to select individuals from mentioned departments who are involved in the disposal process to provide practical insights on the effect of disposal process on the timely disposal of public assets to meet intended purpose of the study (Campbell et al., 2020).

### 3.3 Data Collection Methods

The study used both survey questionnaire, and interview in the data collection. The survey questionnaire was utilized to collect data from 130 respondents who are engaged in the disposal process of public assets, including management, procurement unit, user, accounting, quality assurance, and internal audit. In order to collect quantitative data on the impact of the disposal procedure on the timely disposal of public assets, this questionnaire was created with structured questions on a Likert scale (strong agree-strong disagree) (Aithal & Aithal, 2020). Furthermore, a structured interview guide comprising open-ended questions was created in order to gather qualitative information from six employees involved in the disposal process, including management, procurement, users, accounting, quality assurance, and internal audit. This was done in order to offer useful insights into how the disposal process affects the timely disposal of public assets in order to achieve the intended goal (Knott et al., 2022).

### 3.4 Data Analysis Techniques

#### 3.4.1 Qualitative Data Analysis

This study utilized a qualitative method, which is thematic analysis to analyze data collected through interviews. Thematic analysis was applied to identify, analyze, and interpret themes from the respondents' insights, producing a meaningful and coherent report on the effect of disposal process on the disposal of public assets (Morgan, 2022). The report included a detailed description of the research process, the identified themes from the data, and an interpretation of how the themes address the research objective to provide practical insights on how disposal process contributes to the timely disposal of public assets.

#### 3.4.2 Quantitative Data Analysis

This study used quantitative data analysis technique such as descriptive statistics and simple regression analysis. Descriptive statistics was employed to summarize the responses from the respondents in one table, using a mean and standard deviation (Powell, 2020). Simple regression also was utilized to test the relationship between independent variable, disposal process and one dependent variable, timely disposal of public assets (Pallant, 2020). The regression model was derived as follows:

$$Y = \beta_0 + \beta_1 X_1 + \Sigma \dots \dots \dots (1)$$

Whereby:  $\beta_0$  is the regression intercept,  $\beta_1$  is the regression coefficients, Y is the dependent variable (timely disposal of public assets),  $X_1$  is disposal process. The study used the statistical package for social sciences (SPSS) to code, enter, and compute the measurements of the simple regressions for undertaking this particular study.

### 3.5 Ethical Consideration

The ethical issues of this study were addressed following the guideline provided by this journal (African Journal of Empirical Research). Informed consent in written form was sought from all subjects prior to questionnaire, duly informing them that the data sought would be solely used for the purpose of this paper. Participants also were fully notified of their rights while undertaking the consent form.

## IV FINDINGS & DISCUSSION

### 4.1 Findings

This part covers the data analysis and findings on the effect of disposal process on timely disposal of public assets, using descriptive statistics, and simple regression to establish the statistical relationship between disposal process and timely disposal of public assets.

#### 4.1.1 Descriptive Statistics

Descriptive statistics were used to analyze data related to the effect of disposal process on timely disposal of public assets. The results were summarized and presented in Tables 2, which study used the mean and standard deviation to present the level of agreement among respondents based on their responses. Given that the five-point Likert scale is treated as an interval scale (strongly agree to strongly disagree), the mean serves as an appropriate measure for interpretation of the findings. According to Pimentel (2010), mean values ranging from 1.00 to 1.80 indicate strong disagreement, 1.81 to 2.60 indicate disagreement, 2.61 to 3.40 reflect neutrality, 3.41 to 4.20 show agreement, and 4.21 to 5.00 indicate strong agreement.

From the Table 2, the descriptive statistics indicate that the majority of respondents agreed that approvals for asset disposal are obtained in a timely manner, and assets are thoroughly evaluated before disposal with a mean score of 4.20, standard deviations of 1.012 and mean of 3.94, standard deviation of 1.061, respectively. Moreover, the descriptive statistics depict that respondents agreed that the disposal method used by the organization is effective, while the organization faces minimal challenges in selecting appropriate disposal as indicated by a mean score of 3.87, standard deviation of 0.975, and mean score of 3.72, standard deviation of 0.977, respectively.

**Table 2**

*Descriptive statistics on Disposal Process*

Responses	N	Mean	Std. Dev.
Approvals for asset disposal are obtained in a timely manner.	126	4.2	1.012
Assets are thoroughly evaluated before disposal.	126	3.94	1.061
The disposal method used by the organization is effective.	126	3.87	0.975
The organization faces minimal challenges in selecting the appropriate disposal method.	126	3.72	0.977
<b>Aggregate Mean</b>	<b>126</b>	<b>3.93</b>	<b>1.006</b>
<b>Valid N (listwise)</b>	<b>126</b>		

Based on the findings presented in Table 2, the findings show that the majority of respondents agreed that disposal process is effective, which approvals for assets disposal are made in a timely manner, and assets are thoroughly evaluated before the disposal with an aggregate mean score of 3.93. However, respondents showed that organization faces minimal challenges in selecting the appropriate disposal method, as indicated by an aggregate standard deviation of 1.006. These findings imply that disposal process in public sectors is effective in term of evaluation and approvals are made in time at UDSM to reduce delay in disposal of public asset. Nonetheless, there appears to be a minimal challenge concerning the selection of appropriate disposal methods. Furthermore, the respondents in interview said that,

*.... One of the respondents said that they follow rules and regulations stipulated in the Public Procurement Act (PPA) 2022 in public asset disposal in their department, which entails a number of crucial steps, including determining the asset's suitability, getting approval from the appropriate authority, valuing the asset, advertising the disposal, inviting bids, reviewing the bids to determine which is the best, and getting final approval for the sale. Through competitive bidding, appropriate documentation, and record-keeping, the process guarantees accountability and transparency and eventually makes it easier to transfer assets fairly and effectively.... (Key informants 1, 2024).*

Another respondent also argued that,

*.... Ensuring justice and openness throughout the disposal process is a regular concern, especially in competitive bidding. Accurate asset valuation, which is essential for determining a fair market price, may sometimes provide problems. Regulatory compliance can also be difficult and time-consuming, and*

stakeholders who are used to conventional procedures or who are worried about the disposal's effects may oppose it.... (Key informants 2, 2024)

However, during the interview, the respondents provide suggestions for improving the disposal process of public assets by saying that,

.... For asset disposal, they would advise putting in place a more streamlined digital platform in order to improve accessibility and efficiency. Online bidding and real-time disposal procedure tracking are two examples of this. Enhancing the training provided to employees engaged in asset disposal can also help guarantee that best practices and legal requirements are followed. Transparency and accountability in the disposal process might be further improved by bolstering supervision systems and carrying out frequent audits.... (Key informants 3, 2024)

Apart from the challenges and suggestions provided by the respondents, it also confirmed that there is a success in their disposal process;

.... They handled the government department's old equipment's disposal in a previous position. They used a methodical procedure that included evaluating the equipment's state, carrying out a separate appraisal, and notifying the public about the disposal. A number of eligible bidders were drawn to the competitive bidding procedure, and they were able to sell the assets for more money than they had anticipated. With all the documents in order, the transaction went off without a hitch and produced a respectable return for the department.... (Key informants 4, 2024)

From the Table 3, the descriptive statistics indicate that the majority of respondents agreed that the disposal process minimizes unnecessary expenditure and is cost-efficient, and asset disposal in the organization results in a satisfactory return on investment with a mean score of 4.03, standard deviations of 1.102 and mean of 3.93, standard deviation of 1.044, respectively. Moreover, the descriptive statistics depict that respondents agreed that the disposal of public assets is completed within the scheduled time, and the asset disposal process is accurate and follows proper procedures without errors as indicated by a mean score of 3.81, standard deviation of 1.071, and mean score of 3.63, standard deviation of 0.944, respectively.

**Table 3**

*Descriptive statistics on Timely Disposal of Public Asset*

Responses	N	Mean	Std. Dev.
The disposal process minimizes unnecessary expenditure and is cost-efficient.	126	4.03	1.102
Asset disposal in the organization results in a satisfactory return on investment.	126	3.93	1.044
The disposal of public assets is completed within the scheduled time.	126	3.81	1.071
The asset disposal process is accurate and follows proper procedures without errors.	126	3.63	0.944
<b>Aggregate Mean</b>	<b>126</b>	<b>3.85</b>	<b>1.04</b>
<b>Valid N (listwise)</b>	<b>126</b>		

Based on the findings presented in Table 3, the findings show that the majority of respondents agreed that disposal of public asset is cost efficient, which completed within the scheduled time, and follows proper procedure without errors with an aggregate mean score of 3.85. The moderate standard deviation values of 1.040 indicate that the responses of the study sample are fairly close, suggesting a high level of agreement among respondents on the timely disposal of public assets.

#### 4.1.1 Simple Regression Analysis

Regression analysis was performed to assess the effect of disposal process on timely disposal of public assets. This statistical method was chosen because it allows for the examination of the relationship between one independent variable (disposal process) and a dependent variable, in this case, timely disposal of public assets (Table 4).

**Table 4**

*Model Summary*

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.781 <sup>a</sup>	0.61	0.607	1.95107	0.61	193.906	1	124	0

a. Predictors: (Constant), Disposal process

From Table 4, model summary indicates that there may have been a relationship between the study's variables because the R value is 0.781, or 78.1%. Furthermore, R square value of 0.610, or 61.0%, shows that the independent

variable is responsible for 39.0% of the variation in the variables that have an influence timely disposal of public assets. This indicates that shifts in disposal process has an influence on the timely disposal of public assets at UDSM.

**Table 5**

ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	738.133	1	738.133	193.906	.000 <sup>a</sup>
	Residual	472.026	124	3.807		
	Total	1210.159	125			

a. Predictors: (Constant), Disposal process

b. Dependent Variable: Timely disposal of public assets

In ANOVA, Table 5 results also show that the model has less than a 5% level of significance, and the computed F value was 193.906 with a df of 1 for the numerator and 124 for the denominator. As a result, the regression model is statistically significant. This suggests that it is a viable prediction model for the effect of because the P-value is 0% (0.000), which is less than 5% (0.05).

**Table 6**

Regression Coefficient

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2.401	1.19		-2.018	0.046
	Disposal process	0.677	0.059	0.642	11.516	0

a. Dependent Variable: Timely disposal of public assets

Table 6 presents the coefficients of a regression model which is assessing the effect of disposal process on timely disposal of public assets. From the Findings (Table 6), the coefficient for disposal process (0.642) indicating a positive relationship between disposal process and timely disposal of public assets, which is statistically significant (P = 0.000) in this model. This result indicates that disposal process has a substantial and beneficial impact on timely disposal of public assets. A unit shortening of disposal process leads to a 0.642-unit rise in timely disposal of public assets. Based on the methodology, the regression is;

$$\text{Timely disposal of public assets} = -2.401 + 0.642 * \text{Disposal process} + 1.190$$

Generally, the findings from regression analysis model show that timely disposal of public assets in Tanzania is largely dependent on an effective disposal procedure. This means that disposal process has a substantial and beneficial impact on timely disposal of public assets, which a well-managed disposal process leads to a 0.642-unit rise in timely disposal of public assets.

## 4.2 Discussion

The researcher was interested in finding out the effect of disposal process on the timely disposal of public assets. In this assessment, the study found that disposal process is effective, which approvals for assets disposal are made in a timely manner, and assets are thoroughly evaluated before the disposal with an aggregate mean score of 3.93. However, respondents showed that organization faces minimal challenges in selecting the appropriate disposal method, as indicated by an aggregate standard deviation of 1.006. These findings imply that disposal process in public sectors is effective in term of evaluation and approvals are made in time at UDSM to reduce delay in disposal of public asset. Nonetheless, there appears to be a minimal challenge concerning the selection of appropriate disposal methods. This result is consistent with the study by Masaro (2018), a well-structured disposal process that includes clear steps and procedures is essential for achieving efficient asset management.

The disposal process is a key independent variable in this study that plays a significant role in the timely disposal of public assets, which involves thorough evaluation, prompt approvals, and precise execution, which help reducing delays and minimize errors that contribute to completing the disposal process within the scheduled timeframe, with controlled costs and minimal inaccuracies. Similarly, the study by Njeru and Moronge (2018), found that well-managed asset disposal processes significantly contribute to operational efficiency, which helps reduce maintenance costs and free up valuable storage space, thereby improving the overall resource management within public organizations.

The presented findings are supported by the findings from interview; they follow rules and regulations stipulated in the Public Procurement Act (PPA) 2022 in public asset disposal in their department, which entails a number of crucial steps, including determining the asset's suitability, getting approval from the appropriate authority,



valuing the asset, advertising the disposal, inviting bids, reviewing the bids to determine which is the best, and getting final approval for the sale. Through competitive bidding, appropriate documentation, and record-keeping, the process guarantees accountability and transparency and eventually makes it easier to transfer assets fairly and effectively.

Similarly, a study by Rahmawati and Fattah (2024), found that improper disposal practices, such as delays and lack of transparency, often lead to increased costs and lost opportunities for revenue generation. Their research underscores the importance of adhering to regulatory guidelines and implementing best practices to ensure cost-effective and efficient disposal of public assets. As noted in interview, for asset disposal, they would advise putting in place a more streamlined digital platform in order to improve accessibility and efficiency.

In regression analysis, the study also revealed that timely disposal of public assets was positively influenced by the disposal process. This means that a well-managed disposal process leads to an increase in the timely disposal of public assets. This result concurs with the study by Mengstu (2020), which noted that well-managed asset disposal processes significantly contribute to operational efficiency. The study by Bomba (2019), also demonstrated that a structured disposal process leads to the company to significantly reduce costs and enhance operational efficiency.

The presented results also supported by RBV, which suggests that in the context of managing public assets, the disposal process itself is a strategic resource that enables efficient and timely disposal of public assets in organizations (Barney, 1991). According to RBV, a well-designed disposal process guarantees the timely disposal of assets, which frees up resources for more effective deployment. This makes it an invaluable resource. The company can minimize storage expenses, prevent delays, and even make money from asset sales by optimizing asset disposal (Barney, 1991).

The Resource-Based View places significant emphasis on internal processes and capabilities as primary sources of competitive advantage (Barney, 1991). This theory provided a foundation in this study, since viewed the disposal process as a crucial tool that directly affects the timely disposal of public assets in the context of public asset management. Facilitating the timely disposal of expensive, uncommon, unique, and non-substitutable assets can greatly improve organizational performance through cost reduction, improved compliance, and stakeholder trust. This can be achieved through a well-managed, streamlined disposal process.

## V. CONCLUSION & RECOMMENDATIONS

### 5.1 Conclusion

Generally, the study concludes that timely disposal of public assets in Tanzania is largely dependent on an effective disposal procedure. The disposal process emerged as the most significant contributor, with a positive and substantial impact, as demonstrated by its high coefficient of 0.642. This underscores the importance of efficient and well-structured disposal processes to achieve timely asset disposal, which optimizing disposal processes are essential strategies for improving the timely disposal of public assets. In order to achieve a timely disposal of public asset, organizations should avoid unnecessarily complicated internal procedures and instead concentrate on streamlining the disposal process.

### 5.2 Recommendations

Certainly, based on the findings, disposal processes have a positive and significant impact on timely disposal of public assets, it is recommended that, in order to increase efficiency, organizations especially public institutions and government agencies like the University of Dar es Salaam should standardize and streamline the disposal procedure. To ensure the timely disposal of public assets, public institutions also can eliminate pointless stages and, when feasible, automating certain process steps in the disposal of public assets. This will enable public institutions to comply with more extensive government standards and maintain effective asset management with the support of these streamlined processes.

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