

Optimizing Effectiveness of Government Asset Disposal: Employee Insights on Property Determination, Appraisal and Documentation

Vanessa B. Pablo, Leila Lakindanum Cerdíño, Jomer S. Del Villar, Paraluman L. Veloz, Engeline Dela Cruz Ilumin

University of Perpetual Help System DALTA, Las Piñas City Campus, Philippines

Bicol College, Daraga, Albay, Philippines

Divine Word College of Legazpi, Legazpi City, Albay, Philippines

Polytechnic University of the Philippines

DOI: <https://dx.doi.org/10.47772/IJRISS.2025.90700036>

Received: 18 June 2025; Accepted: 21 June 2025; Published: 28 July 2025

ABSTRACT

This research assesses the effectiveness of government asset handling procedures in the most critical indicators of disposal of property maintenance, inspection and valuation, and government property record keeping. Using descriptive research method through validated survey, this study chose employees of local government who are non-accountants but are tasked to conduct appraisal management. The results demonstrates the best practice that there is a list of assets held on hand for disposal that is up to date and matches the actual assets in custody. This means that the employees keep records of available and out-of-order assets with the expectation of disposal. However, it suggests a critical requirement for periodic and regular checking of inventories to ensure up-to-date and accurate records. Although staff are sensitive to the legal procedures while appraising and valuing, there is still room for improvement through focused training and capacity building. At inspection and appraisal section, staff demonstrate eagerness about deriving detailed information to support asset valuations. But physical existence and current condition determination shows the need for periodic and timely asset verification. However, variations persist in submitting proper inventory reports with detailed descriptions and correct computation in appraisal reports. Thus, findings indicate more technical capability and complete guidelines to facilitate little disparity and auditor problems. Overall, the study recommends local government units to conduct more systematic, standardized, and timely policies of disposal and divestment of assets. These reforms are necessary in a bid to attain the optimal utilization of assets, guarantee compliance with regulations, and foster efficient management of government assets and properties.

Keywords: Appraisal, Disposal Assets, Local Government, Appraisal Management, Documentation, Property Determination

INTRODUCTION

Successful government asset disposal is an essential element of public sector management, which realizes the optimal use of resources and reduces financial and operational losses (Gonzales, 2025; Celis, 2025). Utilization of the observation and expertise of employees on determination, appraisal, and documentation of assets can be a vital contribution to the improvement of the appraisal management process among local government units. Employees with stake in disposal of assets, provide insightful remarks that can inform decision-making on idle assets, pricing them right, and complete documentation of disposal for sustainability (Jung & Kim, 2021). Such participative management not only improves the decision-making, but also ensures that disposal policies fall into place with organizational objectives and compliance with laws. Acknowledging employee opinion in disposal activities, local governments can attain maximum returns, reduce wastage, and promote transparency in government asset management.

The employees are ideally placed to aid in maximizing government asset disposal (Department of Budget and Management, 2024; Commission on Audit, 2024). Their on-ground exposure to assets offers them insight into

inefficiency and potential opportunities. The employees can identify excess or unused assets from their functional expertise. It ensures that only assets that have lost their criticality in offering service are considered for disposal (Adriano, 2023). Correct valuation assumes significance in earning maximum returns (Kenton, 2021; Diestelow, 2022; Kasim, et. Al., 2025). Experienced staff familiar with the market conditions or technical details of the assets can be of significant assistance during appraisal periods.

Proper documentation is needed to remain aligned with regulators and facilitate successful settlement of disposal transactions. Staff can help fill record-keeping gaps, avoiding risks of lost or inaccurate data. A good roadmap setting goals, parties, and timelines helps in providing a systematic means of the disposal of assets (Dubale, 2022). The use of advanced inventory management tools, employees may able to maximize the precision of property determination, documentation and valuation (Musa, et. Al., 2024). Training the employees on appraisal skills and regulatory guidelines (DBM, 2024; COA, 2024) enhances their capability to execute tasks and decisions. Cross-departmental coordination mechanisms assist in aligning and minimizing conflicts throughout the disposal process.

Disposal of government assets is not only a management process but also a strategic approach towards enhancing resource utilization and fiscal production (Gavrikova, et. al, 2020; Government of Jamaica, 2020). Convergence of employee engagement in property decision-making, appraisal, and documentation processes enables governments to negate inefficiencies as well as support openness. Strategic thinking, effective stock systems, capacity building, and collaborative government ensure achievement of such actions. In the end, to improve disposal of government property is dependent on an integrated strategy (Sorensen & Stein, 2021) that values employees' knowledge and insights as being part of why the public sector succeeds (Hatch, 2019; Kerrigan, 2020) despite several challenges at hand (Uzoamaka, et. al., 2025).

Research Objectives

The main objective of this study is assessing the employees insights on the effectiveness of government asset disposal in terms of the following relevant steps; determination of disposal property, appraisal management and documentation. Specifically, the main research questions for this paper includes (1) What are the insights on the effectiveness of government asset disposal according to local government employees limited to determination of disposal property, appraisal management and documentation process; and (2) What recommended strategies can be formulated to support decision-making and optimize asset management?

LITERATURE REVIEWS

The important literature and studies are discussed as follows according to effectiveness and strategies to strengthen management of government asset disposal;

Effectiveness of Government Asset Disposal

Sale of government assets is more than a process, it's a risk that can free up critical resources or challenge local government agencies may encounter as to inefficiency and lost value. Unused or obsolete assets not only occupy space but depreciate, draining the public funds and clogging up balance sheets exhibiting long disposal has a price, causing storage problems and leading to economic devaluation. Under the ideal blend of motivation, know-how, and process refinements, what begins as back-office logjam can evolved into a blue print for excellence in disposal of public property (Rachman, et. al., 2023).

Disposal of government assets is a prominent function that generates utmost public assets, divests older or non-core properties, and realizes maximum taxpayer value [U.S. General Services Administration (GSA), 2024]. Identifying what assets to dispose of is the primary and foremost move to effective government asset disposal. Sound and constant property valuation (Kenton, 2021; Diestelow, 2022; Kasim, et. Al., 2025) of government assets is the secret of successful disposal, achieving utmost value acquired by the government as well as loss prevention (Celis, 2025; Kaganova & Salah, 2025).

Site visits to evaluate the functionality of the property using theoretical models of valuation (Shen, 2025) can support government asset disposal decisions. Application of acquisition price, going market price of similar asset, replacement price, or second-hand market price as a base value. The valuations account for physical

condition, depreciation, obsolescence, and foreign exchange movement to come up with a realistic value. Various properties are valued differently according to their condition classified to be unserviceable properties which are valued at junk or scrap, while serviceable but surplus properties are valued at current market value or replacement cost. This stringent system of valuation enhances consistency and equity, enabling local government agencies to acquire realistic valuations that will be for the benefit of the public interest and will improve disposal outcomes. It also facilitates innovative disposal deals through providing sound value standards. Clarity and written process underpins government asset disposal integrity and accountability (Ilham, 2024). Strong documentation protects from mismanagement, facilitates compliance with the law, and ongoing improvement in asset disposal practices. Government property sales success depends on effective identification of the properties to sell, genuine consideration of appraisals to accurately value the properties, and vigilant documentation process so that no lack of transparency and accountability is left behind [U.S. General Services Administration (GSA), 2025].

Strategies to Strengthen Management of Government Asset Disposal

Internal factors are the levers that the local government may control asset management disposal, strategic planning, and lifecycle costing, to name a few (Joseph-Lara & Mahararajh, 2024). Pointing out the importance of having clear delegation of responsibility (United, Nations, 2019), good inventory and inspection practices, and special disposal committees being formed. Without these, the process of disposal will likely get ad hoc, wasteful, or even be open to abuse.

External drivers like regulation regimes, government transition, public pressure, and change in technology all influence the landscape of property disposal (Joseph-Lara & Mahararajh, 2024). Development and training, regulation, and facilitating legislation are presented as being paramount to ensuring effectiveness of disposal activity (Tarakegn & Abraham, 2020) stays ahead of society's standards and demands. Strong disposal does not constitute box-ticking; it constitutes thinking differently at every step in the process (University of Trinidad and Tobago, 2024). These involve embracing whole-of-life costing, using technology for stock management, and regular organizational capacity development. Through recording and formalization of disposal processes, local government agencies can promote integrity and have assets disposed of appropriately to extract the maximum value to the taxpayer.

Actionable model comes in handy where disposal processes historically have fallen short of procurement in rigor and oversight levels (Joseph-Lara & Mahararajh, 2024). Hands-on approach transforms disposal strategic imperative instead of bureaucratic aside. Theory-driven, pragmatic design of its forward-looking framework allows public sector leaders to achieve maximum efficiency, accountability, and sustainability at the asset lifecycle end point (United Nations, 2019). While public confidence relies on openness and value for money at present, disposal matters is not merely a sound practice but as a public necessity as well (Tarakegn & Abraham, 2020).

Research Paradigm

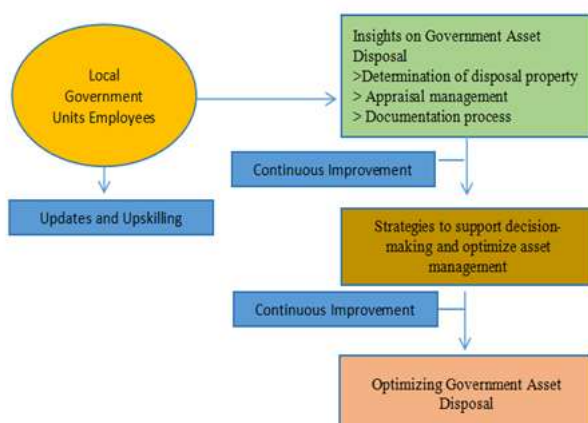


Figure No. 1 Optimizing Asset Management through Updates and Upskilling

To assess local government employees' views on the effectiveness of government asset disposal focusing on three important steps: determination of disposal property, appraisal management, and documentation is the main objective of this research. The emphasize is on the importance of effectiveness of government asset disposal towards decision-making approaches and to enhancing performance that leads to optimizing asset management. The face of asset disposal with their own experiences on what assets to dispose of, how to conduct appraisals, and getting documentation right are at the top. Tailored solutions to enable smarter, faster, and more open decision-making, and ultimately maximize asset management for value of money and regulatory compliance is necessary. Effectiveness relies on specified criteria and guaranteed asset information. Delays and inefficiencies usually stem from incorrect record-keeping and lack of timely authorization. Asset valuation method and staff competence play a significant role in disposal outcomes. Methodology and legal gaps in appraisals can be diluting effectiveness and value for money. Documented shortcomings in record-keeping and documentation are strong barriers. Ongoing training and periodic follow-up are recommended to improve the practice of documentation. With an eye to employees' real-world experiences and systematically analyzing each phase of the asset disposal process, this paradigm lights the way for evidence-based reform. The results would lead to a leaner, more transparent, and value-centered approach to managing government property where updates and upskilling are given importance to achieve optimization of government asset disposal.

RESEARCH METHODOLOGY

This research study was conducted using descriptive quantitative research design through validated and tested survey questionnaire using level of effectiveness with 5-point Likert scale. The information was gathered, identified, assess, measured, described, and analyzed in relation to the assessment of effectiveness of managing government asset disposal leading to conceptualization of recommended strategies to support decision making and optimizing asset management. The respondents were local government employees in Albay who are non-accountants but works in the conduct of asset management and government asset disposal. The computed number of respondents were sixty-six (66) selected through purposive sampling among selected local government units in Albay.

RESULTS AND DISCUSSIONS

The results and discussions gathered through tested and validated survey questionnaire are as follows;

Table 1 Employee Insights on the Effectiveness of Government Asset Disposal as to Determination of Disposal Property

Indicators	Mean	Sd	Interpretation
1.Preparation and maintenance of copy of program for disposal with time schedules before public auction or other means of disposal	3.82	1.21	Effective
2. Follows the procedures for sale of assets to determine their propriety and conformity with existing laws and regulations	3.73	1.23	Effective
3. Maintains the list of property for disposal which is the same as the inventory of actual assets	3.97	1.06	Effective
4. Supplement theoretical computation of value with first-hand observation	3.82	1.21	Effective
OVERALL	3.84	1.11	Effective

The results of this research study depicts that the highest effective indicator is “Maintains the list of property for disposal which is the same as the inventory of actual assets” reflecting effective interpretation which means that the employees keep records of existing assets and unserviceable properties ready for disposal, disposition or divestment. However, there is a need to consistently update the records and regularly conduct inventory. The

least effective indicator is “Follows the procedures for sale of assets to determine their propriety and conformity with existing laws and regulations” reflecting effective interpretation which pertains that the employees are familiar with the existing laws and regulations as regards to appraisal and valuation of government properties for disposal or divestment. Although, they are aware of these laws but it needs improvement, deeper understanding and appreciation. The overall results for the employee insights on the effectiveness of government asset disposal as to determination of disposal property exhibits effective interpretation.

This study identifies a clear-cut winner in good asset management with emphasis on the maintenance of accurate disposal records based on actual physical counts. Employees seem to have overcome the critical first step of accounting. But by comparison, weakest link procedural compliance at asset selling suggests an operations gap from policy. Employees may know what must go but sometimes stumble over how to go when challenges appears and accompanying risks. There are suggested strategies which could help local government in managing disposal property determination. Leverage the strength of current inventory systems by automating updates and scheduled audits. Begin targeted training on appraisal legislation, along with checklist-based workflows for asset disposal with safeguarding value in every rightfully sold asset that brings back public money. Praise teams that nailed both inventory and legal procedures to inscribe best practices. Good lists are the starting point, but adding them to air-tight compliance makes asset disposal management a strength.

Table 2 Employee Insights on the Effectiveness of Government Asset Disposal as to Appraisal Management

Indicators	Mean	Sd	Interpretation
1.Accuracy of computation or any information relative to the determined assets for disposal	3.64	1.32	Effective
2. Availability of correct information relative to original cost of acquisition, the accumulated depreciation and the net book value at the time of the inspection and appraisal	3.64	1.32	Effective
3. All information relative to the asset can assist in arriving the reasonableness of the appraisal or valuation can be gathered	3.82	1.13	Effective
4. Establishment of the existence and condition of the property or asset	3.55	1.39	Effective
OVERALL	3.66	1.27	Effective

As shown in the results of the study as regards to appraisal management, the highest effective indicator is “All information relative to the asset can assist in arriving the reasonableness of the appraisal or valuation can be gathered” with effective interpretation which means that the employees are aware that there is a need to understand the terminologies and other related data in formulating justifications for the disposal or divestment of the government properties and other assets. However, the least effective indicator is “Establishment of the existence and condition of the property or asset” with effective interpretation exhibiting that the employees needs to constantly update the current condition of any government property or asset as well as inventory be conducted on a regular basis because of being unaware or unfamiliar with the existing government laws and regulations on appraisal management may indicate the need and consistent inventory as well as current status of government assets. Moreover, local government unit must align their strategies to a systematic, uniform and timely disposal or divestment to yield desired benefits leading towards a more sustainable maintenance of government properties and other assets. Although the overall results for the employee insights on the effectiveness of government asset disposal as to appraisal management signifies effective interpretation.

The highest-performing indicator demonstrates that employees appreciate the pivotal nature of accurate information within the conduct of asset valuations and disposals. It reflects a high level of understanding of the importance of being in a position to decipher asset-based language and terminology so that they are able to make open and defensible decisions regarding government property. The low-performing indicator discloses an operational deficit. Employees may not be generally informed of the status or physical condition of current government property. This is possibly when there is irregular inventory taking and unfamiliarity with the

governing laws and rules on appraisal and asset management. Any inconsistency may lead to erroneous or outdated records of assets, which in turn discredit any further valuation or disposal decision. Assets can be over or under-valued resulting in financial misreporting. Decisions on disposal or divestment can be questioned since the reasons can be based on incomplete or stale data. This may lead to higher risk of non-compliance with government regulations that tend to require frequent asset verification and reporting.

Table 3 Employee Insights on the Effectiveness of Government Asset Disposal as to Documentation

Indicators	Mean	Sd	Interpretation
1. Accuracy in preparing inventory report showing the itemize list and complete description of the assets	3.64	1.32	Effective
2. Correctly produced appraisal report showing the appraised values of the assets	3.73	1.23	Effective
3. Precise computation of the actual sales or disposal value of the asset as against the appraisal/valuation report	3.64	1.32	Effective
4. Inspection of the location of the properties and the available facilities for its transportation	3.82	1.21	Effective
OVERALL	3.70	1.24	Effective

As exhibited by the results of this study as to documentation, the highest effective indicator is “Inspection of the location of the properties and the available facilities for its transportation” with effective interpretation which pertains that the employees are aware of the areas where properties are located for ocular inspection. On the other hand, the least effective indicators are “Accuracy in preparing inventory report showing the itemize list and complete description of the assets” with effective interpretation which means that despite list of items are in place, employees may have hard time to prepare accounting-related reports having complete descriptions such as specifications, type of asset, latest estimated useful life among others and “Precise computation of the actual sales or disposal value of the asset as against the appraisal/valuation report” with effective interpretation which shows that the employees may not be fully familiar on how computation should be reflected in the appraisal or valuation reports without subjecting to auditor’s comments. Although the overall results for the employee insights on the effectiveness of government asset disposal as to documentation has effective interpretation.

The results suggests that employees play an important role in physical verification of assets and possess significant information regarding properties' locations. Such on-site validation is a basic requirement for effective asset management because, in addition to ensuring assets are recorded, it also ensures assets are accessible and their logistical needs are established. This aligns with best asset management practice where condition monitoring and inspection form the foundation of asset integrity maintenance and operation efficiency. While employees might be able to identify and locate assets, they cannot interpret such information into easy, dependable stock reports. This involves challenges in recording specifications, asset classes, and estimates of useful lives, which are the pillars of sound decision-making.

In addition, unable to identify sales or disposal values as applicable to appraisal reports reflects insufficient knowledge of financial reporting standards and valuation processes that can lead to errors and undue audit attention. Inaccurate or incomplete asset records undermine asset data validity, which can mean sub-optimal decision-making, waste of resources, and compliance risk. Misvalued reporting can expose to auditor comment, regulator fine, or damage to reputation. Regulators and auditors require clean, precise, and transparent asset registers as a matter of standard compliance. The findings necessitate some training of the inventory management system, asset classification and accounting or financial reporting, as well as documentation process formalization and usage of asset management software, if applicable. While maintaining good field-level practice of inspection and tact, the local government will eliminate documentation and valuation loopholes through effective completion date in its attempt to accrue maximum benefit from its asset disposal management practice. Investing in people development, process enhancement, and technology, the local government may transform these challenges into strengths serving decision-making, reducing risk, and propelling long-term strategic goals while

optimizing asset management.

CONCLUSIONS

The need for local government units to undertake periodic, programmed inventories and condition valuations in order to update and retain asset records as current as possible will lead to optimization of government asset disposal. Harmonize asset management practice with national standards and best practice guidelines prescribed in government guidebooks and manuals. Invest in training personnel on applicable regulations and procedures so that the gap between knowledge and practice is addressed. A uniform, disciplined, and timely asset disposal and divestiture process will increase government real property management transparency and accountability and permit more sustainable public property maintenance and use at optimal value to constituents. This may also minimize the exposure to audit reports and public outcry on asset abuse. Hence, updating and upskilling non-accounting employees will help optimizing asset disposal among local government agencies.

RECOMMENDATIONS

Computerized systems enable real-time updates to asset records, through which managers get real-time information on asset status, location, and condition. By avoiding manual documentation and repeated data entry, computerized systems minimize errors by a considerable margin, making asset information more reliable. Standardized procedures for recording assets through employee training will render data collection consistent, providing ease in comparing and consolidating data among departments. Staff training on preparing detailed and clear reports aids effective communication to stakeholders and facilitates decision-making. Knowledge of different asset valuation methods (e.g., market value, replacement cost, depreciation) allows employees to generate precise and explainable asset valuations, which are essential for budgeting, audit, and financial reporting. Periodic refresher sessions and training on new regulations or technologies maintain employees up-to-date and responsive to changing asset management needs. Building standardized checklists and guidelines for inventory documentation and valuation procedures ensures that all required steps are taken consistently, minimizing omissions or inconsistencies. Compliance with legal and regulatory requirements safeguards public resources and facilitates sustainable management of government property. Optimal asset management ensures the maximum utilization and lifespan of public assets, ultimately providing greater value to the community.

On a general perspective, improvement areas may be technology application, train the employees, and asset management process review. Implementation of digital asset management systems can help to automate tracking of inventory, enhance report accuracy, and allow real-time updating of data, eliminating manual errors. Training in specialized asset documentation standards, report generation, and valuation methods will aid employees in creating better-quality reports and valuations. Creation of clear guidelines and checklists for inventory documentation and valuation can guarantee consistency and completeness throughout the local government. The local governments need to transit from knowledge to action by putting in place regular stock taking, verifying prevailing conditions on property, and adhering to legal and regulatory requirements for the protection of public funds and provision of sustainable value out of public assets

ACKNOWLEDGEMENT

The authors would like to extend gratitude to the local government units and their employees who participated in this research study along with mentors, colleagues, and family members for their support. Without their appreciation and willingness, this study would never have been completed

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