



Process of disposal of regional property at the Regional Development Planning Agency

Gabriella Ayu Fajar Titahing Widi, Kridawati Sadhana, Chandra Dinata

University of Merdeka Malang, Indonesia

Abstract

Regional property is an important element that cannot be separated from regional administration and development. One aspect of regional property management is disposal. The policy adopted by the Malang City Government regarding disposal is regulated in Malang Mayor Regulation No. 27 of 2021 concerning Procedures for the Destruction and Disposal of Regional Property. The purpose of this study is to describe and analyze the implementation of the policy on the disposal of regional property at BAPPEDA Malang City. The research method used is a descriptive qualitative approach, with data collected through interviews, observation, and documentation. The data were analyzed using Edward III's policy implementation model. The focus of the research included the implementation of the policy process for the disposal of regional property as seen from the proposed disposal of regional property, research and verification of regional property, assessment and sale of regional property, determination of decisions on the disposal of regional property, recording and administration of regional property, and difficulties encountered in implementation as seen from internal and external factors. The results of the study show that the policy process for the disposal of regional property at BAPPEDA Malang City has been carried out in accordance with Malang Mayor Regulation Number 27 of 2021 on Procedures for the Destruction and Disposal of Regional Property. However, during implementation, several problems emerged that became obstacles, thereby hampering the disposal of regional property. This can be seen from the lack of effective communication in discussing the disposal of intangible assets in the form of studies and software, limited personnel, dependence on external parties due to the absence of certified asset appraisers, inadequate storage facilities, the absence of internal SOPs related to disposal proposals at BAPPEDA, and frequent changes in implementers and officials. However, the implementers at BAPPEDA and the Regional Finance and Asset Agency (BKAD) still demonstrate a positive attitude and commitment.

Keywords: Policy implementation, disposal, regional assets

Introduction

Regional Property (BMD) is all assets whose procurement is financed through the Regional Revenue and Expenditure Budget (APBD) or obtained from other legally recognized sources. The existence of regional property is a strategic component because it is inherent to government operations and supports regional development. The planning of regional property is carried out annually by each regional apparatus and will subsequently become an asset that is inherent to and controlled by that regional apparatus.

The guidelines for the management of Regional Property (BMD) are set out in the Minister of Home Affairs Regulation Number 7 of 2024, which amends Permendagri Number 19 of 2016 concerning Guidelines for the Management of Regional Property. Article 1, paragraph 27, emphasizes that the management of BMD covers a wide range of activities, including planning needs and budgeting, procurement, use, security and maintenance, assessment, transfer, destruction, deletion, administration, guidance, supervision, and control.

The planning of regional property needs is outlined in the Regional Property Needs Plan (RKBMD) for each regional apparatus, compiled by the Property Manager or Assistant Property Manager for a period of one (1) year. After the RKBMD is compiled, the next step is the procurement process, followed by the administration of regional property, which includes bookkeeping, inventory, and reporting. It does not stop there. Regional property that is damaged, lost, or has reached the end of its useful life must undergo a process of destruction and deletion.

There is a tendency for an increase in the total number of regional assets at the Malang City Regional Development Planning Agency, both in fixed assets, such as equipment and machinery, and in intangible assets, such as studies and software, as recorded in the annual financial reports. This is a serious concern, as the addition of regional property is not balanced with the process of destruction and disposal. If this situation is allowed to continue, it will become an administrative burden, lead to financial reporting inconsistencies, and potentially result in findings by the Supreme Audit Agency (BPK).

This is where the researcher's desire to describe and analyze the implementation of the regional property disposal policy arose, namely, to what extent the implementation of the Regional Property Disposal process, as stipulated in Malang Mayor Regulation Number 27 of 2021 concerning Procedures for the Destruction and Disposal of Regional Property, is applied in the Malang City Regional Development Planning Agency.

Based on the background of the problem, the purpose of this study is to describe and analyze the implementation of the policy on the disposal of regional property at the Malang City Regional Development Planning Agency, in accordance with Malang Mayor Regulation No. 27 of 2021 concerning Procedures for the Destruction and Disposal of Regional Property. To describe and analyze the difficulties encountered in the implementation of the policy on the disposal of regional property at the Malang City Regional Development Planning Agency based on Malang Mayor Regulation No. 27 of 2021 concerning Procedures for the Destruction and Disposal of Regional Property.

The expected outcome of this research is that, theoretically, it will provide a comprehensive, objective, and proportional understanding of the implementation of the disposal of regional property in accordance with the applicable laws and regulations. Practically, for researchers, it can be an opportunity to improve their mindset in knowing, describing, and analyzing. This thesis is written to implement the theories learned during the learning process by attending lectures as a Master of Public Administration student in the Postgraduate Program at Universitas Merdeka Malang. For the government, particularly the Regional Development Planning Agency () of Malang City, this research is expected to strengthen understanding of the mechanisms for disposing of regional assets and to provide input to relevant agencies on steps that can be taken in the disposal process.

Literature Review

Regional property is also often referred to as assets. According to Yusuf (2010:28)^[10, 16], assets are items that, in a legal context, are considered movable objects, both tangible and intangible, which are included in the assets, wealth, or property of an agency, organization, business entity, or individual. Assets are a very important resource for local governments. With proper management of regional assets, local governments can secure the funds needed to finance development in their regions.

Meanwhile, according to Wahyuni *et al* (2020:1)^[4], assets, which come from the English word "asset," are known as kekayaan in Indonesian. Assets include everything that has economic value and can be owned by individuals, companies, or governments, which can be assessed in financial terms.

The management of regional assets must be carefully handled. According to Agus (2019:2)^[1], there are several important stages in the management of regional assets, namely: the first stage is the planning of regional asset management, in which the regional government needs to determine the types and quantities of goods needed in accordance with the implementation of programs or activities, as well as the budget required to obtain these goods, either through the regional budget or other sources of

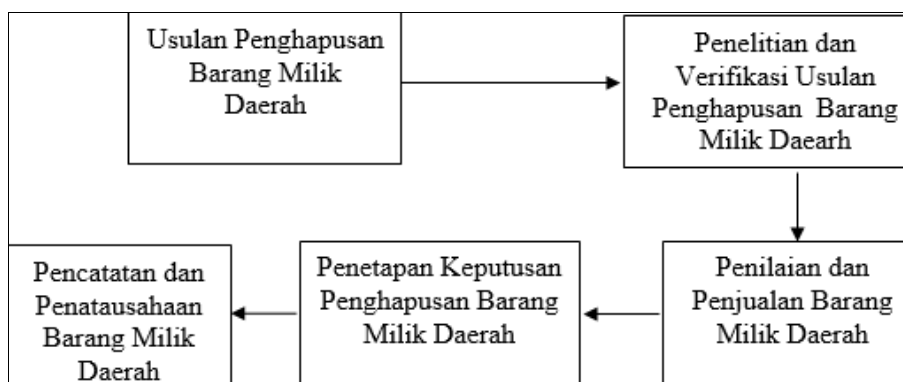
funding. After that, in the stage of procuring regionally owned goods, goods must be obtained in accordance with applicable regulations, ensuring transparency, accountability, and efficient budget use, while meeting regional needs that can be legally accounted for.

The classification of regional assets is regulated by Permendagri No. 108 of 2016 concerning the Classification and Codification of Regional Assets, which states that classification is carried out systematically and determined in accounts, groups, types, objects, object details, object sub-details, and object sub-sub-details. Regional assets are grouped into three categories: current assets, fixed assets, and other assets.

Based on Malang Mayor Regulation No. 27 of 2021 concerning Procedures for the Destruction and Disposal of Regional Property, Chapter I, Article 1, paragraphs 13 and 14, destruction refers to the physical destruction and/or rendering regional property unusable. On the other hand, disposal is the process of removing regional property from the inventory list through the issuance of a decision by the authorized official, which will release the manager, user, or authorized user from administrative and physical obligations for the property under their control.

In addition to freeing managers, users, or authorized users from administrative and physical obligations for regionally owned goods under their control, the purpose of deleting regionally owned goods is to ensure that the data and asset values listed in the regionally owned goods list and the regional government balance sheet reflect the actual condition and number of assets that are still productive and under control. Avoiding the burden of maintenance, repair, or renovation costs that continue to be incurred for goods that are severely damaged, obsolete, or no longer economical to repair. Reducing the accumulation of damaged, unused, or expired goods in warehouses or storage areas so that the space can be used for more efficient and profitable activities.

In general, the procedures for the disposal of regional government assets are regulated in Malang Mayor Regulation No. 27 of 2021 concerning Procedures for the Destruction and Disposal of Regional Government Assets, which can be summarized in the following diagram:



Source: Implementation Guidelines Based on Malang City Regulation No. 27 of 2021

Fig 1: Procedure for the Disposal of Government-Owned Property

At the stage of proposing the disposal of regional property, the user or authorized user proposes that the regional property under their control be removed from the inventory list. The proposal is written to include the identification of the property (code, register, name, specifications, condition,

location, book value, and reasons for disposal). The proposal is submitted to the property manager or designated official. The second stage is the research and verification stage of the disposal proposal. In this stage, the designated asset manager conducts research on the proposal and checks

the completeness of documents, such as ownership documents and photos of the assets' condition. Then, they check the physical condition of the assets and their suitability for disposal. If the documents are incomplete, the asset manager can request additional information or conduct a field check.

The third stage is the assessment of regional property. This assessment is necessary if there is property that still has economic value. An independent assessment is conducted to determine the market or residual value. If the property cannot be used at all, the assessment stage may be skipped. The fourth stage is the decision to dispose based on the investigation results and any assessment. The officials who have the authority to make disposal decisions in this case are the mayor or the regional secretary. The result of this disposal decision is a disposal decision or disposal decree that identifies the goods, specifies the basis for consideration, and is approved by the official. With the issuance of the regional property disposal decree, the manager or user of the goods is released from administrative and physical obligations regarding the goods.

The final stage is the recording and administration stage. This stage is carried out after disposal and/or destruction, so that the inventory records of regionally owned goods are updated to remove the goods from the SKPD goods user list.

Method

1. Research Approach

In this study, the researcher used a qualitative research method. According to Bogdan and Taylor in Sholahuddin (2021:107) ^[11], qualitative research is a research procedure that focuses on the collection and analysis of descriptive data, which includes written or spoken words and observable behavior. The purpose of qualitative research is to systematically collect and analyze empirical data to understand and explain in depth the social reality being studied. This research is descriptive in nature, meaning it can describe the data in detail in line with field reality.

2. Research Location

This research was conducted at the Malang City Regional Development Planning Agency. This location was chosen because the Malang City Regional Development Planning Agency has several fixed assets, such as equipment and machinery, in poor condition, as well as intangible assets, such as studies and software, compared to other regional agencies or SKPDs.

3. Research Focus

The focus of this research is the Implementation of the Policy on the Disposal of Regional Property at the Malang City Regional Development Planning Agency based on Malang Mayor Regulation Number 27 of 2021 concerning Procedures for the Destruction and Disposal of Regional Property with indicators for the proposed Disposal of Regional Property, Research and Verification of Proposals for the Disposal of Regional Property, Assessment and Sale of Regional Property, Determination of Decisions on the Disposal of Regional Property, and Recording and Administration of Regional Property. Difficulties encountered in implementing the policy of regional property disposal at the Malang City Regional Development Planning Agency, based on Malang Mayor Regulation No. 27 of 2021 concerning Procedures for the Destruction and Disposal of Regional Property, with indicators being internal and external factors.

4. Research Informants

The researcher selected the informants based on the objectives' focus to ensure the data obtained would be more accurate. The informants in this research included the Head of the General and Personnel Subdivision of the Malang City Regional Development Planning Agency, staff or implementers acting as Regional Property Managers at the Malang City Regional Development Planning Agency, the Head of the Regional Assets Division at the Malang City Finance and Regional Assets Agency, the Head of the Regional Assets Utilization Subdivision at the Malang City Finance and Regional Assets Agency, and staff or functional asset appraisers at the Malang City Finance and Regional Assets Agency.

5. Data Sources

In this study, the researcher used primary data sources derived from important records, recordings, photographs, and interviews conducted at the research location, as well as secondary data sources obtained from books, archives, reports, previous research results, papers or articles, regulations, implementation guidelines, technical guidelines, and various literature and data from government agencies.

6. Research Instruments

In research, tools are needed to obtain valid data. The main instrument in qualitative research is the researcher themselves. Thus, the researcher acts as a data collector and an active tool in collecting field data through interview guidelines. Researchers must demonstrate sensitivity to the subjects and objects of research so that the data collected is appropriate and supports the achievement of predetermined objectives. Research subjects are the people or parties who are the main sources of data. These parties are individuals who are interviewed or observed by the researcher, also known as informants or participants.

Meanwhile, the research objects refer to the phenomena, context, or focus of the issue being studied. Researchers must be sensitive to them in order to obtain in-depth data. In addition to being the main tool, researchers also use tools to facilitate data collection, such as interview guides, field notes, cameras, and recording devices.

7. Data Collection Techniques

Data collection techniques are the steps researchers take to obtain relevant information to answer research questions. In this study, several data collection techniques were used, including interviews, observation, and documentation.

8. Data Analysis Techniques

Moleong (2000:190) ^[4] defines data analysis as the process of arranging data in a certain order, organizing it into patterns, categories, and basic units, so that themes can be identified and working hypotheses can be formulated in accordance with the available data. Because a qualitative method was used, the data analysis was also qualitative.

Results and Discussion

1. Result

1.1 Implementation of the Policy on the Disposal of Regional Property

Based on Malang Mayor Regulation No. 27 of 2021 concerning Procedures for the Destruction and Disposal of Regional Property, the initial stage of regional property

disposal begins with a proposal for its disposal. This process is carried out by the user or authorized user of the property. The user of the goods is the official authorized to use the Regional Property. In this case, the person acting as the user of goods at the Malang City Regional Development Planning Agency is the Head of the Regional Development Planning Agency himself, who is assisted in his duties by the Head of the General and Personnel Subdivision, who acts as the Goods User Administration Official, and a staff member or implementer who acts as the goods manager.

According to the Head of the General and Personnel Subdivision of the Malang City Regional Development Planning Agency, who acts as the Administrative Officer for Goods Users,

"The disposal of regional property is important for every regional apparatus, especially the Regional Development Planning Agency (BAPPEDA) itself, because BAPPEDA always procures capital goods every year, both in the form of equipment and machinery as well as research study books. Certainly, some of the existing assets are no longer usable, damaged, or have reached the end of their useful life, and they need to be disposed of so that they do not pile up. If they pile up, it will cause confusion as to where to store them, especially since we do not have a large warehouse. Not only that, but if they are not disposed of, they will continue to be recorded in BAPPEDA's financial statements every year. Therefore, if possible, it is better to carry out disposal every year because every year we are also required by the Financial Audit Agency (BPK) through the Regional Finance and Asset Agency (BKAD) to prepare financial reports, which include a report on regional property or assets." (interview, Wednesday, October 8, 2025).

Based on the interview, it can be concluded that the disposal of regional assets is an important activity that must be carried out regularly. In addition to maintaining asset administration order and financial reporting accountability, this activity can also significantly increase regional revenue. In this interview, the researcher also asked about the proposed disposal of regionally owned goods, which is the initial stage of the process, as outlined in Malang Mayor Regulation Number 27 of 2021 concerning Procedures for the Destruction and Disposal of Regionally Owned Goods. According to the Head of the Regional Assets Division at the Malang City Regional Finance and Assets Agency,

"The proposal to dispose of regional assets is the domain of each regional apparatus, because they are the ones who know and understand better which regional assets or assets under their control are no longer usable, damaged, or have reached the end of their useful life. We at the Regional Finance and Asset Agency (BKAD) will follow up on the disposal of regional property if there is a proposal letter from the regional apparatus. This has been frequently conveyed during socialization activities" (interview, Tuesday, October 14, 2025).

From the results of interviews with relevant parties, it can be concluded that the proposal to dispose of regional property, which is the initial stage of the regional property disposal process based on Malang Mayor Regulation Number 27 of 2021 concerning Procedures for the Destruction and Disposal of Regional Property, has been implemented by the Malang City Regional Development Planning Agency. This has been implemented since 2020, 2023, and will continue in 2025. However, in the proposal for the disposal of

regional government property at the Malang City Regional Development Planning Agency (BAPPEDA) of Malang City, there are still problems, namely a lack of understanding of the implementation of the disposal of regional property, which is caused by the fact that the personnel handling regional property at the Regional Development Planning Agency of Malang City are still relatively new and inexperienced in their field, so that the proposal for the disposal of regional property to the Regional Finance and Asset Agency (BKAD) takes a little longer. In addition, the lack of storage space or warehouses at the Malang City Regional Development Planning Agency and the limited storage capacity of the Regional Finance and Asset Agency (BKAD) have resulted in the accumulation of items proposed for disposal in several rooms at the Malang City Regional Development Planning Agency. The lack of clarity regarding the mechanism for disposing of intangible assets, such as research books and software, has also exacerbated the problem, limiting the proposal for disposing of regional assets at the Malang City Regional Development Planning Agency to equipment and machinery.

Based on Malang Mayor Regulation Number 27 of 2021 concerning Procedures for the Destruction and Disposal of Regional Property, the research and verification stages of the disposal proposal are a continuation of the regional property disposal proposal stage. The first step in this stage is for researchers to interview the Head of the General and Personnel Subdivision of the Malang City Regional Development Planning Agency, as well as staff or administrators who manage the agency's assets.

According to Mrs. Agustin Wulanningrum, S.AP, Head of the General and Personnel Subdivision of the Malang City Regional Development Planning Agency, who acts as the Asset Management Officer, she said that:

"For the research and verification stage of the proposed disposal, the Regional Development Planning Agency (BAPPEDA) itself has not yet received direct information regarding the items we have proposed for research and verification. Considering that the items we proposed for disposal this year are still with us, they should have been sent to the Regional Finance and Asset Agency (BKAD) storage warehouse. The latest information I received is that we are still waiting for the warehouse to have empty space because it is still full at this time" (interview, Wednesday, October 8, 2025).

Based on interviews with relevant parties, it can be concluded that the research and verification stages of the proposed disposal of regional assets are an important part of the asset disposal process, which involves several steps and the authority of each agency. Proposals for the disposal of regionally owned assets are submitted by regional agencies, including the Regional Development Planning Agency (BAPPEDA). However, the research and verification of these proposals are the authority of the Regional Finance and Asset Agency (BKAD). The Regional Development Planning Agency (BAPPEDA) itself only assists if research and verification of the proposed items to be disposed of are carried out. However, the authority to determine whether the items can proceed to the next stage lies with the Regional Finance and Asset Agency (BKAD).

Based on Malang Mayor Regulation Number 27 of 2021 concerning Procedures for the Destruction and Removal of Regional Property, the next stage in the process of removing regional property after research and verification is the

assessment of regional property. In this stage, researchers initially conducted interviews with the Head of the General and Personnel Subdivision of the Malang City Regional Development Planning Agency and staff or implementers who act as administrators of the Malang City Regional Development Planning Agency's goods.

According to the Head of the General and Personnel Subdivision of the Malang City Regional Development Planning Agency, who acts as the Asset Management Officer, he said:

"In the asset assessment stage, we at the Regional Development Planning Agency (BAPPEDA) do not really understand the process, so we leave it to the Regional Finance and Asset Agency (BKAD), which has the authority to do so." (interview, Wednesday, October 8, 2025).

Based on interviews with relevant parties, it can be concluded that the appraisal stage for regional assets proposed for disposal is intended to determine the assets' auction limit value. The Regional Finance and Asset Agency (BKAD) collaborates with the Public Appraisal Service Office (KJPP) to assess regional assets proposed for disposal, as the Malang City Government does not yet have trained, functional asset appraisal officials. No significant obstacles were encountered during the assessment stage. Obstacles arose only when proposers canceled proposals for disposal, causing delays because they required renewed approval from the mayor.

This process or stage is the most important part of the disposal of regional property. In determining the decision on regional property, the researchers initially conducted interviews with the Head of the General and Personnel Subdivision of the Malang City Regional Development Planning Agency and with staff or officials who serve as administrators of the Malang City Regional Development Planning Agency's property.

According to the Head of the General and Personnel Subdivision of the Malang City Regional Development Planning Agency, who acts as the Asset Management Officer, he said that:

"Regarding the proposal for the disposal of regional assets belonging to the Regional Development Planning Agency (BAPPEDA) in 2025, as previously explained, we have not yet reached the stage of the decision-making process (), but in 2021, 2022, and 2024, there have been decisions (SK) on the disposal of regional assets." (interview, Wednesday, October 8, 2025).

Based on interviews with relevant parties at the Regional Development Planning Agency (BAPPEDA) and the Regional Finance and Asset Agency (BKAD) of Malang City, it can be concluded that the decision to dispose of regional assets is the most crucial stage and requires significant time. Although the Regional Development Planning Agency (BAPPEDA) has issued three Decrees on Disposal in 2021, 2022, and 2024, the 2025 disposal proposal has not yet been finalized because it has not undergone the research, verification, and assessment stages. The Regional Finance and Asset Agency (BKAD) explained that the Decree of Disposal can only be processed after the auction mechanism has been completed and the Handover Report (BAST) has been issued as the basis for submitting the decision. The administrative process also requires additional time because the draft decree must be reviewed by the Legal Department, which has limited personnel and a heavy workload, and can take between two weeks and

several months to be finalized. In addition, the authority to sign the decree also depends on the disposal mechanism. If it is through an auction, it is signed by the Regional Secretary, while for non-auctions, it is signed by the mayor. Overall, the complexity of the procedure, limited resources, and the lengthy verification process are the main factors that delay the disposal of regional property. The recording and administration stages are the final steps in the series of processes for disposing of regional property, as outlined in Malang Mayor Regulation Number 27 of 2021 concerning Procedures for the Destruction and Disposal of Regional Property in the City of Malang. The contents of this decision on the Disposal of Regional Property must be immediately implemented by the proposer, in this case, each regional apparatus that proposes the disposal of regional property, to adjust its asset balance sheet.

According to the Head of the General and Personnel Subdivision of the Malang City Regional Development Planning Agency, who acts as the SIMBADA Asset Management Application Officer, he said:

"The recording and management of regional assets will certainly be carried out after we receive the decision on the disposal of regional assets. In this regard, we will coordinate with the Regional Finance and Asset Agency (BKAD) in the Asset Management Division on how to handle the disposed assets." (interview, Wednesday, October 8, 2025).

Based on the results of interviews with the Regional Development Planning Agency (BAPPEDA) and the Regional Finance and Asset Agency (BKAD) of Malang City, it can be concluded that the recording and asset management stages are the final and crucial steps in the process of disposing of regional assets in accordance with Malang Mayor Regulation No. 27 of 2021. This stage can only be carried out after the regional apparatus receives the decree on the Disposal of Regional Property, as it serves as the legal basis for adjusting the regional apparatus's asset list and balance sheet. The recording process is carried out through the SIMBADA application, which serves as the official system for managing regional property and ensures data consistency between the disposal decree and the asset list recorded in the system.

1.2 Difficulties encountered in implementing the policy of disposing of regional property

Overall, the results obtained by researchers in the field regarding the difficulties encountered in implementing the policy on the disposal of regional assets based on Malang Mayor Regulation No. 27 of 2021 concerning Procedures for the Destruction and Disposal of Regional Assets at the Malang City Regional Development Planning Agency can be divided into two factors, namely internal factors and external factors. Internal factors include the replacement of officials and staff due to transfers or promotions, which often results in a loss of continuity of knowledge and asset history. At the same time, the personnel handling regional property is only one person who still has to perform other tasks. In addition, limited facilities, including inadequate storage warehouses, have forced items proposed for disposal to be piled up in meeting rooms or libraries, thereby disrupting the original function of these rooms. External factors include, in general, the disposal process being highly dependent on follow-up by the Regional Finance and Asset Agency (BKAD), particularly the availability of storage warehouses managed by the Regional Finance and Asset

Agency (BKAD), formerly the Cooperative Agency, where the warehouses are not large enough to accommodate all disposal proposals from all regional agencies. Therefore, the Regional Finance and Asset Agency (BKAD) has implemented a queue system, which has slowed down the disposal process at the Regional Development Planning Agency (BAPPEDA).

Discussion

This study aims to analyze the implementation of the Regional Property (BMD) disposal policy at the Regional Development Planning Agency (BAPPEDA) of Malang City based on Malang Mayor Regulation Number 27 of 2021 concerning Procedures for the Destruction and Disposal of Regional Property, as well as to identify the difficulties encountered in its implementation. This study uses a descriptive qualitative approach, with data collected through in-depth interviews and observations of parties directly involved in the BMD disposal process, particularly BAPPEDA and the Regional Finance and Asset Agency (BKAD) of Malang City.

The research analysis is based on Edward III's policy implementation theory, which emphasizes four main variables, namely communication, resources, disposition, and bureaucratic structure. The results of the study show that the process of BMD disposal at BAPPEDA Malang City has been carried out through the following stages: preparation of disposal proposals; research and verification; assessment and sale; determination of disposal decisions; and asset recording and administration. However, during implementation, various internal and external obstacles were identified that hampered the policy's effectiveness. The main obstacles include the lack of a technical mechanism for disposing of intangible assets, limited human resources, the absence of internal SOPs, limited infrastructure, such as storage warehouses, dependence on external parties for asset assessment and auction, and a long, inflexible bureaucratic structure.

This study concludes that clear policy communication, sufficient resources, the commitment of implementers, and a supportive bureaucratic structure design greatly influence the successful implementation of the Regional Property Disposal Policy. Therefore, it is necessary to strengthen technical regulations, increase human resource capacity, develop internal SOPs, and simplify bureaucratic procedures so that the management and disposal of regional assets can be carried out more effectively, efficiently, and accountably.

Conclusion

This study concludes that the implementation of the Regional Property Disposal policy at the Regional Development Planning Agency (BAPPEDA) of Malang City has generally been carried out in accordance with the provisions of Malang Mayor Regulation Number 27 of 2021 concerning Procedures for the Destruction and Disposal of Regional Property. The stages of disposal, from proposal, research and verification, assessment and sale, determination of disposal decisions, to asset recording and administration, have been carried out procedurally and comply with applicable regulations.

The effectiveness of this policy's implementation has not yet been fully optimized. Several obstacles remain, including ineffective communication regarding the disposal of intangible assets such as studies and software, limited

human resources, the unavailability of certified internal asset appraisers, limited warehouse or storage space, the absence of internal standard operating procedures (SOPs) at the BAPPEDA level, and the high turnover of implementers and officials. These obstacles reflect weaknesses in communication, resources, and the bureaucratic structure, as described in Edward III's policy implementation model.

Nevertheless, the attitude and commitment of policy implementers at BAPPEDA and the Regional Finance and Asset Agency (BKAD) show a positive disposition in supporting the implementation of the BMD elimination policy. Therefore, strengthening institutional capacity, developing clear internal SOPs, improving human resource competencies, and strengthening coordination between regional agencies are strategic steps needed to improve the effectiveness, accountability, and sustainability of the management of the elimination of Regional Property within the Malang City Government.

References

1. Agus Puji. *Pengelolaan Barang Milik Daerah: Sesuai Permendagri Terbaru*. Jakarta: Yplbba, 2019.
2. Agustino Leo. *Dasar-dasar Kebijakan Publik*. Bandung: Alfabeta, 2012.
3. Iriawan Heranu. *Teori Kebijakan Publik*. Malang: PT. Literasi Nusantara Abadi Grup, 2024.
4. Moleong LJ. *Metodologi Penelitian Kualitatif*. Bandung: PT. Remaja Rosdakarya, 2000.
5. Mulyadi Deddy. *Studi Kebijakan Publik dan Pelayanan Publik Konsep dan Aplikasi Proses dan Kebijakan pelayanan publik*. Bandung: Alfabeta, 2015.
6. Mustari N. *Pemahaman Kebijakan Publik Formulasi, Implementasi dan Evaluasi Kebijakan Publik*. Yogyakarta: LeutikaPrio, 2015.
7. Nugroho Riant. *Kebijakan Publik di Negara-Negara Berkembang*. Yogyakarta: Pustaka Pelajar, 2014.
8. Putra Indra Lukmana *Manajemen Aset*. Nganjuk: CV. Dewa Publising, 2024.
9. Rahayu Ani Sri *Pengantar Pemerintahan Daerah Kajian Teori, Hukum, dan Aplikasinya*. Jakarta: Sinar Grafika, 2018.
10. Sadhana Kridawati *Realitas Kebijakan Publik*. Malang: UM Press, 2011.
11. Sholahuddin Agus. *Metodologi Penelitian Sosial: Perspektif Kualitatif-Kuantitatif*. Malang: Edulitera, 2021.
12. Sugiyono. *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta, CV, 2017.
13. Wahab Abdul Solichin. *Analisis Kebijaksanaan dari Formulasi ke Implementasi Kebijaksanaan Negara*. Ed. Kedua. Jakarta: PT. Bumi Aksara, 2008.
14. Wahyuni Sri. et.al. *Pengantar Manajemen Aset*. Makassar: Nas Media Pustaka, 2020.
15. Winarno Budi *Kebijakan Publik: Teori dan Proses*. Ed. Revisi. Yogyakarta: Media Pressindo, 2007.
16. Yusuf M. *Delapan Langkah Pengelolaan Aset Daerah Menuju Pengelolaan Keuangan Daerah Terbaik*. Ed. Revisi. Jakarta: Salemba Empat, 2010.
17. Putu Wawan Martina, et. al. *Implementasi Penghapusan Barang Milik Daerah Rusak Berat Pada Pemerintah Kota Mataram*. *Jurnal Economia*, 2018, 14(1).
18. Vanessa Wulandari Oksantiarozen, et.al. *Efektivitas Penghapusan Barang Milik Daerah Pada Sektor*

- Keuangan di Sekretariat DPRD Kota Bandung. *Jurnal Birokrasi dan Pemerintahan Daerah*, 2021, 3(1).
19. Mislinawati, Mohd Saadi Nurdin. Analisis Pelaksanaan Pengadaan Dan Penghapusan Barang Milik Daerah. *Jurnal Penelitian Ekonomi Akuntansi (JENSI)*, 2023, 7(1).
 20. Yudhi Syarif Rachman, et.al. Analysis Of Disposal of Government-Owned Construction Assets Through Sales Mechanism In Asset Management Optimization (A Case Study At The South Sulawesi Regional Office Of The National Road Implementing Agency). *Journal of Economic*, 2023, 12(3).
 21. Amalia Rahmawati, Tino Kemal Fattah. Asset Management in the Implementation of Public Sector Regional Property Disposal Systems. *Journal of Business Transformation and Strategy*, 2024, 1(2).
 22. Diah Ajeng Kusuma Wardani Hamzah, et. al. Analisis Prosedur Penghapusan Barang Milik Daerah Berupa Kendaraan Operasional Berdasarkan Peraturan Menteri Dalam Negeri Nomor 7 Tahun 2024 Pada Kantor Keuangan dan Aset daerah (BKAD) Kabupaten Sumenep. *Jurnal Riset Ekonomi*, 2025, 4(6).
 23. Nanny Nurviani, et. al. Assessing Fixed Asset Write-Off Policy Effectiveness in Enhancing Regional Efficiency at Bappeda Riau Islands. *Jurnal Legalitas (JELTA)*, 2025, 18(1).
 24. Fadel Kurniawan, Achmad Lutfi. Optimization Strategies for Government Fixed Assets: A Literature Review. *Journal La Sociale*, 2025, 6(4).
 25. Peraturan Menteri Dalam Negeri Nomor 108 Tahun 2016 tentang Penggolongan dan Kodefikasi Barang Milik Daerah.
 26. Peraturan Menteri Dalam Negeri Nomor 7 Tahun, 2024. tentang Perubahan Atas Peraturan Menteri Dalam Negeri Nomor 19 Tahun 2016 tentang Pedoman Pengelolaan Barang Milik Daerah.
 27. Peraturan Walikota Malang Nomor 27 Tahun, 2021. tentang Tata Cara Pemusnahan dan Penghapusan Barang Milik Daerah.
 28. Peraturan Walikota Malang Nomor 6 Tahun, 2025. tentang Kebijakan Akuntansi Pemerintah Daerah.
 29. Undang-Undang Nomor 23 Tahun, 2014. tentang Pemerintahan Daerah.