

UDC 334

**ASSETS MANAGEMENT DESIGN TO INCREASE REGIONAL GOVERNMENT'S
COMPETITIVENESS: A STUDY ON DEVELOPMENT PLANNING AGENCY
AT SUB-NATIONAL LEVEL (BAPPEDA) OF EAST JAVA PROVINCE**

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ABSTRACT

Regional Assets management must be properly administered in order that those assets can serve as initial capital for regional government to develop their financial capability to increase the region's competitiveness. If the regional government fail to handle them accordingly, those assets will become financial burden because some of them will require care and maintenance expenses apart from the fact that the assets' values will experience depreciation with the passing of time. This study focuses on the assets owned by the Government of East Java Province, which are scattered around 38 regencies and cities in East Java. The result of the study shows that East Java Province owns 53 (fifty-three) land assets in 25 (twenty-five) regencies/cities, 59 (fifty-nine) building assets in approximately 19 (nineteen) regencies/cities, and 43 (forty-three) land and building assets in 20 regencies/cities.

KEY WORDS

Regional assets, asset's management, regional competitiveness.

Regional assets are resources that are absolutely needed in the establishment of a government. They are economic resources which are owned and/or managed by the government. The management of these assets is one of the key elements to make the regional government's financial management run effectively and efficiently (Abuzayan, et al, 2014). Each type of regional asset may encounter different challenges, depends on the characters the asset has. Nevertheless, the management system applied should be commonly agreed by the regional government itself and related parties. For this reason, the management of regional assets must be based on policies and regulations that thoroughly include important aspects of a wise financial management, while still allowing the regions to create and find the patterns most suitable for the local culture and condition to benefit the society (Elmi, 2002). Regional assets are important for regional government in a way that they play as the main support for the region's original income. Hence, it is important that regional government can manage the assets adequately and accurately.

According to Mardiasmo (2002) there are three basic principles in regional asset management, they are: (1) proper planning, (2) implementation / utilization in an efficient and effective manner, and (3) supervision (monitoring). To get optimal contribution from the regional assets, the government needs to consider these following aspects in their management: planning on prerequisites and budgeting, procurement, admission, storage and distribution, consumption, administration, utilization, security and maintenance, assessment, abolition, transfer of ownership, training, control and supervision, financing and compensation demands. According to Lemer (2000), asset management is a process of maintaining and utilizing public capital. Thus, the management is done to implement an orderly regional assets management administration. In consequence, the government management can perform more efficiently, effectively, and economical. The Government of East Java province has land assets in 38 regencies/cities, with 3.117 units of land and as much as 33.328.423,77 m² (East Java Financial Bureau, 2010). Based on this description, the government of East Java has potential assets that can be used as the development financial resource in order to increase regional competitiveness. The purposes of this study

are (1) to identify and inventory the assets owned by East Java Province, (2) to plan a strategic assets management to support development financing and increase regional competitiveness, and (3) to achieve a strategic assets management design for East Java Province.

LITERATURE REVIEW

Basic Principles of Regional Asset Management

Management of regional assets efficiently and effectively and creating transparency of regional asset management policies, the regional government needs to have or develop a comprehensive and reliable management information system as a tool for decision making. The system is useful for generating accountability reports. In addition, the information system is also useful for making decisions about the needs of goods and estimating the need for development expenditure (capital) in the preparation of the APBD (Anggaran Pendapatan dan Belanja Daerah). And to obtain adequate regional asset management information, it is necessary to have adequate management of asset assets as well, according to Mardiasmo (2002), there are three basic principles for managing regional asset wealth, namely: 1) proper planning, 2) implementation efficient and effective, and 3). Monitoring.

Sources of Financing for development

Basically, sources of development financing can be obtained from conventional and non-conventional financing sources. Conventional financing sources come from local revenues (taxes, levies, grants, etc.), while non-conventional financing sources come from collaboration between the government and other stakeholders related to both the private sector and the community such as joint ventures, concessions, land consolidation etc. This non-conventional financing instrument is usually an alternative source of financing if the government experiences funding constraints in carrying out a development.

Source of development financing consists of two types, namely conventional and non-conventional financing sources. Theoretically, capital for development financing can be obtained from 3 basic sources:

- 1) Government / public
- 2) Private / private
- 3) Combined government and private sector

METHODS OF RESEARCH

This study used qualitative approach with descriptive method. As said by Kirk and Miller in Moleong (2012) a qualitative research is "certain tradition in social science which depends fundamentally on people's observation on its own environment and the interaction with the people being studied, in their own language and on their own turf". The data collection was based on the primary data, which were obtained from interviews, and on secondary data, which were obtained from statistic bureau documents, legislation, and strategic planning documents. As for the data analysis technique, the study employed: Editing, Classifying, Verifying, Analyzing, and Concluding.

RESULTS AND DISCUSSION

Identification and Inventory of Assets owned by East Java Province. In general, an asset is understood as a thing or anything owned by an institution or an individual that possesses economic value, commercial value, or exchange value (Siregar, 2004). An asset can also be interpreted as an economic resource with the expectation of generating venture benefits in the future. Being the foundation for the regional development to increase regional competitiveness, well managed assets in East Java Province becomes crucial He and wei (2013). The approach which is normally used to measure competitiveness is by observing the indicators, which are comparative, competitive, and absolute superiorities. Tarigan (2005) argues that comparative superiority is an economic activity which is more beneficial for

regional development. Concepts and definitions on a country's competitiveness cover several major points, they are (a) Improving society's standard of living; (b) Ability to compete with other regions or countries; (c) Ability to meet its responsibilities, domestically or internationally; (d) Ability to provide employments; (e). A continuous development without overburdening the next generation, and (f). A sustainable development.

In determining the indicators for regional competitiveness, we should give priority to regional economic competitiveness analysis. Unfortunately, the stakeholders in regional government level have not thoroughly understood what is meant by regional economic competitiveness (Chabib & Rochmansjah 2010). This study, in particular, focuses on lands, buildings, and land and buildings assets in East Java Province.

Idle Land Asset in East Java Province. East Java Province has 53 (fifty-three) land assets which are idle. The assets are scattered around 25 (twenty-five) regencies/cities. They are categorized based on: the end-users, location, district/sub-district, regency/city, and scale. Based on the end-users, most of the land assets in East Java are managed by PU Binamarga (Regional Road Office) and Agriculture Office which are located on several regencies and cities in East Java. Below is a figure explaining the asset domination details based on the end-users. Legend (from top to bottom): (1). Environmental Office; (2). Education and Training Office;(3). BPKAD (Office for Management of Regional Finance and Assets); (4). Public Health Office; (5). Communication and Informatics Office; (6). Cooperative Office; (7). Culture and Tourism Office;(8). Education Office;(9). Transport, Roads, and Traffic Office; (10). Industry and Trade Office; (11). Agriculture Office; (12). Farm Office; (13). Regional Road Office (PU Bina Marga); (14). Irrigation Office

According to the figure, PU Bina Marga owns 16 land assets, while Agriculture Office owns 12. Thus, majority of the land assets are concentrated on the two end-users, scattered around several regencies and cities in East Java. Furthermore, based on the regency/city category, most of the idle land assets are located in Malang, East Java, as shown in Figure 1.

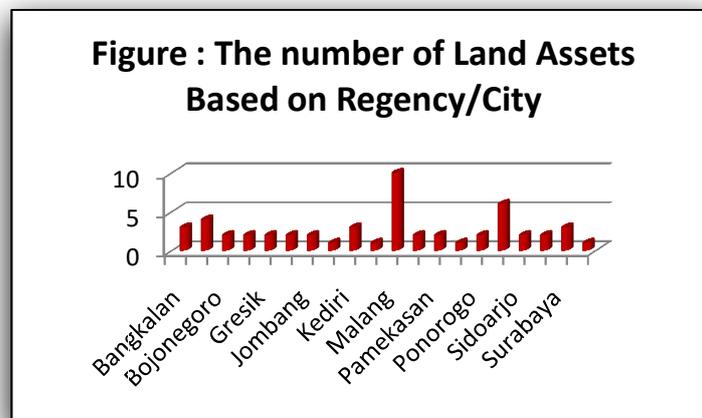


Figure 1. The number of Land Assets based on Regency/City

The figure above demonstrates the number of land assets based on the regency/city locations in East Java Province. It is apparent that the assets are mainly situated in Malang Raya, spread around the city and regencies of Malang. Meanwhile, the regencies of Blitar, Madiun, Pasuruan, and Tulungagung have the least land assets. In addition, it has been mentioned earlier that the idle land assets in East Java are also categorized based on the scale of the land. They are divided into two categories: lands that have 5000 m² large or more, and those that have less than 5000m² or exactly the same.

Idle Building Assets in East Java Province. East Java also has idle building assets. There are 59 (fifty-nine) of them. They are located in 19 (nineteen) regencies/cities in East Java, which are currently used by the regional institutions. These assets are also categorized based on its large, those that have 5000 m² large or more, and those that have less than 5000m² or exactly the same.

Idle Land and Building Assets in East Java Province. The idle land and building assets are managed by various regional offices in East Java Province. According to the data, on which previous analysis has been conducted, the number of land and building assets based on the regencies/cities in which the asset is located is illustrated in Figure 2.

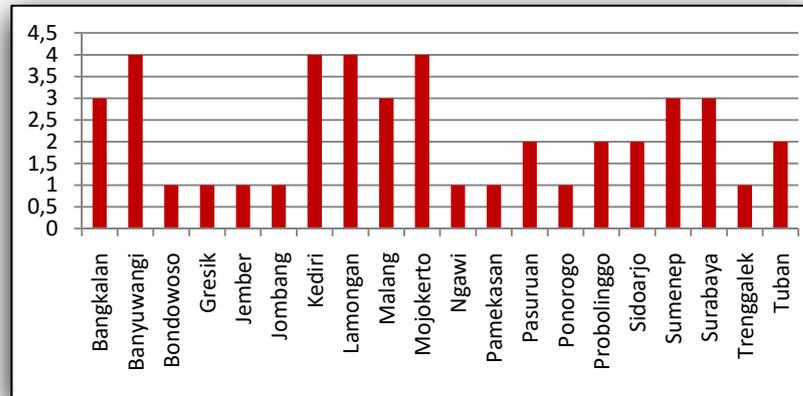


Figure 2 – The Number of Land and Building Assets Based on the Regencies/Cities

According to Figure 2, it is clear that some regions in East Java possess most of the land and building assets, such as Banyuwangi, Kediri, Lamongan, and Mojokerto. On the contrary, Bondowoso, Gresik, Jember, Jombang, Ngawi, Pamekasan, Ponorogo, and Trenggalek have the least assets.

Strategic Assets Management Planning to Support Development Financing and Increase Regional Competitiveness. Any opportunities that can be planned and carried out to manage the existing assets are regarded as potential assets management planning. Assets management and utilization are regulated by the Government Regulation (PP) Number 27 year 2014 on State/Regional Assets Management. It is important to understand that the utilization of state/regional assets takes a number of forms; they are: rent, lease, and business utilization in which includes utilization cooperation, BGS/BSG, and KSPI.

a. Rent. Rent is allowing other party to use state-owned property (BMN) for certain period of time while taking cash payment. This is possible to do in order to optimize the utilization of state-owned property that is not/yet used by the central government in their governance. This activity is also designated to prevent illegal parties to make use of the state-owned property. The state-owned properties that are available for rents are lands and/or buildings. The agent who can grant the rent is the property officer, with the condition that the property is under his/her authority. The end-user officer can also grant the rent if he/she holds part of the land/building user status and only after the approval from the property officer. Rent can be carried out by BUMN (Indonesian State-Owned Enterprises), BUMD (Indonesian: Regionally-Owned Enterprises), other legal bodies, and even individuals. State-owned properties that can be rented are those that are not or not yet used by the end-users or the property officers, and can be rented for as long as 5 (five) years dated from the signing of the contract and can be renewed. The state-owned property officer can renew the rent after conducting an evaluation on the property.

b. Lease. Lease in this particular situation means the handing over a state-owned property from the central government to the regional government for a certain period of time without any payment, and when the lease period is over, the property is returned to the central government. This activity is realized in order to optimize the use of some idle state-owned properties and to support the establishment of governance in regional level. They types of state-owned property which are eligible for a lease are the state-owned properties which are under the property officer's management or those which are already in the hands of the end-users and are in the form of lands and/or buildings, and other properties that are neither lands nor buildings. The agents for the lease are (1) the land and/or building officers (for land and/or building properties under their management), and (2) the end-users officers

who are holding the rights for land and/or building properties, or other forms of properties, yet only after they got approvals from the state-owned property officers. The land and/or building which are on the lease must be used in accordance with the agreement and it is not permitted to change, add, nor modify the shape of the building. Maintenance cost and other costs that come up during the lease become the responsibility of the end-users. After the lease period is over, end-users must return the state-owned property of which condition must be in accordance with the agreement.

The maximum lease period is 2 (two) years as from the signing of the lease contract and can be renewed. Request for renewal should already be received by the state-owned property officer 3 (three) months before the rent is expired. A lease contract contains: 1. Subject and object of the lease; 2. Lease span; 3. Rights and responsibilities of related parties (maintenance and other costs during the lease)

c. Utilization Cooperation. Utilization cooperation is a state-owned property empowerment by other party for certain period of time in order to increase non-tax state revenue and other financial resources. This cooperation is conducted to optimize the use of state-owned property which is not/has not been utilized in the establishment of governance, to increase the non-tax state revenue, and to prevent illegal use of state-owned properties. The subjects in Utilization cooperation are: (1) the land and/or building officers (for land and/or building properties under their management), and (2) the end-users officers who are holding the rights for land and/or building properties, or other forms of properties, yet only after they got approvals from the state-owned property officers.

Some of the utilization cooperation partners are BUMN, BUMD or other legal bodies. The life span of the utilization cooperation state-owned property is 30 (thirty) years at maximum and can be renewed. The conditions following the utilization cooperation are: (1) Utilization cooperation does not change the status of the state-owned property which is the object of the utilization cooperation; (2) The means and the infrastructure become part of the utilization cooperation since the establishment of the state-owned property; (3) Utilization cooperation lasts for as long as 30 years started from the signing of the contract and can be renewed; (4) State revenues that are required to be deposited by the utilization cooperation partners during the life span consists of fixed contribution and profit sharing generated from the state-owned property utilization cooperation revenue.

The state-owned property officer establishes fixed contribution on state-owned properties in the forms of land and/or building which is determined after certain evaluation. Meanwhile, the fixed contributions for state-owned properties that are not in the forms of land and/or building are determined by end-users with the approval of the state-owned property officer based on certain evaluation. Below is the explanation regarding the fixed contribution payment and its profit share: (1) First payment is completed at the same time with the signing of utilization cooperation agreement; (2) The next payment is completed no later than March 31st every year up to the end of the utilization cooperation contract and the payment is deposited to the State Treasury account; (3) The income profit share must be deposited to the State Treasury account on 31st of March the following year at the latest.

The selection of state-owned property utilization cooperation partner is carried out through a process called 'tender', following the procedures for the procurement of goods and services. However, for some special cases, the partner can be selected directly. Some of the costs that come up in the process of the utilization cooperation are: all costs during preparation and execution of permits, supervising consultant, law consultant, and maintenance cost (which is imposed on the partner). The letter of approval is no longer valid if within one year there is no signing for utilization cooperation agreement. The Permits Building License (IMB) must be under the name of the government of the Republic of Indonesia.

Build-Operate-Transfer (BOT) and Build-Transfer-Operate (BTO). Build-Operate-Transfer is the utilization of state-owned land property by other party by building a building structure and/or its infrastructures along with some other facilities to be used by the other party for a period of time which has been agreed upon, and when the contract is expired, the land, with its construction and facilities, is returned to the property officer. On the contrary,

Build-Transfer-Operate is the utilization of state-owned land property by other party, in which the other party build the building structure and/or its infrastructures, or add some facilities, and when the construction is over, the property is returned to the officer so that the other party gets the permission to use the property for a specified period of time. BOT and BTO are established to help ministries/state institutions build the structures and facilities that are not yet included in the state budget to perform their main duties and functions. The terms and conditions for the establishment of Build-Operate-Transfer and Build-Transfer-Operate are as follows:

1. During the operation of BOT and BTO, end-users must be able to directly use the available objects, infrastructures, and facilities of BOT and BTO to carry out their main duties and functions based on the decision set by the state-owned property officer (at least 10% of the object's area).
2. The partner may operate BOT/BTO for as long as 30 years.
3. The partner of BOT/BTO, during its operation period, has the following responsibilities:
 - Pay the contribution to the State Treasury account;
 - Is prohibited to insure or mortgage the BOT/BTO objects to other parties;
 - Is responsible to preserve the BOT/BTO objects well.
4. The selection for BOT/BTO partner is conducted through a process called 'tender' with at least five participants engaged in the process.
5. The evaluation team, which is appointed by the property officer, will calculate the value of the land which will be used to determine the value of minimum limit of the contribution amount.
6. The value of minimum limit of the contribution amount is determined by the property officer based on the calculation done by the evaluation team.
7. Except for the first payment which is done at the same time as the signing of the BOT/BTO cooperation agreement, annual contribution payment must be completed by the BOT/BTO partner on January 31st at the latest, directed to the State Treasury account.
8. One percent (1%) of fine will be charged daily for the late payment.
9. If the BOT/BTO partner fails to comply with the contribution payment request as many as three times during its operation, the property officer can one-sidedly end the agreement.
10. The entire costs that emerge during the preparation and the implementation are the responsibilities of the cooperation partner.
11. After the BOT/BTO operation period is over, the BOT/BTO object needs to get an audit by officers from Functional Supervisor before the object is returned to the property officer and/or the end user.
12. After the utilization period is over, the property officer determines the status of the BOT/BTO's construction and facilities.
13. Permits Building License (IMB) regarding BOT/BTO must be in the name of the Government of the Republic of Indonesia.

Public-Private Partnerships for Infrastructure Procurement (KSPI). KSPI is a partnership between the government and business entities for infrastructure procurement which is in accordance with the regulation. KSPI is performed under the following conditions: there are public interests that need to be fulfilled, there is the need for infrastructure procurement to support government's tasks and functions, there is no or there is not enough fund in the State Budget (APBN) to realize infrastructure procurement whereas KSPI is included in the priority list for infrastructure procurement program set by the government (Siregar, DD. 2004). The agents that can execute KSPI are Asset Officer, for State-owned property in the form of land and /or building that are under the officer's authority, and the End-users, with the approval of the asset officer, for: (a) State-owned property in the form of land and/or building; (b) State-owned property whose part of its land and/or its building is still utilized by end-users, and/or; (c) State-owned properties which are not in form of land and/or building

The objects for Public-Private for Infrastructure Procurement are state-owned properties in the form of land and/or building under the authority of the property officer/end-user, State-owned property whose part of its land and/or its building is still utilized by end-users, or State-owned properties which are not in form of land and/or building.

Strategic-Assets Management Planning Design for East Java Province. The new paradigm on state-owned property/asset management has brought new optimism; it offers best practices for a more orderly, accountable, and transparent state-owned assets administration and management in the future. A modern and professional management of a state-owned asset, which goes hand in hand with good governance, will increase the stakeholders/society's trust to the way the government handles the state finances management. The Strategic Assets Management Planning Design for East Java Province can be described in:

Environment and Nature Factors. The strategic asset management planning design acknowledges environment and nature factors. These factors influence the assets' condition, function, and security. Today's climate change needs to be considered in risk identification and asset management planning. In this case, risk management gives a systematical way to identify and analyze any potential risk that may cause damage to the asset, and help create and implement an adequate response act. Human-caused environmental change has created a phenomenon in which organizations (both public and private) must apply continuous management practice (both environmental and ecological) to reduce the exploitation of natural ecosystem performed by human beings.

Society's Needs and Expectations. With all of the advances, society in one region is now better informed on services available and offered in another region. They use advanced information and communication technology as a medium to demand the same or better regional services. Hence, the precise solutions to the needs of services procurement lay in the hands of related stakeholders, such as government agencies, assets owners/end-users, and society at large. The stakeholders indicate the levels of interest and impacts, in which the fulfillment for the needs and motives of one stakeholder may differ from the other. This situation suggests that each stakeholder may require different approach so that they take seriously into accounts the impacts and roles of an asset in a community, environment, and society at large.

The Framework for Asset management Policy. Asset Management Policy delivers the base and foundation of the overall asset management, including the activities and decisions taken regarding the asset. Therefore, the framework should explicate the vision and vision's statement, the mission and its statement, and the principals of each section in asset management. The objectives of the asset management framework are to implement the asset management policy and the results of the asset management strategy. Those objectives are derived from the objectives of the government and the organization, whereas in functional levels those objectives are closely related to performance needs and the asset's conditions. Hence, to determine the performance level of an organization, asset management objectives should explain how an objective will be evaluated in details.

Asset User Unit (End-users). Asset user unit is the property user/authorized property user. Regional asset user is the head officer of a regional apparatus working unit. Regional property user has responsibilities and authorities to:

- Propose the requirements plan and the budgeting of a regional property for the apparatus working unit he is leading.
- Propose status setting request for Regional Property Utilization which is obtained from Regional Government Budget and other legal revenues.
- Carry out the Regional Property registration and inventory which are under his authority.
- Utilize the regional property under his management to better perform tasks and functions of the regional apparatus working unit he is managing.
- Secure and maintain the regional property under his authority.
- Propose the Utilization and Regional asset transfer of ownership in the form of land and/or building that does not require approval from Regional House of

Representatives and other regional properties that are not in the form of land and/or building.

- Hand over the regional property in the form of land and/or building under his authority, which is not being utilized to perform the regional apparatus functions and duties and which is not utilized by other parties, to the Governor, or Regent/Mayor, through property officer.
- Propose the abolition and liquidation of a regional asset.
- Perform coaching, monitoring, and control over the utilization of regional asset which is under his authority, and compose and submit semester and annual reports on the asset users to the asset officer.

Asset Utilization Planning. The asset utilization planning follows specifications within the Asset Management Policy and explicates activities in asset management to help reach the Asset Management Objectives. Therefore, the strategy indirectly supports an organization's strategy and the realizations of the organization's objectives. The way asset management in an organization responds to society's needs and expectations is led by asset management strategy that explains asset portfolio realization, risk management strategy, and asset performance evaluation. Asset management planning identifies the needs to services procurement and explicates the organization's responses to the needs of society.

Accountability and Transparency. Accountability and transparency consists of three parts, they are: operational plan, maintenance plan, and development plan. Operational plan takes into account active management and observation on the asset's condition and performance. The operational costs are stated and calculated based on a clear standard. Maintenance plan includes both spontaneous and programmed maintenances that will optimize the asset's performance. Public services procurement and performance standard must be stated in asset maintenance plan. Development plan comprises programmed and continuous development to optimize the performance of an asset.

Development Financing. Development Financing is government's efforts in order to finance the expenditures related to the goods and services procurement based on the functions of each unit in the government. Goods and services procurement is realized after some political process are carried out by the government, passing through many procedures and legislations that keep on changing through time depending on public's interests. Hence, the government functions as the provider for public infrastructure. For this purpose, the development financing resources are, in general, classified into tax financing resources and non-tax resources. Other resources that can be used as alternatives are foreign investments, (either direct foreign investment or other private capital inflows), international trade (which can be directed to drive the development), and foreign loans and aids. Tax is one of the development financing sources. However, from various capital inflows that enter a country, Foreign Investment is preferable because it is relatively stable and has minimum risk compared to other capital inflows, such as investment portfolio or foreign loans.

The Improvements on Capacity and Capability. This Management Planning design requires special skills of an organization. They are traditional management methods and personnel leadership skill that cover some elements of asset management. For example, an organization may own personnel that have high competence in technical skills for asset management. However, they may also own personnel that have high competence in governance. Therefore, organizations need to audit the available capabilities and identify the gaps or the skills they still need.

Monitoring. Every organization needs to review asset performance and asset management system in a regular basis. This is done to ensure that the performance is in accordance with the objectives of asset management and services procurement requirements. In general, monitoring process consists of strategic analysis, gap analysis (analysis on the difference between the objectives and the reality), demand management, and risk management. An audit process can push improvements in asset management. Here, the auditor will assess how far an organization applies the framework of a regulation or how well it has been applied. He will also assess whether the organization has carried out the services efficiently and effectively.

Evaluation. Evaluation is a process that consists of assets measurement, report, and performance review. Today, contemporary evaluation process evaluates not only asset performance, but also its impacts on the environment and the society. Evaluation is a series of activities which is done deliberately to observe the levels of success of a program (Samuelson, Paul A and William D. Nordhaus. 1989). Evaluation is also scientific information or data collection process whose results may be used as considerations to take decision for alternative policy.

According to Endang Mulyatiningsih (2011), the objectives of an evaluation are:

- To show what a program contributes to reach the organization's goals. The results of the evaluation are important in order to develop the same program in other places;
- To take decisions on the feasibility of a program, whether the program needs to continue, improve, or stop.

CONCLUSION

Asset Management in order to optimize regional development financing is based on various findings and analysis on asset management in East Java Province and surrounding area. The conclusions are as follows:

- East Java Province owns idle assets as many as 156 assets, consists of: 53 (fifty-three) land assets, 59 (fifty-nine) building assets, and 43 (forty-three) land and building assets. Based on the analysis, the Regional Road Office (PU Bina Marga) uses the majority of the land assets. Based on the spread of location, the region of Malang Raya owns the most land asset, which is 10 assets. The building assets are used most by the Regional Road Office (PU Bina Marga) which is as many as 21 building assets. Based on the location, Jember regency owns the most building assets, which are 6 building assets. The land and building assets in East Java province are utilized most by the Farm Office, which are 15 assets. Based on the location the idle land and building assets are found most in Banyuwangi, Kediri, Lamongan, and Mojokerto regencies.
- The Regional Government of East Java Province can use the assets management planning design as the main framework for development financing. The design gives comprehensive and synergistic outlooks towards the strategic asset management, and it includes: officer and user, utilization planning, operational planning, and monitoring and control. It is expected that this can solve the asset management problems in East Java Province.

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