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THE OPTIMIZATION OF LOCAL GOVERNMENT ASSET UTILIZATION IN SUPPORTING LOCAL INCOME (PAD): AN EMPIRICAL STUDY IN SALATIGA CITY, CENTRAL JAVA, INDONESIA

地方政府资产利用优化支持地方收入（软垫）：印度尼西亚中爪哇萨拉蒂加市的实证研究

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Abstract

This study aims to optimize the utilization of the Local Government's asset in supporting Local Original Income (PAD) in Salatiga City, involving: (1) Asset lease to a third party not based on leasing tariff because Salatiga City Government has not had Local Regulation yet about redistribution of local wealth; (2) The direct use of income resulting from the asset leasing to the third party in which the leasing income is used directly for repairing the damaged object. It is because of an agreement loosely governing right and obligation; and (3) Inadequate supervision over object/asset that the third party can utilize. This research uses a survey method conducted in Salatiga, Central Java, Indonesia, which involves relevant regional apparatus organizations, resource persons, and community leaders. The local asset has strategic value. The quality of asset management should be improved along with the attempt to optimize local income. The effectiveness and efficiency of institutional management can be seen, among others, from the comparison between asset size and income. Asset management of Salatiga City Government is conducted, not merely referring to legislation. However, it should also pay attention to usefulness value to improve local original income and usefulness to the people. This research found that asset optimization is inhibited by the function sustainability of internal management and legislative technique.

Keywords: Optimization, Local Asset, Usefulness, Local Original Income

摘要 本研究旨在优化地方政府资产在支持萨拉蒂加市的本地原始收入(软垫)方面的利用,包括:(1)由于萨拉蒂加市政府尚未制定当地法规,因此不基于租赁费率将资产租赁给第三方关于地方财

富的再分配；(2) 将资产出租给第三方取得的收入直接用于修理受损物件的收入。这是因为协议松散地规定了权利和义务；(三) 对第三方可以利用的对象/资产监管不力。本研究采用在印度尼西亚中爪哇省萨拉蒂加进行的调查方法，涉及相关区域机构组织、资源人员和社区领袖。本地资产具有战略价值。在优化地方收入的同时，提高资产管理质量。机构管理的有效性和效率可以从资产规模和收益的比较中看出。萨拉蒂加市政府的资产管理是进行的，而不仅仅是指立法。但是，也应该重视有用价值，提高当地的原始收入和对人民的有用性。本研究发现资产优化受到内部管理和立法技术的功能可持续性的抑制。

关键词: 优化、本地资产、有用性、本地原始收入

I. INTRODUCTION

Local assets are a part of local wealth consisting of movable and immovable assets owned and controlled by the Local Government, some of or all of which are funded by local budgets and expense funds. Optimum management and utilization of local assets (particularly land and buildings) will encourage local economic growth that will, in turn, have an impact on the improved Local Original Income, as the source of local financing [15]. Meanwhile, local assets not managed and utilized optimally will waste local finances through asset maintenance costs disproportionate to the profit (*benefit*) yielded. Local asset management is one of keys to a successful local economic management. The importance of appropriate and expedient asset management based on efficient and effective management principles is expected to enable the local Government to fund its region development. Professional and modern asset management prioritizing good governance is expected to improve the people's trust in the state financial management.

An asset is a product belonging to an individual, corporation, or institution, having economic, commercial, and exchange values, in which the asset can be either immovable (*land and building*) or movable (*capital, saving, debt*) that can be viewed as wealth [1]. An asset, according to Governmental Accounting Standards (Indonesian: *Standar Akuntansi Pemerintah*, thereafter called SAP), is a resource that can give economic and/or social benefit mastered by and/or belonging to government, and can be measured in monetary units, including non-financial resources necessary to provide service to the public and resources maintained due to historical and cultural reasons.

The optimization of assets is an ongoing process in asset management, aiming to optimize physical location, value, number/volume, and legal and economic potential the asset has [2]. Optimizing the utilization of asset is a terms of

service benefit and financial returns [3]. The optimization of asset utilization is the relationship between service use and profit reward. The optimization of assets is how to utilize an asset optimally, thereby resulting in more advantages or income. The analysis of asset use and utilization optimization helps identify and sort assets as operational or non-operational [4]. To find out whether or not the utilization has been optimum, the use of assets can be viewed from an economic aspect. States seeking to optimize an asset should formulate a strategy to minimize and to remove the threat resulting from environmental factors and to find out the reason why some assets cannot be optimized [5].

The optimization of asset management, according [6], should maximize asset availability, maximize asset utilization, and minimize cost of ownership. To optimize an asset, highest and best use analysis can be used [7]. It can be conducted by minimizing or removing obstacles or threats over the management of assets. The optimization can be done over an asset with idle capacity status. One of the basic problems in municipal asset management is administrative disorderliness in controlling asset inventory. This asset inventory is important to the asset management cycle. Fixed assets, as the basic components of local assets should be utilized further by Local Government as productive and useful assets, thereby positively affecting the local economic development and people's welfare. The potential the region has should be developed as maximally as possible to manage and to utilize its fixed assets, particularly its land and buildings, by utilizing the fixed asset potential by focusing on asset management and utilization. This can, of course, be conducted according to the prevailing regulations. Each region usually has assets under its mastery, but many of them have not been optimized in the attempt to increase Local Government's income. This study on the Optimization of Local Government's assets includes: identifying Local

Government's assets, developing an asset database of Local Government, studying the highest and best use, and developing a strategy to optimize assets mastered by Local Government. Local asset management is an important asset in the organization of Local Government, but few Local Governments have been capable of managing their local assets well. Some factors affecting this include poor understanding of local asset management, so that many regions ask the third party or asset management consultant for help.

Some legislation related to the optimization of local assets in Salatiga City and serving as the legal foundation of the activity are: *First*, Republic of Indonesia's Law Number 2 of 2015 about the Establishment of the Republic of Indonesia's Regulation replacing Republic of Indonesia's Law Number 2 of 2014 about the Amendment to Republic of Indonesia's Number 23 of 2014 about Local Government into the Law; *Second*, Republic of Indonesia's Law Number 28 of 2009 about Local Tax and Local Retribution; *Third*, Republic of Indonesia's Government Regulation Number 71 of 2010 about Standard Governmental Accounting; *Fourth*, of Indonesia's Government Regulation Number 27 of 2014 about The Management of State/Local Property.

The strategy to be achieved in optimizing local assets in Salatiga City is to identify and to inventory the value and potential of local assets owned or controlled by the Salatiga City Government, so that local assets can be managed well and appropriately. Local assets cannot be managed optimally yet for a variety of reasons: idle use status (not utilized yet or idle), minimum output of asset utilization or its limited contribution to PAD, and treatment cost higher than the income obtained.

Salatiga City has not been utilized maximally because there has been no identification of potential assets to be utilized and non-potential assets, so that the contribution of asset utilization to PAD is still very limited. If all potential assets can be utilized optimally, they will contribute very considerably to the increased PAD having impact on local independency. The utilization of local asset in the attempt of increasing PAD should be optimized. The less optimum utilization is due to inadequate reporting on unused assets, insufficient inventorying of assets used and less orderly administration, so that the organizer of assets sometimes does not know of the existence of certain assets and has difficulty in valuing the local asset to be utilized. In this case, the utilization through land, building, and

machine leases has not contributed optimally to PAD.

To bring good governance into reality, in terms of orderly, accountable, and transparent management of state assets, various approaches are needed, including structural approach leading to the improvement of government organization system and cultural approach leading to the behavior of governmental organizers, just like the characteristics of good governance.

II. METHODS

This research uses a survey method conducted in Salatiga, Central Java, Indonesia, which involves relevant regional apparatus organizations, resource persons, and community leaders. The implementation method is used to get in-depth output. Therefore, this research employed juridical normative, political, economic approaches because the three approaches are interrelated and interdependent. In addition, this research was supported with the use of survey method and explorative research type aiming to elaborate and analyze research problems, particularly related to asset utilization.

The method of analyzing data used in this research was qualitative data analysis conducted inductively, in which qualitative research starts with empirical fact rather than with deductive theory. The research was conducted directly on the research object by studying, analyzing, and drawing conclusions from the phenomenon existing in the field. Data analysis was carried out using *Highest and Best Use (HBU)* analysis [9], [10], by analyzing physical, regulation, and financial feasibilities and productivity maximally.

From the result of data analysis, effective asset utilization helps government improve service providing strategically and achieve economic value by minimizing the risk value. According to [8], Asset management is a structured program to optimize the life cycle value of physical assets owned. The principles of asset management is expected to be integrated into business and governmental plan, including, among others: (1) asset existence is intended to provide service to the public, (2) the responsibility for asset management decision should be related to the division controlling the asset, (2) procurement, utilization, and maintenance costs should be all included into the related division's budget, (4) the division should make report on the utilization, maintenance and performance of all assets, (5) asset management should be consistent with the government's decision, (6) strategic plan and asset management is the key to organizational activity, and as such

should consider strategic plan concerning other aspects such as human resource and information technology, (7) before deciding to buy new asset, the related division should take all related factors into account, including solution to non-asset, financing cycle, risk analysis, and utilization better than the existing asset currently, (8) decision on asset management should fulfill the existing need currently, regardless the next generation's need, and (9) cultural, social, historical, and environmental values should remain to be maintained, particularly in Salatiga City.

III. RESULTS AND DISCUSSION

Salatiga City government, through Local Financial Agency (BKD), has taken various attempts to optimize its local asset, some of which are to lease the asset to the third party referring to Salatiga City's Local Regulation Number 15 of 2018 about the Management of Local Government's Owned-Object and Salatiga City's Local Regulation Number 2 of 2019 about the Amendment to Salatiga City's Local Regulation Number 13 of 2011 about Business Service Retribution. The direct use of income resulting from asset lease by a third party, in which the lease is used directly to repair the damaged object by Salatiga City's Local Government, has been implemented sufficiently well, as aforementioned. The agreement of local asset utilization entered into by the Parties firmly governs rights and obligations, corresponding to the enacted regulation, both Government Regulation and Local Regulation of Salatiga City.

(1) Asset lease to a third party not based on leasing tariff because the Salatiga City Government has not yet had local regulation of the redistribution of local wealth

The implementation of local asset utilization includes the following:

a. In local asset management, there is one local asset enlisted in problematic local assets in the form of land with the land status "former *eigendom*" No. 517, as large as 1,780 m². According to the Official Report (*Berita Acara*) numbered 030/5958 on March 11, 2001, about the handover of the P3D Service Subsidiary of Central Java Province to Salatiga City, there was a handover of assets in the form of land, valuing roughly IDR 255,128,000.

b. The partnership with the third party is known as BGS (*Bangun Guna Serah*, or building, using, handing over), a partnership for six assets by the Trading Service Office. The leasing system is used for 13 assets (Argomulyo), 37 assets (Tingkir), and 12 assets (Sidorejo). The

Borrowing-Using System is implemented for 47 assets in the Local Financial Agency with a total estimated value of IDR 2,823,596,173.

c. There are 96 lease agreements in Salatiga City: 34 in the Local Financial Agency, 12 in the Sidorejo Subdistrict, 13 in the Argomulyo Subdistrict, and 37 in the Tingkir Subdistrict. These leases have a total estimated value of IDR 2,823,596,173.00.

d. The application for the Land Deed is being processed by the Local Financial Agency (BKD) of Salatiga City for 26 assets with a total estimated value of IDR 7,215,751,880.

e. The contribution of local asset utilization by the Local Financial Agency (BKD) of Salatiga City to the Local Original Income (PAD) of 2020 is about IDR 13,118,072,226, supporting the optimization of PAD by 7.83 percent.

The attempts made by the Salatiga City Government to utilize fixed assets of its land and buildings include optimizing asset utilization by related OPD (Local Apparatus Organization), optimizing asset utilization by a third party, optimizing asset utilization by community, improving publications on assets belonging to the Salatiga City Government, and resolving the problematic assets corresponding to the prevailing stipulation. The data of assets belonging to the Local Financial Agency of Salatiga City indicates that the implementation of utilization optimization to prevent an asset from being idle is good, because there is only one unutilized land asset. More sophisticated digitalization in local asset administration and utilization should be implemented in accordance with the existing technology.

Local asset utilization is conducted with sufficiently good supervision, or supervision is conducted such that objects and assets can be utilized by the third party. For example, supervision of one problematic land asset valuing IDR 255,128,000 (1,780 m²) and the process of applying for a local asset certificate has been conducted well. Support is required in local asset management through planning, management, procurement, and supervising, functions that are not accommodated by asset management in its broad definition.

(2) The direct use of income gained from leasing assets to a third party to repair a damaged object, due to an agreement loosely governing right and obligation

The organization of public services by the local government has not yet had adequate capacity to assume the burden. The local government, through its apparatuses, has not been able to make decisions, such as planning

and evaluation, in order to meet the demand for efficiency and effectiveness; to mobilize, meet people's needs, and be their source of income all at once; and to communicate and coordinate to ensure that the functions run well and synergistically, including the conflict resolution ability.

The whole asset management process, involving asset procurement, maintenance, and removal, and identifying the routine need, has not been included in the local strategic planning agenda. The application of public accountability principles has been neglected in terms of utilization for both local purposes and other prioritized purposes. For example, the unobvious ownership of important local assets is still found widely in corresponding regions, particularly for those that have been illegally transferred to the private sector. Not all local governments have effectively inventoried assets, the execution of which can clarify the existing asset, both really and potentially.

Local asset management and utilization have not yet been conducted optimally, thereby inhibiting the region from making them alternative sources of local income. For that reason, management efficiency and effectiveness amid clear perception and comprehension of how local assets can become local income is needed. The Salatiga City Government has made some efforts regarding idle assets, including documentation and inventorying, applying for certification, maintenance, and securing local assets. Stakeholders and other people involved in local asset division provide support by giving input and recommendations related to asset securing, empowerment, and maintenance in Salatiga in coordinative and communicative ways in order to improve the city's Local Original Income (PAD).

(3) Inadequate supervision of objects and assets that can be utilized by the third party

Supervision of and control over local asset utilization in Salatiga City is conducted corresponding to the regulation enacted at both national and regional (local) levels. The recommendations are as follows:

1. The Salatiga City Government should optimize as much as possible by improving publication and socialization, thereby attracting the lessee or third party's interest in leasing or utilizing Salatiga City's local assets in their business activities, including evaluation of local regulation through academic scripts and relevant local regulation drafts.

2. The attempt to optimize local asset utilization taken so far should be maintained in

order to improve or at least sustain the contribution to income gained from local asset utilization.

3. Integrating system data for idle local assets, promoting, establishing cooperation, investing, and employing other utilization models that correspond to existing regulations.

4. Intensifying and expanding new sources of fixed assets of land and buildings in order to increase PAD and improve internal governance in the following ways:

a) *Expanding base revenue*, by means of expanding base revenue that can be collected by the region and economically considered as potential through improving monitoring and calculating the revenue capacity of income from the local assets of land and buildings.

b) *Strengthening the collecting process*, conducted through considering local capacity, community's capability, benefit, and justice principle.

c) *Improving supervision* through examining and imposing sanctions on the breaker of local asset utilization regulation in Salatiga City.

d) *Improving administrative efficiency* and suppressing collection cost through improving administrative procedure, the efficiency of collection corresponding to the enacted legislation.

e) *Improving revenue capacity through a better plan*, conducted by improving coordination and communication with a related institution in Salatiga City.

Institutionalization is related to arranging something into a formal structure and system. When something has been arranged in a clear formal structure and system, it is institutionalized. In organizational management, institutionalization is related to the certainty and clarity of functions established and its interacting and accountability mechanism. Institutionalization is a track by which the implementation of duties leading to objective achievement will be ensured. Thus, asset institutionalization in local asset management will mean establishing and arranging functions and formal systems, becoming the basic mechanism of interaction between elements related to local asset management, either commercial (marketable) or non-commercial public assets. Because fiscal decentralization, encouraging the need for the optimization of local asset management, cannot be defined as central government's control over region often misinterpreted, the clarity of accountability mechanism and supervision pattern implemented

by Central Government should be covered within it [11].

An emphasis should be put on institutionalization—the created and maintained structure and system supporting the efficiency and effectiveness of existing institutional functions that will be the measure of its institutional quality. It has been proved that the effectiveness of public service decentralization is dependent on the decentralization design and institutional arrangement [12]. Thus, the delivered public service, the need fulfillment, the public satisfaction with the service, the added value, and the service exchange value contribution to local management will be dependent on its institutional quality. The institutional quality is determined by functional clarity, ability to undertake its work functions efficiently and being accountable to the public.

Institutional quality pertains to the efficiency and effectiveness of existing institutional function. If function and mechanism for optimizing the management of local assets have been arranged in a conducive and comprehensive formal structure and system containing interacting mechanism and accountability between central and local government, between local governments, and between local government and people, designing idea on how local asset potency can be utilized, work planning, implementation, and controlling mechanism will be on the right track so that the objective to improve public service leading to the improvement of local people welfare will very likely be achieved [13].

The effect of fiscal decentralization on economic performance or the delivery of public service is highly dependent on its governance system and aspect. The institutional aspect should get serious attention when decentralization policy wants to get expected positive effect, especially, if weak institutional aspect, informational system, and management capacity are considered as the factors leading to the difficult implementation of decentralization policy in developing countries.

It has been stated that the institutional aspect in local asset management refers to the establishment and the arrangement of functions and formal systems underlying the interaction mechanism between elements related to local asset management, which are either commercial (*marketable*) or non-commercial. Two general subspects of asset management's institutional aspect are institutional principles in its regulation and organization functions. Referring to the dimensions becoming the foundation and the objective of establishing institutional quality in

local asset management, local government should have adequate capacity to assume the burden. Local government, through its apparatuses, should be able to make a decision, including its planning and evaluation to meet the demand for efficiency and effectiveness; to mobilize and manage resources to meet the people's need and be the source of income; to establish communication and coordination to ensure that the functions perform well and synergistically, including conflict handling ability. Due to the heavy demand, local asset management is attached to technical units and is dealt with by subsystems handling administrative aspects. The institutionalization principle related to asset organization should be supported with local management capacity, viewed from managerial and authority aspects. For that reason, an ad hoc function should be established to deal with local asset management comprehensively.

Thus, in its institutional structure, the non-commercial asset management function should be distinguished specifically from the commercial one so that the focus on two objectives of asset management, service and fund collection, can be accomplished. The characteristic of infrastructure (road, telecommunication, water supply) investment management, for example, has a different need for regulation compared with public asset management that is service in nature, such as the provision of education, healthcare, and social aid service related to sensitive matters like justification, priority, and importance in subsidy and the role of various related institutions in the public sector in the form of service funding, organization, and delivery. [14] distinguishes management aspect into public delivery services (production) and public financing of services (provision). The production aspect is attributed with the question "who will do a service project?" while the provision aspect is related to the question "who will fund or pay the service?"

Generally, a variety of alternative service organization combinations, considering production and allocation efficiency factor, reveals that service can be produced and funded by the public sector at the structural level (central, provincial, or regional); service can be produced by the private sector and funded by the public sector, or service is produced and funded by the private sector.

Various alternative service structure combinations have been implemented at various government levels, including the local government in Indonesia. Exploring service provisioning structure combinations can optimize

the service while increasing the local income. Therefore, it is important to determine who will decide on its organization pattern. Transparent procedures, their firmness, and clear regulations are required to determine the project organization by determining the management functions, including public and commercial services, and the structure or organization to provide and fund the service.

The local government's ability to build a development fund will determine the service quality that will impact its people's welfare level. Optimal local asset management is an alternative source of local income. Therefore, management efficiency and effectiveness amid clear perception and comprehension regarding how local assets could become a local income are the preconditions. Therefore, to achieve management efficiency and effectiveness, the local potential asset must be understood appropriately to arrange an institutional aspect that will support how the public service will be delivered later, how far the need can be fulfilled, how satisfied the people are with the service, and how much added value and exchange value of the service will contribute to local development, dependent on its institutional quality.

The primary matter in the institutional arrangement related to local asset management is the establishment of an ad hoc function, which will deal with local assets based on non-commercial and commercial service divisions. Establishing this ad hoc function and improving the managerial capacity is expected to improve management acceleration both efficiently and effectively.

The local government plays a critical role in providing a stable business environment for economic investment and growth to an area or a region. Usually, in both the state and community, where administrative and public services are low or controlled by certain political party, nobody can access the service, including the management of assets owned by a region. The management of the service that is delivered plays an important role when attempting to grow investment, including maintaining the quality of the service delivery. In this case, the local government should consider the service delivery quality management model. In the business world, this is a way of differentiating its service from its competitors' service. Service organization should consider this because product (including technology) or price differentiation is common. In the public administration sector, a quality service management is required to improve the

quality of its service performance to the public and the service efficiency and effectiveness.

A characteristic of service is its inseparability, meaning that service is produced and consumed simultaneously. As a result, service recipient in service consumption is affected by service quality. Thus, service provider organizations should manage their service quality with such a good setting that expectations and perceptions of service recipients can be fulfilled. It occurs because many service organizations are more internally oriented, focusing on the organization rather than service recipients. A basic error often made by service organizations is not paying attention to service recipients.

A new paradigm is being developed to enable the public (governmental) sector to have a business perspective when managing its activities. The business perspective is intended to target efficiency. The governmental sector is expected to pursue its activity with efficiency and with equality in mind. Another consequence is that the orientation of the service implemented should be directed towards the customers. Customer-oriented organization means that the customers are to be the center of all activities undertaken. The customer, in this context, is the driver (*controller*) of the service offering or service provided.

IV. CONCLUSION

Salatiga City Government through the Local Financial Agency (BKD) has attempted to optimize their local asset: leasing assets to third parties referring to Salatiga City's Local Regulations Number 15 of 2018 regarding the management of the Region-Owned Objects and Number 2 of 2019 concerning the Amendment to Salatiga City's Local Regulation Number 13 of 2011 concerning Business Service Retribution.

The local asset utilization is conducted fairly well and supervision is conducted over the object/asset that can be utilized by third parties. Nevertheless, support should be given through the Local Asset Management involving Planning, Management, Procurement, and Supervision. The local asset management and utilization has not been conducted optimally, thereby it can inhibit the region in its aim to transform it into an alternative source of local income. For that reason, management efficiency and effectiveness amid clear perception and comprehension on how a local asset can be potential for the local income are the preconditions. Salatiga City's Government should optimize it as maximally as possible through improving publication and socialization, thereby attracting the lessee or third party's

interest in leasing or utilizing local assets of Salatiga City in its business activity, including evaluation on local regulation through the related academic script and local regulation draft.

The academic contribution of this research is the implementation of science underlying policies in the management of regional assets, the relationship between the government and academia, and the formation of management and regulation in the utilization of regional assets in Salatiga City, Central Java, Indonesia. This study is limited to the use of assets in the form of land and buildings. There is no information system on the utilization of regional assets, and there are no rules for integrating regional assets. Future research is to deepen the utilization of assets and solutions for integrated utilization of land and buildings in Salatiga City Government, Central Java, Indonesia.

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