

## **ANALYSIS OF THE UTILIZATION OF REGIONAL PROPERTY LEASES IN INCREASING REGIONAL ORIGINAL INCOME IN BULUKUMBA REGENCY**

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### **ABSTRACT**

This research aims to analyze the level of effectiveness of the use of rental of regional property (BMD) in increasing the original regional income (PAD) of Bulukumba Regency, to analyze the level of efficiency of the use of rental of regional property (BMD) in increasing the district's original income (PAD). Bulukumba, To Analyze the Economic Level of Utilization of Regional Property Rentals (BMD) in Increasing Original Regional Income (PAD) of Bulukumba Regency. This research uses a descriptive quantitative approach. The type of money data used is secondary data in Bulukumba Regency. The data used in this research are Regional Property Rentals (BMD) and Regional Original Income (PAD). The data analysis technique uses quantitative descriptive using the financial ratio formula: Effectiveness and Efficiency Ratios and economic Ratios. The results of the analysis show that the Bulukumba Regency area is seen from (1) the average Effectiveness Ratio of 37.29 percent, it can be said that the utilization of rental property belonging to the Bulukumba Regency area is not effective (2) the Efficiency Ratio, the average of which is 287 percent, then it can be said that renting regionally owned trunks in Bulukumba district is not efficient. 3) The Economic Ratio is 83.29 percent, so it can be said that renting regionally owned trunks in Bulukumba district is quite economical.

Keywords: Regional Property Rental (PAD), Effectiveness Ratio, Efficiency Ratio, Economic Ratio

### **INTRODUCTION**

In the era of regional autonomy, Regional Governments are required to make fundamental changes in managing their regions. Regional governments must recognize competencies, especially those related to regional investment management. Optimal management and utilization of regional assets (especially land and buildings) will encourage regional economic growth which will ultimately have an impact on increasing Regional Original Revenue (PAD) as a source of regional financing. On the other hand, regional assets that are not managed and utilized optimally will waste regional finances through the maintenance of assets that are not proportional to the profits (benefits) that can be generated. (Sofyan et al., 2021)

In providing accountability reports, the government must: pay attention to every aspect that will be reported in the accountability report. The government must also review the administration of assets in this case, whether the regional property is following the laws and regulations or not. Sometimes people do not pay attention to anything that is Regional Property (property) in their respective regions and whether Regional Property has been used and utilized by the government properly (Yuliani, 2017).

Regional assets are a fundamental aspect that has a strategic role and function for the government so they need to be managed in an orderly, effective, and efficient manner so that they can be used optimally in supporting the implementation of government, development,

services to the community, and increasing PAD (Nurdyansyah & Andiek, 2017).

Assets or regional property are all regional assets either purchased or acquired under the burden of the Regional Revenue and Expenditure Budget (APBD) or derived from other legal acquisitions, whether movable or immovable, and their parts or which are certain units that can be assessed, calculated, measured, or weighed including animals and plants except money and other securities (Soleh & Rochmansjah, 2010).

According to Government Regulation Number 28 of 2020, regional assets or property are all goods purchased or obtained on the burden of the regional revenue and expenditure budget or derived from other legitimate acquisitions (Tumewu et al., 2023). Regional assets must be maintained, managed, secured, and utilized as best as possible, in addition to being a mandate that must be held accountable to the community as regional assets are also a potential source of regional revenue and can increase Regional Original Revenue (Ramdhani et al., 2020). Therefore, local governments must be good at managing regional assets or property and are required to improve the regional asset management system by being guided by applicable regulations and laws.

Currently, regional assets or so-called regional property (BMD) are not only seen as facilities and infrastructure so that local government affairs can be carried out but assets can be optimized to drive the regional economy. Through asset management, local governments are expected to be

able to optimize asset management so that they can realize sustainable development.

The lease of BMD in the form of land and/or buildings is carried out by the manager after obtaining approval from the Regional Head, while the lease of regional property for part of the land and/or buildings, other than land and/or buildings that are still used by the user, is carried out by the user after obtaining approval from the manager.

Unemployed Regional Property (BMD) if not used will not be able to provide benefits. Idle BMDs can increase the burden on the APBD associated with additional maintenance costs. One form of utilization for unemployed BMDs is by renting roads.

The use of BMD by renting it out will increase regional revenue or revenue. The use of Regional Property leases is usually not running optimally, because there are still many Regional Property tenants who have not complied with the agreement regulations of Regional Property leases, such as irregularities in the payment of rent. Delays

in the rent payment process can affect the achievement of the Regional Original Revenue (PAD) target.

In this case, effective local governments and professional apparatus are expected to be able to carry out effective management and control, avoiding irregularities and misuse of regional assets, which until now still occur as a negative impact of regional asset utilization policies. This is due to the weak regional asset control system in the form of determining the status of ownership of regional assets, and the use of regional assets by certain individuals and groups.

Asset utilization provides opportunities for regions to increase PAD as well as improve public facilities. But in fact, many assets owned by local governments have not been able to generate profits for the region. In Bulukumba Regency, revenue sourced from the use of BMD rentals has continued to increase every year over the last ten years, but this increase has not had a significant impact on the increase in PAD

**Table 1. Contribution to Lease Realization and PAD Realization**

Year	Contribution to Lease Realization and PAD Realization		
	Lease Realization	PAD Realization	Contribution
2013	202,860,600.00	38,003,887,699.68	0.53
2014	206,808,460.00	89,616,625,391.16	0.23
2015	185,367,280.00	106,037,895,838.00	0.17
2016	108,215,000.00	128,236,254,047.06	0.08
2017	350,388,470.00	201,080,429,101.32	0.17
2018	248,958,170.00	137,711,717,885.07	0.18
2019	145,553,940.00	173,001,144,148.90	0.08
2020	123,940,000.00	168,422,009,341.24	0.07
2021	216,047,500.00	153,236,211,453.92	0.14
2022	169,026,650.00	164,419,982,130.72	0.10

Source: LKPD Bulukumba Regency.

Based on the table in 1.1 above, it is known that the realization of BMD rentals fluctuates every year. The highest rental realization contribution rate occurred in 2017 of Rp.350,388,470 This increase occurred because the Building Land Rental sub-sector provided a considerable contribution among other years. Then the lowest decrease in rental realization occurred in 2020, which was Rp. 123,940,000.00. This is because many business actors have closed their businesses due to covid-19.

Based on the table above, it can also be seen that from 2013-2020 the contribution to the realization of PAD has fluctuated every year. The increase that is quite drastic occurred in 2017 where the Bulukumba area received the realization of PAD of Rp. 201,080,429,101.32 and the lowest

contribution occurred in 2013 which was Rp. 38,003,887,699.68.

The contribution of the use of Regional Property leases to Regional Original Revenue in Bulukumba Regency during the period 2013-2022 only ranged from 0.10 percent to 0.53 percent. This shows that the use of the rental of Regional Goods in Bulukumba Regency has not contributed greatly to the Regional Original Revenue. This is because there are still many regional properties that have not been managed optimally for the use of regional assets, to increase local revenue.

Rental income from regional property in Bulukumba Regency is an interesting thing to study because it provides a new nuance as one of the efforts to realize wide, real and responsible regional

autonomy. The problem of rent in Bulukumba district has not been managed optimally, there are still many business actors who set up local government business service stalls that are not accompanied by a cooperation agreement or in this case do not rent so they can be classified as illegal stalls, the government's negligence does not routinely check the rental objects or rental stalls that have expired.

In the research of Sanjaya & Jumanah (2019), it is shown that BMD utilization activities are often problematic because many assets, especially land and buildings, are not used and maintained so that they are used by the community without permission because it is considered that there is no definite ownership status, which then this will make it difficult for local governments to utilize these assets in the future. The problems revealed in the study, also occurred in West Java Province, studies related to regional property have been carried out many times before, such as those conducted by (Widiantari & Jayantiari, 2017) who researched the BMD Optimization Deadline for PAD (2018) which obtained results that the City of Denpasar has not been optimal in managing BMD to improve the PAD of the city of Denpasar.

Based on the above problems, the author is interested in researching about Analysis of The Utilization Of Regional Property Leases (BMD) In Increasing Regional Original Income (Pad) Bulukumba Regency.

**RESEARCH METHODS**

The method used in this study uses a type of descriptive research with a quantitative approach. The data needed in this study is secondary data.

**Data Collection Techniques**

The data used in this study was obtained by the researcher using the documentation method, namely by recording or collecting notes that became research material. The type of report used between the report on the realization/receipt of the utilization of regional property and the report on the realization of regional original revenue in 2013-2022

**Data Analysis Techniques**

The data analysis method used in this study is a descriptive analysis method. Descriptive analysis is carried out by synthesizing, classifying data, interpreting data, and describing data so as to provide an objective picture of the problem that has been analyzed. In addition, this study also uses quantitative analysis used in calculating the effectiveness, efficiency and economy of the use of Regional Property leases to the Regional Original Revenue of Bulukumba Regency during the period 2013 – 2022. The following is the analysis used in this study.

- a. Analysis of the Ratio of Effectiveness of the Utilization of Regional Property Leases The level of effectiveness of the utilization of Regional Property (BMD) leases in Bulukumba Regency is calculated by comparing the realization of Regional Property (BMD) leases with the Regional Property (BMD) rental budget that has previously been determined. If the results of the calculation of the effectiveness of renting regional property are close to 100%, the performance in leasing Regional Property (BMD) in Bulukumba Regency will be better. The ratio of effectiveness of the use of regional property leases can be determined by the following formula:

$$\text{Rasio Efektifitas Sewa BMD} = \frac{\text{Realisasi Sewa BMD} \times 100 \%}{\text{Anggaran Sewa BMD}}$$

Percentage	Valuation
90 – 100	Highly Effective
80 – 90	Effective
70 – 80	Quite Effective
60 – 70	Less Effective
< 60	Ineffective

Source: Prasetyo et al. (2010).

- b. Analysis of the Efficiency Ratio of Regional Property Rental Utilization Efficiency of Regional Property (BMD) rental utilization can be calculated by comparing the cost of renting Regional Property (BMD) with the realization of Regional Property (BMD) lease. The smaller the calculation, the more efficient it is. With the more efficient the rental of Regional Property (BMD), the performance in obtaining the realization of Regional Property (BMD) rental in Bulukumba Regency is getting better.

The efficiency of the utilization of Regional Property (BMD) rental can be determined by the following formula:

$$\text{BMD Rental Efficiency Ratio} = \frac{\text{Realisasi Belanja Sewa BMD} \times 100 \%}{\text{Realisasi sewa BMD}}$$

Percentage	Valuation
Above 100 %	Inefficient
90 – 100 %	Less Efficient
80 – 90%	Quite Efficient
60 – 80 %	Less Efficient
< 60	Highly Efficient

Source: Ministry of Home Affairs Number 690,900 of 1996

- c. Economic Ratio Analysis is carried out by analyzing data using *the values for money* method. The economic ratio describes the relationship between the concept of costs to obtain input units, where the economic ratio is a

comparison between agency expenditure and the set budget. To find out the economic ratio, the following formula is used.

$$\text{Economical} = \frac{\text{Realisasi Belanja Sewa}}{\text{Anggaran Belanja Sewa}}$$

The assessment criteria used are as follows (Dwinarto, 2022):

1. If the comparison results are more than 100%, then the use of Regional Property rentals is very economical.
2. If the comparison results are between 90-100%, then the use of Regional Property rentals is economical.
3. If the comparison results are between 80-90%, then the use of Regional Property rentals is quite economical.
4. If the result of the comparison is between 60-80%, then the use of Regional Property rental is less economical.
5. If the result of the comparison is below 60%, then the use of Regional Property rental is very uneconomical.

#### Variable Operational Definition

The operational definition of a variable is a complete set of instructions about what to observe and measure a variable or concept to test perfection (Sugiyono, 2013)

1. The use of rental of regional property is the transfer of user rights/utilization to a third party, within a certain period of time and receiving cash rewards.
2. Regional Original Revenue is a regional financial source that is excavated from the area concerned which consists of regional tax revenues, regional levy revenues, separated regional wealth management results and other legitimate regional original revenues.
3. Ratio of Effectiveness of Regional Property Rental Utilization The level of effectiveness of

the utilization of Regional Property (BMD) rental in Bulukumba Regency is calculated by comparing the realization of Regional Property (BMD) rental with the Regional Property (BMD) rental budget that has previously been determined. If the results of the calculation of the effectiveness of renting regional property are close to 100%, the performance in leasing Regional Property (BMD) in Bulukumba Regency will be better.

4. Ratio of Efficiency in the Utilization of Regional Property Leases The efficiency of the utilization of Regional Property (BMD) leases can be calculated by comparing the cost of renting Regional Property (BMD) with the realization of Regional Property (BMD) leases. The smaller the calculation, the more efficient it is. With the more efficient the rental of Regional Property (BMD), the performance in obtaining the realization of Regional Property (BMD) rental in Bulukumba Regency is getting better.

The economic ratio is carried out by analyzing the data using *the values for money* method. The economic ratio describes the relationship between the concept of costs to obtain input units, where the economic ratio is a comparison between the realization of rental expenditure and the rental expenditure budget.

## RESULTS AND DISCUSSIONS

### Effectiveness Ratio

The analysis of the Ratio of Effectiveness of the Utilization of Regional Property (BMD) rental in Bulukumba Regency is calculated by comparing the realization of Regional Property (BMD) lease with the Regional Property (BMD) rental budget that has previously been determined. The results of the calculation of the ratio of effectiveness of the utilization of regional property leases are as follows.

**Table 2. Ratio of Effectiveness of Utilization of Regional Property Leasing**

EFFECTIVENESS RATIO				
Year	Lease Realization	Rental Budget	Effectiveness Level	Information
2013	202,860,600.00	538,543,167.00	37.66%	Ineffective
2014	195,808,460.00	340,975,934.00	57.42%	Ineffective
2015	185,367,280.00	310,296,800.00	59.73%	Ineffective
2016	108,215,000.00	298,245,000.00	36.28%	Ineffective
2017	350,388,470.00	590,185,000.00	59.36%	Ineffective
2018	248,958,170.00	732,000,000.00	34.01%	Ineffective
2019	145,553,940.00	539,275,167.00	26.99%	Ineffective
2020	123,940,000.00	368,787,200.00	33.69%	Ineffective
2021	216,047,500.00	703,084,000.00	30.72%	Ineffective
2022	169,026,650.00	797,234,000.00	21.20%	Ineffective

<b>Average</b>	1,946,166,070.00	5,218,626,268.00	37,29 %	Ineffective
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Source: Data processed in 2024.

Based on the results of the calculation of the effectiveness ratio, it is known that the ratio of effectiveness in the utilization of regional property leases in the period 2013-2022 is less than 70 percent (<60%), namely in 2017 of 70.54 percent is quite effective, in 2018 it is 46.90 percent, in 2019 it is 29.96 percent, in 2020 it is 28.70 percent, in 2021 it is 27.70 percent and in 2022 it is 22.82 percent. This illustrates that during the 2013-2022 period, the use of regional property leases in Bulukumba Regency was not effective in utilizing regional

property leases. This shows that rent collection in Bulukumba Regency is not good.

**Efficiency Ratio**

The analysis of the efficiency ratio of the utilization of regional property rentals is calculated by comparing the expenditure budget (rental spending) with revenue (utilization of regional property rentals). The results of the calculation of the efficiency ratio of the utilization of regional property leases in Bulukumba Regency in 2018-2022 are as follows.

**Table 3. Efficiency Ratio of Regional Property Rental Utilization**

EFFICIENCY RATIO				
Year	Spending Realization	Lease Realization	Efficiency Level	Information
2013	254,655,450.00	202,860,600.00	125.32%	Inefficient
2014	683,944,000.00	206,808,460.00	330.71%	Inefficient
2015	654,780,000.00	185,367,280.00	353.23%	Inefficient
2016	428,491,200.00	108,215,000.00	395.96%	Inefficient
2017	580,611,200.00	350,388,470.00	165.70%	Inefficient
2018	761,630,000.00	248,958,170.00	305.92%	Inefficient
2019	677,210,000.00	145,553,940.00	465.26%	Inefficient
2020	321,504,600.00	123,940,000.00	259.40%	Inefficient
2021	613,738,800.00	216,047,500.00	284.07%	Inefficient
2022	637,565,000.00	169,026,650.00	377.19%	Inefficient
<b>Average</b>	5,614,130,250.00	1,957,166,070.00		

Source: Data processed in 2024.

Based on the results of the efficiency ratio calculation, it is known that the efficiency ratio of the utilization of regional property leases in the period 2013-2022 is greater than 100 percent (>100%). This illustrates that for the last ten years, the use of regional property leases in Bulukumba Regency has been inefficient.

Ratio is economically carried out by analyzing data using the *values for money*. The economic ratio describes the relationship between the concept of costs to obtain units of input, where the economic ratio is a comparison between agency expenditure and the set budget. The results of the calculation of the economic ratio of the use of rental of regional property in Bulukumba Regency in 2018-2022 are as follows.

**Rasio Economists**

**Table 4. Economic Ratio of Utilization of Regional Property Leases**

RASIO ECONOMISTS				
Year	Spending Realization	Budget	Economical Level	Information
2013	349,360,000.00	254,655,450.00	72.89%	Less Economical
2014	855,868,800.00	683,944,000.00	79.91%	Less Economical
2015	795,656,000.00	654,780,000.00	82.92%	Quite Economical
2016	540,159,600.00	428,491,200.00	79.33%	Less Economical
2017	720,310,600.00	580,611,200.00	80.60%	Quite Economical
2018	828,010,000.00	761,630,000.00	91.98%	Economical
2019	794,207,500.00	677,210,000.00	85.27%	Quite Economical
2020	420,960,000.00	321,504,600.00	76.37%	Less Economical
2021	644,570,000.00	613,738,800.00	95.21%	Economical

2022	720,900,000.00	637,565,000.00	88.44%	Quite Economical
Average	6,670,002,500.00	5,614,130,250.00		

Source: Data processed in 2024.

Based on the results of the calculation of the economic ratio, it is known that the economic ratio of the utilization of regional property leases in the period 2013-2022 is less than 90 percent (<60%). In 2013 and 2017 72.89% and 79.91% experienced economic disadvantage, in 2015 and 2017 82.92% and 80.60% experienced economic disadvantage, in 2016 79.33% experienced economic disadvantage, in 2018 amounted to 91.98% economic and 2021 amounted to 95.21% economical, in 2019 and 2022 amounted to 85.27% and 88.44% experienced sufficient economic disadvantage, while in 2020 amounting to 76.37% experienced disadvantage.

### **Effectiveness of BMD Rental Utilization in Bulukumba Regency**

Based on the results of the effectiveness ratio analysis, the results were obtained that the utilization of regional property in Bulukumba Regency during the 2013-2022 period was ineffective with an average percentage of 37.29 percent effectiveness ratio. This is because the realization of regional property rental revenue is much smaller than the set target or does not reach 70 percent of the target. According to (Mahsun, 2006), if the effectiveness criteria obtain a score of less than 100%, it is considered ineffective.

This happens because the applicable regulations related to the determination of the use of regional property leases often change which results in the smooth implementation of the use of regional property leases, delays in payment of regional property rents, leased goods to other parties, the use of land that is not used under the agreement, and there are still other individuals who use Bulukumba Regency government land. Some of the places that are rented are not strategic so that many parties are reluctant to rent.

This research is also in line with the research of Sofyan et al. (2021) on the Analysis of the Utilization of Regional Property Leases on the Increase in Local Revenue of West Sumbawa Regency in 2017-2019 which shows that the ratio of effectiveness of the use of regional property leases in 2019 was 60.54 percent or ineffective.

### **Efficiency of BMD Rental Utilization in Bulukumba Regency**

Based on the results of the efficiency ratio analysis by comparing the realization of rental expenditure with the realization of rental income, it was obtained that the utilization of rental of property in the Bulukumba Regency area in 2013-2022 was inefficient, which can be seen from the average value of the efficiency ratio of 287%. This is because waste in several sectors does not necessarily occur

and the rental expenditure budget issued by the local government is much larger than the revenue budget from these assets.

According to (Mahsun, 2006), the efficiency criterion is assessed if a company or public sector organization obtains a score of less than 100%. The efficiency ratio is not expressed in absolute form but in realistic form. This research is in line with Sebastian Nicola (2019) title "Financial Performance Analysis Through the Value for Money Approach at the North Sumatra Provincial Transportation Office". In the study, the results of the 2016 calculation showed a result of 340%, in 2017 it showed a result of 319% and in 2018 it showed a result of 379% so the financial performance of the North Sumatra Provincial Transportation Office for the 2016-2018 period was inefficient. Renting regional property is very far from the level of efficiency,

The use of regional property leases in the form of land is also inefficient because the main purpose of using these assets is for public purposes such as public facilities, available for government administration such as buildings and local government buildings, and used for health purposes such as hospitals and health centers in each region. In addition, land assets are the most valuable government assets and assets that have a very important use value in the implementation of government operations and service applications to the community.

### **Economical Utilization of Regional Property Rentals**

Based on the results of the calculation of the economic ratio, it is known that the economic ratio of the utilization of regional property leases in the period 2013-2022 is less than 90 percent (<60%). In 2013 and 2017 72.89% and 79.91% experienced economic disadvantage, in 2015 and 2017 82.92% and 80.60% experienced economic disadvantage, in 2016 79.33% experienced economic disadvantage, in 2018 amounted to 91.98% economic and 2021 amounted to 95.21% economical, in 2019 and 2022 amounted to 85.27% and 88.44% experienced sufficient economic disadvantage, while in 2020 amounting to 76.37% experienced disadvantage. This illustrates that during 2013-2022 there were fluctuations caused by the Bulukumba Regency Government not being good at saving the existing rental budget, which resulted in the use of the lease of Regional Property in Bulukumba Regency could not be said to be economical in managing the use of Regional Property leases.

Regional assets that contribute to Regional Original Revenue will be more economical



if the certainty of the status of regional asset land is clearer. Inventory or census and codification of land in the region continue to be carried out. Furthermore, to ensure the certainty of ownership status, certification of land assets of the Bulukumba Regency Government is carried out by the National Land Agency (BPN). Regional asset land that is still vacant or has not been utilized is identified and secured by giving or installing an appeal board explaining its ownership by the Regional Government. Thus, land assets that have been legally confirmed or their ownership status after being certified become a potential source of Regional Original Revenue through the rental mechanism of certain places controlled by the Bulukumba Regency Government.

### CONCLUSION AND SUGGESTION

Based on the results and discussion in this study entitled Analysis of the Utilization of Regional Property Leases (Bmd) in Increasing Regional Original Income of Bulukumba Regency, the following conclusions can be made.

1. If viewed from the average value of the Effectiveness Ratio of 37.29 percent, it can be said that the utilization of regional property leases in Bulukumba Regency is not effective. This happens because the applicable regulations related to the determination of regional property lease beneficiaries often change which results in the less smooth implementation of the use of regional property leases, delays in payment of regional property rents, goods that are leased are expertly licensed to other parties, the use of land that is not used under the agreement, and there are still other individuals who use the land of the Bulukumba Regency government, some of the places that are leased are less strategic so that many parties are reluctant to rent.
2. If you look at the average value of the Efficiency Ratio of 287 percent, it can be said that the rent of the bar owned by the region in Bulukumba district is not efficient. This is because waste in several sectors does not necessarily occur and the rental expenditure budget issued by the local government is much larger than the revenue budget from these assets.
3. If it is seen that the economic ratio of the use of regional property leases in the period 2013-2022 is less than 90 percent (<60%). In 2013 and 2017 72.89% and 79.91% experienced economic disadvantage, in 2015 and 2017 82.92% and 80.60% experienced economic disadvantage, in 2016 79.33% experienced economic disadvantage, in 2018 amounted to 91.98% economic and 2021 amounted to 95.21% economical, in 2019 and 2022 amounted to 85.27% and 88.44% experienced sufficient economic disadvantage, while in 2020 amounting to 76.37% experienced disadvantage.

This illustrates that during 2013-2022 there were fluctuations caused by the Bulukumba Regency Government not being good at saving the existing rental budget, which resulted in the use of the lease of Regional Property in Bulukumba Regency could not be said to be economical in managing the use of Regional Property leases.

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