



Management Analysis of Sleman Regency Local Government Operational Asset Management

Rifki Khoirudin ¹

¹ Universitas Ahmad Dahlan

Email: ¹ rifki.khoirudin@ep.uad.ac.id

How to Cite :

Khoirudin, R. (2024). Management Analysis of Sleman Regency Local Government Operational Asset Management. EKOMBIS REVIEW: Jurnal Ilmiah Ekonomi Dan Bisnis, 12(1). doi: <https://doi.org/10.37676/ekombis.v12i1>

ARTICLE HISTORY

Received [26 Februari 2023]

Revised [15 October 2023]

Accepted [10 December 2023]

KEYWORDS

Asset, operational and Management

This is an open access article under the [CC-BY-SA](https://creativecommons.org/licenses/by-sa/4.0/) license



ABSTRACT

The background of this research is the management of operational vehicle assets for the Government of Sleman Regency and according to previous research there is a phenomenon of official vehicles that are still lacking in management, especially in maintenance, their use has not been carried out regularly. The Sleman Regency Government also has phenomena regarding operational service vehicle assets that are stalled or are no longer used. This study aims to determine whether the operational service vehicle asset management is in accordance with the Minister of Home Affairs Regulation number 19 of 2016 concerning the management of regional property. The research method uses descriptive research methods and qualitative approaches. Using primary data and data collection techniques are literature/documentation studies, interviews and drawing conclusions. The results of the research show that it is not in accordance with the management of official vehicle assets in accordance with the Minister of Home Affairs Regulation number 19 of 2016 concerning the management of regional property. It can be seen from the limited human resources so that management is lacking. Suggestions that can be given are to increase human resources and complete administration in the management of operational official vehicles.

INTRODUCTION

Regional autonomy is also growing due to several demands from various parties to be able to change the previous government system (Risnawati, 2017). The main goal of developing a country is to improve the welfare of society, just like Indonesia (Yupita & Juita, 2020). The ongoing reforms in various fields in Indonesia have brought changes to the political, social, societal and economic systems, giving rise to various demands for good government management (Ariasa & Adnyana, 2019). Sleman Regency is one of the most populous districts in

Yogyakarta Province, it can be seen from its various government bodies which have many facilities and infrastructure to support activities for the welfare of its people. The government, in carrying out routine activities in order to carry out activities in the area, requires a means and infrastructure to support the smooth running of these activities by holding goods procurement activities. Various government agencies really need various kinds of facilities and infrastructure to carry out their duties. One of the facilities needed by these various agencies is goods or official vehicles. In the future, it is hoped that this government will be able to utilize the facilities provided by the state and use them as fully as possible so that they can meet the needs and prosper the people as much as possible.

Good management of fixed assets to produce information in the preparation of financial reports ultimately cannot be separated from the completeness of the documents which are the basis/source in the implementation of each regional property management cycle in accordance with applicable regulations, in this case Minister of Home Affairs Regulation No. 17 of 2007 concerning Technical Management Guidelines Regional Property (Kolinug et al, 2015). Procurement of official operational vehicles requires the government to be able to allocate funds carefully and precisely according to needs (Santi et al, 2020) The goods in question are objects that have a procurement stage, this stage must go through a system in which there are various kinds of procedures that must be followed. This procedure covers one scope, this procedure is involved because it ensures handling activities simultaneously. This management is an activity that includes several stages. These maintenance activities are carried out in order to reduce gaps in damage caused by several factors, for example the aging process of the vehicle, physical changes that are always changing due to impact or vibration or pressure that can occur if it is frequently used by government officials without realizing it.

Land transportation is widely used by government agencies or companies for operational performance. Vehicles used by government agencies are called official vehicles (Putra et al, 2022). The existence of services used by heads of departments, agencies and sections in Regional Work Units (SKPD) within the regional government is intended to support and sustain their performance in carrying out their duties and work (Daniati & Farida, 2013). Research regarding these official vehicles is to find out how much they are used and managed because there are still official vehicles that are not operational again. The phenomenon that occurred in previous research, mostly in local governments, was that many official vehicles were still lacking in management, especially in maintenance, users of these operational service vehicles did not carry out regular maintenance in accordance with management procedures and there were also official vehicles that had been idle for years because their users had retired or no longer used.

The reason for carrying out this research in Sleman district is because in order to see the phenomenon that in the services in Sleman district there are still many official vehicles that are idle or not operational again because some of the owners of these official vehicles have retired and there are also those whose official vehicles have been refurbished into several vehicles. This service collapsed and was not used again. And there are management procedures which have various stages in accordance with Minister of Home Affairs Regulation Number 19 of 2016 and have several scopes, including: Management Officer, Management, Planning, Procurement, Use, Utilization, Security and Maintenance, Assessment, Transfer, Destruction, Elimination, Administration, Supervision and Control, where the orderliness of these agencies in terms of managing official vehicles can support or influence the performance of officials in serving activities in the community. Judging from this phenomenon, researchers focus on its use, maintenance and administration.

LITERATURE REVIEW

PSAP Number 7 concerning Government Accounting Standards explains that Assets are economic resources owned by the government as a result of past events and from which social

economic benefits in the future are expected to be obtained by both the government and society. Meanwhile, Fixed Assets are tangible assets that have a useful life of more than 12 (twelve) months for use in government activities or for use by the general public. These fixed assets are often a major part of government assets because in their balance sheet presentation they can produce significant results. Assets are closely related to management, so with this we can explain asset management, namely a process or activity that makes decisions and has the aim of planning, procuring, using, exploiting, securing and maintaining properly and correctly, assessing, transferring, destroying, eliminate, administer, and carry out supervision and control. Then the existence of asset management is of course also related to the existence of property because property itself has become a part of it that can be demonstrated and is related to the ownership of a person or group who has ownership rights.

Equipment functions as a supporting means for carrying out government activities which is very important in the process of carrying out regional government administrative activities. Related to this, what needs to be addressed is participation in carrying out roles in various fields, especially in the management or administration of assets. This is very functional for implementing the procurement of goods or services in regional government, the benefits of which are very large in supporting the smooth running of the regional government's own tasks. and of course service to the community. (May, 2015). One of the most important assets that is very important for supporting operational activities in local government is official vehicles. One of these assets is very useful for supporting activities in local government, therefore it is necessary to organize official vehicle management. This is intended to achieve stable, well-maintained effectiveness and efficiency with the aim of reducing the risk of damage at the start of use, preventing time exploding and maintenance costs from soaring in activities to improve service levels in the local government itself and the community.

The scope of Regional Property Management is as follows: Regional Property Management Officials are officials who hold power in managing goods, namely the Governor/Regent/Mayor, and are also tasked with assisting with approval in preparing plans for managing assets, then planning needs and budgeting is an activity that explain the need for goods belonging to the region to be able to explain how the procurement in the previous year was still in good condition or must be followed up immediately so that it can become a benchmark for future needs, then procurement, which can be called a procurement activity, can be fulfilled if the needs have been planned and this procurement consists of several activities such as procurement according to planning, as well as receipt (in the form of grants) from other parties or can be called donations, then Usage which is an activity carried out by the owner of the authority to use, manage and maintain the regional property according to their respective duties as assigned. determined, then Utilization is carried out by fulfilling its duties and functions and is not allowed to change its ownership status, then Security and Maintenance are among other activities carried out by all authorities, in these activities all assets belonging to this area can function properly and can get results or output according to planning, then Appraisal which is an action taken to see in terms of value whether it can still be used as intended or not, then Transfer is an activity to transfer or transfer status as a follow-up to the phase-out step by buying and selling, exchanging or handing over/ grants to the government, then destruction which can be carried out if the assets can no longer be used or utilized again, then write-off which is an activity for when the assets can no longer meet concrete requirements in the form of administrative or physical aspects, even if control has changed, then administration is activities in administration in order to become a form of asset inventory report in accordance with applicable regulations, then the supervision and control carried out includes supervision and control as well as assessing the actual situation regarding the tasks that have been carried out by the user whether they have met the applicable requirements so that in the future we can know what actions have been taken. must be carried out after determination according to the regulations.

Managing is an activity that is more focused on maintenance and upkeep. This maintenance is to maintain the condition of operational service vehicle assets in good condition and are always ready for regular use. Maintenance is carried out without changing, adding or reducing the shape so that goods can be utilized that meet the requirements in terms of use and the physical aspect of the vehicle. Which includes the aging process, exposure to dust, dirt, impact from other objects.

METHODS

The method used is descriptive analysis, which explains a problem in the field after conducting a survey or interview, which has several stages including: data reduction or a process carried out in a broader way of thinking so that new findings are seen and will be used as a concern in reducing data, then the next stage is the presentation of data carried out after a survey in the field, and the last is drawing conclusions and is done after the findings in the study.

The type of data used is primary data that examines participant perspectives with flexible strategies. The type of research uses qualitative research which is used to understand the phenomena around the population, which includes qualitative data is the management of official vehicle assets and several obstacles in managing official vehicle assets.

RESULTS AND DISCUSSION

The analysis carried out looks at the percentage of each indicator in the research variables. The following is a descriptive statistical analysis of each variable:

Management of Regional Property

In the Management of Regional Property, there are results, namely the Assets Division helps Management to create guidelines that have been carried out well in accordance with the procedures, seen from 20 people or 33% who have mostly implemented it, then 40 people or 67% of people say that the asset sector has completely helped management to create guidelines. Then for the asset sector which helps management create technical instructions for the implementation of procurement and storage of BMD, most of them do it completely, with a percentage reaching 70%.

To follow the management to realize technical instructions in implementing the distribution and use of BMD, most have done it, seeing the percentage reaching 65%, also for the technical implementation of administering BMD once every 5 years. Most have also done it, which can be seen the percentage reaching 67%, for the technical use of goods Most of the regional property has also been carried out, reaching a percentage of 72%, and finally, regarding the technicalities of eliminating and transferring regional property, most of it has been carried out because it can be seen that the percentage is 75%. And it can be concluded that the average BMD management is largely in accordance with Minister of Home Affairs Regulation No. 19 of 2016 concerning Management of Regional Property.

Regional Property Management Officer

Regarding Regional Property Management Officials, for the first point, namely the holder of power in managing regional property is the Governor/Regent/Mayor, on average the largest number of people who have full power in managing regional property are the Governor/Regent/Mayor, which reaches 87%. then for the power holders in BMD management who help research and provide consideration for approval in the preparation of BMD management plans to property managers, the average percentage is 73% for those that have

been fully implemented, then BMD management officials give consideration to property managers to regulate implementation and use. , utilization and deletion, utilization and deletion of BMD on average reaches 77%, then BMD users delegate some authority and responsibility to the Governor/Regent/Mayor with an average percentage reaching 48% who have fully implemented it, then the last unit is the BMD Management assisting in preparing documents for planning needs and budgeting for regional property, which on average has been fully completed reaching 63%. And it can be concluded that it is largely in accordance with Minister of Home Affairs Regulation Number 19 of 2016 concerning Management of Regional Property.

Planning

Based on the results regarding planning, there are several units, namely the SKPD planning section, planning and compiling goods and maintenance needs which are then handed over to the manager/asset division, which on average reaches a percentage of 70% for those who have completely done it, then the second unit is in planning needs. an item taking into account the condition of existing goods has fully reached 57%, for the planning part which plans SKPD needs which are prepared according to the standardization of regional government work facilities and infrastructure which have been determined by the Regional Head which has fully implemented it is 75%, then the next point After the APBD is determined, you can prepare a list of annual plans for items that have been fully implemented by 77%. And it can be concluded that on average the planning has been carried out in accordance with Permendagri No. 19 of 2016.

Procurement

Based on the results of the table above regarding Procurement of Regional Property which has several units in it, among other things, managers in carrying out the BMD procurement process pay attention to the principles of efficiency, effectiveness, transparency and openness, competing with each other, applying fairly, namely the average of those who have implemented it by 80%. Then, for those who are guided by the list of BMD requirements, there is a percentage of 78% who have fully implemented it, for BMD procurement carried out in line with statutory provisions, the percentage is 80% who have fully implemented it, for the use of goods you must submit a BMD procurement report to the Governor/Regent/Mayor through BMD managers who reached a percentage of 77% and have fully implemented it. And for the last one, namely regarding the results of procurement of regional goods, looking at procurement in monthly, semi-annual and annual periods, many have fully carried out, namely 77%.

Use

Based on the results of the table above, for use, there are several units, including goods management in the asset sector, which have issued decrees determining the use of goods to goods users, which on average have fully implemented it, reaching 68%, for determining the status of BMD use, it is carried out annually on average. which has fully implemented reached 62%, then the goods manager carries out research and requests to determine the status of BMD usage, the average of which has fully implemented is 62%, then temporary use is carried out after there is an agreement which has fully implemented 50%, and finally the use of BMD can be operated by other parties to carry out public services in accordance with the tasks and functions of SKPD which have been fully implemented by 45% and the majority of the remaining 45% have been implemented.

Utilization

Based on the utilization table, there are several units in it, including the asset sector which has utilized the BMD on the largest average, that is, it has implemented it which has reached 47%, utilization based on regional interests and public interests has the largest average, namely that it has fully implemented it with a percentage of 68%, then utilization which does not hinder

the implementation of the duties and functions of regional government administration, the largest average of which has been fully implemented can be seen at 75%, the largest average of utilization which does not require an approval permit is that it has been implemented which reaches 45%, then regarding the preparation costs for BMD utilization which will be charged The average APBD results show that the largest average is 57% which have been fully implemented.

Security and Maintenance

Based on the results of the Security and Maintenance table, there are several units/aspects, including, providing security for BMD administratively, physically and legally to avoid loss, damage, misuse, theft and taking over from other parties, the highest average of which is 75%. have fully implemented it, then the manager/user of the goods needs to record the maintenance listed in the maintenance/maintenance card and make a maintenance report. The highest average is 68%, which has been fully implemented, then the manager/user of the goods is obliged to safeguard his control on average. The biggest average was 75% who had fully implemented it, the physical security carried out by vehicle managers/users reached the highest average of 82% who had fully implemented it, finally the creation of handover minutes reached the largest average of 68% who had fully implemented it.

Evaluation

Based on the results of the assessment table, there are several aspects, including an assessment carried out to see the market value in order to prepare a balance sheet, the highest percentage of utilization and transfer of BMD is 70% which has been fully implemented, then the assessment is excluded in the form of borrowing and use which has grant status reaching a percentage of 73% those who have fully implemented it, then the largest percentage of costs used using the APBD is 82% which has fully implemented it, the final decision after the reassessment is determined by regional property management officials reaches the largest percentage, namely 63%, which shows that it has fully implemented it.

Transfer

Based on the results of the Transfer table, there are several aspects/units, including various types of transfer (sales, exchange, grants, and capital participation) which have the largest percentage, namely 75%, which shows that they have been fully implemented, then the use value of goods that are no longer needed can be obtained. the largest percentage is transferred, which is 53%, which has been fully carried out, the next aspect is that official vehicles that are no longer used will be auctioned, the largest percentage of which reaches 65%, then the sale of official vehicles is by auctioning the goods openly and to the public, which is the largest percentage. namely 70%. And finally, the sales of vehicles through the auction and tendering system are carried out to officers who have retired from their duties, with the largest percentage being 48%, which means they have fully complied/implemented it.

Annihilation

Based on the results of the Destruction table, there are several aspects/units, including goods users helping to make reports regarding regional goods that have been seriously damaged for immediate follow-up or destruction, the largest percentage reaching 70% who have fully implemented it, then destruction is carried out by goods users who have received it. Permits have the largest percentage, namely 72%, who have fully implemented them, then destruction using burning, crushing and landfilling, with the largest percentage reaching 57%. Then, the aspects of property management that are researched first, which requires a request for proposals regarding feasibility, administration and physical studies of the goods, have the largest percentage reaching 65%, and the last is a request for a proposal for destruction that is not

approved by the regional property management official for reasons that are appropriate. the largest percentage reached 57%, which can be interpreted as completely appropriate.

Deletion

Based on the results of the Removal table, there are several aspects/units, including goods users making proposals regarding the removal of BMD which have the criteria of being seriously damaged, lost or the goods are no longer in their place, with the largest percentage being 62%, which means that many have fully implemented it, then carried out BMD deletion includes the activity of deleting a list of user items, the managers of which can be seen the largest percentage is 57% who have fully implemented it, then the deletion is carried out by BMD officials who have made the decision to delete the largest percentage reaching 62% who have fully implemented it, then the deletion decision BMD has a period of 1 month from the date of submission of the minutes of handover of goods, the highest percentage of which reaches 58%, which means that it has fully implemented it.

The next aspect is the Letter of Approval for Deletion which includes the code, name, year and condition of an item belonging to the region showing the highest percentage results. 77% have fully implemented it. Then the last thing is that the abolition is carried out after a court decision is made so that it has the power, the largest percentage of which is 58% who have fully implemented it.

Administration

Based on the results of the Administration table which consists of several aspects including the preparation of goods inventory cards, room inventory cards, inventory books and transfer lists, the largest percentage of which reaches 77%, which means they have been fully implemented, then the goods administrator archives the results of the assessment in order to prepare the accounting for an item with the largest percentage reaching 72%, which means it has been fully implemented, then determining the status of goods usage, then carrying out an inventory of the goods, which shows the largest percentage reaching 78%, which means it has also fully implemented it, then making a transfer list by the goods administrator with the largest percentage being 80%. meaning that most of them have fully implemented it, the storage of an item needs to make a report on the receipt, distribution and inventory of an item with the largest percentage result reaching 72%, which means that it has been fully implemented, and the last one is to report the mutation of goods, regular use of goods and the largest percentage result is 77%, which means many have fully implemented it.

Coaching, Supervision and Control

Based on the results of the Guidance, Supervision and Control table which has several aspects, including property administrators/managers receiving technical guidance regarding the management of regional property, the largest percentage reaches 57%, which means they have fully implemented it, then managers receive incentives/allowances whose largest percentage reaches 72%. % which means they have fully implemented it, next, the property manager monitors and controls the management of regional property and the largest percentage results reached 82%, most of which have fully implemented it, then the property manager is assisted by property users to carry out research to obtain accurate data and percentage results. the largest reached 75%, which means they have fully implemented it, then a description of the duties and authority of property users has been made asking for cooperation with the Inspectorate to carry out an audit and the largest percentage results reached 73%, which means they have also fully implemented it, and finally the regional property management followed up on the cooperation with the Inspectorate to immediately carry out an audit and the largest percentage results reached 73%, which means it has been fully implemented.

CONCLUSION

Management of Regional Property can be concluded that judging from the largest percentage, most of them are fully in accordance with Permendagri No. 19 of 2016, however, there is still a lack of human resources and the administration of official vehicle management is incomplete. Regional Property Management Officials can be concluded that judging from the largest percentage, most of them are fully in accordance with Permendagri No. 19 of 2016, however there are findings regarding management officials who have concurrent duties/positions. Planning can be concluded that judging from the largest percentage, most of it is fully in accordance with Permendagri No. 19 of 2016, but there are obstacles regarding budget changes due to sudden demand for goods.

It can be concluded that, judging from the largest percentage, most of the procurement is fully in accordance with Permendagri No. 19 of 2016, but there are findings regarding changes in regulations which cause difficulties in procuring goods and many do not meet expectations. Usage can be concluded that judging from the largest percentage, most of it is fully in accordance with Permendagri No. 19 of 2016, but there are also findings that there are users who use it irregularly. Utilization can be concluded that judging from the largest percentage, most of it is fully in accordance with Permendagri No. 19 of 2016, but there is a problem with the budget being less than optimal in utilization. Security and Maintenance can be concluded that judging from the largest percentage, most of them are in full compliance with Permendagri No. 19 of 2016, but there are findings that are wasteful in repairs or maintenance.

The assessment can be concluded that judging from the largest percentage, most of them are fully in accordance with Permendagri No. 19 of 2016, but there are findings of a lack of technical guidance and training. It can be concluded that, judging from the largest percentage, most of the transfers are in full compliance with Minister of Home Affairs Regulation No. 19 of 2016, but there are findings of a lack of order in the inventory mechanism. It can be concluded that, judging from the largest percentage, most of the destruction is in full compliance with Permendagri No. 19 of 2016, but the whereabouts of unknown items have been found. Deletion can be concluded that judging from the largest percentage, most of it is fully in accordance with Permendagri No. 19 of 2016, but there are findings that the deletion has not yet been carried out because many items are still recorded on the Goods Inventory Card but cannot be physically found.

Administration can be concluded that judging from the largest percentage, most of them are fully in accordance with Permendagri No. 19 of 2016, but there are items whose existence is not yet valid. Guidance, Supervision and Control can be concluded that judging from the largest percentage, most of them are in full compliance with Permendagri No. 19 of 2016, but goods users sometimes do not record the goods borrowed in the loan book.

SUGGESTION

Regarding goods management, there needs to be technical guidance for asset managers to optimize their management. For regional property management officials, further coaching/technical guidance regarding duties/positions is also needed to ensure that management is more optimal. In planning, several things are often encountered, namely that the demand/need for goods is not in accordance with the plan at the beginning of the fiscal year, therefore planning for regional goods should be further optimized, so that there is no more demand in the middle of the fiscal year. Procurement of regional goods must also be in accordance with initial planning so as not to change the procurement budget.

The use and utilization of regional property is almost the same regarding non-compliance with the initial planning so that administration is more orderly and use is optimized for property management. Security and maintenance of goods to carry out routine maintenance so that there is no increase in the budget for maintenance. To assess regional property, technical guidance or

training is needed. The administration of the transfer of regional property should be made more orderly so that every change in management of regional property can be traced in detail and make the administration of the new manager easier.

The destruction of goods belonging to this area is also more regulated regarding proposals for destruction which can be seen from the physical condition of the goods. This BMD was removed to ensure orderly administration because there were several physical conditions that were not found or the goods were still recorded on the goods inventory card, so their physical condition was difficult to find. Administration of regional property requires technical guidance or training for human resources to make the goods administration process easier. Guidance, supervision and control also require technical guidance for goods managers and goods users to ensure orderly administration.

REFERENCES

- Ariasa, I.P.A. & Adnyana, Y. (2019). Implementasi Peraturan Menteri Dalam Negeri Nomor 19 Tahun 2016 Tentang Pedoman Pengelolaan Barang Milik Daerah (Studi Penelitian Inventarisasi Barang Milik Daerah di Satuan Polisi Pamong Praja dan Pemadam Kebakaran Kabupaten Bangli Tahun 2016 S/D 2017). *Jurnal Widyanata* 16(1), 1-10.
- Daniati, Lia & Farida, Lena. (2013). Analisis Pengelolaan Kendaraan Operasional. *Jurnal Administrasi Pembangunan*, 1(3), 219-233.
<https://jap.ejournal.unri.ac.id/index.php/JAP/article/view/1376>
- Kolinug, M., Ilat, V., Pinatik, S., (2015). Analisis Pengelolaan Aset Tetap Pada Dinas Pendapatan Pengelolaan Keuangan Dan Aset Daerah Kota Tomohon. *Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 3(1), 818-830.
<https://doi.org/10.35794/emba.3.1.2015.7556>
- May, Anastasia. (2015). Pemeliharaan Dan Penghapusan Aset Kendaraan Dinas Operasional Pada Kantor Dinas Kehutanan Dan Konservasi Provinsi Papua Tahun 2009-2012. Tesis. Universitas Gadjah Mada.
- Permendagri Nomor 19 Tahun 2016 tentang Pengelolaan Barang Milik Daerah.
- Pernyataan Standar Akuntansi Pemerintahan Nomor 7 Tentang Akuntansi Aset Tetap
- Putra, I.M.D.K., Wibawa, K.S., & Susila, A.A.N.H. (2022). Rancang Bangun Sistem Informasi Manajemen Pengelolaan Kendaraan Dinas. *JITTER : Jurnal Ilmiah Teknologi dan Komputer*. 3(3), 1311-1322.
- Risnawati, D. (2017). Pengelolaan Aset Desa Dalam Upaya Meningkatkan Kesejahteraan Di Desa Krayan Bahagia Kecamatan Long Ikis Kabupaten Paser. *EJournal Ilmu Pemerintahan*, 5(1), 199-212. ejournal.ip.fisip-unmul.ac.id
- Santi, E., Wirahadi, A., Saputra, W.A., Mustika, R., & Ferdawati. (2020). Analisis Sistem Pengadaan Kendaraan Dinas Operasional Pemerintah Melalui Sistem Pembelian dan Sewa (Studi Pada

Politeknik Negeri Padang). Akuntansi Dan Manajemen, 15(1), 91-101.
<https://doi.org/10.30630/jam.v15i1.60>

Yupita, Lasmi & Juita, Verni. (2020). Pengaruh Akuntabilitas Pengelolaan Keuangan Alokasi Dana Desa, Kebijakan Desa Dan Kelembagaan Desa Terhadap Kesejahteraan Masyarakat Pada Nagari Sungai Tanang Kecamatan Banuhampu Kabupaten Agam. Eksis: Jurnal Ilmiah Ekonomi dan Bisnis, 11(1), 56-64. <http://dx.doi.org/10.33087/eksis.v11i1.176>