

The Role of Effectiveness and Profit Contribution of Regional Owned Enterprises (BUMD) in Efforts to Increase Local Revenue (PAD) in Bandung City

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ABSTRACT: This research aims to look at the effectiveness and profit contribution of BUMD in an effort to increase Bandung City Regional Original Revenue. The research method used is qualitative. The source of the data comes from the results of interviews with informants representing regional-owned enterprises, the Regional Revenue Agency for the City of Bandung, and the Regional Secretariat for the City of Bandung, as well as documentation originating from the LRA. Data analysis in this study includes effectiveness analysis, contribution analysis, data reduction, data presentation, and drawing conclusions. The results of the data analysis show that the profit effectiveness of BUMD Bandung City is ineffective, and the level of contribution is very lacking. It is not effective because the remittance of BUMD profits still does not reach the target and the profit is still not optimal. This is because there are obstacles that BUMDs face, namely the effects of the COVID-19 pandemic, service capability, a lack of public knowledge about BUMD products, and human resources. The constraints faced encouraged BUMD to continue to make efforts to increase its revenue, namely by increasing the socialization and promotion of company products, expanding market share, developing technology, and developing infrastructure.

KEYWORDS -Local Own Revenue (PAD), Regional Owned Enterprises (BUMD), Effectiveness, Contribution, Role.

I. INTRODUCTION

The enactment of regional autonomy regulated is for regional governments to carry out independently, starting from managing regional finances consisting of collecting funds to allocating funds [1]. Regional revenues consist of regional revenues and financing. The regional income comes from regional original income, balancing funds, and other income. On this income, the regional government focuses more on PAD. One of the ways for the regional government to seek PAD income is by investing in regionally owned enterprises (BUMD). BUMD, one of the regional economic actors, creates added value in the form of gain/profit. The existence of BUMD is believed to be able to have a huge impact and benefit for economic development for people in the regions through the deposit of profits on equity participation made by the local government to BUMD. There are still many BUMD services and profits that are not optimal, especially in contributing to PAD. This can be caused by several factors or constraints, especially from the internal BUMD such as poor financial performance, there are still several obstacles in BUMD management and a lack of professionalism from human resources. The city of Bandung has a number of Regional Owned Enterprises (BUMDs such as the Regional Drinking Water

Company (PDAM), Tirtawening, PD. Dignified Market, Perumda Bank Bandung, and others [2]. In the realization of profits for Bandung City Regional Owned Enterprises from 2018-2022 has never reached the predetermined budget or targets. This can be proven by the following table.

Table 1 Budget and Profit Realization of Regionally Owned Enterprises (BUMD) for 2018-2022

Tahun	Anggaran	Realisasi
2018	Rp 56.902.854.788	Rp 0
2019	Rp 68.740.000.000	Rp 0
2020	Rp 16.419.800.000	Rp 1.740.648.551
2021	Rp 8.234.084.278	Rp 4.371.608.225
2022	Rp 28.088.608.190	Rp 15.231.517.616

It can be seen from the table above that the profit realization of the Regional Owned Enterprises of the City of Bandung from 2018-2022 has never reached the predetermined budget or targets. Even in 2018-2019, there was a fairly high increase in the budget target but there was no realization in 2018-2019, which means that there are no BUMDs that deposit profits. Therefore in 2018-2022 BUMDs will not be optimal in depositing profits. The concern of researchers is to find out why this always happens every year. This research aims to know the role of effectiveness and profit contribution of Regional Owned Enterprises in supporting Regional Original Income in Bandung City.

II. LITERATURE REVIEW

2.1 Local Own Revenue (PAD)

Regional Original Revenue, or what is called PAD is income earned by the Region which is collected based on Regional Regulations in accordance with statutory regulations. PAD aims to give authority to the Regional Government to fund the implementation of regional autonomy in accordance with the regional potential as a manifestation of decentralization [3]

2.2 Regional Owned Enterprises (BUMD)

Regional Owned Enterprises, hereinafter abbreviated as BUMD, are business entities whose capital is wholly or largely owned by the Region. The establishment of BUMD has a goal, one of which is to provide benefits for regional economic development [4].

2.3 BUMD Effectiveness

Measuring effectiveness is measuring the final result of a service in relation to its output (output of outcome) [5]. Calculating the effectiveness ratio by calculating the realization of BUMD profit receipts divided by the target BUMD profit receipts multiplied by 100%. The criteria used in assessing the effectiveness of receiving BUMD profits are based on Kepmendagri No. 690,900,327 in 2006, namely above 100 very effective, 90% - 100% effective, 80% -90% quite effective, 60% -80% less effective, less than 60% not effective [6].

2.4 BUMD Contribution

Contribution analysis is an analysis tool that can be used to find out how much the contribution of BUMD profit receipts is to the total revenue of Regional Original Revenue. in calculating the profit contribution ratio of BUMD by calculating the realization of BUMD profit revenue divided by the realization of PAD revenue multiplied by 100%. The criteria used in assessing the contribution of BUMD profit receipts to PAD

based on the Depdagri Research and Development Team - Fisipol UGM, 1991 with 0.00% - 10% is very less, 10.00 - 20% less, 20.00% -30% moderate, 30.00% - 40% quite good, 40.00 - 50% good, above 50% very good [7].

2.5 Constraint

According to the Big Indonesian Dictionary, constraints are obstacles, hindrances, constraints, or factors/circumstances that limit, hinder, or prevent the achievement of goals, forces that force the cancellation of implementation.

III. RESEARCH METHODS

This study used qualitative research methods. This qualitative research is a study that is used to obtain in-depth data regarding the role of effectiveness and profit contribution of Regional Owned Enterprises in an effort to increase Regional Original Income for the City of Bandung.

3.1 Data Types and Sources

The types of data in this study are documentary data and subject data. Documentary data in the form of the Budget Realization Report for the City of Bandung for the 2018-2021 period, and various documents related to Regional Owned Enterprises. While the subject data was obtained from interviews. The data sources used in this study are secondary data in the form of time series and primary data. Secondary data is in the form of documents obtained from the Budget Realization Report for the city of Bandung for the 2018-2023 fiscal year and various documents related to Regional Owned Enterprises, while primary data is obtained from interviews with informants representing the Regional Revenue Agency for the City of Bandung, the Regional Secretariat of the City of Bandung, and BUMD Bandung City.

3.3 Data Collection Technique

In this study, researchers collected data using documentation and interview methods. The documentation used to support this research is in the form of a Budget Realization Report for the City of Bandung for the 2018-2023 fiscal year and various documents related to Regional Owned Enterprises. In this study, researchers interviewed the Head of the Finance Section at BUMD, the Head of the Regional Non-Tax PAD Team at the Regional Revenue Agency and the Young Expert Policy Analysis Section at the Bandung City Regional Secretariat. The interviews conducted in this study were in the form of questions relating to the role of effectiveness and contribution in increasing Bandung City Regional Original Income.

3.4 Data Analysis Technique

The analysis technique used is effectiveness analysis, contribution analysis, data reduction, data presentation, and data verification.

1. Effectiveness Analysis

This Effectiveness Analysis is to show the ability of local governments to mobilize BUMD profit receipts according to the target. Then it can be formulated as follows:

$$\text{Effectiveness Ratio} = \frac{\text{Realization of BUMD Profit Revenue}}{\text{BUMD Profit Revenue Target}} \times 100\%$$

The criteria used in assessing the effectiveness of BUMD profit receipts are based on Kepmendagri No. 690,900,327 of 2006 as follows:

Table 2. Effectiveness Criteria

Percentage	Criteria
Above 100%	Very effective
90%-100%	Effective

80%-90%	Effective enough
60%-80%	Less effective
Less Than 60%	Ineffective

Source: Kepmendagri No. 690,900,327 in 2006

2. Contribution Analysis

Contribution analysis is useful to determine the level of contribution of regional companies in supporting regional income. Then it can be formulated as follows:

$$\text{Contribution Ratio} = \frac{\text{Realization of BUMD Profit Revenue}}{\text{PAD Revenue Target}} \times 100\%$$

The criteria used in assessing the contribution of local taxes to PAD are based on Kepmendagri No. 690,900,327 in 2006[7].

Table 3. Contribution Criteria

Percentage	Criteria
0,00% - 10%	Very less
10,00 - 20%	Not enough
20,00% -30%	Currently
30,00% - 40%	Pretty good
40,00 – 50%	Good
Above 50%	Very good

Sumber : Kepmendagri No. 690.900.327 Tahun 2006

3. Data reduction

Doing data reduction can be interpreted as summarizing, choosing the main things, focusing on the things that are important, and looking for themes and patterns [8]. The data reduction process in this study was obtained from interviews with each BUMD and focused on information regarding the effectiveness of BUMD profits, causes, constraints, and efforts faced by each BUMD.

4. Penyajian Data

The presentation of data in this study is in the form of narrative text. By presenting data, it will make it easier to understand what happened and plan further work, based on what has been understood [8]. The Presentation of data in this study is to describe the effectiveness of BUMD profits, causes, constraints, and efforts faced by each BUMD.

5. Data verification

Conclusions in qualitative research are new findings that have never existed before and are in the form of descriptions, descriptions of objects that were previously unclear after investigation become clearer can be in the form of causal or interactive relationships, as well as hypotheses or theories [8]. Data verification in this study draws conclusions from the overall results of the research starting from how effective BUMD's profits are, and the causes, constraints, and efforts faced by each BUMD.

3.5 Data Validity Techniques

Techniques for testing the validity of the data in this study include testing internal credibility or validity using triangulation, using reference materials, and conducting member checks.

IV. RESULTS AND DISCUSSION

4.1 Analysis of Profit Effectiveness of BUMD Bandung City

The profit effectiveness of BUMD Bandung City for the 2018-2022 fiscal year is as follows.

Table 4 The Results of Calculating the Profit Effectiveness of BUMD Bandung City in 2018-2022

Year	Budget	Realization	Effectiveness
2018	Rp 56.902.854.788	Rp 0	0%
2019	Rp 68.740.000.000	Rp 0	0%
2020	Rp 16.419.800.000	Rp 1.740.648.551	10,6%
2021	Rp 8.234.084.278	Rp 4.371.608.225	53,09%
2022	Rp 28.088.608.190	Rp 15.231.517.616	54,23%
Average			23,58%

4.2 Analysis of BUMD Profit Contribution to PAD Bandung City

BUMD's profit contribution to Bandung City Regional Original Revenue for the 2018-2022 fiscal year is as follows.

Table 5 Calculation Results of BUMD Profit Contribution to Bandung City PAD for 2018-2022

Year	BUMD Realization	PAD Realization	Contribution
2018	Rp 0	Rp 2.571.591.786.199	0%
2019	Rp 0	Rp 2.548.258.990.275	0%
2020	Rp 1.740.648.551	Rp 2.063.783.773.735	0,08%
2021	Rp 4.371.608.225	Rp 2.195.971.884.100	0,20%
2022	Rp 15.231.517.616	Rp 2.759.336.791.793	0,55%
Average			0,17%

4.3 Discussion

Based on Kepmendagri No. 690,900,327 in 2006, in determining effectiveness, it can be seen from the results of calculating the profit effectiveness of BUMD Bandung City, which consists of 4 BUMDs in the 2018 fiscal year, the effectiveness of the profit generated is 0%, which is not effective, in 2019 the effectiveness of the profit generated is still 0% which figure is the same as the previous year, which is ineffective, in 2020 the effectiveness of profits increases by 10.6%, which is ineffective, then in 2021 the effectiveness of the profits generated is 53.23%, which is ineffective, and in 2022 the effectiveness the resulting BUMD profit is 54.23%, which is not effective. Overall, the average profit effectiveness of Bandung Municipal BUMD is 23.58% and is included in the ineffective category.

In accordance with the Regional Regulations governing each BUMD and in accordance with Kepmendagri No. 690,900,327 in 2006 can be said to contribute well if it can meet above 30% of the needs of the Regional Original Revenue. In calculating the results of BUMD's profit contribution to Regional Original Revenue for the City of Bandung for the 2018-2022 period, namely for 2018 and 2019 there was no profit deposited by BUMD in Bandung City resulting in a contribution percentage of 0% which still cannot be said to have contributed well. In 2020 the contribution percentage is 0.08%, so it is included in the very less contributing criteria, and for 2022 it is 0.55%, which means it is very less contributing. The average produced in the last 5 years has resulted in a very large percentage to say a contribution, this is because not all BUMDs deposit their profits to the Bandung City Government according to predetermined targets.

With these results, there are obstacles/problems faced by BUMD in Bandung City. As explained by the head of the non-tax PAD team at the Regional Revenue Agency for the City of Bandung and the Policy Analysis Section for Young Experts at the Regional Secretariat for the City of Bandung, the main cause that led to the ineffectiveness of BUMDs in depositing their profits was due to the effects of the Covid-19 pandemic where one of those affected was Perumda Bank Bandung experienced problems in optimizing revenue, namely that as many as 70% experienced congestions on customers to pay. Covid-19 also attacked the economic sector in Indonesia where the dominant customer was ASN, in 2020 there was a decrease in allowances throughout Indonesia which resulted in problem loans to Perumda Bank Bandung. This resulted in loan installments, both principal and interest, not optimally accruing to Perumda Bank Bandung. Apart from ASN, some of the affected customers come from MSME entrepreneurs who are just starting their businesses again.

The effects of the Covid-19 pandemic have also been felt by Perumda Pasar Champion. The Policy Analysis Section for Young Experts at the Regional Secretariat for the City of Bandung explained that the Covid-19 wave was very influential in a quiet market situation because people tended to buy goods through online shops. There is a change in the pattern/culture of the people in spending, causing market conditions to decline, therefore resulting in income that is not optimal, the income earned is only sufficient for operational financing, so it is not sufficient to deposit profits to the local government as required. In the 2022 fiscal year, finally Perumda Pasar Champion has not budgeted for the deposit of profits because from the periodic reports it has been seen that Perumda Pasar Champion will experience a loss or will not achieve profits, so the local government does not budget for it.

The efforts to improve gradually consisted of structuring the existing human resources at Perumda Pasar Champion, strengthening legality, and realizing cooperation that had been stalled. Perumda Pasar Champion also builds understanding and smoother communication with business partners. Repairs and construction of market facilities have also been carried out, originating from retribution fees paid by traders, this is done for the convenience of sellers and consumers in buying and selling transactions in the market so that consumers are more interested in buying necessities in traditional markets. The next effort that has been made is aimed at enlivening the market again and returning visitor interest, one of which is the Cihapit market after the Covid-19 pandemic by carrying out the Cihapit market painting program carried out by IMK Student Association "Artha" from School Bandung Institute of Technology Management Business in collaboration with NVD FSRD and SMA 3 Bandung, SMA 5 Bandung who volunteered [9]. Besides that, it emphasizes taking firm action regarding street vendors who sell outside the market arena which makes buyers prefer to shop outside because it's easier and there's no need to park, therefore the area in the market tends to be quiet because consumers get their needs outside the market where the traders don't actually pay service fees, this also causes long traffic jams due to illegal parking on the side of the road by consumers.

The public's lack of ability to pay has also occurred due to the effects of the Covid-19 pandemic. Consumers who are in arrears are also an obstacle for Perumda Tirtawening in obtaining income. There are still many consumers who are in arrears of more than 3 months to 1 year. There is also an illegal case where a neighbor who uses Perumda Tirtawening's services takes advantage of it by flowing it into his house without a meter that should be used, so that is considered a technical water leak in the field. In accordance with the interview with the Tirtawening Auditor on this obstacle, an effort has been made to maximize consumer billing, by creating an internal program or a program in collaboration with other parties in order to expedite/facilitate the billing team to consumers, there are several parties included in the collaboration program these are examples of Bank BNI and BCA, Pos Indonesia, and law offices.

As explained by Auditor Tirtawening in conducting interviews explaining that in facilitating receipt of accounts and also making it easier for consumers to pay, Perumda Tirtawening plans to innovate to add cash payment vehicles or what is also called mobile cash. This mobile cash operates if there are activities that cover a large number of people and there is a need for advertisements/notifications on social media so that consumers are aware, this makes it easier for consumers to pay by not coming directly to the payment point, including those in Tegalega, Nyengseret, Margahayu, Antapani, Banks Mandiri Braga, and Jalan Rhino Singa. By supporting

this effort, Perumda Tirtawening needs to improve the server/system used to support this payment so that it can visit places in the city of Bandung and not worry about the server being constrained due to distance.

The non-optimal revenue receipts of BUMDs as explained by the Auditor of Perumda Tirtawening also occur due to a lack of water sources, therefore Perumda Tirtawening has not been able to provide comprehensive services to the people of Bandung City. It is hoped that Perumda Tirtawening will increase access or service for as many as 25,000 customers each year, but this is not an easy thing considering that the amount of water is very less to reach more customers, adding more customers but the absence of water flow is felt to be in vain and has an impact on customer disappointment against Perumda Tirtawening. Water sources that should be provided by the government but in the current conditions the government is still unable to provide water sources. Therefore Perumda Tirtawening treats water sourced in Cikalong Pangalengan, with the condition that the water source is far away experiencing water leaks while in the pipeline, this results in an increase in the level of water loss which causes the water that has been distributed and becomes a reduced water account/receipt. This has been done in an effort to control water losses by reducing water losses in the distribution system. Then identify and fix leaks in waterways, improve network monitoring, and make necessary repairs. This will reduce water losses and improve resource use efficiency.

In the results of interviews with the Auditor of Perumda Tirtawening, he explained that the service coverage of Perumda Tirtawening was still below 80%, also due to a lack of water sources. Perumda Tirtawening received a circular letter from the Regional Government of Bandung City issued by the local government that if the service coverage of Perumda Tirtawening is below 80% then there is no obligation to deposit profits. Based on the results of these interviews, there are efforts that have been made by Perumda Tirtawening, namely by increasing market share, namely by reaching more customers, developing infrastructure that covers areas that have not been reached, or entering new market segments such as industry or housing. Then Perumda Tirtawening diversified services and improved quality to help attract new customers. As for marketing and promotion by increasing marketing and promotion efforts to increase public awareness about Perumda Tirtawening's services.

The problems found are that there are still many people who do not know about BUMD products. Perumda Bank Bandung made efforts based on the results of interviews obtained from the Policy Analysis Section of Young Experts at the Regional Secretariat of Bandung City to overcome existing obstacles/problems by promoting all market share. Based on the Perumda Bank Bandung website, Perumda Bank Bandung has a service in the form of investment in the form of savings consisting of sympathetic savings where deposits and withdrawals can be made at any time and student savings, namely a term savings program carried out by parents to finance their sons and daughters, then there are also deposits, namely a time deposit with a higher interest rate than ordinary savings and also needs consumer, productive, umrah loans, and programs and retail for working capital for UMKMs, both UMKMs that have been running for a long time, as well as UMKMs that are just starting with submissions of under 100 million. Perumda Bank Bandung has also expanded its market share from previously only the City of Bandung to Bandung Raya which includes the City of Bandung, Bandung Regency, Cimahi City, and West Bandung Regency.

Perumda Bank Bandung also implements a ball pick-up system in order to improve service quality with the aim of bringing services closer and speeding up service, not only that the ball-picking effort aims to gain the trust of the community, especially to be the right choice to ease the burden on society in a situation that is urgently needed by the economy faced. The efforts that have been made are explained on Bank Bandung's Instagram social media, namely carrying out socialization activities for Bank Bandung products, one of which is socialization in 2022 which is located at one of the companies in the city of Bandung, namely PT. Securindo Nusatama Gemilang which was carried out by the consumer credit team and the Perumda Bank Bandung funding team. There was also a product socialization that was recently carried out, namely in March 2023 to the Daily Freelance Employees (PHL) of the Cibabat Regional General Hospital (RSUD) located in Cimahi.

The Policy Analysis Section for Young Experts at the Bandung City Regional Secretariat explained that PT Bandung Infra Investama had only managed assets which at the same time included capital from the

Regional Government in the form of land which is now Kiara Artha Park but is currently still not optimal. PT Bandung Infra Investama is trying to provide investment in the city of Bandung, but it is still not running optimally. There are several examples of PT Bandung Infra Investama's activities, namely asset legalization and certification. Kiara Artha Park is a tourist spot that is currently popular and is included in a public space with the theme of a city park. Because development is in the long term covering a matter of years, so this BUMD cannot get direct income like other BUMDs, therefore in the 2018-2020 period, it still has not deposited profits because the assets being managed are still in process and it cannot be said yet produce, and even return on investment from this cannot be direct/quickly.

Many efforts have been made to optimize the income that is presented on Kiara Artha Park's Instagram social media by implementing an affordable ticket fee of IDR 10,000, so that people can enjoy the area by exercising, chatting, and relaxing to enjoy the atmosphere. By innovating of various facilities, people are interested and flocking to Kiara Artha Park. Kiara Artha Park collaborates with various parties starting from renting transportation, namely with Papa Scooters and Fely starting from electric bicycles, bicycles, cars, and scooters, there is also working with culinary parties where they open food stands ranging from traditional and international food, things this makes people not worry if they feel hungry can buy directly in the area, no need to leave the area. At the beginning of the inauguration of this place, Kiara Artha Park set free tickets from Monday to Friday, this made people more interested in coming. Apart from that, national celebration events are often held here, such as a decorative vehicle competition to commemorate Indonesian Independence, and there are many other parties who work together to introduce Kiara Artha Park to people outside the city.

Commission B DPRD City of Bandung in the Working Meeting of Commission B stated that it hopes for new innovations from PT Bandung Infra Investama and to make Kiara Artha Park a tourist spot that can compete in the Bandung City tourism era, with this digital era promotions will go far shot. PT BII must focus more on infrastructure because that was the initial goal of PT BII. Don't let other fields develop, but in the main fields, you haven't seen significant progress [10]. In addition, PT Bandung Infra Investama needs to focus on the goals to be carried out in beautifying the city of Bandung by planting cables passing by the city of Bandung so that they can be realized immediately, which will later move these cables underground. Because this program takes a very long time with a long process.

V. CONCLUSION

Based on the results and analysis of the effectiveness and profit contribution of Regional Owned Enterprises (BUMD) to Regional Original Revenue (PAD) of Bandung City, it can be concluded that the profit effectiveness of BUMD Bandung City in the 2018-2022 fiscal year has increased every year, but is still in the criteria of not effective because it is still below 60%, the effectiveness of BUMD profits earns an average of 23.58% which is included in the ineffective criteria. The profit contribution of BUMD Bandung City to PAD in 2018-2022 has increased every year, the contribution of BUMD profits to PAD has an average of 0.17%, which is very little contribution.

BUMD is not effective in depositing profits due to not optimally remitting BUMD profits, this is because there are obstacles faced by BUMD Bandung City in obtaining and increasing their income, namely the effects of the Covid-19 pandemic, service capability, lack of public knowledge about regional public company products, and sources human power. Efforts that have been made by BUMD Bandung City in maximizing revenue are by increasing the socialization and promotion of company products, expanding market share, developing technology, and developing infrastructure. Efforts to be made by BUMD Bandung City in overcoming and increasing income are by collaborating with various parties, being firm with non-compliant consumers, carrying out periodic employee evaluations and quality, building consumer trust, and being more active in using social media in promotions.

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