

Obtaining The Fair Value of Pelita Raya Street Buntok South Barito Regency

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ABSTRACT

Keywords:

Cost Approach, Market Data Comparison Method, Quality Rating Model, Fair Value of road

The assessment was set out to determine the fair value of Pelita Raya Street Buntok, South Barito Regency. This research is considered important due to the BPK's findings that revealed the weaknesses of the Internal Control System in the preparation of financial statements in which the recording and management of Fixed Assets have not been fully adequate. The assessment phase is divided into two assessments, the assessment of road components and the assessment of land under the road. The road component valuation uses a Cost Approach/DRC (Depreciated Replacement Cost) approach with a unit in place cost calculation method. Land under the road is assessed using the Market Data Comparison Method by using regression analysis (quality rating model). The analysis showed that the Fair Value of Street Pelita Raya was IDR 24,816,825,000.00. The Fair Value of the road component is IDR 15,196,584,000.00 and the Fair Value of land under the road is IDR 9,620,241,000.00.

1. INTRODUCTION

Infrastructure has a very important role in realizing the fulfilment of people's basic rights such as food, clothing, housing, security, education, and health. In Greece, calculations suggest that the infrastructure is an important component of economic activity (Mamatzakakis, 2008). Infrastructure also plays an important role in supporting national economic growth towards global competitiveness. Infrastructure development in the future needs to be directed not only to support the achievement of regional economic growth (the engine of growth) but also to be more synergized with environmental sustainability by paying attention to the carrying capacity of an area that will be developed. This is because the infrastructure development is a trigger for the creation of new growth centres which are the forerunner to the birth of new cities or new settlement centers that can be a counterweight to regional economic growth and reduce disparities between regions.

Infrastructure development is not only directed to reduce disparities between regions (urban, rural and border), but also to reduce urbanization and urban sprawl, to increase the fulfilment of basic needs, and to improve the quality of life and welfare of the people who are ultimate to maintain national stability and unity. Transportation infrastructure development (including roads, airports, and seaports) is widely considered to be the core infrastructure required for economic growth (Zhang & Cheng, 2023). Therefore, infrastructure development needs to be based on an integrated regional development approach by all sectors based on a plan that synergizes and refers to economic, social, environmental sustainability, regional potential and local wisdom and regional spatial plans. In other words, regional development needs to be supported through cooperation between the central government, regional governments and involving the private sector, considering that in reality, the developed area

will attract more investors than undeveloped areas (Ministry of Public Works and Public Housing Strategic Plan 2015- 2019).

Infrastructure has an important role as one of the drivers of economic growth and development. Infrastructure factors allows to be more successful in raising income levels and offer policymakers and business leaders an important tool in the formulation of improved economic policies and institutional reforms The existence of adequate infrastructure is very necessary (Palei, 2015). Physical facilities and infrastructure (infrastructure) is a very important part in the community service system. Various physical facilities are vital to support various government activities, economy, industry and social activities in society and government. Starting from the energy system, road transportation, office buildings, and schools, to telecommunications, houses of worship and clean water service networks, all of which require reliable infrastructure support (Soemardi and Wirahadikusumah, 2009).

Roads are important tools that support human life and activities which also serve as benchmarks in the development of an area or even a country. Roads are facilities that must be provided by the government. According to Law No. 38 of 2004, roads as part of transportation infrastructure have an important role in the economic, socio-cultural, environmental, political, defence and security fields, and are used as much as possible for the prosperity of the people. Roads have been built, among other things, to facilitate traffic in areas that have developed and to increase the effectiveness and efficiency of goods and services distribution services to support the increased economic growth.

Roads are included in government fixed assets. Road procurement that uses a budget must be recorded in the government's balance sheet. Government Regulation Number 71 of 2010, determined Government Accounting Standards (SAP) which contain accounting principles for preparing government or public sector financial statements. Assets included in SAP consist of both fixed assets and non-fixed assets.

To find out the Fair Value of State Property (BMN), in accordance with the Minister of Finance Regulation No. 02/PMK.06/2008 concerning the Valuation of State Property, article 2 states that the government conducts BMN management including conducting an evaluation. Furthermore, article 3 paragraph 1 states that the valuation of State Property is carried out in the framework of:

- (1) Preparation Of The Balance Sheet Of The Central Government;
- (2) Utilization And / Or;
- (3) Alienation.

This point is confirmed in paragraph 3 that the assessment is done by determining Fair Value. Fair Value according to PMK Number 2 / PMK.06 / 2008 is the estimated amount of money at the valuation date, which can be obtained from a sale and purchase transaction or the exchange of a property, between the buyer who is interested in buying and the seller who is interested in selling, in a bond-free transaction that is the offer is carried out properly insufficient time, where both parties know the usefulness of the property to act cautiously and without coercion. As for knowing the Fair Value of an asset, it can be seen through the condition of the actual value of the asset. Therefore, the nominal listed in the government's financial balance can be more accurate. The basis of the value obtained has a good test power that can make the government financial reports are more relevant and they can be accounted for.

The findings of the BPK in the Regional Government Financial Report (LKPD) of South Barito District in 2017 found that there was a weakness of the Internal Control System in the preparation of financial statements where the recording and management of Fixed Assets were not yet fully adequate. The BPC's inspection results stated that the value of the road land on 207 roads belonging to the South Barito District Government had been assessed, but still based on NJOP. Therefore, the land value on the road section recorded in the financial balance sheet of the South Barito Regency Government still does not reflect the Fair Value (BPK RI 2018).

The basic determination of accrual-based Government Accounting Standards based on

Government Regulation Number 71 of 2010 concerning Government Accounting Standards mandates government agencies, both at the central and regional levels, to implement accrual-based SAP in the context of improving the quality of government financial reporting information. Accrual-based LKPD records aim to produce better performance measurements and facilitate more transparent and accountable financial / asset management.

Accrual-based SAP is a Government Accounting Standard that recognizes income, expenses, assets, debt, and equity in accrual-based financial reporting and recognizes revenue, expenditure, and financing in the APBN/APBD. From this discussion, the government's fixed assets need to be assessed to determine their Fair Value. An assessment that needs to be considered is the fixed assets in the form of roads built using the government budget. The road that will be assessed in this study is Street Pelita Raya Buntok, South Barito Regency.

Street Pelita Raya has a status as a district road in accordance with South Barito Regent Decree No. 538 of 2013 concerning Determination of the Status of Roads as South Barito Regency Roads. Street Pelita Raya has a length of 2,814 km and is a road in the center of Buntok City. The strategic location of Street Pelita Raya can be seen from the presence of government office buildings such as the Regional Secretariat Office Building, South Barito Regency Government, Regional Financial and Asset Management Agency, Youth Office, Sports, Tourism and Culture, Women's Empowerment Agency, Child Protection, and Family Planning, Inspectorate, Office Cooperatives, the Buntok District Court, the Regional Disaster Management Agency, the Office of the Ministry of Religion, South Barito Regency, the Pharmacy Warehouse of the Health Service, SMPN 2 Barito Selatan, KODIM 1012 Buntok, BULOG Warehouse, a school complex owned by the Muhammadiyah Education Foundation in Buntok. Along Street Pelita Raya, there are supporting buildings for trade and services such as shophouses, business places, motorcycle dealers, Mulia Kencana

Hotel, Afiat Jaya Hotel, Tia Hotel, Central Kalimantan Development Bank and others.

The value of Street Pelita Raya recorded in the financial balance sheet of the South Barito Regency Government is based on the value contained in the KIB (Goods Inventory Card), amounting to IDR 14,181,823,620.00 (road construction) and IDR 6,384,000,000.00 (land under the road) (Regional Financial and Asset Management Agency of South Barito Regency 2019). Earning the value was previously obtained from the cost of work and maintenance of the Pelita Raya road carried out by the South Barito District Public Works Office.

The value of the road recorded in the balance sheet of the South Barito Regency Government is only based on the cost of construction, maintenance, and improvement of the road, not calculated from the initial cost of construction to the construction and improvement of the last road in 2017. The condition of Street Pelita Raya that shows damage in some parts of the road has also not been shrinkage carried out. This causes the value of Street Pelita Raya is not properly recorded. Therefore, the Street Pelita Raya needs to be assessed for the Fair Value of the road.

2. RESEARCH METHODS

Research Design

Estimated Fair Value of Street Pelita Raya Buntok, South Barito Regency will be conducted in 2 assessment processes. First, the assessment of the road component with the cost /Depreciated Replacement Cost (DRC) approach with the cost estimation method, namely the Unit In Place Method, the mechanism of the assessment stage in this study refers to the Decree of the Director-General of State Assets Number 12/KN/2019 concerning Technical Guidelines for Valuation of Land, Buildings and Buildings, Roads, Bridges, Water Buildings and Preparation of Assessment Reports in the Context of Reappraising State Property. Second, calculate the value of land under the road using the sales comparison method, the quality rating model. The final calculation of the two assessments will be

accumulated into road values, so it can be formulated into:

Road Value = DRC Road Component + Land Value on the Road

Data Analysis Techniques

The procedure for evaluating the components of Street Pelita Raya follows the rules in the Decree of the Director-General of State Assets Number 12/KN/2019. The stages of road component evaluation are as follows.

1. Completing the data on the object of body evaluation of Street Pelita Raya Buntok, South Barito, such as:
 - a. type of road;
 - b. road class;
 - c. road function;
 - d. the total area of the road body;
 - e. length of road body;
 - f. surrounding soil conditions;
 - g. area of the pavement of traffic lanes;
 - h. type of pavement of the traffic lane;
 - i. traffic conditions;
 - j. broad shoulder area without pavement;
 - k. road shoulder conditions;
 - l. drainage volume of the road;
 - m. type of road drainage;
 - n. road drainage conditions;
 - o. long kanstein;
 - p. complementary component conditions;
 - q. assessment year;
 - r. last year coating;
 - s. year of repair;
 - t. effective age
2. Estimating the cost of reproduction or replacement costs of the road-building / developments at the date and year of the assessment, then making depreciation on the condition of the road. Estimated calculation calculations for road components to determine the value of road pavement, that is, from the sum.
 - a. Calculation of the value of the main components of the traffic lane.
 - b. Calculation of the value of the components of the surface layer of the traffic lane.

- c. Calculation of the value of the shoulder component.
- d. Calculation of drainage component values.
- e. Calculation of complementary component values.

The indications of the road component are multiplied by the value of the cost of making/replacing the new cost (KKB) of the South Barito Regency and then depreciated with the current condition of the road component so that it can be known the value of the road component. The formulation for calculating road pavement values is:

Depreciated Replacement Cost Value for Road Components = Calculation of the main components of the traffic lane + Calculation of the value of the surface layer components of the traffic lane + Calculation of the value of the components of the road shoulder + Calculation of the value of drainage components + Calculation of the value of complementary components.

Land assessment under the road

The sales comparison method with the quality rating model is carried out to complete the land market valuation under Street Pelita Raya Buntok, South Barito Regency. The stages and mechanisms of land valuation with this model are.

1. Determine the sample. The sample was determined based on data obtained from the United Nations Division of the South Barito Regency Financial and Asset Management Agency. The distribution of soil samples was chosen at a distance of 1,000 meters from the length of the road. A comparison of land values is done for every 1,000 meters of road or segment. Thus, the number of segments used is 3 segments. Samples that are from each segment consist of observation samples and samples outside of observation. Samples outside observation, that is the samples that will be observed and the market value of the land is unknown. Observation sample, which is a sample that already has a land transaction value and can be used to help explain the

estimated land market value in using the quality rating model.

2. Determine the selected variables, namely:
3. Determine variable weights. The determination of variable weights refers to the results of empirical studies and the results of field surveys. The weights of all selected variables are 1 or 100 percent, so they can be formulated:
 $JCBD + LD + LT + BT + KJ + JH + KT = 100\%$
4. Determine the score of each sample based on certain criteria and scales, starting with the numbers from 0 to 9. The score depends on the criteria of each sample. Giving variable weights and scores obtained from the results of distributing questionnaires to parties who know and understand property;
5. Determine the quality score by adding the multiplication between weights and the scores of each variable used;
6. Determine simple regression modeling (simple regression) to form a model of the relationship between property values and the quality of the scores. A simple regression estimation model that has been formed will be used to estimate land values:

$$\hat{y} = \alpha + \beta(QSi)$$

Where:

- \hat{y} = Estimated value of land object i
- α = Constant
- β = coefficient
- QSi = Quality Score

Determine the overall land value used for the construction of Street Pelita Raya. The stages are calculating the value of road land by finding the median value of the entire sample as a representative market value of the land on every 1,000 meters of road. After the land value of each 1,000 meters of the road is obtained, then the land value of the road is calculated every 1,000 meters by multiplying the median value of the land every 1,000 meters by the area of the land every 1,000 meters. The last stage, employing the sum of the value of the land every 1,000 meters of the road, so it can know the overall Market Value of land.

3. RESULT AND DISCUSSION

Land value under the road

The results of data collection for land appraisal using the sales comparison method with the quality rating model, ie the soil sample on each 1 km of the road consists of 10 observation samples and 2 samples outside the observation model to be estimated. The result, at 3 km consists of 30 observation samples to form the estimation model and 6 samples outside the observation model to be estimated. Thirty observation samples were first calculated on the land value/m² based on the transaction value. Land transaction data were obtained from the Office of Regional Financial and Asset Management Agency of South Barito Regency. Determination of scores and variable weights obtained from the results of the distribution of questionnaires to 10 people who have been appointed with the criteria of those who have the competence and understand property development. This questionnaire is used to determine how much the value of land / m² in accordance with the classification which is carried out in determining the quality score (quality score) in accordance with predetermined variables, namely the distance from the center of business activity (central business district), road conditions, frontage width (frontage), land area, land shape, type of land rights and contours.

Determination of scores and ranking of variables along with variable weights, calculated based on the answers from the questionnaire given. Respondents ranked from 1-7 to the most important factor in influencing land prices in Buntok. From the collection of these answers, the percentage of the total number of answers to the answer to the factor is calculated, according to predetermined ranking.

Table 1. Weights of variables that affect land values

No.	Factors affecting land prices	Weight
1.	Location: distance from the center of business activities (central business district)	19
2.	Accessibility: road conditions	17
3.	Frontage: front width of the ground	13
4.	Surface area	10

5.	Landform	13
6.	Types of land rights	17
7.	Ground contour	13

Source: Data processed

Furthermore, determining the value of each variable is obtained from the calculation of scores from 0-9, where 0 is the lowest value and 9 is the highest value. Classification indicates the condition of the land itself.

Table 2. Scoring variable values for land valuation

Location: distance from the center of business activities (central business district)	
Classification	Skor
< 1 km	9
1,1 km–2,0 km	7
2,1 km–3,0 km	5
3,1 km–4,0 km	3
>4,1 km	1
Accessibility: road conditions	
Classification	Skor
There is no pavement (dirt road)	3
Concrete	6
Asphalt	9
Frontage: front width of the ground	
Classification	Skor
< 6 m	1
6,1 m–8,0 km	3
8,1 m–10,0 km	5
10,1 m–12,0 km	7
>12,1 km	9
Surface area	
Classification	Skor
< 90 m	1
90,1 m–140 m	3
140,1 m–190 m	5
190,1 m–240 m	7
>240,1 km	9
Landform	
Classification	Skor
Regular 4-sided	9
Irregular 4-sided	6
Irregular	3
Types of land rights	
Classification	Skor
FT (Freehold Title)	9
BR (Building Rights)	7
CR (Cultivation Rights)	5
Other rights	3
Ground contour	
Classification	Skor
Flat	9
Backward tilt	7

High to the back	5
Wavy	3

Source: Data processed

After weights and scores are obtained, the next step is to determine the quality score for each sample. The quality score calculation is based on the conditions of each sample.

Table 3. Regression Data for Quality Rating Models

Km	Sample	Land price/meter (IDR)	Score
Km 01	1	209.333	764
	2	223.881	764
	3	232.143	778
	4	234.114	765
	5	243.000	765
	6	243.000	764
	7	246.128	765
	8	248.035	765
	9	250.000	790
	10	256.410	752
Km 02	11	204.678	751
	12	205.085	751
	13	205.220	763
	14	233.333	763
	15	234.946	763
	16	249.926	776
	17	253.807	777
	18	296.209	828
	19	319.188	808
	20	332.297	814
Km 03	21	210.500	777
	22	217.286	776
	23	228.311	763
	24	250.000	777
	25	250.000	776
	26	250.339	801
	27	273.973	790
	28	273.973	803
	29	277.778	802
	30	284.732	815

Source: Data processed

After weights and scores are obtained, the next step is to determine the quality score for each sample. The quality score calculation is based on the conditions of each sample.

After the quality score of each sample is gained, the next step is to determine the estimation model by conducting a simple regression between the soil/m² value of 30 observational samples and the quality score of

the 30 samples. Regression results obtained are used to determine the soil/m² value of 6 samples outside the observation model.

From the results of the regression of land values/m², the model of the relationship between object values and their quality scores can be formulated as follows:

$$\hat{Y} = -722.600,8 + 1.247,136x$$

After the soil/m² value of each sample is known, it is then returned to each segment. The value of land/m² in the sample every 1 km, the median is calculated as a representative value of land/m² for the calculation of the value of the road/1 km. The value of land per kilometer that has been obtained is added up as an indication of the value of the land under the road. In the next calculation, it can be determined the value of land for road works by adding up the land value of each 1 km of the road.

Table 4. Land /m² Used for Land Valuation on Roads

Km	Sample	Land price/meter (IDR)	Land price/meter ² (Median)
Km 01	1	209.333	IDR 244.564
	2	223.881	
	3	232.143	
	4	234.114	
	5	243.000	
	6	243.000	
	7	246.128	
	8	248.035	
	9	250.000	
	10	256.410	
Km 02	11	204.678	IDR 242.436
	12	205.085	
	13	205.220	
	14	233.333	
	15	234.946	
	16	249.926	
	17	253.807	
	18	296.209	
	19	319.188	
	20	332.297	
Km 03	21	210.500	IDR 262.156
	22	217.286	
	23	228.311	
	24	250.000	
	25	250.000	
	26	250.339	
	27	273.973	
	28	273.973	
	29	277.778	

	30	284.732	
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Source: Data processed

Table 5. Land Value of Street Pelita Raya Buntok, South Barito Regency

No.	Location Segments (m)	Surface area (m ² /Km)	Land Value/m ²	Land Value of the Road Surface area x Land Value/m ² (IDR)
1.	0+000 – 1+000	14.100	244.564	3.488.350.000
2.	1+000 – 2+000	14.100	242.436	3.418.348.316
3.	2+000 – 2+814	10.503	262.156	2.753.542.712
Total Land Value				9.620.241.028
Rounding Up				9.620.241.000

Source: Data processed

Table 6. Land Value of Street Pelita Raya Buntok, South Barito Regency

No.	Land Value/m ²	Land Value of the Road Surface area x Land Value/m ² (IDR)
1.	244.564	3.488.350.000,00
2.	242.436	3.418.348.316,02
3.	262.156	2.753.542.712,77
Total Land Value		9.620.241.028,79
Rounding up		9.620.241.000,00

Source: Data processed

Table 6 shows indications of land values for the Fair Value of land under Street Pelita Raya. The Fair Value Value of land on the Pelita Raya road is IDR 9,620,241,000.00.

Depreciated replacement cost for road components

The Depreciated Replacement Cost (DRC) component of Street Pelita Raya uses the breakdown of costs regulated in Decree of the Directorate of State Assets Number 12/KN/2019 on Technical Guidelines for Evaluating Roads, Buildings and Bridges, Water Buildings and Preparing Valuation Reports in the Reappraisal of State Property. The breakdown of costs used is based on the unit in place cost method (installed unit), namely the 2018 Road Cost List (DBJ).

Street Pelita Raya has a dimension of 2,814 meters in length. The calculation of the dimensions of the road length is divided into 2 segments, namely the segment length of the road 0 m - 2,400 m and the segment length of the road 2,400 m - 2,814 m. From the acquisition of data in the field, obtained data on the Street Pelita Raya object.

Table 7. Object data of Street Pelita Raya Buntok, South Barito Regency

Details	Description
Road classification	Urban Roads
Street class	III A
Road function	Secondary Collector
The total area	31.263 m ²
Surrounding soil conditions	paddy fields, swamps and lowland (bad)
Area of the pavement of traffic lanes	30.126 m ²
Types of traffic pavement	Asphalt
Traffic conditions	Medium traffic
Wide shoulder area without pavement	1.137,45 m ²
Shoulder condition	Good
Road drainage volume	2.877,53 m ³
Kanstin length	6.416 m
Complementary component conditions	Fairly maintained (Medium)
Last year coating	1980
Years of repair	2017
Effective age	14 year

Source: Data processed

The condition of the surrounding soil and the value of the condition of the road surface layer can be seen in the table of conditions of the subgrade, the subgrade foundation and the road surface layer based on the Director-General of State Assets Number 128 / KN / 2014. The next process, calculating the Effective Age of Roads (UEJ). Based on the Decree of the Director-General of State Assets Number 12/KN/2019, the calculation of the effective age of roads seen in the condition of Street Pelita Raya which has previously been improved by road improvements can use the formula:

$$UE = \frac{(TN - TP) + 2(TN - TR)}{3}$$

Where:

EU: Effective age

TN: Year was assessed

TP: Last coating year

TR: Year of repair

Effective age obtained by road:

$$UE = \frac{(2019-1980)+2(2019-2017)}{3} = 14 \text{ year}$$

After obtaining the effective life of the road, the value of the road component can be calculated, starting with the calculation of the value of the main traffic components, the surface layer components of the traffic lane, the shoulder component, the open drainage component, the closed drainage component and the calculation of the complementary component values, then the total value overall road component. For the calculation of the market value of roads, the calculation of the value of each work is based on the Decree of the Directorate General of State Assets Number 12/KN/2019 on Technical Guidelines for Appraisal of Roads, Buildings and Bridges, Water Buildings and Preparation of Appraisal Reports in the Context of Reappraising State Property.

The value of the road component is calculated by adding up the main components of the traffic lane, the surface layer components of the traffic lane, the shoulder component, the drainage component and the complementary components obtained.

Table 8. Calculation of road component values

Component	Unit price (IDR /m ²)	DEP	Fair Value (IDR)
Komponen Utama Jalur Lalu Lintas	549.439,00	40%	8.282.820.616,73
Komponen Lapisan Permukaan Jalur Lalu Lintas	139.478,21	40%	2.102.641.045,45
Komponen Bahu Street	285.293,66	25%	202.979.299,62
Komponen Drainase Terbuka	1.695.117,00	18%	616.686.842,79
Komponen Drainase Tertutup	1.965.324,00	18%	3.283.812.964,03
Komponen Pelengkap	176.328,49	25%	707.642.906,70
Fair Value			15.196.583.675,31
Fair Value (Rounding up)			15.196.584.000,00

Source: Data processed

From Table 8 it can be seen an indication of the value of the road component with a Cost Approach/Depreciated Replacement Cost (DRC). The indicative value of the components of Street Pelita Raya in the South Barito Regency is IDR . 15,196,584,000.00

Table 6 shows indications of land values for the Fair Value of land under Street Pelita Raya. Indication of Fair Value of Land Under Street Pelita Raya is IDR 9,620,241,000.00. From the calculation results, the Fair Value of the road is obtained by adding up the Fair Value Value of the Road Components and the Fair Value of the Underwater Road Value.

Table 9. Recapitulation of the Fair Value indication of Street Pelita Raya, South Barito Regency

No.	Description	Value (IDR)
1.	Indications for Fair Value of Road Components	15.196.584.000,00
2.	Indications of Fair Value of Land Under the	9.620.241.000,00
Total Road Value		24.816.825.000,00

Source: Data processed

In Table 9, the Fair Value of Street Pelita Raya in South Barito Regency is obtained at IDR 24,816,825,000.00.

4. CONCLUSION

The results of the analysis indicate that the Fair Value of the road component on Street Pelita Raya Buntok in South Barito in 2019 using the Cost Approach/Depreciated Replacement Cost is IDR 15,196,584,000.00. Indications of Fair Value of land under Street Pelita Raya Buntok, South Barito Regency in 2019 amounting to IDR 9,620,241,000.00. The Fair Value of Street Pelita Raya Buntok, South Barito Regency in 2019 is IDR 24,816,825,000.00.

The value of Street Pelita Raya Buntok in South Barito in 2019 recorded in KIB A (Goods Inventory Card, Class of Land Goods) was recorded at IDR 6,384,000,000.00. On KIB D (Goods Inventory Card, Road, Bridge, Irrigation and Network Goods Inventory Card) was recorded at IDR . 14,181,823,620.00, the value was also still below the calculation result of the Fair Value of the road component, namely IDR15.196.584.000,00.

The Fair Value of Street Pelita Raya Buntok obtained from this study, can be used as a reference value for the Fair Value of fixed assets of land and roads on the Inventory Card, especially the Fair Value of Street Pelita Raya Buntok.

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