

The Implementation of the Revaluation State Property Assets at Politeknik Negeri Bali

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Abstract— This study aims to analyze the implementation of the revaluation of State Property (BMN) assets at Politeknik Negeri Bali (PNB) in accordance with the Presidential Regulation of the Republic of Indonesia Number. 75 of 2017. The sampling technique used is saturated sampling, with a total of 23 respondents. The type of research in this study is qualitative descriptive. Data was collected by means of observation, interviews, documentation and questionnaires conducted at PNB. The results of the study show that the implementation of the revaluation of BMN assets in the form of fixed assets in PNB has been carried out in accordance with PP No. 75 of 2017 including activities: provision of initial data, inventory, assessment, follow-up on inventory and assessment, monitoring and evaluation. The team assigned from the Denpasar State Property and Auction Service Office has revalued BMN in the form of fixed assets as much as 65 NUP consisting of: 2 NUP land, 59 NUP buildings and buildings, 4 NUP roads, bridges, water structures. in 2018 in PNB. In accordance with BPK's recommendation, the team assigned from the Denpasar KPKNL corrected the inventory and assessment (IP) of BMN in 2019 and 2020 at PNB for the assessment that had been carried out in 2018. The results of the assessment of 65 NUP of fixed assets in PNB with a total acquisition value amounting to Rp. 199.506.645.396.00 and a total fair value of Rp. 954.987.729.000.00. The implication of the implementation of the BMN revaluation is that there is an increase in the fair value of fixed assets of Rp. 755,481,083,604.00 (378.67%). The fair value of these fixed assets has been recorded in the balance sheet of PNB's financial statements as of December 31, 2020 after the revaluation. published in April 2021.

Keywords— *revaluation of state property assets; fixed assets; balance sheet*

I. INTRODUCTION

In accordance with [1], the implementation of BMN revaluation at State Ministries/Agencies includes at least the following activities: provision of initial data; inventory; evaluation; follow-up on the results of the inventory and assessment; monitoring and evaluation carried out in the 2017 fiscal year to the 2018 fiscal year. State Property (BMN) in the form of fixed assets are goods purchased or obtained at the expense of the State Revenue and Expenditure Budget or derived from other legitimate acquisitions

Re-assessment (revaluation) is carried out on State/Regional Property in the form of fixed assets: namely: land; buildings and structures; and roads, irrigation and networks at state ministries/agencies according to the state property codification obtained up to December 31, 2015. Revaluation is carried out when the value of an asset is assessed not to reflect its true value [2]. Assets owned by the company will further increase the effectiveness of asset management if they are valued at fair value so that the revaluation of fixed assets is very relevant to be applied [3]. To obtain reliable fair value information, the company uses the services of an appraiser [4].

Further provisions for the implementation of the BMN reassessment are in accordance with PP No. 75 Year 2017 regulated in [5]. Implementation of BMN revaluation in the form of fixed assets includes the following activities:

1. Provision of initial data consists of: 1) The BMN data that is the object of reassessment comes from the BMN Administration Application System at each KPBB), 2) KPBB profile, 3) Reassessment object data collection form, 4) Other documents related to BMN which include: list of User's Authorized goods; goods book; goods identity card; semiannual and annual report of the User's Authorization; BMN

ownership documents; BMN management and administration documents; other documents required other documents related to BMN, 5) BMN initial data submitted to (KPKNL) prior to the implementation of the assessment.

2. BMN Inventory consists of: 1) Inventory is carried out based on inventory working papers, 2) Implementation of the Inventory is carried out by the implementing team from KPB elements, 3) The results of the implementation of the inventory are stated in the report on the results of the inventory, 4) The report on the results of the inventory consists of: recapitulation of the results of the inventory, a list of goods resulting from the inventory of good goods, lightly damaged goods, heavily damaged goods, excess goods, goods not found, goods in dispute, notes on the results of the inventory and a Certificate from KPB regarding the correctness of the results of the inventory implementation

3. BMN assessment consists of: 1) BMN assessment is carried out using: market data approach, cost approach and/or revenue approach, 2) The assessment approach is carried out by: field survey for the object of reassessment in the form of land, and without field survey for revaluation object other than land, 3) Assessment is not carried out on: BMN that has obtained approval for deletion or transfer from the property manager/goods user; and BMN that were not physically found based on the inventory report, 4) The results of the reassessment are stated in the report on the results of the assessment.

4. Follow-up Inventory and Assessment consists of: 1) Follow-up on the results of the BMN reassessment consists of: settlement of excess BMN; BMN not found; BMN in dispute; BMN is controlled/used by other parties; unused BMN, 2) Correction of BMN data and value in the Financial Statements is carried out by KPB through the BMN administration application system based on the report on the results of the inventory and assessment, 3) Correction to the value of BMN is made to the acquisition value and the accumulated value of the preparation of fixed assets, 4) The accumulated depreciation value of fixed assets that has been corrected becomes zero, 5) The value of BMN resulting from the revaluation is higher than the book value of BMN before the correction, then the difference is recognized as an addition to equity in the financial statements, 6) The value of BMN resulting from the revaluation is lower than the book value of BMN before the correction, then the difference is recognized as a deduction from equity in the financial statements, 7) The value of BMN resulting from the revaluation becomes the new acquisition value 8) Correction of BMN data and value is carried out in the same semiannual financial reporting period as the completion of the report on the results of the inventory and assessment, 9) Reconciliation of the results of the

inventory and assessment of BMN is carried out between KPB and KPKNL, 10) The reconciliation of the results of the inventory and assessment of BMN is stated in the Minutes of Reconciliation of the results of the inventory and assessment of BMN which is signed by KPKNL with KPB, 11) The value of the BMN as a result of the reassessment is depreciated over the remaining useful life of the BMN concerned, 12) In the event that the BMN that results from the assessment no longer has a remaining useful life at the time of the inventory and assessment, the implementation team will determine the useful life of the BMN concerned.

5. Monitoring and Evaluation includes: 1) Monitoring and evaluation on the implementation of the reassessment of BMN at least includes the achievement of targets; obstacles encountered; and recommendations, 2) Monev on the implementation of the BMN re-assessment on KPB in its working area is carried out by the KPKNL, 3) Monev of BMN re-assessment at KPKNL in its working area is carried out by the DJKN Regional Office, 4) Monitoring and evaluation on the implementation of BMN re-assessment on goods users, the DJKN Regional Office is carried out by the Central Level Coordination Team, 5) Monitoring and evaluation on the implementation of BMN re-assessment on KPB is carried out by the Property User.

The purpose of the revaluation of BMN assets is to improve the accuracy of the BMN value submitted in the central government's financial statements, become the underlying asset as the basis for *Surat Berharga Syariah Negara* (SBSN), make the BMN database that has not been good so far better, and make an inventory of idle BMN [6].

The national BMN revaluation inventory program was carried out from 2017 to 2018. However, in its implementation, PNB received a schedule for revaluing BMN assets in 2018. The revaluation of BMN assets in PNB in 2018 is presented in table I.

TABLE I. BMN Asset Revaluation at Bali State Polytechnic in 2018

No	BMN Asset	Number of NUP	Acquisition value (Rp)	Fair Value (Rp)
1	Land*)	2	134,561,250,000.00	789,068,100,000.00
2	Buildings**)	59	59,316,378,856.00	75,682,777,000.00
3	Roads, bridges, waterworks **)	4	5,629,016,540.00	14,173,265,000.00
Total		65	199,506,645,396.00	878,924,142,000.00

Source:

*) LHIP-90/WKN.14/KPKNL.01/2018, 23-04-2018

**) LHIP-126/WKN.14/KPKNL.01/2018, 16-05-2018

Table I above shows the types of BMN assets that were revalued in 2018 with a total registration number (NUP) of 65 consisting of: land, buildings, roads,

bridges, water structures. with an acquisition value of Rp. 134,561,250,000.00 and the results of the assessment of BMN with a fair value of Rp. 789,068,100,000.00. The value of PNB's land assets increased by Rp. 654,506,850,000. The fair value of buildings and buildings amounted to Rp 75,682,777,000, an increase of Rp 16,366,398,144.00 from the acquisition value. The fair value of roads, bridges, waterworks also increased by Rp 8,544,248,460 from their acquisition value.

Based on the results of the BPK's examination of the implementation of the BMN revaluation for the 2018 fiscal year, BPK recommends that the process of improving the revaluation and data on the results of the 2017/2018 BMN revaluation be carried out. [7]. From 2019 to 2020, corrections were made to the inventory and assessment (IP) that had been carried out by the Denpasar KPKNL in 2018 at PNB.

II. RESEARCH METHODOLOGY

The analytical technique used in this research is descriptive qualitative analysis which is an analytical technique to create a description of a phenomenon, explain the relationship, test hypotheses and get the implications of a problem to be studied [8]. Research with qualitative descriptive analysis has the aim of describing, summarizing various conditions, various situations, phenomena that are the object of research, and trying to draw reality to the surface as a feature, character, nature, model, sign or description of certain conditions. [9]. The sampling technique used in this research is saturated sampling. Saturated sampling is a sampling technique when all members of the population are used as samples. This is often done when the population is relatively small or less than 30 [10]. The number of respondents in this study were 23 people. consisting of: KPB, Associate director on finance affairs (Wadir 2), PPK, BMN administrators, Equipment and household, Financial report preparers, and the Internal Supervisory Unit. Data was collected through interviews, observations, documentation and questionnaires conducted at Politeknik Negeri Bali.

III. RESULTS AND DISCUSSION

3.1 Results

The results of data collection on respondents in the form of characteristics are presented in table II.

TABLE II Characteristics of Respondents Based on Education Level

Level of education	Amount	Percentage (%)
Senior High School	3	13
D3	2	9
S1	8	35
S2	10	43
Total	23	100

3.2 Discussions

To find out the implementation of revaluation of BMN assets in PNB has been carried out by observation, interviews, documentation and distributing questionnaires consisting of 30 indicators including: provision of initial data (5 indicators), inventory (4 indicators), assessment (4 indicators), follow-up inventory and assessment (12 indicators), monitoring and evaluation (5 indicators) The answer scores in the questionnaire for each indicator are: 1 (very unsuitable), 2 (not appropriate), 3 (enough), 4 (suitable) and 5 (very suitable). Of the 30 questions, sig.2-tailed <0.05 so that the conclusion is valid for all (30) research instruments. The results of the reliability test show Cronbach's alpha value of 0.984 > 0.9 then it can be concluded that the 30 items of the instrument are very good (excellent). The results of data collection on 23 respondents are presented in tables III, IV, V, VI and VII.

TABLE III Provision of Initial Data

Indicator	Respondent's Answer					
	1	2	3	4	5	Mean
1. The BMN data that is the object of reassessment comes from the BMN Administration Application System at each KPB.	0	0	0	6	17	4,74
2. KPB Profile	0	0	0	6	17	4,74
3. Reassessment object data form	0	0	0	12	11	4.48
4. Other documents related to BMN which include: list of User's Authorized goods; goods book; goods identity card; semiannual and annual report of the User's Authorization; BMN ownership documents; BMN management and administration documents; other documents required other documents related to BMN	0	0	0	14	9	4,39
5. BMN initial data submitted to (KPKNL) prior to the implementation of the assessment	0	0	2	3	18	4.70

Table III shows that 23 respondents for indicators 1 and 2 obtained the mean of respondents' answers = 4.74, indicator 3 obtained mean = 4.48, indicator 4 obtained mean = 4.39 and indicator 5 obtained mean = 4.70. The mean values of all indicators are above 4, so that the initial data provision from the BMN revaluation are appropriate to be carried out.

TABLE IV BMN Inventory

Indicator	Respondent's Answer					
	1	2	3	4	5	Mean
6. Inventory is carried out based on inventory working papers	0	0	0	15	8	4,35
7. Implementation of the Inventory is carried out by the implementing team from KPB elements	0	0	0	15	8	4,35
8. The results of the implementation of the inventory are stated in the report on the results of the inventory	0	0	0	13	10	4,43
9. The report on the results of the inventory consists of: recapitulation of the results of the inventory, a list of goods resulting from the inventory of good goods, lightly damaged goods, heavily damaged goods, excess goods, goods not found, goods in dispute, notes on the results of the inventory and a Certificate from KPB regarding the correctness of the results of the inventory implementation.	0	0	0	14	9	4,39

Table IV shows that 23 respondents for indicators 6 and 7 obtained the mean of respondents' answers = 4.35, indicator 8 obtained mean = 4.43, indicator 9 obtained mean = 4.39. The mean values of all indicators are above 4, so that the inventory of the BMN revaluation is appropriate to be carried out.

TABLE V BMN Assessment

Indicator	Respondent's Answer					
	1	2	3	4	5	Mean
10. BMN assessment is carried out using: market data approach, cost approach and/or revenue approach	0	0	0	15	8	4,35
11. The assessment approach is carried out by: a. field survey, for the object of reassessment in the form of land; and b. without field survey, for revaluation object other than land	0	0	0	14	9	4,39
12. Assessment is not carried out on: BMN that has obtained approval for deletion or transfer from the property manager/goods user; and BMN that were not physically found based on the inventory report.	0	0	0	14	9	4,39
13. The results of the reassessment are stated in the report on the results of the	0	0	0	14	9	4,39

assessment						
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Table V indicates that 23 respondents for indicator 10 obtained the mean of respondents' answers = 4.35, indicators 11,12 and 13 obtained the mean of respondents' answers = 4.39. The mean values of all indicators are above 4, so for the assessment of the revaluation it is appropriate to carry out.

TABLE VI Follow-up Inventory and Assessment

Indicator	Respondent's Answer					
	1	2	3	4	5	Mean
14. Follow-up on the results of the BMN Reassessment consists of: settlement of excess BMN; BMN not found; BMN in dispute; BMN is controlled/used by other parties; unused BMN	0	0	0	15	8	4,35
15. Correction of BMN data and value in the Financial Statements is carried out by KPB through the BMN administration application system based on the report on the results of the inventory and assessment	0	0	0	12	11	4,48
16. Correction to the value of BMN is made to the acquisition value and the accumulated value of the preparation of fixed assets	0	0	0	14	9	4,39
17. The accumulated depreciation value of fixed assets that has been corrected becomes zero.	0	0	0	15	8	4,35
18. The value of BMN resulting from the revaluation is higher than the book value of BMN before the correction, then the difference is recognized as an addition to equity in the financial statements	0	0	5	9	9	4,17
19. The value of BMN resulting from the revaluation is lower than the book value of BMN before the correction, then the difference is recognized as a deduction from equity in the financial statements	0	0	5	9	9	4,17
20. The value of BMN resulting from the revaluation becomes the new acquisition value	0	0	0	6	17	4,74
21. Correction of BMN data and value is carried out in the same semiannual financial reporting period as the completion of the report on the results of the inventory and assessment.	0	0	0	14	9	4,39
22. Reconciliation of the	0	0	5	9	9	4,17

results of the inventory and assessment of BMN is carried out between KPB and KPKNL						
23. The reconciliation of the results of the inventory and assessment of BMN is stated in the Minutes of Reconciliation of the results of the inventory and assessment of BMN which is signed by KPKNL with KPB	0	0	5	8	10	4,22
24. The value of the BMN as a result of the reassessment is depreciated over the remaining useful life of the BMN concerned	0	0	0	14	9	4,39
25. In the event that the BMN that results from the assessment no longer has a remaining useful life at the time of the inventory and assessment, the implementation team will determine the useful life of the BMN concerned.	0	0	0	14	9	4,39

Table VI Follow-up inventory and assessment indicates that 23 respondents for indicator 14, 17 obtained the mean respondents' answers = 4.35, indicator 15 obtained mean respondents' answers= 4.48, indicators 16, 21, 24 and 25 obtained mean respondent's answers = 4.39, Indicators 18, 19 and 22 obtained mean = 4.17, indicator 20 with mean = 4.74, indicator 23 with mean = 4.22, all mean values are above 4, so that follow-up activities and inventory of revaluation activities are appropriate to be carried out.

TABLE VII Monitoring and Evaluation

Indicator	Respondent's Answer					
	1	2	3	4	5	Mean
26. Monev on the implementation of the reassessment of BMN at least includes the achievement of targets; obstacles encountered; and recommendations	0	0	0	14	9	4,39
27. Monitoring and evaluation on the implementation of the BMN re-assessment on KPB in its working area is carried out by the KPKNL	0	0	2	4	17	4,65
28. Monitoring and evaluation of BMN re-assessment at KPKNL in its working area is carried out by the DJKN Regional Office	0	0	5	2	16	4,48
29. Monev on the implementation of BMN re-assessment on goods users, the DJKN Regional Office is carried out by the Central Level Coordination Team	0	0	5	10	8	4,13
30. Monev on the implementation of BMN re-	0	0	0	9	14	4,61

assessment on KPB is carried out by the Property User						
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Table VII shows that 23 respondents for indicator 26 obtained the mean respondent's answer = 4.39, indicator 27 obtained the mean respondent's answer = 4.65, indicator 28 obtained the mean = 4.48. Indicator 29 obtained mean = 4.13, indicator 30 with mean = 4.61, All mean values are above 4, so for monitoring and evaluation, revaluation are appropriate to be carried out.

The implementation of the BMN Revaluation in PNB has been carried out in accordance with Presidential Regulation no. 75 of 2017 includes activities: provision of initial data, inventory, assessment, follow-up on inventory results and monev (monitoring and evaluation)

From 2019 to 2020, all ministries/agencies have corrected IP BMN which has been implemented in 2017-2018. The team from the Denpasar KPKNL in 2019 corrected the inventory valuation of BMN assets in PNB as much as 6 NUPs against the BMN revaluation that had been carried out in 2018 in PNB. In 2020, the Denpasar KPKNL will continue to correct the inventory of BMN assessments in PNB as much as 59 NUP against the BMN revaluation that has been carried out in 2018 in PNB. Correction of the inventory and assessment of BMN is presented in table VIII.

TABLE VIII Correction of the 2019 and 2020 BMN Assessment Inventory at Politeknik Negeri Bali

Year	BMN	Number of NUP	Acquisition value (Rp)	Fair Value (Rp)
2019	Land*)	2	134,561,250,000.00	866,048,100,000.00
2019	Buildings**)	3	21,237,548,860.00	22,457,177,000.00
2019	Roads, bridges, waterworks***)	1	2,373,135,700,000	641,050,000.00
2020	Buildings***)	56	38,078,829,966.00	64,076,086,000.00
2020	Roads, bridges, waterworks ***)	3	3,255,880,840.00	1,765,316,000.00
Total		65	199,506,645,396.00	954,987,729,000.00

Source:

*) LHIP-320/REV/WKN.14/KNL.01/2019 dated 11-16-2019

**) LHIP-321/REV/WKN.14/KNL.01/2019 on 16-11-2019

***) LHIP-107/REV/WKN.14/KNL.01/2020 dated 01-07-2020

Table VIII. shows the types of fixed assets that have been corrected by the Denpasar KPKNL in 2019 as many as 2 NUP of land with a fair value of Rp. 866,048,100,000.00, 3 NUP of buildings and buildings with a fair value of Rp. 22,457,177,000.00 and 1 NUP for roads, bridges, water structures with a fair value of Rp 641,050,000.00. In 2020 the Denpasar KPKNL resumed its BMN inventory task with the following results: 56 NUP of buildings and buildings with a fair value of Rp. 64,076,086,000.00

and 3 NUP of roads, bridges, water structures with a fair value of Rp. 1,765,316,000.00. Overall, fixed assets of revalued PNB were 65 NUP with a total fair value of Rp 954,987,729.000.00. The increase in the value of fixed assets after revaluation in accordance with Presidential Regulation number 75 of 2017 amounted to Rp. 755,481,083,604.00 (378.67%). The results of this study confirm the results of research from [2] i.e., revaluation is carried out when the value of the asset does not reflect its true value. The results of this study are also in line with the results of the study [11] revealed that revaluation of assets is intended to adjust financial statements and bring the company's financial position to its true present value (relevant value), [12] implies that the main motivation for revaluation is to disclose the fair value of property, plant and equipment to users of financial statements.

According to PP NO.75 of 2017 article 10, the implementation of BMN re-assessments (revaluations) at Ministries/agencies is carried out in the 2017 fiscal year until the 2018 fiscal year. The period for the implementation of BMN revaluation in PNB starts in 2018 and corrections to the assessment are carried out until 2020, so that the implementation of the revaluation of BMN in PNB has not been in accordance with what was planned in PP no. 75 of 2017. This finding confirms the results of research by [13] namely the implementation of policies in the form of BMN revaluation has not met the effectiveness aspect shown by the BPK revaluation of BMN revaluation reports that have not been received so that in 2019 the fair value of state fixed assets cannot be presented. by the government. PNB financial report as of December 31, 2020 after revaluation published in April 2021. Fixed assets after revaluation in the financial statements of PNB have been recorded in accordance with the fair value of the correction of the BMN valuation inventory. This is in line with the objective of the BMN asset revaluation, namely to increase the accuracy of the BMN asset value submitted in the central government's financial statements [6].

IV. CONCLUSION

1. Policy implementation BMN revaluation has been carried out in accordance with Presidential Regulation Number 75 of 2017 which consists of activities: provision of initial data, inventory, assessment, follow-up of inventory results and monitoring and evaluation (monitoring and evaluation).
2. The revaluation of BMN in PNB has been carried out in 2018, but in 2019 and 2020 a correction of BMN IP by KPKNL Denpasar was carried out for the assessment carried out in 2018. Overall, the revalued

fixed assets of PNB were 65 NUP with a total fair value of Rp. 954,987,729,000,00. The increase in the value of fixed assets after revaluation in accordance with Presidential Regulation number 75 of 2017 amounted to Rp. 755,481,083,604.00 (378.67%).

3. The implication of the implementation of the BMN revaluation in PNB is the accuracy of the fair value of BMN which is submitted in the balance sheet of PNB's financial statements and has been published in April 2021 for the PNB Financial report after the BMN revaluation as of December 31, 2020. PNB has a database of BMN which has not been good so far, it becomes more and Proxy of Goods.

For the next research related to the revaluation of BMN in PNB, it is hoped that research respondents other than internal PNB will also be added to respondents from external parties (KPKNL Denpasar).

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