

IMPLEMENTATION OF BALANCED SCORECARD IN IMPROVING COMPANY PERFORMANCE AT PT. ROYAL PERMATA INDAH

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ABSTRACT

This study aims to identify and analyze the implementation of the balanced scorecard in improving company performance at PT. Royal Permata Indah. The results of the research carried out are expected to be considered in designing a balanced scorecard-based performance measurement system for companies. So that the management and company members can translate the company's vision, mission and strategy into measurable and well-planned actions. The research method used is descriptive qualitative analysis. The data collection used is interviews using interviews accompanied by observation techniques and literature. Data analysis techniques using interactive model analysis consist of data collection, data reduction, data presentation and drawing conclusions.

Keywords: *Balanced Scorecard, Company Performance*

INTRODUCTION

Indonesia, with the fourth largest population in the world, boasts a growing middle class and high consumer purchasing power. The supply and demand for housing will naturally continue to increase in line with the increase in population. With these considerations, from the demand side for property and real estate, it is predicted that the property business from 2019 onwards will continue to show improvement. From the supply side, the property and real estate business will follow demand, especially in the housing, hotel, condominium and office, shop house (Ruko) and office (Rukan) sectors.

Results of Bank Indonesia's Residential Property Price Survey (SHPR).indicating that the annual increase in residential property prices in the first quarter of 2021 is still in a slowing trend, namely 1.35 percent yoy.The increase in the price of building materials and the increase in wages were the cause of the increase in residential property prices. This shows that the property sector is experiencing difficult conditions. This

needs to be properly addressed by property sector business actors so that business continuity can continue.

The supply and demand for housing will naturally continue to increase in line with the increase in population. The increasing population in Indonesia makes the need for housing very important. Currently, there is still a housing gap (backlog) between people who have a place to live or not. The housing gap is the quantity of houses that have not been handled. The housing gap is calculated based on the concept that one housing unit per household or head of family.

Determining the number of housing gap references, there are different perspectives (perspectives) on the housing gap between the perspective of the Ministry of Public Works and Public Housing (PUPR) and the BPS perspective. From the perspective of the Ministry of Public Works and Public Housing, the gap between houses is for houses that are unfit for habitation, while from the perspective of BPS, the gap for houses is for owned houses. From the perspective of BPS, people (households) live in houses that are

livable, but rented, are still considered housing. On the other hand, according to the perspective of the Ministry of Public Works and Public Housing, as long as you live in decent housing, it does not count as a housing gap figure. With this difference, the tendency for the Ministry of PUPR's housing gap figures to be smaller than BPS. According to BPS data, the number of housing disparities has reached 13,012,107 units.

PT. Royal Permata Indah has positioned itself as a company that focuses on its core business as a developer of subsidized housing and continues to strive to be a competitive company. PT Royal Permata Indah has worked on various housing development projects in the West Bandung Regency area. Based on the company's internal annual report PT Royal Permata Indah, most of the ongoing project developments are aimed at the middle class. PT Royal Permata Indah as a housing development company must be able to seize opportunities to provide housing needs which have increased from year to year.

Competition from similar property housing companies means that property housing must have more value than other competitors. According to Christina and Sudana (2016: 204) said that performance-based strategic planning in companies is indispensable if companies want to survive in increasingly competitive business competition. PT Royal Permata Indah needs to prepare a strategy that can make the company superior in its competition. This strategy must be planned systematically so that it can be implemented optimally in the company so that it can achieve the expectations of the company's shareholders. Before compiling a Balanced Scorecard (BSC), an analysis is first carried out by identifying strengths, weaknesses, opportunities, and threats or abbreviated as SWOT. SWOT analysis is conducted to analyze the strengths and weaknesses of the internal environment

and analyze the factors of opportunities and threats from the external company. Internal strategic factors are strength factors that can be utilized, as well as weakness factors that must be minimized by PT Royal Permata Indah. Identification of a company's external environment aims to identify opportunities and threats in the company's business area. Internal strategic factors and external strategic factors were determined based on in-depth interviews with respondents from management elements. as well as the weaknesses that must be minimized by PT Royal Permata Indah. Identification of a company's external environment aims to identify opportunities and threats in the company's business area. Internal strategic factors and external strategic factors were determined based on in-depth interviews with respondents from management elements. as well as the weaknesses that must be minimized by PT Royal Permata Indah. Identification of a company's external environment aims to identify opportunities and threats in the company's business area. Internal strategic factors and external strategic factors were determined based on in-depth interviews with respondents from management elements.

Following are the results of the measurement of the Balanced Scorecard (BSC) at PT Royal Permata Indah, namely as follows:

1. Financial Perspective

PT Royal Permata Indah has performed poorly from this perspective due to a decrease in the percentage ratio from 2019 to 2020. It has experienced a decline from 2019 to 2020, including a decrease in the percentage of NPM (Net Profit Margin) of 0.24%, indicating that target performance is not good. PT Royal Permata Indah has not been able to improve operational cost efficiency, and the company's efficiency in the use of capital is still not good.

2. Customer Perspective

The performance of PT Royal

Permata Indah from a customer perspective with the indicators of Customer Retention and Customer Acquisition in 2020 showed good results, experiencing an increase from 2019 to 2020, including customer retention, which increased from a total of 232 existing customers in 2019 to 341 customers in 2020. However, there has been an increase in the number of customers for housing products being marketed.

3. Process Perspective

Internal business is not good on indicators of innovation and after-sales service. It can be seen from the development of product innovation and after-sales service that is not good, the performance from the internal business process perspective of PT Royal Permata Indah is not good. This can be seen from the lack of development of new clusters that are more unique.

4. Growth and Learning Perspectives

lack of performance from employee productivity in increasing company performance. So that it describes and explains that, the level of employee satisfaction and the level of productivity of company employees shows unfavorable results.

Measurement of company performance using a traditional performance approach in the current economic era is no longer effective, because it only assesses from a financial perspective, while non-financial conditions have not been met and are not focused on the causes and impacts on the continuity of the company. In fact, non-financial conditions related to internal performance management have a major influence on company profits, one of which is related to customer satisfaction and employee loyalty in a business process. The weakness of traditional performance measurement or in terms of finance is the inability to provide a comprehensive picture of the company's performance. Effective performance measurement is able to assess the overall

perspective of the company where the performance measurement is summarized in a strategic measurement system, namely the Balanced Scorecard. The Balanced Scorecard (BSC) is a contemporary management tool designed to improve a company's ability to multiply sustainable financial performance (sustainable outstanding financial performance).

Previous research has been carried out by many researchers, one of which is research conducted by Wayan Aditya Nugroho (2013) the results of the study found that the performance of each organization is good, and with a concept based on the Balanced Scorecard it is hoped that there will be a more significant assessment. Based on the above, the authors are interested in conducting research on: "Implementation of the Balanced Scorecard in Improving Company Performance at PT Royal Permata Indah".

RESEARCH FOCUS

Based on the problems found, it is necessary for the author to limit the problems to be studied to focus on:

1. The research focus focuses on the balanced scorecard as a tool to measure company performance in achieving profitability.
2. Research locus at PT Royal Permata Indah.
3. This research approach is qualitative analysis, and the nature of the research is a single case study.

Thus the case studies in this study are limited only to the variables mentioned above, therefore other things that influence this research are considered constant.

FORMULATION OF THE PROBLEM

Based on the background that the author has explained above, so that what the author will cover as research material is not too broad, the writer tries to limit the problems to be studied, namely:

1. How is the implementation of the

balanced scorecard at PT Royal Permata Indah?

2. How is the application of the balanced scorecard in improving company performance at PT Royal Permata Indah?

RESEARCH PURPOSES

Based on the formulation and limitation of the problem, the research objectives are to find out, analyze, and study:

1. Application of the balanced scorecard at PT Royal Permata Indah.
2. Application of the balanced scorecard in improving company performance at PT Royal Permata Indah.

BENEFITS OF RESEARCH

This research was conducted in order to obtain benefits from both theoretical and practical aspects.

A. Theoretical Benefits

1. For researchers, this research is expected to develop the personality of researchers in making decisions and also as a tool to apply the theory that has been obtained during lectures.
2. For future researchers, as a reference and source of reference for conducting research on the same topic.

B. Practical Benefits

For management, company management can be used as material for consideration in designing a balanced scorecard-based performance measurement system for companies. So that the management and members of the company can translate the company's vision, mission and strategy into measurable and well-planned actions.

RESEARCH METHODOLOGY

A. Perspective of Research Approach

In accordance with the objectives to be achieved, the type of research used is descriptive qualitative. According to (Sugiyono, 2016: 40), descriptive research is research that aims to obtain a description of the characteristics of the research variables, namely the Balance Scorecard which consists of a financial perspective (financial perspective), customer perspective (customer perspective), internal business process perspective (internal and process business perspective) as well as the learning and growth perspective and company performance.

B. Research Place

The location where the research was carried out in the preparation of this thesis was at PT Royal Permata Indah, Jl. Sultan Agung No.7, Citarum, Bandung Wetan, Bandung City.

C. Research Parameters

The research parameter is understood as the size of the entire population of the study which must be estimated from what is contained in the sample or samples. Often parameters are also understood as words that represent the realization of a benchmark, either in the form of success or failure (Sugiyono, 2016: 105).

D. Research Data Sources

Data is all information that is used as a respondent, or that comes from documents, either in statistical form or in other forms for research purposes. (Umar, 2016:79). Data can be classified into quantitative data and qualitative data.

E. Data Collection Techniques

1. Data Collection Procedures

The qualitative data collection procedure is a series of steps that the researcher goes through in obtaining the required qualitative data. The steps for

collecting data include efforts to limit research, determine the type of qualitative data collection, and design data recording efforts. As is well known, qualitative research is value-free research unlike quantitative research which tends to be normative.

There are several types of data collection in qualitative research. First, qualitative observation is an observation in which it requires the direct role of the researcher to be involved in the research location. In observation or observation, the researcher observes every activity that occurs at the research location. The second is qualitative interviews, the third is the collection of qualitative documents in the form of audio and visual recordings.

The data collection procedures used by the authors for this research are:

1. Documentation; 2. Library Studies; 3. Interview; 4. Observation.

2. Research Stages

This research is divided into three stages, namely the first stage in the form of strategy formulation and the second stage of determining the key success factors of PT Royal Permata Indah, the three BSC designs are as follows:

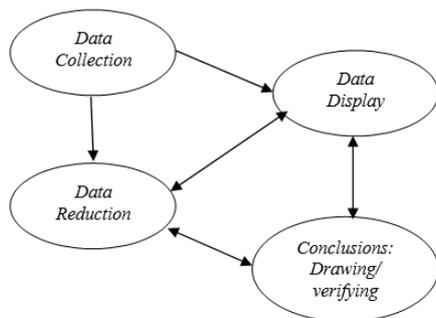
1. In the first stage, before compiling the BSC, data analysis was first carried out using the strength, weakness, opportunity, and threat (SWOT) analysis method. SWOT analysis is conducted to analyze the strengths and weaknesses of the internal environment and analyze the factors of opportunities and threats from the external company. Internal strategic factors are strength factors that can be utilized, as well as weakness factors that must be minimized by PT Royal Permata Indah. Identification of a company's external environment aims to identify opportunities and threats in the company's business area. Internal strategic factors and

external strategic factors were determined based on in-depth interviews with respondents from management elements.

2. In the second stage, key success factor (KSF) analysis was carried out. The meaning of KSF is a field of business or activity that must get the main attention so that the goals and objectives of the organization can be achieved (Mulyadi, 2017). Ideally, the determination of KSF is obtained through a focus group discussion (FGD) process which is carried out jointly with all FGD respondents (totaling 8 to 10 people) at the same time and place (Suhendra, 2014). However, in this study the determination of KSF was determined through in-depth interviews with predetermined respondents. This is done because the respondents who are sources of information gathering are considered to have sufficient knowledge of business processes.
3. Data analysis in the third stage was carried out using the BSC method. The formulation of the strategy in the first stage, and the determination of the KSF in the second stage are then translated into the four BSC perspectives starting from a financial perspective, a customer perspective, an internal business process perspective, and the last is a growth and learning perspective (WU, 2016). The results of the translation of the strategy produce strategic objectives (SS) to realize the company's vision and goals through the chosen strategy. In the translation process, the causal relationship between the four BSC perspectives and the results of the appropriate scorecard design as the final result of the evaluation or review of PT Royal Permata Indah's corporate strategy are considered.

Once strategic goals are determined from each perspective, strategic target mapping is carried out in an instrument panel in the form of a company strategy map according to each perspective. This strategy map can describe a causal relationship framework that can show the strategic journey of an organization. The elaboration model of the four BSC perspectives then determines the size of the strategy (key performance indicators).

3. Data Analysis Techniques



The data that the researchers managed to collect from the field were then analyzed descriptively qualitatively, then presented in a narrative form according to the problem being discussed. Qualitative data analysis according to Bogdan and Biklen (Moleong, 2014: 248) is an effort made with data, organizing data, sorting them into manageable units, synthesizing them, looking for and determining patterns, finding what is important and what is learned, and decide what to tell others.

RESEARCH RESULT

After conducting research conducted at PT Royal Permata Indah, it can be seen that the results of the research are regarding "Application of the Balanced Scorecard in Improving Company Performance at PT Royal Permata Indah".

A. Financial Perspective

Measurement of financial performance will show whether planning and implementing strategies provide fundamental improvements to company profits and shareholder value. The financial perspective assessment is based on the Current Ratio (CR) Debt to Equity Ratio (DER) Total Assets Turn Over (TATO) Net Profit Margin (NPM). The Net Profit Margin (NPM) ratio has decreased. The decline in NPM occurred due to the company's lack of maximum profit from sales made by the company. This is due to the increasing number of company operational costs, and the company's low ability to minimize operational costs at PT Royal Permata Indah which can result in decreased company profits. However, it can be seen that PT Royal Permata Indah's finances based on the Net Profit Margin (NPM) value are in a very healthy category. That is, the company's ability to generate profits is very good.

The results of this study support the statement of Osin Tompodung (2014) in his research to always increase net profit margin as one of the benchmarks in assessing the level of success of a company in carrying out its business activities. And also has similarities with Gulo (2019) in his research that net profit margin affects companies in increasing their business because net profit margin is one of the benchmarks in assessing a company's level of success. This is contrary to the theory stated by Hanafi and Halim (2017: 83) high net profit margin indicates a high company ability to generate net profit on certain sales, and vice versa, Net Profit Margin indicates the company's ability to generate profit.

B. Customer Perspective

The customer perspective will describe the focus on customer satisfaction needs and the views of customers towards the company. Assessment on this perspective consists of 5 indicators, namely market share, customer retention, customer

acquisition, customer satisfaction, and customer profitability. From the results of the overall research, the customer perspective can be said to be good from 2019 to 2020.

The first indicator from this perspective is the market share which has increased by 15% from 2019 to 2020. The increase in market share shows good performance because this means the company can attract more market interest than other similar competitors in the area. The second indicator is customer retention which has increased because the number of customers has increased from 2019 to 2020 without any customers canceling their orders. This shows a good performance of the company's ability to maintain relationships with consumers.

The third indicator is customer acquisition, which has also increased, of course, because the number of existing customers has increased quite a lot from 2019 to 2020. This shows good performance because the company has managed to attract customers and win the competition among other similar businesses.

The next indicator is customer satisfaction, which is based on research results that there have been complaints from 2019 to 2020 due to complaints which can significantly reduce the company's value in the eyes of customers. This means that companies must be able to improve or maintain good relations in the form of service to existing customers. The last indicator from this perspective is customer profitability which has increased from 2019 to 2020 due to an increase in the number of customers which automatically causes the profitability of selling apartment units to customers to also increase. This shows the good performance of the company in terms of attracting additional customers from the overall target customers which causes the company's profitability to also increase.

C. Internal Business Process Perspective

Balanced scorecard In this perspective it allows managers to know how well their business is running and whether their product or service meets customer specifications. In internal business processes, management must be able to identify important internal processes where the company is required to perform well because these internal processes have the values that consumers want. In this study, the internal business process perspective consists of several indicators, including innovation processes, operational processes, and after-sales service processes.

The first indicator is the innovation process which emphasizes the company's understanding of customer needs for a product or service. Innovation also means the company's efforts to create something different from other similar businesses in order to attract customers. Based on the results of PT Royal Permata Indah's research in housing development, it has created quite a lot of innovation with its tag line "Beyond Space". The innovations created are not only focused on customers but also innovations in creating a comfortable and fun atmosphere for employees in the office so that they can work optimally without feeling bored, bored, and others that can affect employee productivity.

The next indicator is the operational process which, based on research results from Manufacturing Cycle Effectiveness (MCE) measurements, has an average of 52% from 2019 to 2020, which means that the company uses 52% of production time for value-added activities and the remaining 48% is spent on activities that are not added value. This result can actually be said to be sufficient because it has reached half efficiency but it would be better if the company could increase efficiency to 100%. The last indicator is the after-sales service process

which, based on research results, is quite good because the company has provided services that support the company in establishing good relations with customers after buying and selling transactions.

D. Growth and Learning Perspective

The Growth and Learning Perspective in the Balanced Scorecard method is a driving factor for producing the best performance in other perspectives. The learning and growth perspective includes the principle of capability or capabilities related to the company's internal conditions. The indicators used in measuring this perspective include worker satisfaction, employee retention, and worker productivity. Based on the results of the assessment carried out by distributing questionnaires to 35 existing workers, there were 15 questionnaires that could be processed.

The first indicator is the level of worker satisfaction where there are 10 questions relating to the work itself, salary, colleagues, promotions, and supervision. From the results of the existing questionnaires, 42.9% stated that they strongly agreed, 34.3% agreed, 14.3% stated that it was sufficient, 5.71% stated that they did not agree, and 2.86% stated that they strongly disagreed. This is very good because it means that the majority of workers in the company late feel satisfaction in doing the work given and its suitability with the wishes of workers, satisfaction with the existing salary level based on the system and its suitability with the level of education, satisfaction with relationships with colleagues, satisfaction with the opportunity promotion, and satisfaction with supervision in the workers' environment.

The second indicator is the level of employee retention which contains 8 questions in the questionnaire relating to the intensity of workers working in the company, the relationship between work

and workers' lives, and identification of companies and workers. From the results of the existing questionnaires, 40% stated that they strongly agreed, 42.9% agreed, 8.57% stated that it was sufficient, 5.71% stated that they did not agree, and 2.86% stated that they strongly disagreed. This is very good because the majority of workers have high loyalty to the company and means very good because the company can retain existing workers.

The third indicator is the level of worker productivity which contains 8 questions in the questionnaire regarding interest, time, and worker satisfaction with existing jobs. From the results of the questionnaire, 40% stated that they strongly agreed, 51.4% stated that they agreed, 5.71% stated that it was sufficient, 2.86% stated that they did not agree, and 0% stated that they strongly disagreed. This means good because the majority of workers have an interest in the work given, workers value time and use it as effectively and efficiently as possible in doing work, and effort to meet the best level of satisfaction for each job available.

Based on the calculation results of the balanced scorecard, the value obtained is a company with an average score of 0.83 which is in the good category. This means that the performance of the company PT Royal Permata Indah can be said to be good, and can improve performance that still needs to be improved. In order for the company to improve its performance, the company must be able to optimize the achievement of net profit and customer acquisition each year. So that there is an increase in the performance of the financial and customer perspectives so as to improve overall performance.

The results of this study are consistent with the results of Marista's research (2012) which proves that balanced scorecard analysis is a very precise measurement in assessing company performance because it includes the overall

performance of each section. Performance research using the balanced scorecard shows that from a financial perspective, there is an increase in profit margins and operating ratios, but there is a decrease in ROI. From the consumer perspective, there is an increase in consumer retention, consumer acquisition, consumer profitability, and consumer satisfaction. In the perspective of internal business processes, there is an increase in cycle effectiveness and after-sales service. In the perspective of growth and learning there is an increase in employee turnover, and information system capabilities. Likewise the results of research by Yuniarsa Adi Prakosa (2016) which proves that balanced scorecard analysis can improve company performance due to the existence of an appropriate measurement system from each perspective so that corrective and improvement steps can be taken. The results of Wayan Adhitya Nugroho's research (2013), this study uses 4 research variables including financial perspectives, customer perspectives (customers), internal business process perspectives, and learning and growth perspectives.

The results of the study using the balanced scorecard concept show that WIKA's financial performance is better than the previous year. WIKA's customer satisfaction performance shows good satisfaction scores for product and service attributes, corporate image, and relationships. Meanwhile, the performance of internal business processes showed good results in the processes of innovation, operations and after-sales service. Employee satisfaction performance also shows good results for employee capabilities, information system capabilities, and motivation, empowerment and alignment. WIKA's overall performance can be considered good. Good management is the reason WIKA is able to improve its performance to match the company's vision and mission.

Meanwhile, the results of Purwadi's research (2017), through the Balanced Scorecard method, it is known that the performance of KPRI, State University of Malang, shows good results. This is evidenced by the indicators of the Financial Perspective, namely the Liquidity Ratio, Solvency Ratio, and Profitability Ratio which are good, all indicators from the Financial Perspective indicate that KPRI has worked well. The Membership Perspective indicator shows good results even though member acquisition has decreased, as evidenced by good customer retention and good customer satisfaction. Direct observation on the Internal Business Perspective shows good innovation processes, operational processes and after-sales service. Learning and Growth Perspective indicators show employee retention which tends to be stable, employee productivity increases,

CONCLUSION

The results of the analysis of the application of the balanced scorecard in improving company performance at PT Royal Permata Indah can be drawn the following conclusions:

1. Based on the results of the balanced scorecard analysis to measure company performance at PT Royal Permata Indah, it can be concluded that measurement using balanced scorecard analysis integrates the four existing perspectives, namely the financial perspective, the customer perspective, the internal business process perspective and the perspective of growth and learning into every part of the company. The results of PT Royal Permata Indah's performance measurement using the balanced scorecard show that the company's performance from a financial perspective is good, but in the other three perspectives it is still quite good because the company has not been able to maintain customer complaints every

year and the decrease in production actually increases the number of workers so it is less efficient in production process.

2. The application of the balanced scorecard in improving company performance at PT Royal Permata Indah can be said to be good. Of course there are still many improvements that must be made so that the company can remain competitive in the property business and is able to maintain control of the housing business market. In the end, the use of a balanced scorecard is able to accommodate the needs of company management in assessing company performance both from a financial and non-financial perspective.

B. RECOMMENDATION

Some recommendations that can be considered for implementing the balanced scorecard in improving company performance at PT Royal Permata Indah include:

1. Companies will be better off if they can increase productivity through a more effective and efficient production process. In the Manufacturing Cycle Effectiveness (MCE) assessment, there is still a production process that is lacking and does not have added value so that it is not enough to support the addition of existing capital or assets to increase the production of the company's profitability.
2. The company's performance assessment which is considered good for the four perspectives apart from finance, the company will be better off if it can maximize production by adding workers so that existing work can be completed more quickly.
3. The company implements the balanced scorecard (BSC) consistently because it will help the company in measuring its performance not only from the financial aspect but also considering performance from non-financial aspects. So that the company can formulate the right strategy before taking long-term action.

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