

# REVENUE EXPENDITURE BUDGET POLICY DESA (APBDES) IN TEWEH BARU, NORTH DISTRICT BARITO, INDONESIA

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## REVENUE EXPENDITURE BUDGET POLICY DESA (APBDes) IN TEWEH BARU, NORTH DISTRICT BARITO, INDONESIA

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### Abstract:

The study is intended to examine the factors that determine the implementation of the policy APBDes in the District of Baru Teweh, North Barito regency. The study used Qualitative approach. The study's population was composed by the village head, village secretary, chairman of BPD, village residents and village hajak Malawaken. Data were collected by interview. Then, the results were analyzed by using Miles and Huberman qualitative analysis. The APBDes policy implementation in the District of Baru Teweh conforms to the decree Barito Utara No. 20 of 2017 on Guidelines for Preparation of Budget Village (APBDes) on North Barito regency. The authors of the analysis found out that the practice does not combine top-down and bottom-up, because of the existence of inequality and there is more dominant tendency of top-down. The authorities of the village should be more active in the management of village finances.

**Keywords:** implementation, village governments, APBDes

### 1. Introduction

The enactment of Law No. 32 of 2004 on Regional Government, especially Chapter XI, provides governance regulation for the village as a foundation based on the principles of decentralization and regional autonomy. It also provides recognition and autonomy for indigenous that exists in the village.

The success of a government lies in its management; in this case, on the law on village administration (Margaretha, 2003). Government Regulation No. 72 of 2005 mentions that the village administration is the implementation of government affairs on

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4 the village and the Village Consultative Body needs to regulate and manage the interests of local communities based on the origin and local customs that are recognized and respected by the government administration system of Republic of Indonesia. The village was the beginning of the formation of political society and the government in Indonesia. Long before the modern state was formed, a kind of social unity village or indigenous peoples has become a social institution with a very important position.

The village government is part of the state bureaucracy as well as local leaders, who have a significant position and role in building and managing the village administration. The village government's primary task is creating a democratic life, encouraging community development and provide good public services (Dwipayana, 2003; Halim, 2004). The village is not subordinate to the district, because the district is a part of the administration system. The village has the right to regulate the wider region. The village has its government. Village government consists of the village administration which includes the village head and the Village Consultative Body (BPD). The village head is the leader of governance based on policies established by the Village Consultative Body (BPD). Village Consultative Body (BPD) is a manifestation of the democratic institutions in the administration of the village administration. BPD members are representatives of the villagers. BPD members consist of the chairman of Rukun Warga, indigenous stakeholders, professional groups, religious leaders and other community leaders. The term of office is six years and the BPD can be raised/proposed back for one subsequent term of office. Leaders and members of the BPD are not allowed in concurrent positions. Village Consultative Body (BPD)'s function is to set village regulations together with the Village Head.

The village authority is authorized to manage finances and resources autonomously. In Article 212 of Law No. 32 of 2004, the village revenue sources are divided into five general sections: revenue villages, local government assistance, aid from the central government and the provinces, donations from third parties. The loan section shall be regulated in APBDes (budget of the village). established by the joint Kades Village Consultative Body (BPD). Before the Local Government Act (Act No. 22 of 1999) rolled out, APBDes term was known as APPKD or Budget Revenues and Expenditures of Rural Finance. Nevertheless, both are the same meaning (Habirono, 2004).

Based on observations of the author, the District of Tewehe Baru is a region composed by 10 villages and all these villages were indeed made an APBDes, but the budgeting is based on the budget plan that has been proposed from the top level. This means that the process is only just a top-down approach, whereas this process should be a mix of top-down and bottom-up. Though the village budget performance should be reflected APBDes, made by Kades as head of government at the village level with the Village Consultative Body (BPD). In this regard, this article aims to describe the implementation of Tewehe APBDes in Muara Baru.

## 2. Research Methods

The approach used in this study is qualitative. This is because the researcher intends to acquire an in-depth description of policy implementation of APBDes in the district Teweuh Baru, North Barito regency, Central Kalimantan Province. A qualitative approach is an understanding based on the methodology of research and investigates a social phenomenon and the human problem (Moleong, 2004). In this approach, the researchers created a complex picture, studying words, a detailed report of the views of respondents, and investigated on the situation experienced. Qualitative methodology is a research procedure that produces descriptive data in the form of words written and spoken of people and observed behavior (Burhan, 2001).

Descriptive qualitative methods were used to study intensively on the background of the problem situation and the position of an event that is currently underway, as well as certain environmental interactions (Nawawi, 1985). The research subject can be individuals, groups, institutions or communities. A qualitative descriptive study investigates on a particular social unit and the results provide a broad overview. Subjects in the study are relatively limited, but the variables studied and focus very spacious dimensions. Resource research includes six people who later became the subject of research. The research instrument is the researchers themselves.

Meaningful qualitative analysis is based on logical arguments. But the material's argument is based on data obtained through the data acquisition techniques. The technique used in this research is based on qualitative analysis techniques according to Miles and Huberman, namely:

- 1) Reduction of data, namely the electoral process, focusing on the simplification of abstraction and transformation of raw data or raw data that appears in the written record in the field. Data reduction is done by making a summary, developed a coding system, tracing the theme, create groups and write memos.
- 2) Presentation of data, namely the preparation of complex information in a systematic way so that it becomes simpler and selective and can understand its meaning.
- 3) Conclusion.

## 3. Results and Discussion

### A. APBDes Policy Implementation in the District of Teweuh Baru

Budget Village (APBDes) the annual financial plan of the village administration was discussed and agreed by the village government and Village Consultative Body and regulations stipulated by the village. The government shall make APBDes run the village government as an autonomous village, the village is capable of to organize and manage finance villages. APBDes manufacture purpose is for the welfare of the village head, village, and villagers. APBDes consisting of village revenue, expenditure, and financing rural villages. Income includes all receipts of money through accounts rural

village which is right in the first fiscal year that does not have to be repaid by the village. Revenues village, consisting of the following income:

- 1) Revenue Villages (PADesa);
- 2) Tax-sharing district / city;
- 3) Part of the levy the district/city;
- 4) Village Fund Allocation (ADD);
- 5) Financial assistance from the government, provincial governments, district/town, and other villages;
- 6) Grants;
- 7) Third-party contributions.

The expenditures consist of personnel expenditure, spending on goods and services and shopping. Expenditure indirect, consisting of personnel expenditure / fixed income, subsidy, grant expenditures (barring grants), shopping social assistance, financial aid expenditures and unforeseen expenditures. Financing village includes all revenues that need to be repaid and/or expenses to be readmitted, either in the relevant fiscal year and the next fiscal year. Financing the village consists of financing revenue and financing expenses. Acceptance of the financing, include:

- 1) Remaining balance the budget (Silpa) the previous year;
- 2) Disbursement of funds reserves;
- 3) Proceeds from sales of the wealth of the village separated;
- 4) Acceptance of loans. Financing expenses include; establishment of a reserve fund, village equity participation, and debt payments.

Good and orderly village financial management can be accounted for and according to applicable rules and can achieve the goals and objectives set, it is necessary to prepare a good APBDes design. The drafting of APBDes required several steps, among others,

- 1) Creating Rural Medium-Term Development Plan (RPJMDesa) and the Rural Development Plan (RKPDDes),
- 2) Determination of Design APBDes and
- 3) Evaluation of the Draft APBDes.

Teweh Baru subdistrict is implementing policies of APBDes by referring to North Barito decree No. 20 of 2017 on Guidelines for Preparation of Budget Village (APBDes) North Barito regency. In this case, APBDes is one unit consisting of:

- 1) Rural incomes, which include all receipts of money through the accounts of the village which is right in the village of one-year budget does not apply reimbursed by the village.
- 2) Shopping villages, covering all expenditures from the account which is an obligation rural village within one-year budget will not obtain payment back to the village.
- 3) Funding villages, covering all the necessary receipts or expenditures paid back and received back, both in the fiscal year concerned as well as in subsequent budget years.

Revenue village itself according to Barito Utara Bupati Regulation No. 20 of 2017 consists of:

1. Revenue native village, which consists of:
  - a. Results of rural enterprises
  - b. The results of the village separated wealth management include:
    - 1) Part return on equity participation in companies belonging to the village;
    - 2) Part return on equity participation in local-owned companies/enterprises;
    - 3) Part return on its investment in state-owned enterprises/state;
    - 4) Part return on equity investment in privately-owned companies or community groups.
  - c. The results of self-help and community participation;
  - d. The results of the cooperation;
  - e. Other revenue legitimate village, which includes:
    - 1) Proceeds from sales of the wealth of the village which is not separated;
    - 2) Current account service;
    - 3) Acceptance commissions, rebates or other forms as a result of the sale or procurement of goods/services by the village;
    - 4) Revenues penalties for late implementation of the work;
    - 5) Social facilities and public facilities;
    - 6) Revenue from installment sales.
2. The balancing fund, which consists of:
  - a. For county tax revenues;
  - b. Village Fund Allocation (ADD)
  - c. Other funding lawful;
3. Other revenue legitimate village, consisting of:
  - a. Financial assistance from the government, the provisional government, and district government;
  - b. Grants from the government, local authorities, bodies/organizations/ private organizations in the country, community groups/individuals and foreign institutions are not binding;
  - c. Emergency funds from the government or local authorities to overcome the victim/damage due to natural disasters;
  - d. Third-party contributions are not binding, while the shopping village itself is used to fund the conduct of the affairs under the authority of the village, which is handled either in part or particular areas that can be implemented together with the government or local government or authority other villages established by statutory provisions.

The budget is prioritized to optimize the execution of the duties and functions of the village government in improving the quality of services and encouraging the improvement of public welfare. Budgeting should be supported with the certainty of reception village in considerable amounts and not justified to carry out activities that have not been or are not available. Shopping consists of indirect expenditures which include personnel expenditure / fixed income, additional income of village officials, the

recurrent expenditures of the village chief, subsidy, grant expenditures, social assistance spending, and spending was not unexpected, and direct spending consisting of personnel expenditure, spending on goods and services, as well as capital expenditures.

APBDes is drafted by the village government and the Agency for Rural Development (BPD) in collaboration with the Village Government Work Plan (RKPDes) based on the Rural Development Plan Meeting (Musrenbangdes) stipulated by the regulations.

After the regents have issued the results of the evaluation Raperdes about APBDes submitted no later than 20 (twenty) working days to the village chief. If the results of the evaluation are not removed through the 20 days of work by the Regent, the village chief can assign Raperdes about APBDes be Perdes about APBDes. However, if the evaluation results released and handed over to the village chief, then it must be improved upon Raperdes carried out no later than 7 working days of receipt, if not a refinement, and still do Perdes determination by the village chief, then Perdes can be canceled by the Bupati. Perdes the regents canceled must be revoked by the village chief - BPD. In this case, indeed Village Consultative Body is a very important factor in the development of their village. After collecting the aspirations of the villagers, their next task is to determine which sectors are very important and very urgent to be built. Determination of these sectors is certainly not an easy job because it must consider the various aspects of the various aspirations of choice. In the first phase of the establishment on development planning process, the Chairman of the Village Consultative Body makes an inventory the aspirations of the community; these aspirations of this community will then be taken by the Chairman of the BPD to a members' meeting called Musrenbang Desa (Village Development Planning Meeting), which was attended by the Head of Village and devices, LKMD PKK, and community leaders. In the village development planning meeting discussed the aspirations of the villagers. Aspiration are evaluated from various aspects. The aspects to consider are as follows:

- 1) development of the needs of most of the population;
- 2) the development object needs important/urgent;
- 3) the object can be lifted economic development of the population.

These aspects are to be considered by members of BPD in establishing village development planning. Of course, since this issue concerns the life of the villagers, a decision in which sectors are constructed is not set in haste by members of the BPD. In the first deliberation, an inventory of public aspirations that have been accommodated by the BPD is made. At a meeting for the second time, is sealed the village development planning in order to set priorities which will be built. In setting these priorities, would have to be considered aspects of the benchmarks above. Each aspiration rated has its importance for the population, until finally found one or more aspiration that ponders as the most important. This meeting is very important for all members. For the Village Consultative Body, this opportunity is used to explain in detail their efforts in

accommodating the aspirations of the communities that have them collated in such a way.

Despite the thorough consideration in inserting a specific development program into APBDes, such program still can be removed by the mayor, with a variety of reasons. However, if the rural development program can also be implemented by the local government for the compiled program into the last village district budget (qualified for Musrenbang district and district level). In this case, indeed the village has undertaken as preparation following the regulations of the APBDes regent, but also the design of the villages studied APBDes are under Regulation No. 37 of 2007. This is evident from the presence of Rural Medium-Term Development Plan (RPJMDes) and Development Plan of the village (RKPDes). RKPDes is the result of deliberation of villagers about the programs and activities conducted for one year and RPJMDes is the village planning document for 5 years. Based on field observations village head and village officials are very concerned about RKPDes and RPJMDes, if they draft the APBDes based on the needs at the time of preparation and RPJM.

The drafting APBDes must first create a Village Medium Term Development Plan (RPJMDes) and the Rural Development Plan (RKPDes). RPJMDes for 5 years includes the vision and mission of the head of the village selected. After the RPJMDes period expires, the village head elected recast RPJMDes for 5 years. RPJMDes set no later than 3 months after the village head village inducted. Kepala together composes RKPDes Village Consultative Body which is the elaboration of RPJMDes based on the Development Plan Meeting RKPDes. Completed planning by the end of January of the previous fiscal year.

All rural incomes are implemented through cash accounts village. Every rural income must be supported by evidence that is complete, especially for villages that do not have banking services on their territory. Program settings and activities into the village are a source of rural revenue and income and shall be recorded in the village APBDes Kepala. This will intensify the village revenue collection authority and responsibility.

A refund of excess in the income of the village is concerned for the return in the same year. The refund of the excess of rural incomes that occurred in previous years is imposed as an unexpected expenditure. Returns must be supported with complete and valid evidence. Every expenditure on APBDes load must be supported by evidence that is complete and valid. Evidence must be approved by the village secretary for the correctness of the material arising from the use of evidence in question.

Income tax and other taxes must be deposited after all the revenues are collected on the the state treasury account following the provisions of the legislation. Remaining balance the budget (Silpa) the previous year, the acceptance of funding is used for:

1. if the budget deficit is smaller revenue of the expenditure.
2. funding for the implementation of follow-up activities at the expense of direct expenditure.



3. funding for other obligations until the end of the fiscal year has not been resolved.

The reserve of funds is recorded in a separate account or stored in a separate village cash reserve fund operated by the government on behalf of the village. The reserve fund can not be used to finance other activities outside established in village regulations. The activity is determined based on village regulations implemented if the reserve fund is adequate to carry out the chosen activity.

Accountability of the APBDes consists of fixing responsibility of the submission of the report APBDes and accountability of APBDes. The village secretary is drafting regulations on accountability of the draft decision. The village secretary conveyed to the village head to be discuss based on the agreement with BPD the draft regulations on accountability of APBDes no later than 1 month after the fiscal year ends. Determination of accountability of the APBDes through the formation of village regulations have been implemented. Although the determination APBDes through village regulations have been implemented, although the village is not yet self-sufficient and always ask for help from the district. APBDes accountability of the submission of reports by the village head was delivered to the regents. Delivery time no later than 7 working days after.

#### **B. Determinants of APBDes Policy Implementation in the District of Teweh Baru**

Grindle (1980: 111), assume that the implementation of the knowledge is determined by the content and the context of the policies. However, this opinion is not entirely correct in practice, because of the many factors that determine the APBDes policy implementation.

Problems regarding the context and content of policies issued are one of the decisive factors of APBDes policy implementation, but also the personal or the other actors who run the implementation are essential. Because, the more parties involved, the more complicated is the communication, the greater the likelihood of delay, obstacles in the implementation process. Besides, the parties involved in the determination of the development program have approved a program but in its implementation are still experiencing delays.

In many cases in the area, officials were partly responsible involved in various types of programs and this exceed the limit of its ability to provide adequate attention to these programs. It is also related to the persistence of the workers who hold similar tasks encountered in the formation of a new organizational unit, which still requires new employees so that always seemed short-staffed.

This study shows that the Village Fund Allocation (ADD) is not a clear presence in APBDes. APBDes regulation of document changes, also not visible ADD as a source of rural income. Village Fund Allocation (ADD) comes from the budget of the district/city and is sourced from the financial balance of central and local received by the district/city to the village at least 10%.

The shopping village is an apparatus expenditure which consists of general administrative expenditure, operational expenditure, allowances BPDes and capital expenditures. Operational costs village-level institutions include PKK, LPMD, RT / RW, Youth, and IHC. Public spending aimed at improving infrastructure facilities and social services. Village Allocation Funds Management is an integral part of the financial management of the village. The formula used in the Village Allocation Fund is:

- 1) Evenly the principle is the large part of the village of the same fund allocation for each village, hereinafter called Minimal Village Allocation Fund (Adam).
- 2) Principle Adil is the large part of the Village Fund Allocation based Weighted Value Village (BDX) is calculated with the formula and certain variables (eg, poverty, affordability, basic education, health, etc.), hereinafter referred to as the Village Fund Allocation Proportional (ADDP).

The amount of the percentage ratio between the principle of fair and equal is the magnitude of Adam is 60% of the ADD and ADDP magnitude is 40% of the ADD. ADD village management tailored to the Proposed Action Plan Village (URKD). Desa before getting ADD should make URKD first. URKD ADD should correspond to their respective villages. Following Regulation No. 37 of 2007 on Guidelines for Rural Financial Management stated that the management of the Village Fund Allocation in the budgets of district/city budgeted in Section Village Government.

Implementation of activities whose financing comes from ADD in APBDes is fully implemented by the Village Executive Team with reference to the regulations of regent/mayor. Village Fund Allocation Budget usage is 30% for operational expenditure and village government officials, amounting to 70% to the cost of community empowerment. Village Fund Allocation of 30% is used for the operations of the village government, BPD and village institutions. Accountability of ADD are integrated with APBDes accountability. Degree of urgency a development program which sometimes included in APBDes, when entering the stage of Regents approval even removed, but moved into the district budget. But the problem is when the urgency level is high, it can not be dealt quickly. But this kind of problem can only be solved with the participation of the community to improve village facilities with cooperation.

#### 4. Conclusion

A policy is a series of concepts and principles that include the implementation of the work plan, leadership, and how to act. This term can be applied to governments, organizations and private sector groups and individuals. Policies can be also seen as an achievement of program objectives, values and actions directed and policies are also a series of measures proposed person, group or government in each environment by addressing the difficulties and possibilities of the proposed policy to achieve certain goals. APBDes policy implementation in the District of Teweuh Baru North Barito district, Central Kalimantan Province conforms with the decree Barito Utara No. 20 of 2017 on Guidelines for Preparation of Budget Village (APBDes) North Barito regency.

But the authors of the conducted analysis, found out that the practice does not combine the top-down and bottom-up, because of the existence of inequality and more dominant top-down. The decisive factor APBDes of policy implementation in the District of Tewehe Baru are among others: planners and implementers APBDes, the existence of aspects of rural income, and the level of urgency of the program, because of the existence of inequality and more dominant top-down.

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