Analysis of Implementation in Cash Budgeting to Facilities and Setting of the Residential Area in Public Housing Department (DPRKP) of Magelang District

Lazimatus Salamah¹, Ghina Fitri Ariesta Susilo²

¹) Tidar University, Kapten Suparman St. No. 39, Tuguran, Potrobangsan, Magelang, 56116, Center Java
Email: lazimatussalamah23@gmail.com
²) Tidar University, Kapten Suparman St. No. 39, Tuguran, Potrobangsan, Magelang, 56116, Center Java
Email: ghinafitri.ariesta@untidar.ac.id

ABSTRACT

The aim of this study is to analyze the application of the budget in the facilitation and structuring of residential areas at (DPRKP) in Magelang. This research uses qualitative methods. Interview and direct observation methods are used for getting the research data. The interview method was conducted with three informants from Dinas Perumahan Rakyat dan Kawasan Permukiman (DPRKP) of Magelang Regency. The results showed the process of preparing a saving budget in DPRKP for facilitation activities and structuring of residential areas in the Magelang Regency is using the implementation of a performance-based cash budget and guided by the Dokumen Pelaksanaan Anggaran (DPA).

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1. INTRODUCTION

Law No. 22 of 1999 concerns the implementation of regional autonomy as revised by Law No. 32 of 2004 concerning Regional Government and Law no. 25 of 1999 as revised by Law no. 33 of 2004 concerning Financial Balance between the Central Government and Local Government. Since then, there have been several changes in the implementation of the regional government system, one of them is in the implementation of financial management. These changes take place in the planning, control, and management of regional finances, as well as wide opportunities for development in accordance with the capabilities and needs of each region. With the enactment of this law, every region is required to be able to provide a manifestation of responsibility for allocating funds owned in a more effective and efficient way in order to improve welfare and public services for the community.

Law No. 17 of 2003 concerning State Finance articles 19 (1) and (2) stipulate that the APBD is prepared based on the work assessment approach to be achieved, the practice adopted in the APBD is the performance budget. The design of the Regional Revenue and Expenditure Budget (Anggaran Pendapatan dan Belanja Daerah-APBD) can be used to encourage the continuity and stability of regional expansion. This is closely related to the effectiveness of the use of the budget, so that in preparing and monitoring the implementation of the APBD, it is not enough just to look at the size of the budget, but also pay attention to the performance achievements, outputs, results and benefits as well as whether or not the targets of the activities financed by the
budget are appropriate. Mardiasmo (2004) explains that the APBD patterns, mechanisms and structures used so far have not been able to provide provisions for amendment. Therefore, a comprehensive and more structured details of APBD is needed.

Budget execution is included in one of the stages of the funding source cycle. This budget execution stage begins when the regulations on the Regional Revenue and Expenditure Budget (APBD) which have been stipulated by a regional regulation and passed by the DPRD (Dewan Perwakilan Rakyat Daerah). The procedure for detailing local budgets is in accordance with the new pattern, which emphasizes more on bottom-up planning patterns. Three important parts in achieving performance that lead to a regional budget planning, namely the community, DPRD and government, these three parts are interrelated and integrated.

The Department of Public Housing and Settlement Areas of Magelang Regency is one of the agencies that executes the budget for infrastructure development and provides technical assistance to other agencies in need. The scope of this service is to build rural or urban infrastructure, road and bridge construction services. One of the work programs at this agency is the facilitation and arrangement of residential areas. Budget execution at this agency begins when the APBD is ratified and a Budget Implementation Document (DPA) has been made by each Regional Work Unit (SKPD).

Regional Work Unit Budget Implementation Documents (DPA-Satuan Kerja Perangkat Daerah/SKPD) are documents that cover direct revenues and costs for each work unit in the local government. This document is used as the basis for implementation by budget users because it contains the determination of the use of resources in the form of funds provided to budget users. The revenue budget allocation is then estimated and allocated to the expenditure budget. The budget implementation document in the regional government is used as a guideline in preparing the budget prepared by the SKPD treasurer while in the central government it is called the Budget Implementation List (Daftar Isian Pelaksanaan Anggaran-DIPA).

Regulation of the Minister of Home Affairs of the Republic of Indonesia (Kementerian Dalam Negeri Republik Indonesia-PEMENDAGRI) No. 90 of 2019 concerning Classification, Codification and Nomenclature of Regional Development Planning and Finance states that the Regional Government prepares regional development plan documents, regional instrument plan documents in accordance with statutory regulations. The preparation of documents as referred to using classification, codification, and nomenclature is used, namely the regional budget planning in the form of DPA which is the basis for guidelines in making cash budgets, which contains details of direct expenditure budgets per SKPD activity program. The document contains a percentage amount and a certain time period.

Estimation of a program related to the field of residential area development, namely the Facilitation and Settlement Area Arrangement work program prepared by the SKPD by conducting a cash budget draft Budgeting is more about a performance-based budget for an SKPD. Based on this background, this research was conducted to analyze the application of the cash budget in the facilitation and arrangement of residential areas, whether the application of the cash budget has been able to meet the quarterly percentage determined by the DPA, because until now the Public Housing and Settlement Services (DPRKP) Magelang regency has not been able to reach the percentage determined every quarter.

2. LITERATURE REVIEW

Budgeting

The budget according to Nafarin (2009) is a financial design that is prepared in accordance with the agenda that has been previously agreed upon and that is to be carried out. The budget can be used to run an estimate of the ability to be achieved during a certain period of time. Before preparing a budget, a process or method is called budgeting (Mardiasmo 2004; Mardiasmo and MBA 2009). The budget according to Halim (2004) is a framework arranged in numbers for a period of one year. The budget is also a series of actions that can be used as an illustration to adjust the situation in the future. The budget can also be used as a tool of alignment and implementation of a predetermined plan.

Cash Budgeting

A cash budget is a detailed financial plan regarding the amount of cash along with changes in the form of cash receipts or disbursements from time to time during the coming period (Munandar 2001). A cash budget is a plan that can be used to
show if at the time of receipt and disbursement of cash there is a surplus or deficit. In regional financial management, a cash budget plays a very important role because a budget can be useful to ensure whether or not a source of funds is available when needed, so that when implementing programs/activities it will have an impact on performance services both public and government. The cash budget provides an overview of the basis for revenues and expenditures during a budget period (generally one year, from January 1 to December 31). The cash budget is made to the local government by PPKD as the Regional General Treasurer (BUD) and SKPD. Since SKPD is part of the Regional Government, the aggregation and cash budget of all SKPDs will become the Regional Government's cash budget.

Implementation of Performance-Based Cash Budgets

According to LAN Tahun (2008), Performance Accountability is a manifestation of the responsibility carried out by an agency for success or failure when the realization of organizational goals. The principle of accountability in financial management becomes a measuring factor for the implementation of performance-based budgeting through 4 (four) process stages that need to be done to establish accountability in implementing a good performance-based budget, namely:
1. Draft Budget
2. Implementation Costs
3. Accountability and Budget Reporting for Performance Appraisal.

The implementation of performance-based budgeting is expected to have a positive effect on the responsibility of an agency in the local government, the better the design of a budget, the implementation of costs and budget reporting/accountability for performance appraisal, the better and more efficient the government's performance responsibility is.

Cash Budgeting Preparation

According to Nafarin (2009) there are two approaches to cash budgeting, namely:

a. Cash in and Cash out Approach

The mechanism of this approach is guided by the assessment of the rise and fall of cash which describes cash inflows from sales proceeds, expenses and expenses, and additional capital budget. It is called the short-term cash budgeting method, because in doing a budget design, it only takes about one year. During the year it is vulnerable to the time the cost is divided into each quarter, month, week, or day.

b. Financial Accounting Approach

The benchmark in this approach is net income, meaning that it is aligned with account movements, deferred non-cash estimates, such as expenses payable, prepaid expenses, and depreciation. This approach is also called the indirect method and is included in the long-term cash budget approach.

According to Herawati (2004), the objectives of cash budgeting are as follows:
1. Establish a cash flow position and match cash inflows with cash outflows over various time periods.
2. Assess opportunities for cash excess and deficiency.
3. Designing short-term and long-term spending, if in doing so a company experiences a deficit, the company needs to seek additional new funds, on the other hand, if there is a surplus, the company must have an alternative use of funds that is more profitable.
4. As a basis for the company's credit contribution procedure.
5. As a basis for authorization of funds provided by the company.

Budgeting Documents

Documents that contain direct income and expenditure in each SKPD used as the basis for implementation by budget users are called Budget Implementation Documents (DPA). This document contains the determination of the use of resources in the form of funds provided to budget users. The revenue budget allocation is then estimated and allocated to the direct expenditure budget. The budget implementation document at the central government is called the Budget Implementation List (DIPA) while in the regional government it is called the Regional Work Unit Budget Implementation Document (DPA-SKPD).

Updates on each management function, both in financing, budget execution planning arrangements, accounting and accountability, and auditing can be used as a shift in the basis of financial administration to financial management. Effective and efficient government administration can be seen from the use of resources in a government. The legal basis used
in the Budget Implementation Document is as follows:

a. PP No. 58 of 2005 concerning Regional Financial Control.
b. Permendagri No. 32 of 2011 concerning Guidelines for the Granting of Rights and Social Assistance sourced from the APBD.

The purpose of preparing government expenditure budget documents (DPA-SKPD), namely, providing revenue estimates, by building a business model in a company by carrying out business strategies and financial operations in a company.

Facilitation

Facilitation is an activity that is important to be carried out by assistants in an effort to empower the community. The role of this activity is for the settlement development process to become the most important part of an agency to run its program so that it can run easily. Facilitation in the activities of an agency program facilitates the settlement development process. One form of activity or work program carried out in the area of regional development is the facilitation and arrangement of residential areas as regulated in the Republic of Indonesia Domestic Regulation (PEMENDAGRI) No. 90 of 2019 concerning Classification, Codification and Nomenclature of Regional Development and Financial Planning which are systematically compiled as a reference in the preparation of regional development planning documents and regional finance. To carry out these activities, each sector is required to make a budget estimate so that later the facilitation activities and settlement area arrangement can run according to the desired target.

3. RESEARCH METHODS

Research Type

This study used qualitative research methods. The qualitative method is a type of research that describes or expresses a situation so that the indicators of the variables studied can be found, in order to obtain broader benefits in this study.

Researchers in conducting research used data collection methods, namely primary data sources, by making direct observations at the Magelang DPRKP, namely treasurers and related accounting staff. In addition, researchers in collecting data by conducting interviews and documentation related to the cash budget applied to carry out an activity related to the housing area work program, namely the facilitation and arrangement of residential areas in the Magelang Regency DPRKP.

Research Time and Place

The research was conducted at the Department of Public Housing and Settlement Areas (DPRKP), Magelang Regency, which is located at Jl. Soekarno Hatta No. 9, Patran Sawitan, Mungkid, Magelang. This research was conducted on 13 January - 13 February 2020. The author conducted it to obtain data and information regarding the Analysis of the Application of Cash Budgets on Facilitation and Arrangement of Settlement Areas at DPRKP Magelang Regency during that time.

4. RESULT AND DISCUSSION

Cash Budgeting Preparation

An overview of the design of cash receipts and disbursements in a period of one fiscal year divided into quarterly or quarterly is called a cash budget. Based on the APBD Regional Regulation that has been passed, the Office of Public Housing and Settlement Areas of Magelang Regency prepares a budget draft based on the draft DPA-SKPD that has been made. This agency prepares a draft quarterly cash budget in one year period by looking at the budget for each activity in the DPA-SKPD. The amount of budget expenditures or budget realization and revenue targets each month can be described in the cash budget draft in an SKPD.

The cash budget at the Magelang Regency Public Housing Service is designed every one-year period. The aim is to ensure that the budgeted cash can be planned, implemented, monitored and estimated efficiently and effectively to encourage the Facilitation and Arrangement of Settlement Areas in the Magelang DPRKP. The compilation of cash budgets carried out by the Magelang DPRKP by implementing a performance appraisal-based budget can be measured by the level of the budget cycle in accordance with the theory of accountability in regional financial administration. In order for accountability in budget preparation to materialize, it is necessary to implement a good performance-based budget through 4 (four) stages of the process, namely:
1. Draft Budget
2. Implementation Costs
3. Budget Reporting / Accountability
4. Performance Assessment

The preparation of a cash budget is also guided by the DPA-SKPD, which is a systematically designed process for an activity to be carried out in order to achieve a goal to be achieved during a certain period of time expressed in financial terms. The process of preparing the DPA-SKPD, namely:

1. Regional Medium-Term Development Plan (RPJMD)
2. Local Government Work Plans (RKPD)
3. Renja-SKPD
4. General APBD Policy (Ketentuan Umum Anggaran-KUA)
5. Temporary Budget Priorities and Ceiling (PPAS)
6. RKA-SKPD
7. Regional Revenue and Expenditure Budget (APBD)
8. (DPA-SKPD)

The cash budget that is prepared based on the Budget Document includes income, direct expenditure which serves as the basis for budget execution for the agenda of each regional work unit (SKPD). The Budget Implementation Document (DPA) itself has determined the percentage amount that must be achieved in each work program and the calculation is based on the time period, namely:

a. 1st Quarter 18%
b. 2nd Quarter 30%
c. 3rd Quarter 32%
d. 4th Quarter 20%

The stages of preparing a cash budget at the Magelang DPRKP for facilitation and arrangement of residential areas are as follows:

a. The division responsible for compiling a cash budget for facilitation and arrangement of settlement areas at the DPRKP Magelang Regency is the secretary, treasurer.
b. The treasurer is in charge of making a list of cash plans used for operational activities in facilitating activities and structuring residential areas.
c. Based on the budget planning, the treasurer makes a list of revenue and expenditure budgets, whose data comes from last year's accountability report.
d. After the estimation of cash expenditures and receipts has been prepared, the treasurer at the Magelang DPRKP will prepare a cash budget report which will be approved by the head of the residential area.
e. Then the budget report is submitted to the head of the residential area development section to be used in its operational activities.
f. Application of fees, designed every one-year period and broken down into monthly periods.

Based on the description above, the DPRKP of Magelang Regency in preparing the cash budget is by implementing a performance-based budget and also referring to the Budget Implementation Document (DPA).

Analysis of DPA and Cash Budget for Facilitation and Arrangement of Settlement Areas at DPRKP Magelang Regency

Based on table 1 (Appendix) of the Budget Implementation Document below, the quarterly fund Withdrawal Plan that has been determined for facilitation and arrangement of residential areas is IDR 720,000,000.00 where the total budget in the first quarter is IDR 8,896,000.00 for the second quarter of IDR 16,825,000.00 for the third quarter of Rp. 99,770,000.00 and for the fourth quarter of Rp. 594,509,000.00. From the quarterly withdrawal plan that has been determined in the DPA-SKPD, the agency then arranges the implementation of the cash budget to be able to realize these facilitation activities.

Based on the cash budget data above, the amount of the budget given is Rp. 720,000,000.- for the activities of Facilitation and Arrangement of Settlement Areas in the Development Sector that have been predetermined in the DPA-SKPD, the details of the activities to carry out facilitation and arrangement of settlement areas activities include, team/implementer of activities, costs for procurement of goods and services, cost of implementing teams, and other expenditures that have each been budgeted in the budget table. The amount of funds comes from DAU and PAD. From the budget table, it is hoped that the DPRKP, especially in residential areas in the development sector, can allocate funds that have been budgeted more effectively and efficiently so that the allocated budget can be right on target.

In accordance with the cash budget data, it can be seen that the targeted percentage per quarter I to IV comes from the Orchid Implementation Document (DPA) which is used for Facilitation and Settlement Area Arrangement activities. So it is expected that the agency can...
reach the percentage set in the DPA. To be able to reach this percentage, the details of the budget made to allocate facilitation and arrangement of residential areas are as follows, where the total budget for the first quarter is Rp. 8,896,000.00 which is obtained from the sum of Rp. 827,000 in February, and Rp. 8,096 in March. 000 for shopping activities. In the second quarter, the total amount disbursed was Rp. 16,825,000.00 which was obtained from the sum of Rp. 5,825,000 in April and in June of Rp. 11,000,000.00. The total budget in the third quarter was Rp. 99,770,000.00 which came from the sum in July and Rp. 5,575,000 in August and Rp. 20,035,000 and Rp. 43,973,000 in September. Meanwhile, for the fourth quarter in November and December, the total budget of Rp. 594,509,000.00 was obtained from the sum of Rp. 577,873,000 in November and Rp. 16,636,000 in December. Then the total amount of budget that has been budgeted for the I-IV quarter is IDR 720,000,000.00. From the data on the cash budget that has been estimated for facilitation and arrangement of settlement areas, the DPRKP is expected to be able to estimate it well and be carried out effectively so that activities can run optimally.

The Influence of the Application of Cash Budgets on the Facilitation and Arrangement of Settlement Areas

The application of the cash budget for facilitation and settlement arrangement activities in the Magelang Regency DPRKP has been carried out well, this can be seen in the results of the interview that the previous author had conducted to Mr. Andi Prastowo ST., MT as the sub. program and finance, namely: "In my opinion, the implementation of the cash budget from the central government given to DPRKP has been well realized, seen from the previous year’s Budget Implementation Documents, namely 2019 and also seen from the LRA for the 2019 budget year that the funds obtained from the central government with those that have been realized have shown the similarity between the revenues provided by the central government. With all these similarities, the DPRKP shows that all funds provided by the central government have been used for previously budgeted needs, so that these funds are used for things that have been planned, not for other things that do not have a positive impact on performance appraisal at DPRKP Magelang Regency ". (Informant 1.)

Wahyu Hernowo, S.T., M.Eng, the Head of Planning and Control of Settlement Areas at the DPRKP also state that the percentage achievement has been determined in the Budget Implementation Document (DPA-SKPD), namely:

“In fact, the budget realization that has been implemented and estimated for the facilitation and arrangement of residential areas has not been able to reach the percentage set in the first quarter to the fourth quarter in the Budget Implementation Document. (Informant 2)

Furthermore, the author also stated things that could cause the percentage not to be reached in the I-IV quarter, based on the results of an interview with Mr. Hajono, ST. MM., As the Head of Settlement Area Development, namely: “For example, when the DPRKP conducts an auction, it has determined the auction price but in fact the price obtained when winning the auction is below the predetermined price, this will result in the predetermined target price remaining and at the end of the quarter will reach a percentage of more than 100% ". (Informant 3)

The author also conducted interviews with Mr. Wisnu Kurniawan, ST as Staff for the Development of Settlement Areas related to other things that caused the percentage not to be reached in the first quarter to the fourth quarter, namely:

“Apart from the auction activity, it can also be caused during the first and second quarters, it is usually not yet under
construction / not yet at the project construction stage but is still in the picture estimation stage of the budget and what things are needed to run the existing program so it does not require too much funding. This is because this service is one of the agencies that carries out budgets in the field of infrastructure development whose scope is building rural or urban infrastructure, road and bridge construction services which in the implementation of the budget require a large amount of power and in the process require a very long time so that the budget cannot be estimated with certainty”.

(Informant 4)

Based on the results of the interviews the author conducted, it can be seen that the application of the cash budget has been well realized for proper activities. However, the cash budget that has been implemented has not been able to reach the percentage in the first quarter, up to the fourth quarter in the DPA-Regional Work Units.

5. SUMMARY, LIMITATIONS, AND RECOMMENDATION

Summary

The conclusion from the results of analyzing cash budget data for facilitation and arrangement of residential areas at DPRKP Magelang Regency is the application of cash budgets that is implemented using performance-based budgeting and is guided by the Budget Implementation Documents (DPA) in which the DPA has set a percentage amount have been achieved or have been targeted for work programs in the area development sector, one of which is in the activities of Facilitation and Arrangement of Settlement Areas. The percentage amounts that have been determined in the DPA for these activities are: first and second quarter (18%) and 30%, while for the third and fourth quarters (32%) and (20%). To be able to reach the predetermined percentage, the Public Housing Agency has implemented a cash budget in which there is a description of the direct expenditure budget which includes costs for the team / implementer of activities, costs for procurement of goods and services, expenditure on stationery and so on. It is hoped that the cash orchid prepared can be estimated effectively and efficiently so that the activities to be carried out can be carried out according to the objectives to be achieved. The Cash Budget and Implementation Documents have been well realized and used for activities that have been budgeted for but still have not been able to reach the percentage set in the first quarter, up to the fourth quarter stated by Andi Prastowo ST., MT as sub . program and financial bag and also according to Wahyu Hernowo, ST., M.Eng as the head of the Planning and Control section of the Magelang DPRKP residential area as the budget user.

Limitations

This study has a number of limitations. First, researchers only obtained cash budget data and 2020 Budget Implementation Document (DPA) data, not using previous year’s cash budget data for facilitation activities and residential areas. Thus, researchers cannot show directly how the cash budget compares from the previous year to the current year. In addition, researchers cannot show the percentage achievement in Quarter I to Quarter IV which has been achieved in 2019 by the Housing Service itself. Second, the information provided on the magelang regency dprkp website regarding the facilitation and arrangement of settlement areas at the Magelang regency DPRKP is very limited.

Recommendations

Based on the results of the research that has been carried out, taking into account the existing limitations, it is hoped that further research can improve the following:

a. Increasing the time period of the study, with a longer period, it is hoped that the results obtained in a study are more accurate and unbiased.

b. Adding primary data such as a questionnaire addressed to the department to support the secondary data used.

c. Increase research references that are able to support the topic under study.
REFERENCES


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**APPENDIX**

Table 1. Budget Implementation Document

**Table 2. Cash Budget for Facilitation and Arrangement of Residential Areas**

<table>
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<th>Keg</th>
<th>Uraian Anggaran</th>
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<th>Triwulan II (30%)</th>
<th>Triwulan III (32%)</th>
<th>Triwulan IV (20%)</th>
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**Sources:** (DPRKP) Magelang District 2020